



COUNTY GOVERNMENT OF BUSIA
COUNTY TREASURY AND ECONOMIC PLANNING
P.O. BOX PRIVATE BAG-50400
BUSIA, KENYA
COUNTY TREASURY

COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200,
NAIROBI, KENYA



REF: CG/BSA/FIN/CECM/VOL.9/07

27TH FEBRUARY, 2025

THE CLERK TO THE COUNTY ASSEMBLY
COUNTY GOVERNMENT OF BUSIA

THRO'

COUNTY SECRETARY
BUSIA COUNTY



RE: SUBMISSION OF COUNTY FISCAL STRATEGY PAPER FY 2025-2026 & MTEF

Section 117(1) of the Public Finance Management Act, 2012 states that; The County Treasury shall prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and the County Treasury shall submit the approved Fiscal Strategy Paper to the County Assembly, by the 28th February of each year.

Further, according to Section 117 (6) of the Act, not later than fourteen days after submitting the County Fiscal Strategy Paper to the County Assembly, the County Assembly shall consider and may adopt it with or without amendments.

In respect of the above, forwarded herein please find the County Fiscal Strategy Paper for the financial year 2025/2026 & MTEF as approved by the County Executive Committee together with the Cabinet Resolutions.

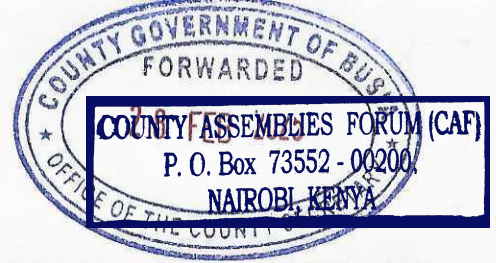
Thanking you in advance.

Yours faithfully,

TOPISTER NAITI WANYAMA
COUNTY EXECUTIVE COMMITTEE MEMBER
COUNTY TREASURY AND ECONOMIC PLANNING

CC:

1. H.E The Governor
2. H.E The Deputy Governor
3. County Secretary
4. The Commission on Revenue Allocation
5. The Controller of Budget



COUNTY GOVERNMENT OF BUSIA
P.O.BOX PRIVATE BAG-50400
BUSIA, KENYA
COUNTY TREASURY



EXECUTIVE APPROVED COUNTY FISCAL STRATEGY PAPER

FOR THE

FINANCIAL YEAR 2025/2026



AND

MEDIUM-TERM EXPENDITURE FRAMEWORK

THE COUNTY TREASURY AND ECONOMIC PLANNING

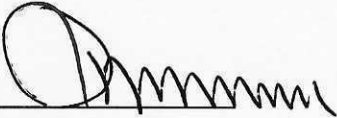
FEBRUARY 2025

FOREWORD

The County Fiscal Strategy Paper (CFSP) 2025 for Busia County outlines the financial strategies and policies for the medium-term period from 2025/2026 to 2027/2028, adhering to the Public Finance Management Act, 2012, and the Public Finance Management (County Government) Regulations, 2015. The document aligns with national and local fiscal planning frameworks, including the Bottom-up Economic Agenda (BETA), Kenya Vision 2030, MTP IV (2023-2027), the Governor's Manifesto, and the Draft Budget Policy Statement (BPS 2025). It reflects a collaborative approach, having been prepared in consultation with various stakeholders to ensure that it meets the needs of both residents and non-residents of Busia County.

The CFSP focuses on key priority development areas aimed at fostering socio-economic growth. These include ensuring quality and affordable healthcare for all residents, promoting smart agriculture with sustainable farming practices, supporting the growth of micro, small, and medium enterprises (MSMEs), and expanding both physical and social infrastructure. Additionally, it emphasizes public service reforms to improve governance, transparency, and accountability, addressing housing and settlement needs through strategic planning, and fostering the creative industry for cultural and economic benefits. The strategy also prioritizes expanding early childhood education to lay a solid foundation for future generations.

To support these development goals, the CFSP outlines several fiscal strategies. These include firming up existing revenue streams through effective collection and management, exploring new and innovative sources of revenue, and automating revenue collection systems to enhance efficiency and reduce leakages. The strategy also focuses on strengthening partnerships with major donors and engaging in Public-Private Partnerships (PPP) to augment the County's resources. Ultimately, the CFSP aims to drive sustainable economic growth by leveraging investments in health, agriculture, infrastructure, and education, creating a conducive environment for development, stability, and prosperity for the residents of Busia County.



Hon. Topista N. Wanyama.

County Executive Committee Member

County Treasury and Economic Planning.

ACKNOWLEDGEMENT

The County Fiscal Strategy Paper FY 2025/2026 gives a highlight on the macro and micro fiscal outlook over the medium term that will shape the performance of the Kenyan economy and specifies the set policy initiatives that will be undertaken by the County Government for the MTEF period 2025/2026-2027/2028. It also outlines the spending plans for the period and provides the final ceilings for FY 2025/2026 as informed by sector priorities and strategies highlighted by the departments.

The preparation of the FY 2025/2026 CFSP was an inclusive process with most of the inputs being informed by various County Government Sector Working Groups (Departments), the County Budget and Economic Forum (CBEF) and other stakeholders. We are grateful for their inputs.

My special thanks and gratitude to the leadership of H.E the Governor, H.E the Deputy Governor and the entire County Executive Committee Members for their support and inputs. I also acknowledge the unlimited support and guidance by the Executive Committee Member – County Treasury and Economic Planning. I appreciate particularly CPA Evans Wandera Wangata – Director Budget for his model leadership, CPA Jesse Mangeni, CPA Chrispinus Oroni, Mr. Tiberius Muganda, Mr. William Chepkwony, Mr. Abdallah Issa Omusugu, Mr. Amos O. Imooh, CPA Kevin Otieno, Ms. Marlene Ajiambo, Ms. Beverly Anyokorit, Ms. Maureen Ochieng, Ms. Emily Chemusto, Ms. Verah Ingutia, Ms. Sherry Okuku and all the departmental budget officers who demonstrated steadfastness commitment in the preparation, editing and timely finalization of the CFSP 2025/2026.



CPA Gypson O. Wafula

Chief Officer – County Treasury

LIST OF ABBREVIATIONS

BCRH	Busia County Referral Hospital
CFSP	County Fiscal Strategy Paper
CHU	Centigrade Heating Unit
CIDP	County Integrated Development Plan
CPSB	County Public Service Board
FY	Financial Year
GDP	Gross Domestic Product
GIS	Geographic Information System
HRM	Human Resource Management
IFMS	Information Finance Management System
KNBS	Kenya National Bureau of Statistics
MTEF	Medium Term Economic Framework
MTP	Medium Term Plan
PCN	Primary Care Network
PFM	Public Finance Management

TABLE OF CONTENTS

FOREWORD	I
ACKNOWLEDGEMENT	II
LIST OF ABBREVIATIONS	III
TABLE OF CONTENTS.....	IV
LIST OF FIGURES.....	VI
List Of Tables	VI
Legal Basis for Preparation of the County Fiscal Strategy Paper	1
CHAPTER ONE: RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK	2
Recent Economic Outlook.....	2
Global and Regional Economic Developments	2
County Fiscal Risks	5
CHAPTER TWO: ECONOMIC PERFORMANCE PER DEPARTMENTS	7
1. Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	7
2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME).....	9
3. Education and Industrial Skills Development	11
4. County Treasury and Economic Planning	12
5. Transport, Roads and Public Works	14
6. Youth, Sports, Culture, Gender, Creative Arts and Social Services	16
7. Public Service and Management.....	19
8. Lands, Housing and urban Development.....	21
9. Water, Environment, Irrigation, Natural Resources and Climate Change	22
10. Health Service and Sanitation	24
11. County Public Service Board	28
12. Strategic Partnership and Digital Economy	29
13. The Governorship.....	31
14. County Law Office	32
15. County Assembly.....	33
CHAPTER THREE: UPDATE ON FISCAL PERFORMANCE.....	35
Fiscal Performance.....	35
Revenue Performance	35
Own Source Revenue	36

Revenue challenges and recommendations.....	38
Expenditure Performance	41
CHAPTER FOUR: COUNTY DEVELOPMENT PRIORITIES FOR THE FY 2025/2026 AND THE MEDIUM TERM	44
Prioritization and Allocation of Resources to Programmes.....	44
Key Sectoral/ Departmental Priorities	45
1. Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	45
2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)	46
3. Education and Industrial Skills Development	46
4. County Treasury and Economic Planning	47
5. Youth, Sports, Culture, Gender, Creative Arts and Social Services	47
6. Transport, Roads and Public Works	48
7. Lands, Housing and urban Development	48
8. Water, Environment, Irrigation, Natural Resources and Climate Change	49
9. Health Services and Sanitation	49
10. Strategic Partnership and Digital Economy	50
11. Public Service Board.....	51
12. Public Service Management.....	52
13. Governorship	52
14. County Assembly.....	53
Revenue Projections	54
Local Own Source Revenue.....	57
Medium Term Expenditure Estimates	60
Summary of departmental programmes and sub-programmes for the FY 2025/2026 and the medium term.....	62
Performance Indicators	66
Adherence to fiscal responsibility principles	77
Alignment of CFSP to National Objectives.....	78
Public Participation Report	80
Public Participation Advert	83

LIST OF FIGURES

figure 1: Analysis Of Approved Budget Against Actual Receipts For First Half Of Fy 2024/2025	35
Figure 2: Analysis Of County Executive Expenditure Performance For The First Half Of The Fy 2024/2025	42

List Of Tables

Table 1: Revenue Performance For The First Half Of Fy 2024/2025	35
Table 2: Own Source Revenue Classification By Revenue Streams For First Half Of Fy 2024/2025	36
Table 3: County Expenditure For The First Half Of Fy 2024/2025	41
Table 4: Revenue Projection For The County Government For Fy 2025/2026 And The Mtef	54
Table 5: Medium Term Departmental Ceilings, 2025/2026-2027/2028	60
Table 6: Programmes And Sub-Programme For The Fy 2025/2026 And The Medium Term	62

Legal Basis for Preparation of the County Fiscal Strategy Paper

The County Fiscal Strategy Paper is prepared in accordance with Section 117 of the Public Finance Management Act, 2012;

- 1) The County Treasury shall prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and the County Treasury shall submit the approved Fiscal Strategy Paper to the County Assembly, by the 28th February of each year.
- 2) The County Treasury shall align its County Fiscal Strategy Paper with the National objectives in the Budget Policy Statement.
- 3) In preparing the County Fiscal Strategy Paper, the County shall specify the broad strategic priorities and policy goals that will guide the County Government in preparing its budget for the coming financial year and over the medium term.
- 4) The County Treasury shall include in its County Fiscal Strategy Paper the financial Outlook with respect to County Government revenues, expenditures, and borrowing for the coming financial year and over the medium term.
- 5) In preparing the County Fiscal Strategy, the County Treasury shall seek and take into account the views of:
 - a) The Commission on Revenue Allocation,
 - b) The public,
 - c) Any interested persons or groups, and
 - d) Any other forum that is established by legislation.
- 6) Not later than fourteen days after submitting the County Fiscal Paper to the County Assembly, the County Assembly shall consider and may adopt it with or without amendments.
- 7) The County Treasury shall consider any recommendations made by the County Assembly when finalizing the budget proposal for the financial year concerned.
- 8) The County Treasury shall publish and publicize the County Fiscal Strategy Paper within seven days after it has been submitted to the County Assembly.

CHAPTER ONE: RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK

Recent Economic Outlook

1. This section outlines the economic growth of the Country and its prospects, the situation under which this Fiscal Strategy Paper was developed and the effects of inflation over the years in order to understand the general economic performance of the world, Kenya and Busia County. The various recent reports by IMF, World Bank, Africa Development Bank and KNBS highlighted various economic parameters and its implications on the overall Economic performance of the Country as contained in the Draft Budget Policy Statement, 2025.

Global and Regional Economic Developments

2. Global economy is projected to grow by 2.7% in FY 2025/2026. This is a steady rate of growth that has been sustained globally from 2023; a slight drop from 2022 when the global economy grew by 3.2%.
3. This slow growth is attributed to growing global trade fragmentation, slower than anticipated progress in reducing inflation and weaker economic activities in major global economies
4. Global oil prices are projected to decrease in FY 2025/2026 as production expands while demand remains modest.
5. Emerging markets and developing economies have recorded a slight fluctuating development growth rate at 3.7 % 2022 to 4.2%, 4.1 % and 4.1% in 2023, 2024 and 2025 respectively. It's however projected to slump to 4.0% in 2026. Firming up in investment and solid consumption growth are however anticipated to drive the pickup in growth supported by monetary policy easing.
6. Sub Saharan Africa has recorded a steady growth rate in the past 5 years. It grew at a rate of 3.8% in 2022, slumping to 2.9% in 2023. It recovered to 3.2% in 2024, and 4.1% in 2025. It's however projected to grow to 4.3% in 2026.
7. The growth trajectory, however, is expected to be unevenly distributed among SSA economies. Growth rates in the region's largest two economies will continue to lag behind those of the rest of the region, despite projected growth pickups in both countries.
8. East Africa is set to continue to lead Africa's growth pulse, with growth projected to rise to 5.1 percent in 2024 and 5.7 percent in 2025 and it's projected to grow to 6.0% in 2026. The projected growth acceleration of 1.6 percentage points in 2024 from 3.5 percent in 2023 reflects the

anticipated strong economic performance of countries in the region, with seven economies projected to grow by 5 percent or more in 2024 to 2026.

9. According to the Budget Policy Statement 2025, the Kenyan economy remained strong and resilient in the first three quarters of 2024 despite its growth being relatively slower than the corresponding period in 2023. In the first three quarters of 2024, the economic growth averaged 4.5 percent (5.0 percent Q1, 4.6 percent Q2 and 4.0 percent in Q3) compared to an average growth of 5.6 percent (5.5 percent Q1, 5.6 percent Q2 and 6.0 percent in Q3) in 2023.

10. The growth in the first three quarters of 2024 was primarily underpinned by strong performance in the agricultural sector, a slight recovery of the manufacturing sector, and the resilience of services sector. All the economic sub-sectors except mining and construction recorded positive growth rates in the first the quarters of 2024, though the magnitudes varied across the economic activities. The diversified structure of the Kenyan economy remains a key source of resilience to domestic and external shocks.

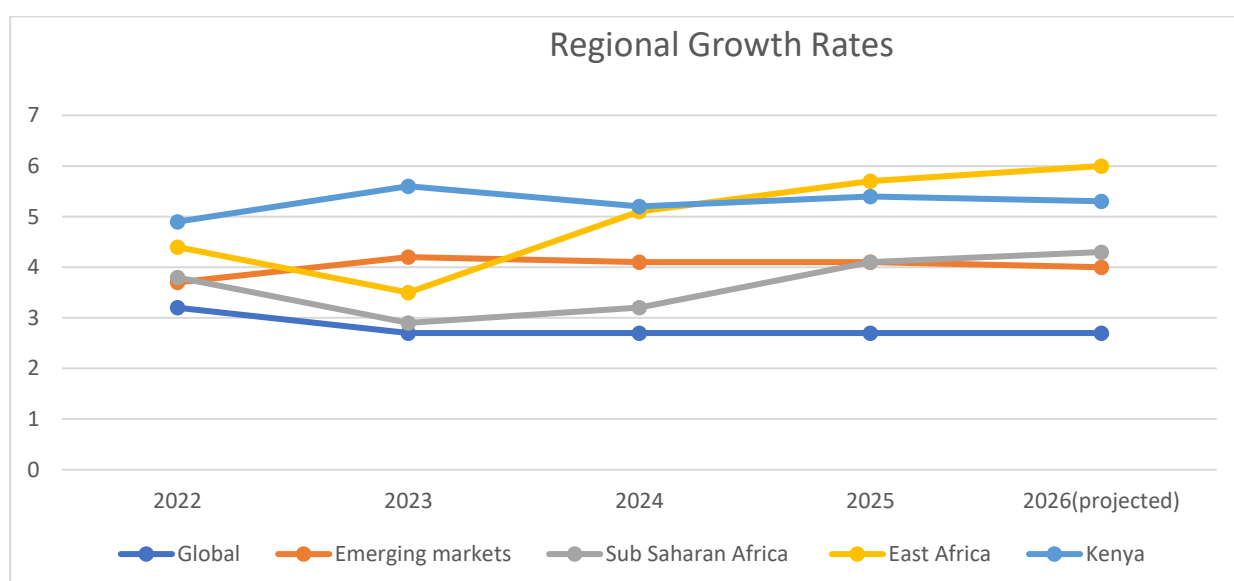
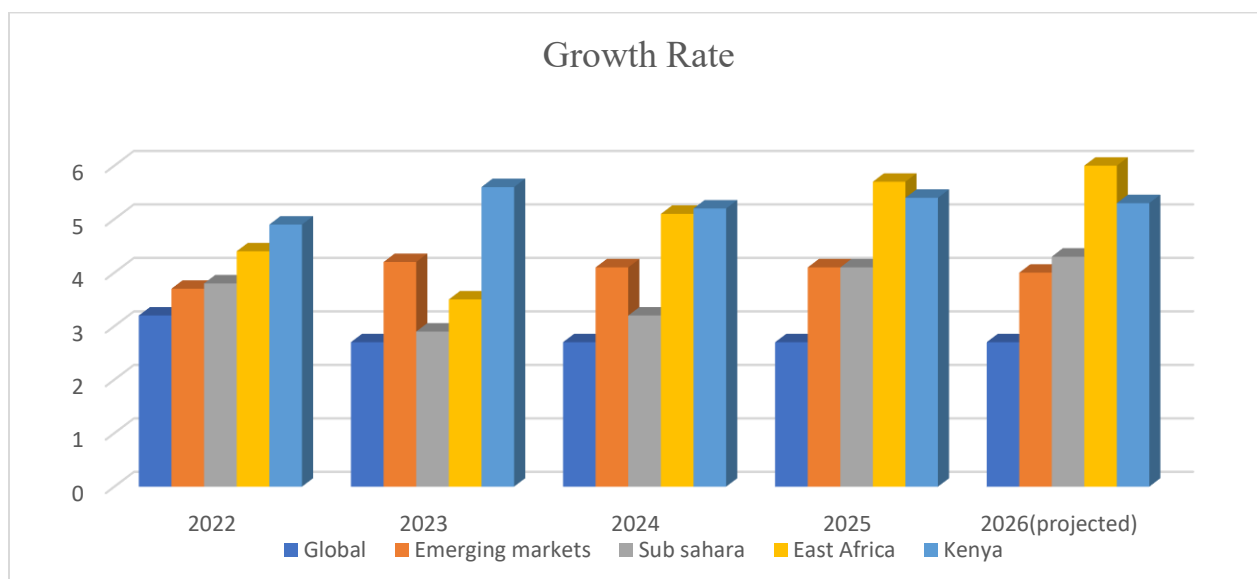
11. Busia County which is Agri-based will highly depend on the County Agriculture Revitalization program for its growth. The program focuses on growing of edible oil crops, supply of farm inputs as well as soil improvement across the County.

12. The County will also rely on its industrialization arm through the completion and operationalization of the County Aggregated Industrial Parks (CAIP) at Nasewa. The park is envisioned to create employment opportunities as well as setting up cottage industries in the County.

13. Another key economic area that the County will focus on include revival of cooperatives, creating modes of facilitating movement of goods and services through opening and maintenance of County roads and water ways across the County, formulation of enabling legislation and policies that will spur economic growth in the County.

14. The tables and charts below summarize the growth rates discussed above:

Region	Growth rate (%)				
	2022	2023	2024	2025	2026(projected)
Global	3.2	2.7	2.7	2.7	2.7
Emerging markets	3.7	4.2	4.1	4.1	4.0
Sub Saharan Africa	3.8	2.9	3.2	4.1	4.3
East Africa	4.4	3.5	5.1	5.7	6.0
Kenya	4.9	5.6	5.2	5.4	5.3



15. Kenya's annual inflation rate as per the Kenya Bureau of statistics rose for the third straight month in January 2025, reaching a four-month high of 3.3%, up from 3% in December 2024. Still, inflation remained below the 5% midpoint of the Central Bank's target range for an eighth straight month. Prices of food (+6.1% vs +4.8% in December) and transport (+0.7% vs +0.1%) were the key factors behind the acceleration of inflation. Core inflation, reflecting underlying price pressures and published for the first time, was 2% in January, compared with 2.2% in December, while non-core inflation rose to 7.1%, from 5.2% in the prior month.

County Fiscal Risks

Shortfall in own source revenue

16. In the financial 2023/2024, the County collected total local revenue of **Ksh 369,203,975**. This represented an increase of 7% from financial year 2022/2023. Even though there was a slight increase in own source collection, the County fall short of its revenue target of **Ksh. 649,015,633** only collecting **56%**. This is a recurring fiscal risk that will potentially affect the operations of the County in FY 2025/2026.

Mitigation measures

17. Busia County passed the Busia County Facility Improvement Financing (FIF) in 2024. This is expected to be a game changer in local revenue collection targeting the health sector. The County has also invested in local revenue collection hardware by procuring additional vehicles for each Sub-County. This will facilitate movement of revenue staff to the field, hard to reach area and efficient supervision & coordination of revenue collection. Further, the County treasury will work towards automation of all remaining revenue collection streams as well as capacity building of revenue collection officers across the County.

Pending Bills

18. Accrued pending bills across several financial years continues to pose a great challenge in operation of the County. The huge pending bills have reduced significantly the fiscal space available for the County to undertake its planned projects. As at June 30th 2024, the County pending bills stood at **Ksh 1.8 Billion**.

Mitigation Measures

19. The County has put in place a number of measures to address the perpetual problem of ballooning pending bills which includes treating pending bills as first charge as per the Public Finance Management Regulations, 2015, institute realistic measures to increase own source revenue, and prioritize completion of stalled and ongoing projects that in most cases feed into the pending bills

High Wage bill

20. As at 30th June 2024, Busia County wage bill stood at 36.5% of the total County revenues. However, in this draft County Fiscal Strategy Paper, the wage bill stands at 47.8%. This high wage bills pose a risk to the fiscal policy outlook in Busia County as they are subject to legal constraints as stipulated in section 25(1) (b) of the PFM (County Governments) regulations, 2015.

Mitigation Measures

21. To manage the bloated wage bill the County Public Service Board will implement strict hiring policies, prioritize recruitment of essential technical and service delivery roles and introduction of performance-based remuneration models to enhance productivity and efficiency.

Changes in foreign policy

22. The major key player in global economics, the United States of America has embarked on Making America Great Again (MAGA) which focuses on America First policy. This policy direction has led to the USA cutting aid it gives globally through USAID and other agencies. As such, the Kenyan government has been heavily affected with funding to critical sectors such as health and education being affected. Busia County too is not left behind. Key critical area of of HIV ad malaria programing are at risk of coming to a stop once the donor funding is stopped

Mitigation

23. The county government has lined up a number of mitigations to help curb this risk. First, the county government will work with national government to secure additional funds from equitable share of national government to be directed specifically to programs affected by this US government directive notably HIV AIDS and Malaria programs. Secondly, the county will work to integrate HIV/AIDS and malaria programs into the mainstream health care interventions in the county sector. Further, the county government through the department of strategic partnerships and digital economy will look for partners who will step in and fill the gap left once the USA withdraws its funds

CHAPTER TWO: ECONOMIC PERFORMANCE PER DEPARTMENTS

1. Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness

Overview and Background Information.

24. In Busia County, 80% of the population live in the rural areas and derive their livelihood from agriculture and related activities. Agriculture sector is the main stay of County's economy, contributing 58% of the County GDP with small scale farming dominating the agricultural economic activities. The overall goal of Agriculture sector is Rural Poverty Reduction and safeguarding of family food and nutrition security. The County aims to reduce poverty levels and improve food security in Busia County by revitalizing the agricultural sector at the ward level. This targets rural households, with a focus on enhancing agricultural productivity, increasing incomes, and facilitating access to essential services such as health, education, and infrastructure.

25. Strategies for poverty reduction and food security focuses on activities aimed at improving crops, livestock and fisheries to safeguard incomes, and ensure availability and access to quality food. The sector focuses on transformation of agriculture through:

- i) Institutional organization of the sector and the development of production and marketing infrastructure to support efficient production sustainably
- ii) Facilitation of increased production, productivity and profitability of farming enterprises and
- iii) Provision of enabling policy and regulatory environment to facilitate agriculture driven economic transformation of the communities.

26. The sector has prioritized the development of Cotton, edible oils (seed cotton, groundnuts, Sunflower, Sesame, Soybean), Rice, Dairy, Poultry and fish farming to improve rural economy and ensure supply of raw materials to the County aggregation and Industrial Park (CAIP). Food crops like maize, finger millet, beans are also under production mainly for household consumption and nutrition needs.

27. The Sector interventions aim to reduce the proportion of Busia County's rural population living below the poverty line of \$1.25 by half. This objective aligns with the Sustainable Development Goal (SDG) Target 1.1, which seeks to eradicate extreme poverty for all people worldwide by 2030.

Vision

A leading County in food security and sufficiency for sustained livelihoods.

Mission

To improve the livelihoods of Busia County residents through the promotion of competitive agriculture, provision of support services while ensuring a sustainable natural resource base.

Departmental/ Sector Performance.

I. Key Achievements

- i) Under Smart Agriculture Directorate, 805 acres of land were ploughed for farmers at a subsidized fee of Kshs, 2,500 per acre against a market rate of Ksh, 4,000. This aimed at timely land preparation that will result to improved production and productivity of food and cash crops in the County. Further, the department acquired additional tractors and farm implements to support farm mechanization program
- ii) Under Edible Oils Promotion, groundnut seeds to cover 372 acres of land were procured and distributed to sub counties for further distribution to farmers for planting during the short rain season of 2024 calendar year. These interventions are in anticipation for raw materials demand once the County aggregation industrial park at Nasewa is completed and operationalized.
- iii) Under Veterinary services; a total of 12,912 animals (cattle, sheep and goats) were vaccinated against Lumpy Skin Disease, Anthrax and Foot & Mouth Disease. Estimated 826 dogs and cats were also vaccinated against rabies. The directorate also carried out other livestock health interventions including deworming, Trypanosomiasis prevention treatment and livestock disease vector control activities.
- iv) The Directorate of Fisheries supported a total of 1300 fish farming households through inputs supplies, trainings and extension services. The interventions collectively resulted in the growth in County's fisheries production statistics with aquaculture production from ponds and cages recording 176 tons valued at Ksh. 59 million and the recently established modern fish transshipment market facilitated trading of 3,656 Tons of fish valued at Ksh. 1.3 billion.

II. Challenges

- ✓ Mobility challenges - due to limited number of motor vehicles and motor cycles for field staff, last mile service delivery is delayed
- ✓ Data Information gaps - Obsolete ICT equipment in Sub Counties slow data and information processing
- ✓ Weak monitoring of Projects- Department doesn't have comprehensive Monitoring and Evaluation Framework for real time monitoring of projects
- ✓ Inadequate financial resources and delayed disbursement of funds to support sector's

III. Way Forward

- ✓ Enact laws and policies that enhance service delivery in mechanization and input subsidy
- ✓ Improvement of Data management for the department and sector
- ✓ Strengthen monitoring framework for sector activities

2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)

Overview and background information of the department

28. The department has five directorates namely; Trade, Investment, Industrialization, Cooperatives, Small and Micro Enterprises (SME). The department facilitates and promotes trade, cooperatives, investment and Industrial development and ensures fair trade practices. The department exists to promote self-reliance through enhanced business, employment and wealth creation. This is achieved through implementation of programs targeting diversification, innovation, value addition, information sharing, market linkages, trade and Industrial infrastructure support.

1. Vision

A leading department in the promotion of trade, cooperative movement and investment.

2. Mission

To foster inclusive and sustainable socio-economic development through promoting investment in trade, entrepreneurship, innovations, value addition and cooperative development.

3. Departmental performance

i. Key Achievements

29. In the financial year 2024-2025, The department realized improvements in business environment due to the following aspects; increased market development from 40 to 48 markets. The projects have been budgeted and currently awaiting approval by the County assembly

30. The markets include, Akiriamit, Chemasir, Butula, Ogalo, Budalangi. etc. There were significant improvements in creation of vibrant and sustainable cooperative movement for improved incomes.

31. The department has also launched the construction of County Aggregation Industrial Park at Nasewa, a project that is ongoing

32. The improvements were influenced by development of 50 cooperative societies, from initial baseline of 105, disbursement of Ksh. 2m loans from an initial baseline of 115,000,000 and the provision of loans to 9 cooperative societies that are currently undergoing vetting, and the County's ability to conduct 31 audits on cooperative societies. Increased consumer protection was enhanced due to improvement in the amount of equipment in use for trade examined, tested and approved from a baseline of 890 to 1800.

Key Achievements for FY 2023/2024

33. Through partnership with National Government, the department commenced the construction of County Aggregation and Industrial Parks project which is worth Ksh. 500 million.

34. The investment policy was developed and it is awaiting approval at the Assembly. The investment policy will play a central role in providing guidance towards investment in the County.

35. There was improvement in consumer protection through improved fair-trade practices. The Increase in consumer protection is attributed to enhanced number of legal metrology equipment examined, tested and verified from a target of 1500 to 1560.

36. Through the ward revitalization program, approximately 5000 members of cooperatives have been trained.

37. In collaboration with KEBS and MSEA, the department was able to train approximately 2000 traders on financial literacy.

ii. Challenges

38. Challenges in the department include; Inadequate policies and regulations to operationalize implementation of fair-trade practices, porous borders: illegal movement of goods across the border from Uganda affected trading activities, lack of enough legal metrology equipment to help in consumer protection across the County, cooperative development programme faced inconsistent allocation of funds and weak governance and management structures in cooperatives have led to low loan repayments.

iii. Way Forward

39. The way forward includes; Fair trade practices programme should develop a policy that will help in its operations, measures should be put in place to control border points to reduce smuggling and trading of illicit goods, purchase of more verification equipment to enhance the process, and more focus should be placed on cooperative and trade revolving funds audit so that there are frequent analyses on loan repayment progress and prevention of mischief.

3. Education and Industrial Skills Development

Overview and Background Information

40. The County department of education and Industrial Skills development comprises of two sub-sectors; Early Childhood Development education (ECDE) and Vocational Training.

1. Vision

A quality education and training for all to transform Busia into an intelligent County in the front line of global progress and innovation.

2. Mission

The department mission is to provide accessible, holistic and quality education and training to all, for the socioeconomic and sustainable development of Busia County.

3. Departmental performance

Key achievements

41. The department partnered with KCB jiajiri Programme and successfully trained the first cohort of 513 youths, provided sports equipment to Vocational Training Centers to support co-curricular activities and promote holistic student development, Rolled out digital learning in all the 461 ECDE Centers. Each school received two digital devices for PP1 and PP2, Distributed ECDE furniture (301 tables and 311 chairs) to 10 ECDE centers and provided school meals to all the 461 public ECDE centers across the County

Challenges

- i. Untimely disbursement of funds
- ii. Inadequate budgetary allocation all activities (Projects, school meals etc.)
- iii. Incomplete automation of Education support scheme
- iv. Declining of enrolment of trainees in VTCs due to inadequate training material and instructors.

Way forward

- i. Early Disbursement of Capitation to ensure VTCs function efficiently, as outlined in the Fourth Schedule of the Constitution
- ii. Enhance budgetary allocation to ensure sustainability of school meals and nutrition program
- iii. Need to sensitive stakeholders on automation of Education support scheme to ensure successful implementation of the program
- iv. Prioritize continuous equipping of VTCs and recruitment of sufficient qualified instructors to maintain high-quality training standards.

4. County Treasury and Economic Planning

1. Overview and background information

42. The department comprises of two sections; Finance and Economic Planning. Finance Section consists of four directorates namely Accounting Services, Supply Chain management, Revenue and

Budget while Economic planning section consists of Economic Planning, County Bureau of Statistics, Internal Audit and Monitoring and Evaluation.

43. The department is accountable for the financial management of the County. Its key functions are; revenue collection & cash management, economic planning & budgeting, appropriate procurement of goods and Services, conducting internal audits, formulation and promotion of County fiscal and economic policies.

2. Vision

A prosperous County committed to prudent financial management, economic planning and technological innovations

3. Mission

To provide high quality financial, economic and advisory services through efficient and effective fiscal planning, resource mobilization, budget administration, coordination, formulation and implementation of policies and programs for accelerated, equitable and sustainable development for the citizens of Busia County through technological innovations

4. Departmental key performance

i. Key achievements

- Budgeting and planning were timely done which aided in implementation of County priority programmes and projects across various departments. Additionally, technical support, advice and guidance on fiscal and budgetary matters were availed to all stakeholders in the County.
- The directorate of Supply chain management enhanced adoption and implementation of e-procurement as a method of procuring goods and services in line with the Public Procurement and Asset Disposal Act, 2015.
- Accounting services directorate through its mandate ensured proper control and accounting for receipt and expenditure of public funds which was achieved through development of financial policies and procedures, administration of applicable legislation, timely preparation of financial statements and financial reports.
- The directorate of Economic planning effectively discharged its mandate in formulation, coordination of implementation, monitoring and evaluation of economic development plans,

policies and strategies geared towards achieving County development agenda. The directorate spearheaded preparation of Annual Development Plan. Moreover, through the M&E unit, monitoring and evaluation of County projects and partial operationalization of the e-CIMES was undertaken.

ii. Challenges.

- Data obtained from the department is not always adequate and sometimes not verifiable hence the need to come up with a framework for the County government to collaborate and partner with KNBS in conducting surveys
- Inadequate infrastructure to harness and maximize revenue generation from various streams. Furthermore, there is limited infrastructure for full automation of all revenue sources.
- Inadequate capacity building and training for the staff to meet the changing dynamics of operations.
- Lack of audit management tools; Essential audit management software

iii. Way forward

- The department to establish a statistical unit as well as a data Center
- The department to establish ERP system to automate County services and processes

5. Transport, Roads and Public Works

Overview And Background Information of the Department

44. The department is made up of three directorates namely: Public Works, Roads, and Transport and Fleet Management. Its mandate is to provide an enabling environment for investment in the County and sustain standard road networks and public infrastructure. It also gives technical and supervisory assistance to other departments in project implementation

1. Vision

To Develop Quality, Reliable, Sustainable, And Resilient Infrastructure and Provide Access to Safe Affordable Public Transport Systems.

2. Mission

To Expand Public Transport and Build Infrastructure with Special Attention to The Needs of Women, Children, And People with Disability Through the Production of Appropriate Designs and Increase Investment

Achievements

45. The department is Upgrading C778 junction Bukiri Bunandi road to bitumen standards and has successfully completed the first 6km, Routine maintenance of roads covering a minimum of 15km per ward across the County such as Mubweka road, Khwirale – Dulienge road, Roho msalaba church – Ikondokhera road, Makale – Malanga road, Samaki – Breeze road, Mauko – Mabale – Siteko road, Salim road, the mechanical and fabrication workshop equipped under the Transport directorate. The directorate also repaired 2 motorboats and acquired a new one.

Challenges

1. Sand harvesting along roadsides leading to undermining of roads and drainage structures e.g., culverts leading to severe destruction of roads by surface runoff and expensive remedial works.
2. Inadequate supervision vehicles to enable engineers to go to the field. There are only two for the Department.
3. Pending bills issue causing intermittent fuel supply from suppliers.
4. Lack of axle load control (weighbridge) on County roads leading to overloading especially by cane, and building materials transporters leading to premature failure of gravel roads.
5. Machines susceptible to breakdown due to wear and tear. The aging fleet equipment leads to high operating costs that require enhanced budgetary allocation without a revolving fund.

Way forward

1. Sensitizing residents to avoid sand harvesting along road sides and on drainage structures
2. Prioritize purchase of supervision vehicles for the field engineers to monitor projects effectively.
3. Devise ways to clear pending bills to attract suppliers to offer goods and services continuously.
4. Purchase and installation of weigh bridge on County roads to control overload that destroy road infrastructure

5. There is a need to equip the mechanical workshop to offer repair and maintenance of all County vehicles and machines.

6. Youth, Sports, Culture, Gender, Creative Arts and Social Services

1. Overview and Background Information of the Department

46. The department consists of five directorates namely: Youth, Sports, Tourism, Culture & Social Protection and Gender. It is mandated to mobilize Busia County for sustainable social protection, talent nurturing and creating equal opportunity for Youth, Women, PWDs, Older Persons and other vulnerable groups for holistic growth and development.

2. Vision

A socially self-driven and empowered community

3. Mission

To mobilize the Busia Community for sustainable social protection, talent nurturing, heritage preservation and creating equal opportunities for children, youth, women, PWDs, Older Persons and other vulnerable groups for holistic growth and development.

4. Departmental Performance

I. Key Achievements

- The department proudly participated in the KICOSCA games, where the Men's and Ladies' Tag of War teams emerged champions, Scrabble team finished second and Ajua team secured third place, reflecting the department's growing talent across a range of disciplines.
- International Days were successfully organized and celebrated i.e. International Youth Day, Mashujaa Day, Jamhuri Day and 16 Days of Activism against GBV with a focus on raising awareness, promoting youth engagement, patriotism, and national unity through various events and activities.

- The departed hosted a memorable County Cultural Festival, bringing together diverse cultures from all seven sub-counties, offering a unique platform to celebrate and promote Busia's rich cultural heritage.
- The Directorate of Youth conducted a Youth Talent Search, identifying and nurturing emerging talent across various fields a waiting for Talent Development of the same talents in the coming budget cycle.
- The Directorate of Sports organized successful ward-level sporting events, engaging communities and fostering healthy competition. Winners from these events went on to compete in the inaugural Governors Cup, a Countywide tournament that spotlighted exceptional athletic talent.
- Completed Bumbe Cultural Center, creating a vibrant space for cultural exchange, community events, and tourism development.
- The department hosted the Miss Tourism Beauty Pageant, which saw contestants from across the County compete for the title of Busia County Tourism Ambassador, celebrating the County's beauty and promoting tourism.
- Formed a strategic partnership with Kenyatta International Convention Centre (KICC) to promote business tourism in Busia County, focusing on Meetings, Conferences, Events, and Exhibitions (MICE). This collaboration aims to enhance Busia's visibility as a premier destination for business and corporate events.
- The County Assembly successfully passed the Sexual and Gender-Based Violence (SGBV) Policy, laying the foundation for comprehensive measures to address and prevent gender-based violence in the region.
- The Directorate facilitated the establishment of a specialized Gender-Based Violence Recovery Centre at Busia County Referral Hospital (BCRH), providing crucial support services to survivors of SGBV.
- The department Successfully executed the annual boat racing competitions at Marenga and Bumbe Beaches. The events attracted a significant number of tourists, enhancing the local tourism experience and generating greater interest in Busia's lake tourism.
- A Memorandum of Understanding (MoU) was signed with the Collaborative Centre for Gender and Development (CCGD) to upscale the Child Care Centre, which will cater to the needs of cross-border women traders, offering a safe space for their children as they engage in business activities.

II. Challenges

- The department's budget ceiling is significantly lower than its actual needs, particularly considering the broad community-based programs it manages. This budget shortfall limits the department's ability to implement key programs and fully achieve its mandate.
- Delays in the disbursement of funds from the National Treasury have hindered the timely implementation of key programs, causing disruptions and delays in project execution.
- Prolonged procurement processes have led to delays in the implementation of programmed activities, affecting the department's overall performance.
- Service providers have become reluctant to offer services due to long-standing pending bills, leading to delays in executing programs and services.
- The department faces challenges in terms of inadequate human resources, limited office space, insufficient transport means, and lack of essential equipment, which negatively impacts its ability to function efficiently.

III. Way forward

- The County Treasury should increase in the department's budget ceiling to better align financial resources with the department's actual needs. This will ensure the department has adequate funding to implement its key programs and achieve its mandate effectively.
- Advocate for the timely release of funds by enhancing communication and collaboration with the National Treasury.
- Explore local revenue generation avenues to reduce dependency on national government funds and mitigate financial delays.
- Improve the efficiency of procurement processes by providing additional training for staff and exploring fast-track procurement procedures for time-sensitive activities.
- The departments require additional human resources, office space, and equipment to enhance the department's operational capacity and service delivery.
- Prioritize the clearance of pending bills to maintain good relations with service providers and ensure continued collaboration.

7. Public Service and Management

A. Vision

47. To be a benchmark for high performing, dynamic and ethical public service.

B. Mission

48. To facilitate a safe environment for an effective and productive work force that guarantees personal growth and sustainable development.

C. Performance overview and Rationale for funding

49. The Department of Public Service Management is composed of three sections namely; Human Resource, Security and Enforcement and Communication. In discharging its functions, the department liaises with the County Public Service Board in coordinating Human Resource and Records management functions.

50. The Department is charged with ensuring effort utilization and maximum development of human resource to embrace modern delivery, creating a harmonious working relationship between Management and employees, ensuring conformity to the relevant laws and regulations, streamlining and automating records management system, and ensuring effective administrative services.

51. The strategic goals, plans and objectives of development are to provide a conducive environment for effective and efficient workforce when embracing modern technology for delivery of quality service.

Mandate

52. The Mandate of the Department as per the Executive order No.1 of 2023 is to undertake the following: -

- i. Human Resource management and Development
- ii. Records Management
- iii. Staff Performance Management
- iv. Training and Capacity Building
- v. Organizational Design and Development.
- vi. Industrial relations.
- vii. Staff Benefits and Welfare Schemes.

viii. Guidance and Counselling HIV and AIDs.

ix. Employee relationship.

x. Promotion of Staff Cohesion.

xi. Staff Payroll Management

53. The Strategic goal, plan, target and objective of the department is to provide a conducive environment for an effective and efficient workforce while embracing modern technology for delivery of quality service.

Key Achievements

- Ensured adhered to HR policies and law
- Revamping of performance contracting
- Staff training on alcohol, drug and substance abuse
- Pre- retirement training
- Management of staff pension
- Promotion of staff cohesion, by ensuring fair Labour practices.
- Ensured staff do not earn below a third of their basic salaries
- Facilitated staff with disabilities obtained tax exemption its certificates.
- Sensitized staff on proper records management
- Reduction in salary payments outside the IPPD

Challenges in Budget Implementation

- Inadequate working space for staff
- Insufficient Budgetary Allocation, hence limiting the scope for service delivery as most programs are underfunded.
- Insufficient workforce hence limiting the performance output per staff as most staff are overworked.
- Mobility challenges- lack of motor vehicles and motor cycles for supervision

Lessons Learnt

- Need for early planning.
- Need for adequate Budgetary allocation.

- Collaborating with Non state actors is effective in resource mobilization
- Continuous consultation between elected and administrators is key in-service delivery

Way Forward

- Timely disbursement of funds to departments to ensure programs run as per the timelines.
- Prudent use of allocated resources.
- Early Planning should be adhered to so as to ensure the intended purposes for funding is achieved.
- Construction of all Sub County Headquarters that can accommodate all County at the Sub County Level.
- Construction of model ward offices to avoid renting shops
- Purchase one vehicle per sub County and motor bikes for wards and village administrators.
- Provide adequate budget for office operations and capacity building
- Recruitment of casual support staff to assist village administrators.

8. Lands, Housing and urban Development

Overview and Background Information of the Department

54. The department comprises of the following Directorates; Land administration, Survey, Housing, Urban Development, Physical Planning and General Administration and two Municipalities; Busia and Malaba. The mandate of the department is to provide effective and efficient services on Land, Housing and Urban Centers. However, Busia and Malaba Municipality Boards oversee the management and coordination of the activities of Urban Areas and Towns through collaboration with the County Executive Committee Members.

Vision

An excellent Department in land and urban management and in the provision of affordable

Mission

To facilitate improvement of livelihoods of Busia County through efficient administration, equitable access, secure tenure, suitable management of land resources and access to adequate housing.

Departmental Performance

Key Achievements

55. The department established a GIS lab funded by Food and Agriculture Organization (FAO). The department also initiated the development of County Spatial Plan with technical assistance from the State department of Physical Planning. Phase one (1) and Phase two (2) of the processes have been completed. The department initiated and continues to lay cabros within Busia Municipality with the aim of beautifying the town as well as increasing revenue collection through parking fees. Additionally, the department is in the final stages of establishment of development and establishment of green park.

Challenges

- Budget cuts due to changes in priority
- Delay in disbursement of funds.
- No bidders on advertised tenders

Way Forward

- Strict adherence to the set priority from the onset of budget cycle
- Strengthening departmental monitoring and evaluation.
- Sensitize the contractors on timely access to online procurement in order to take up bids

9. Water, Environment, Irrigation, Natural Resources and Climate Change

Overview and Background Information of the Department.

56. The Department is composed of the following directorates Water, Irrigation, Environment, Natural Resources, Climate Change and Energy and is required to ensure that the people of Busia County are provided with desired service levels as per each directorates mandate.

Vision

Reliable access to clean, safe water and energy, secure environment for sustainable development.

Mission

To ensure sustainable management of water, environment, irrigation, natural resources and energy, fostering resilience against climate change and securing a prosperous future for all.

DEPARTMENTAL PERFORMANCE

Major Achievement

- 57.** The department of Water, Irrigation and Natural Resources has achieved the following in the course of the financial year; The directorate of water and sewerage services constructed steel tanks 50m³ at BCRH ,32m³ steel tank at Bumutiru catholic church, water kiosk at Vusokolo water springs, Pipeline extensions for Port Victoria, Solarization of Ongaroi, Siekunya, Repairs of Milimani steel tanks, Matayos market borehole and Rehabilitation of Khunyangu water storage. However, the directorate of Irrigation oversaw the rehabilitation of Ludacho small holder irrigation scheme and establishment of a demo Irrigation scheme at ATC which is 80% complete. On the other hand directorate of climate change installed two lightening arrestors at Luchululo and Mungatsi Primary schools to mitigate risks of lightening which has been prone in the mapped areas.
- 58.** Lastly the directorate of energy development Installed 7 new transformers in Angurai East ward Nambuku Namboboto, Malaba north Amukura west and Bukhayo west and Installation of grid lit street at Kolanya Town in Angurai East ward and Bugengi primary to Bugengi Catholic Church in Bukhayo West Ward.

Challenges of funds

- 59.** Frequent extensive damage to water infrastructure by road works constructions, Inadequate resources for last mile water connectivity for Malaba water and sanitation project to optimize distribution, Vandalism of street /mass lights energy infrastructure, Poor land use practices and land degradation, Adverse effects of Climate Change Risks, Inadequate forest cover due to deforestation.

Way Forward

- 60.** To map up all water infrastructure and continuous sensitization of road contractors on their obligations as far as damage to water infrastructure is concerned, to budget for last mile connectivity for Malaba water and sanitation project to optimize distribution, Instituting modern anti vandalism technology measures which include geo location of energy infrastructure with the ability of tracking

whenever its gadgets are removed from installation site, To sensitize the residents on proper land use practices so as to reduce land degradation, development of the County climate change adaptation and mitigation plan for climate risks and hazards across sectors that are heavily impacted, increasing forest cover through afforestation activities (Planting trees).

10. Health Service and Sanitation

1. Overview and background information

- 61.** The Department executes its mandate under three programmes namely;
- 62.** Curative and Rehabilitative Health Services - mandated with Provision of Primary Health care, clinical services, management of health facilities and pharmacies, diagnostics services (radiology and laboratory services), provision of nursing services and provision of rehabilitative services among others.
- 63.** Preventive and Promotive Health Services - provides education concerning prevailing health problems and the methods of preventing and controlling them, promotion of food supply and proper nutrition and adequate supply of safe water and basic sanitation, maternal and child health care, including family planning, Immunization against the major infectious diseases, prevention and control of locally endemic diseases, appropriate treatment of common diseases and injuries and provision of essential drugs.
- 64.** General Administration, Planning and Support services - mandated with overall leadership, governance, supervision of the departments, Strengthening HRH management and development, Develop and implement County level policies, legal frameworks/regulations, Manuals and SOPs to support healthcare delivery that ensures access to health services by all residents and improving quality of services and ensuring affordability of health services among others.

65. As of January 2025, data from the Master Facility Registry (MFR) shows 197 functional health facilities across the County with **94 of them belonging to the County of Busia** as shown below;

<i>Busia County Health Facilities</i>	
Category of facility	Number
Level V Hospital	0
GOK Level IV Hospital	7
GOK Level III Facilities	15
GOK Level II Facilities	72
Private Facilities	92
Faith Based Facilities	11
Total	197

VISION

A healthy, productive, and internationally competitive County.

MISSION

To build a progressive, sustainable, technologically driven, evidence-based, and client centered health system with the highest attainable standards of health at all levels of care in Busia County.

Departmental Strategic Objectives

The Strategic Objectives of the Department aligned to the Kenya Health Policy **2014-2030** are;

- Eliminate communicable diseases;
- Halt and reverse the rising burden of non-communicable diseases;
- Reduce the burden of violence and injuries;
- Provide essential healthcare services including primary healthcare;
- Minimize exposure to health risk factors;
- Strengthen collaboration with health-related sectors; and
- Build a strong, sustainable and responsive healthcare system.

Departmental Performance

I. Key Achievements

66. Under Infrastructure Development the sector completed Equipping and operationalization of Amukura level IV Hospital modern block, equipping and operationalization of X-Ray Units at Port Victoria and Nambale Hospitals, completed a 24- bed capacity at Budalang'i Health Centre, completed a female ward at Matayos Hospital, completed Malanga dispensary laboratory, completed Osieko Laboratory, completed Igara Maternity, completed Maternity Block at Angurai hospital, completed Namuduru laboratory, equipped and operationalized theatres at Nambale and Sio Port Hospitals and Supplied and Installed 200 KVA standby generators at Amukura, Khunyangu, BCRH and Nambale Sub County Hospitals.

67. Hospital Equipment: The Department was able to procure and deliver 2 Eyecare Tonometers for Khunyangu and Teso North Sub-County Hospitals, 2 Ultrasound Machines for Bumala B Hospital and Malaba Health Centre, 10 Olympus Microscopes for BCRH and Alupe Hospitals and 9 Chemistry, 10 Diaspect and 17 Centrifuge diagnostic machine for Health Facilities across the County.

68. The department was successfully able to install a Viral load machine at BCRH with the support from National government and Partners, which will support four neighboring counties; Bungoma, Vihiga, Kakamega and Siaya on HIV diagnosis and other tests.

69. Busia County Referral Hospital received and installed a state-of-the-art HB Electrophoresis Machine. The machine will help in the diagnosis, management and genetic counseling on Sickle cell disease for the entire Western Region. The patients will save fees payable and time spend on shipping samples to Kisumu and Nairobi.

70. Community Health: The Health Sector continues to strengthen the Community Health System that has 2,190 community health promoters and their supervisors at the Community Level, strengthen development through digitization of the health services by supplying and maintaining 2,190 smartphones, paying a regular Stipend of Ksh. 2,500 to match a similar one by the National Government and enhance commodity supplies and enhanced support supervision. This motivation and other system components have resulted in increased access to disease prevention and control at the community level, increasing enrolment into the SHA health insurance, skilled deliveries and immunizations of children across the County.

71. Role of the Partners; The Department has received a lot support from Partners for various health programs. The Partners include Dumisha Afya, Ampath Population Health, Fred Hollows, KMET, PROPEL Amref, USAID4TheChild, Nutrition International. Living Goods, Unicef, WHO, Red Cross and KEMRI among others.

72. In collaboration with MedInsure, an Australian-based charity, and CWO Orthopedic Surgeons launched a free orthopedic surgery camp at Busia County Referral Hospital (BCRH) and Alupe Sub-County Hospital. This successful initiative provided free orthopedic and general surgical interventions to more than 20 patients who previously lacked access to specialized medical care.

CHALLENGES AND CONSTRAINTS

73. In the course of implementing its mandate, the Department has faced a number of challenges and constraints which are mainly attributable to inadequate budgetary allocation to meet its obligations. They are outlined as follows:

- An acute shortage of healthcare workers across all cadres
- Delays in release of funds from the exchequer negatively impacted the ability of the department in meeting its development aspirations;
- Inadequate budgetary allocation towards health sector especially for Operation and Maintenance leading to under budgeting of Medical commodities and Supplies;
- Failure to relocate Busia Polytechnique due court order hindered the department of health to undertake its Flagship project to a full-fledged level Hospital at BCRH;
- The Department was not able to realize its target in own source revenues over the year due to inadequate inputs;
- The limited budget has led to stalled and non -operationalized health projects;
- There is a high number of health staff exiting from service due to retirement and changing jobs without replacements that impacts negatively on service delivery;
- A delay among contractors delay to take over sites after evaluation and awarding leading to delay in completion of development projects; and
- Shortage of Healthcare Workers which has hampered service delivery and operationalization of some of the completed health facilities e.g Luliiba, Nyalwanda and Rwatama dispensaries.

Way Forward

To address the above challenges the following interventions are proposed;

- Enhance the Departmental budgetary allocation.
- Collaboration with the National Government for timely release of funds from the exchequer is key for efficient implementation of the planned programs;

- Enhanced domestic resource mobilization and public-private partnerships within is key in addressing inadequate resources allocation;
- Development of stakeholder engagement framework facilitates resource mobilization;
- Automation of cashless revenue collection system and exploring more alternative revenue streams improves own source Revenue;
- Engagement of the Public and relevant stakeholders during planning, Budgeting, monitoring and evaluation is critical achieving the set targets and for ownership of projects;
- A multisectoral approach is essential for successful implementation of projects and programmes; and
- Align staffing needs and employment of more healthcare workers to replace those who have exited services for one reason or the other.

11. County Public Service Board

Background Information

74. The County Public Service Board is mandated to establish public offices, appoint and confirm persons to offices, promote public service values and principles, facilitate the development of human resource, exercise disciplinary control and prepare regular reports.
75. In Executing its mandate, the department will provide efficient and effective professional services for the realization of the County development goals through competitive recruitment, planning, developing and managing of human capital.
76. In ensuring institutional professionalism and good governance, The Public Service Board will endeavor to promote transparency, accountability and adherence to national values and principles through enforcement of Leadership and Integrity Act 2012, Public Officers Ethics, Conduct of Public Officers, Performance Management Systems and Training Curriculum.

A. Vision

77. A beacon of professionalism, integrity, equity and dedication to quality public service.

B. Mission.

78. To provide efficient and effective professional services for the realization of Busia County and National Development Goals through competitive recruitment, planning, developing and managing human capital.

12. Strategic Partnership and Digital Economy

5. Overview and background information

79. The mandate of this department derived from H.E the Governor's Executive Order No. 2/2023; to ensure effective and innovative use of Information, Communication and Technology (ICT) resources and to use this among others to identify, enable, formulate, promote and foster beneficial multi-sectorial strategic partnerships for the County.

80. The department comprises three directorates, namely; Strategic Partnerships, Resource Mobilization and ICT.

6. Vision

To forge sustainable digital transformation and foster impactful partnerships for a prosperous and inclusive digital economy

7. Mission

To leverage technological innovation, foster strategic partnerships, integrate Sustainable Development Goals (SDGs), and ensure digital infrastructure resilience for a prosperous, inclusive, and sustainable digital economy.

8. Departmental key performance

iv. Key achievements

- The County government has started implementing a Health Management Information System to help digitalize and automate health services. The initial stage at BCRH is complete, and other facilities are planned to follow suit by the end of the year.
- The County Government is in the process of automating its revenue collection methods, and the already automated streams have seen an uptick in revenue. The County government is aiming to fully automate all revenue streams by the end of the year to maximize its potential.
- The County has procured hosting, data storage, archiving and back up services from Konza Metropolis Data Centre to enhance data security, authenticity and integrity. This initiative also

supports and guarantees business continuity during emergencies. These actions align with the County's information and cyber security policy.

- The County is now connected to fiber-optic for internet access at the County headquarters.

v. Challenges

- Outdated equipment- there still exists hardware and software resources that requires upgrade to the current technology specifications. Incompatibilities are prone with the outdated infrastructure when rolling out new solutions.
- Lack of resources- we lack the necessary infrastructure to set up the desired efficiency.
- Insufficient human capital- the department lacks sufficient human capital to provide necessary services across the County in support of the solutions being implemented through automation and end-user support.
- Inadequate budgetary allocations to finance programs and operations considering that it is a new department.
- Delayed disbursement of funds hindering effective service delivery.
- Inadequate ICT facilities to enhance digital skills trainings hampering digitization prospects.
- Lack of office space and office equipment.

vi. Way forward

- Development and implementation of a smart Agriculture Platform to support farmers with data driven insights and resources
- Introduction of software defined wide area network technology (SD-WAN) to improve the County's network infrastructure and connectivity.
- Equipping of ICT lab with modern tools and resources to support training development of ICT skills.
- Restructuring of server room to enhance security efficiency and scalability of the County's IT infrastructure.
- Development of various ICT policies to guide the implementation and management of ICT initiatives and automation of County services.

13. The Governorship

Overview and background information of the department

Vision

81. To be an institution of honor and excellence for a democratic and prosperous County

Mission

82. To provide timely and quality services to the residents of Busia through efficient utilization of resources for the fulfilment of the Governor's mandate.

Departmental performance

83. The department through the directorate of disaster management did a 3 KM dredging and opening of canals in Buongo-Bunyala Central and Ndekwe stream in Bunyala south to control floods.
84. In collaboration with the National government the directorate of disaster rehabilitated the Southern dyke through the Lower Nzoia rice irrigation scheme project.
85. The department did installation of lightning arrestors in Kakurikit primary school, Okook primary school, Namalo primary school, Matayos dispensary and Agenga dispensary. Award of Rwatama lightening arrestor has already been done with funds drawn from the special program kitty.
86. The disaster directorate provided relief services i.e. foodstuffs and non-food items to communities affected by floods, windstorms and hailstorms resulting from heavy rains.
87. The Directorate of Service Delivery identified projects and programmes to ensure that public services are delivered in a manner that takes into account prudent, economic, efficient and sustainable use of viable resources.
88. The unit conducted a round table meeting where 33 organizations with 150 participants were brought on board from within for resource mobilization and to fast-track project implementation, conducted benchmarking in different countries and counties to improve service delivery for resource mobilization and was able to sign MOU with Medinsure an Australian charity.
89. The directorate of governor's press unit focuses on strengthening information dissemination and publicity through improved communication channels and public engagement

Challenges

- Delay in validation and approval of disaster management policy
- Inadequate resources allocated to unanticipated catastrophes
- Delayed and long procurement process
- Budget controls affecting implementation of programs and projects at lumpsum

Way forward

- Need to approve disaster management policy
- The County should support the department with resources to help plan and mitigate unforeseen calamities

14. County Law Office

i. Performance overview

90. The department is comprised of County attorney, County solicitor, legal counsel and other staff members. It is mandated to provide efficient and effective legal services to all in the public domain and County Government. It provides advisory and enactment of laws in all the Departments in the County Government. This department's budget has been inclusive in the Governorship budget all along, thus this being the first year to be independent we have therefore introduced sub- programmes namely: Litigation services, Legal fees, dues & compensation, Legal audits and risk management, Law review and revision, Legislative drafting & development, Gazettement & publication with their respective facilitative monetary values estimates for easy and effective execution of legal services.

3. Vision

91. To be the best public legal service provider and promotion of democratic principles and accountability in devolved government.

4. Mission

92. To facilitate and promote good governance by recognizing diversity and protection and promotion of interest and rights of people through provision of public legal services in the County Government.

5. Departmental performance

i. Key achievements

93. The department developed a legislation for the imminent abolition of Preliminary Enquiries; Developed policies; Collaborated with key international partners for training and programmes for justice sector agencies and personnel; Strengthened legislation on the Interception of Communication; Implemented the Constitution contributes to timely enactment of laws; and Effective coordinated the various agencies in developing the legislations

ii. Challenges

94. The department encountered various challenges during its operations, including; budgetary constraints in the office owing to inadequate budgetary provisions; Low absorption rate of budgetary provision occasioned by delay and or failure to honour financial requisitions submitted by the Office; and lack of funding to implement court order.

iii. Way forward

95. There is need to make adequate budgetary provisions to finance the day-to-day operations in the office; need to create a fund for the office to give effect to section 27 of the act and to effectively address the ever-increasing number of urgent Court and legal matters respectively, generally affecting the department.

15. County Assembly

Vision

96. County Assembly that fulfils its constitutional mandate and effectively serves the people of Busia County

Mission

97. To build an effective County Assembly that is responsive to the needs of the people and that is driven by the ideals of realizing better quality of life for the people of the Busia County.

Objective/ Mandate of the department

98. The County Assembly core functions are to develop legislation, perform oversight and representative

Key Achievements

99. The county Assembly has continued to perform its mandates. It has passed a number of legislative proposals including the passing of the appropriation Bill. It has exercised oversight to the County Executive by ways of summons, petitions and scrutiny of statutory reports from the county executive as required by the established laws.

100. The county assembly has acquired twenty-two parcels of land and still in the process of acquiring thirteen more for construction of ward offices.

CHAPTER THREE: UPDATE ON FISCAL PERFORMANCE

Fiscal Performance

101. In the Financial Year 2024/2025, the approved budget is **Kshs. 9.31 Billion**, comprising of **Kshs. 6.51 Billion** as recurrent expenditure and **Kshs. 2.80 Billion** as development expenditure. The budget is financed by **Kshs. 7.76 Billion** from equitable share, **Kshs. 647 Million** as own source revenue and **Kshs.902 Million** as conditional grants from the National Government and Development partners.

Revenue Performance

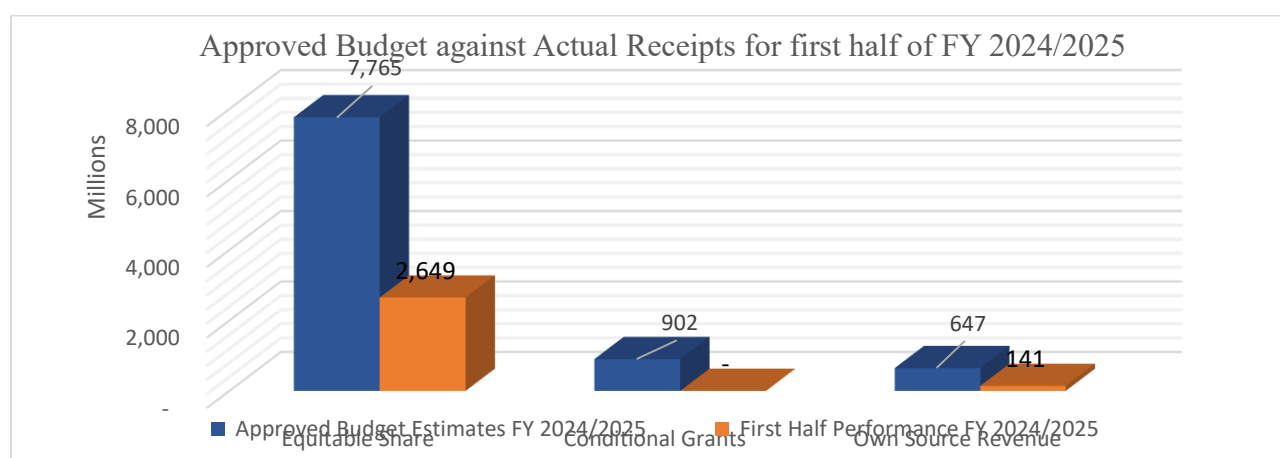
102. The County received **Kshs. 2.79 billion** as transfer from the National Government as at December, 2024. This comprised of **Kshs. 2.65 billion** and **Kshs.141.06 million** from Equitable Share and Own Source revenue respectively as indicated in table 1 which represents **30%** of the amount budgeted for in the FY 2024/2025.

Table 1: Revenue Performance for the first half of FY 2024/2025

Description	Actual Receipts FY 2022/2023	Revised Budget Estimates FY 2023/2024	Actual Receipts FY 2023/2024	Approved Budget Estimates FY 2024/2025	First Half Performance FY 2024/2025	Absorption rate %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Equitable Share	7,172,162,009	7,475,585,295	6,877,538,472	7,764,601,080	2,648,547,956	34%
Conditional Grants	251,527,699	662,529,604	469,449,413	902,110,048	-	0%
Own Source Revenue	142,150,611	245,284,949	136,138,244	647,006,996	141,056,448	22%
Balances Brought Forward	1,232,576,735	1,415,902,624	1,415,902,624	-	-	
Total Revenue	8,798,417,054	9,799,302,472	8,899,028,753	9,313,718,124	2,789,604,404	30%

Source: County Treasury

Figure 1: Analysis of Approved Budget against Actual Receipts for first half of FY 2024/2025



Source: County Treasury

Own Source Revenue

103. The County own source revenue performance for the first half of the FY 2024/2025 amounted to **Kshs 141.06 Million**, which translates to an increase of **Kshs. 7.90 Million** compared to **Kshs. 133.16 Million** collected in the FY 2023/2024 in the same period. This performance represents **22%** of the **Kshs. 647 Million** annual targets for FY 2024/2025.

Table 2: Own Source Revenue classification by revenue streams for first half of FY 2024/2025

Revenue Sources	Actuals	2nd Revised Budget Estimates	Actual Receipts	Budget Estimates	First Half Performance	% Collected
	FY 2022 2023	FY 2023-2024	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Administrative Services	3,066,850	3,730,000	3,133,500	3,373,535	380,100	11%
Fire Safety	2,472,800	2,870,000	2,986,500	2,720,080	322,000	12%
Impounding/Clamp. Fees	594,050	860,000	147,000	653,455	58,100	9%
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	51,387,342	72,727,825	66,381,310	115,350,776	30,436,333	26%
Sugar Cane Cess	17,144,545	18,000,000	15,310,287	20,359,000	10,441,618	51%
Transit Produce Cess	25,158,400	32,000,000	37,243,969	30,674,240	12,476,420	41%
Tobacco Cess	908,347	2,500,000	1,121,281	999,182	1,701,980	170%
Fish Cess	913,770	1,236,350	934,589	1,005,147	274,420	27%
Tractor Hire Services	-	1,200,000	1,698,255	50,000,000	1,312,270	3%
Agriculture Training Centre	943,855	3,800,000	1,523,575	1,038,241	945,770	91%
Veterinary Services	1,752,545	4,121,362	3,045,836	2,427,800	1,429,745	59%
Stock Sale	3,630,190	4,500,000	3,841,588	3,993,209	1,544,660	39%
Fish Traders License	118,200	409,319	422,800	130,020	7,300	6%
Fish Movement Permit	109,500	160,669	261,240	120,450	64,350	53%
Livestock movement permit	-	198,000	-	217,800	-	0%
Vaccination	-	550,000	-	605,000	-	0%
Artificial Insemination	-	77,000	-	84,700	-	0%
Slaughter premise licenses	459,650	55,000	-	505,615	154,150	30%
Meat Carrier License	-	66,000	-	72,600	-	0%
Meat inspection fees(Bovine, pigs, sheep and goats)	-	1,870,000	-	2,057,000	-	0%
Reg. Of Boats License	31,400	176,584	207,200	34,540	8,050	23%
Fisherman's License	77,000	498,537	625,700	84,700	600	1%
Fish Import Permit	37,640	261,004	81,540	41,404	28,700	69%
Wakhungu Fish Farm	-	100,000	-	110,000	7,000	6%
Cage Licensing	102,300	332,000	45,450	112,530	39,300	35%
Certificate of Transport	-	462,000	-	508,200	-	0%
Automation for licenses for Agro-dealers	-	154,000	18,000	169,400	-	0%
Youth, Sports, Culture, Gender, Creative Arts and Social Services	160,650	430,850	193,850	311,600	205,790	66%
Hire Of Hall / Office	56,000	80,850	66,500	61,600	23,500	38%
Hire of Busia County Stadium	-	100,000	-	-	-	-
Registration/ Renewal of SHGs, CBOs, Women groups and Youth groups	104,650	200,000	127,350	200,000	182,290	91%
Community Cultural Centres	-	50,000	-	50,000	-	0%
Lands, Housing And Urban Development	26,438,175	149,148,022	30,931,578	107,062,756	6,716,462	6%
Plot Rent	-	1,808,442	1,102,755	1,989,286	1,033,865	52%
Plot Rent Arrears	830,020	6,626,027	315,154	913,022	-	0%

Revenue Sources	Actuals	2nd Revised Budget Estimates	Actual Receipts	Budget Estimates	First Half Performance	% Collected
	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Cilor(Contributions in lieu of rates) Arrears				10,000,000	-	0%
Cilor				7,200,000	588,320	8%
Rent/Gov Houses	4,511,838	11,858,894	5,757,658	4,963,022		0%
Land Rates	3,649,803	40,627,221	1,826,773	30,456,078	1,277,030	4%
Land Rates (Arrears)	-	40,227,438	602,260	28,250,182		0%
Application Of Plans	-	-	455,500	3,000,000	36,000	1%
Building Plans Approval	4,927,616	32,000,000	2,062,150	5,420,378	1,456,000	27%
Solid Waste	-	-	-	-		
advertisement	12,518,898	15,000,000	18,809,328	13,770,788	2,325,247	17%
Animal Control and Welfare		1,000,000	-	1,100,000		0%
Transport, Roads and Public Works	31,894,751	48,892,740	29,656,377	43,084,226	11,830,000	27%
Trailer Parking Fees	2,468,580	6,738,639	3,496,240	5,715,438	1,515,460	27%
Reserved Parking	3,136,360	5,000,000	5,684,033	3,449,996	1,097,060	32%
Bus Parking Fees	26,091,811	30,562,001	20,428,604	33,700,992	9,217,480	27%
Machine Hire	198,000	6,592,100	47,500	217,800		0%
Water, Environment, Irrigation, Natural Resources and Climate Change	5,625,671	16,061,793	8,585,843	12,459,150	3,121,077	25%
Solid Waste	2,625,470	1,760,660	2,984,260	2,888,017	493,000	17%
Sand Cess	1,214,850	2,206,690	3,494,780	1,336,335	1,361,580	102%
Busia Hills Water Supply	476,932	1,724,673	338,275	524,625	329,481	63%
Busijo Water Supply	212,895	1,114,760	144,430	234,185	105,280	45%
Alema Water Supply	700	86,434	-	95,077		0%
Munana Water Supply	153,387	1,194,368	119,725	668,726	57,255	9%
Butula Water Supply	304,025	1,340,760	543,484	734,428	217,967	30%
Port Victoria Water Supply	89,972	2,296,057	615,689	1,598,969	419,814	26%
Drilling Rig	-	3,433,277	-	3,776,605		0%
Noise	358,200	432,867	345,200	394,020	136,700	35%
Water Bowser	189,240	471,247	-	208,164		0%
Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)	78,984,626	85,477,923	93,948,753	119,950,893	21,153,168	18%
Liquor License	1,353,000	3,540,000	3,000,000	5,488,300	600,000	11%
Single Business Permit	64,080,118	62,864,888	73,608,301	83,488,130	13,298,611	16%
Market Stall / Kiosk	748,410	757,640	572,970	823,251	150,900	18%
Charcoal Fees	-	16,307,094	-	937,804		0%
Markets Fees	12,679,690	400,000	12,756,274	28,747,659	5,821,280	20%
Weights & Measures	-	300,000	163,000	330,000	38,000	12%
Co-Operatives Audit Fees	44,530	1,308,301	108,520	48,983	31,500	64%
Other Miscellaneous	78,878	-	3,739,688	86,766	1,212,877	1398%
Local Own Source Revenue	197,558,065	376,469,152	232,831,211	401,592,935	73,842,929	18%
Health Services and Sanitation	146,364,911	272,546,481	136,372,764	245,414,061	67,213,519	27%
Mortuary Fees(Facilities)	5,040,285	7,543,767	2,074,870	5,544,314	1,546,106	28%
Slaughter Fees	-	498,537	234,520	548,391		0%
Public Health	4,214,300	4,500,000	4,355,900	4,500,000	686,000	15%
Hospital User Fees-(Facilities)	84,905,000	161,804,177	39,929,474	152,395,498	64,711,413	42%
NHIF(Facilities)	52,205,326	98,200,000	89,778,000	82,425,858	270,000	0%
Busia County Referral Hospital				95,489,398		
Mortuary Fees				1,563,058		
Hospital User Fees-				68,803,435		
NHIF				25,122,905		
Khunyangu Sub County Hospital				19,366,568		
Hospital User Fees-				7,956,728		
NHIF				11,409,840		
Nambale Sub County Hospital				13,918,095		

Revenue Sources	Actuals	2nd Revised Budget Estimates	Actual Receipts	Budget Estimates	First Half Performance	% Collected
	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Hospital User Fees-				6,169,313		
NHIF				7,748,782		
Alupe Sub County Hospital				13,979,195		
Mortuary Fees				571,951		
Hospital User Fees-				4,618,616		
NHIF				8,788,628		
Teso North Sub County Hospital				15,773,704		
Mortuary Fees				1,931,511		
Hospital User Fees-				6,189,912		
NHIF				7,652,281		
Sio Port Sub County Hospital				7,860,761		
Hospital User Fees-				3,139,921		
NHIF				4,720,840		
Port Victoria Sub County Hospital				22,519,432		
Mortuary Fees				1,477,794		
Hospital User Fees-				4,059,056		
NHIF				16,982,582		
Matayos Sub County Hospital				4,390,423		
Hospital User Fees-				4,390,423		
Amukura Sub County Hospital				4,390,423		
Hospital User Fees-				4,390,423		
Bumala B Sub County Hospital				4,390,423		
Hospital User Fees-				4,390,423		
Mukhobola Sub County Hospital				4,390,423		
Hospital User Fees-				4,390,423		
Angurai Sub County Hospital				4,390,423		
Hospital User Fees-				4,390,423		
Lupida Sub County Hospital				4,390,423		
Hospital User Fees-				4,390,423		
Health Centres - 18No				25,115,979	-	
Hospital User Fees-				25,115,979		
				-		
Appropriation in Aid	142,150,611	245,284,949	136,138,244	204,744,506	67,213,519	33%
Total Own Source Revenue	339,708,676	649,015,633	369,203,975	647,006,996	141,056,448	22%

Source: County Treasury

104. In the period ended December,2024 the department of Sports had achieved 66% of its total planned revenue target while department of Lands, Housing and Urban Development achieved the lowest at 6%.

Revenue challenges and recommendations

105. The County of Busia faces several challenges that hinder its ability to maximize revenue generation and improve service delivery. These challenges range from infrastructure and

technological gaps to staffing, policy, and interdepartmental collaboration issues. Below are the key gaps and the suggested solutions for addressing them:

Infrastructure, Facilitation, and Technological Challenges

106. One of the primary challenges is the inadequate infrastructure needed to harness revenue from various sources such as trailer parks, bus parks, private vehicle parking, dumpsites, public cemeteries, tourism and recreational facilities, and disaster management infrastructure. The County Government should urgently invest in these revenue-generating assets by prioritizing infrastructure development in line with the County's zoning plans and in consultation with municipal boards. Legislation should be enacted to facilitate the development of essential infrastructure such as trailer parks, bus parks, and tourism facilities. Additionally, the County must invest in the repair and maintenance of existing assets, such as tractors, graders, and social halls, to ensure they continue generating revenue. Furthermore, the County should refurbish and equip the container and provide necessary human resources to offer services to transit travelers, enhancing health, sanitation, and recreational facilities.

Staff and Capacity Challenges

107. The County faces a significant shortage of staff with the expertise required in departments like Weights and Measures, Cooperatives, Culture and Tourism, Physical Planning, Land Valuation, Quantity Surveying, and Mechanical Engineering. The County Government should prioritize human resource training to enhance the capacity of revenue officers and enforcement officers. Additionally, it is crucial to establish a system that automates revenue collection, receipts, and utilization to promote transparency and accountability. The harmonization of County staff through redeployment based on their competence will also help improve revenue collection and reporting. Furthermore, departments and public officers must familiarize themselves with their roles in revenue generation to ensure efficient service delivery.

Policies and Regulations Challenges

108. Public participation in the legal and policy-making process is insufficient, leading to legal complications when executing Acts and regulations. The County Government should enhance

public participation at the ward level and continuously engage staff on revenue-raising measures. It is also crucial to urgently enact the necessary policy, legal, and regulatory frameworks to streamline service delivery, avoid duplication of roles, and curb corruption. County departments must ensure they comply with national and county laws and regulations, seek legal advice where necessary, and collaborate with other departments for seamless service delivery. Specifically, the Department of Public Works, Roads, Transport, and Energy should review and operationalize the Transport and Safety Act. To reduce the rivalry between the Department of Finance and the Department of Trade, the County should fast-track the operationalization of the Revenue Administration and Management Act.

Interdepartmental Collaboration Challenges

109. The division of revenue streams across various departments has led to inefficiencies, a lack of commitment, and poor service delivery. To address these issues, departments should regularly consult and collaborate with one another, especially when they share similar roles and responsibilities. The County should support interdepartmental awareness creation and sensitization workshops to foster better cooperation and monitor the implementation of County laws. Furthermore, to eliminate duplication and enhance predictability in revenue collection, the County Government should reorganize its departments to streamline roles and responsibilities. This includes establishing infrastructure and mechanisms for automating revenue collection and utilization to ensure transparency. The County should institutionalize coordination and collaboration structures at both the County and decentralized levels to avoid operational conflicts. Additionally, the Directorate of Revenue, in collaboration with the Department of Trade, Industrialization, and Cooperatives, should map out and establish a database of all businesses across the County. Considering the importance of clean environments, waste management responsibilities should be transferred to the management of towns or municipalities to improve service delivery.

110. In summary, addressing these gaps requires urgent and coordinated efforts from the County Government. By investing in infrastructure, capacity building, policy formulation, and interdepartmental collaboration, Busia County can significantly enhance its revenue generation capabilities and improve service delivery to its residents.

Expenditure Performance

111. The total County expenditure for the period ended 31st December in the FY 2024/2025 amounted to **Kshs. 2.99 billion** representing **33%** of the total approved budget. The amount comprised of **Kshs.2.50 billion** as recurrent expenditure and **Kshs.0.48 billion** as development expenditure.

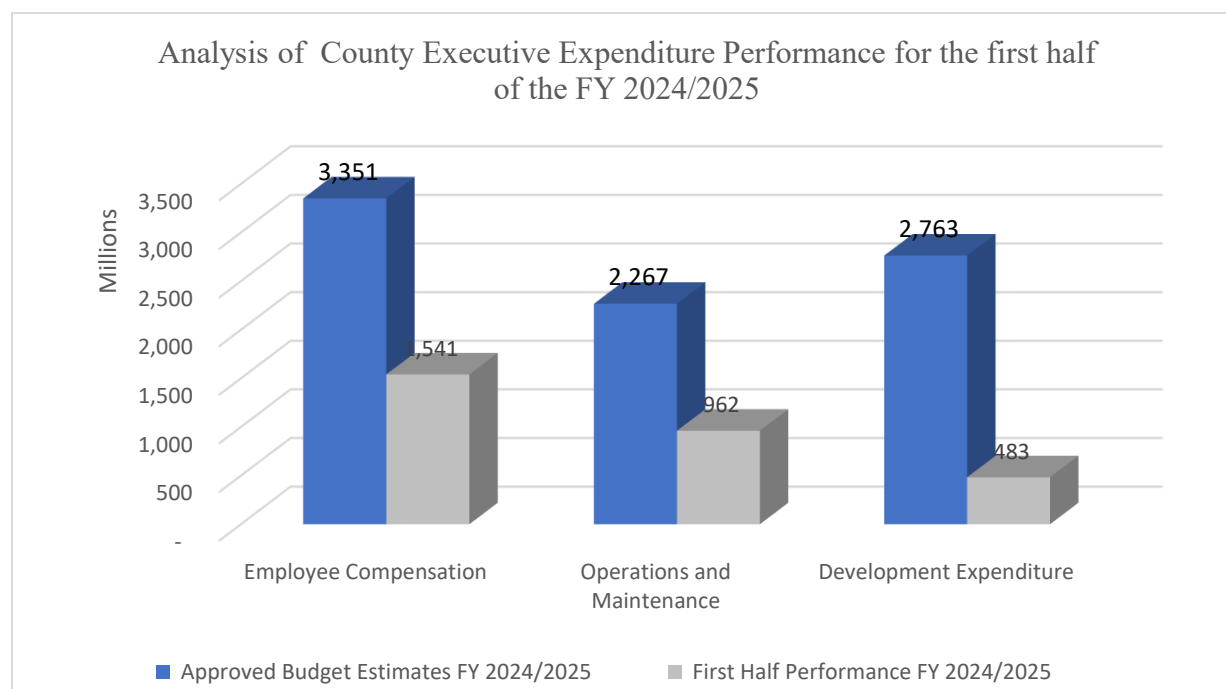
112. The County intends going forward to ensure implementation of the County projects is hastened to increase the absorption level of funds in order to achieve the ultimate goal of service delivery to the citizen of Busia County.

Table 3: County expenditure for the first half of FY 2024/2025

Description	Actual Receipts FY 2022/2023	Revised Budget Estimates FY 2023/2024	Actual Receipts FY 2023/2024	Approved Budget Estimates FY 2024/2025	First Half Performance FY 2024/2025	Absorption rate %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
County Executive	6,609,433,070	9,221,975,804	7,693,127,966	8,382,019,997	2,985,129,323	37%
Recurrent Expenditure	5,374,493,330	5,866,566,676	5,862,155,849	5,618,822,449	2,502,233,525	44%
Employee Compensation	2,892,113,026	2,813,695,034	2,806,456,119	3,351,401,770	1,540,547,001	44%
Operations and Maintenance	2,482,380,304	3,052,871,642	3,055,699,730	2,267,420,679	961,686,524	43%
Development Expenditure	1,234,939,741	3,355,409,128	1,830,972,117	2,763,197,548	482,895,798	20%
County Assembly	873,322,539	981,057,352	940,959,959	931,698,127	-	0%
Recurrent Expenditure	851,195,833	890,557,352	889,265,459	891,698,127	-	0%
Employee Compensation	431,055,833	420,050,615	419,519,807	481,116,574	-	
Operations and Maintenance	420,140,000	470,506,737	469,745,652	410,581,553	-	
Development Expenditure	22,126,706	90,500,000	51,694,500	40,000,000	-	0%
Total Expenditure	7,482,755,609	10,203,033,156	8,634,087,925	9,313,718,124	2,985,129,323	33%

Source: County Treasury

Figure 2: Analysis of County Executive Expenditure Performance for the first half of the FY 2024/2025



Source: County Treasury

Expenditure Analysis per Department for the first Half of the FY 2024/2025

Department	Approved Budget FY 2022/2023 Kshs.	Revised Budget FY 2023/2024 Kshs.	Approved Budget FY 2024/2025 Kshs.	First Half expenditure FY 2024/2025 Kshs.	Absorption rate-first half FY 2024/2025 %
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness					
Employee Compensation	188,802,115	207,574,238	207,574,238	158,707,398	76%
Operations and Maintenance	69,412,159	72,555,691	74,196,668	31,274,784	42%
Development	381,330,931	855,579,268	690,036,465	177,814,118	26%
Sub Total	639,545,205	1,135,709,197	971,807,371	367,796,300	38%
Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)					
Employee Compensation	35,985,751	38,088,587	39,288,587	3,609,571	9%
Operations and Maintenance	34,745,173	58,122,990	44,068,307	24,060,423	55%
Development	95,312,000	405,292,995	109,620,000	68,989,898	63%
Sub Total	166,042,924	501,504,572	192,976,894	96,659,892	50%
Education and Industrial Skills Development					
Employee Compensation	375,036,758	461,875,191	461,875,191	282,824,004	61%
Operations and Maintenance	109,218,895	235,672,342	259,468,826	40,190,767	15%
Development	138,782,539	80,839,336	114,040,000	-	0%
Sub Total	623,038,192	778,386,869	835,384,017	323,014,771	39%
The County Treasury and Economic Planning					
Employee Compensation	435,838,881	346,321,279	366,321,279	362,377,818	99%
Operations and Maintenance	366,834,333	322,874,171	369,901,835	299,731,970	81%
Development	33,597,425	61,000,000	9,000,000	2,000,000	22%
Sub Total	836,270,639	730,195,450	745,223,114	664,109,788	89%
Youth, Sports, Culture, Gender, Creative Arts and Social Services					

Department	Approved Budget	Revised Budget	Approved Budget	First Half expenditure	Absorption rate-first half
	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2024/2025
	Kshs.	Kshs.	Kshs.	Kshs.	%
Employee Compensation	37,572,775	48,151,964	48,151,963	15,744,906	33%
Operations and Maintenance	53,337,189	101,100,331	126,070,485	48,193,691	38%
Development	74,900,000	44,725,728	38,300,000	-	0%
Sub Total	165,809,964	193,978,023	212,522,448	63,938,597	30%
Transport, Roads and Public Works					
Employee Compensation	69,836,678	63,476,188	90,476,188	854,599	1%
Operations and Maintenance	82,422,958	164,111,914	67,221,258	44,656,285	66%
Development	698,658,529	444,494,095	529,600,000	180,829,006	34%
Sub Total	850,918,165	672,082,197	687,297,446	226,339,890	33%
Public Service Management					
Employee Compensation	122,311,116	161,654,386	161,654,386	80,356,924	50%
Operations and Maintenance	203,074,924	350,815,543	419,613,096	112,686,316	27%
Development	-	-	-	-	-
Sub Total	325,386,040	512,469,929	581,267,482	193,043,241	33%
Lands, Housing and urban Development					
Employee Compensation	59,098,958	34,197,742	41,197,742	13,157,127	32%
Operations and Maintenance	74,583,997	136,029,759	104,537,028	52,978,365	51%
Development	187,203,716	254,950,125	74,250,000	-	0%
Sub Total	320,886,671	425,177,626	219,984,770	66,135,492	30%
Water, Environment, Irrigation, Natural Resources and Climate Change					
Employee Compensation	70,253,335	75,240,878	75,240,878	-	0%
Operations and Maintenance	56,288,633	86,658,912	60,884,777	20,662,116	34%
Development	233,489,706	574,413,593	786,051,083	13,340,629	2%
Sub Total	360,031,674	736,313,383	922,176,738	34,002,745	4%
Health Services and Sanitation					
Employee Compensation	1,408,857,857	1,648,028,507	1,682,028,507	584,276,245	35%
Operations and Maintenance	455,085,770	723,260,607	369,844,812	157,077,806	42%
Development	413,888,069	408,513,174	378,300,000	39,922,148	11%
Sub Total	2,277,831,696	2,779,802,288	2,430,173,319	781,276,199	32%
County Public Service Board					
Employee Compensation	36,636,445	30,431,963	30,431,963	18,362	0%
Operations and Maintenance	66,639,733	70,337,656	88,876,972	39,977,847	45%
Sub Total	103,276,178	100,769,619	119,308,935	39,996,209	34%
County Law Office					
Employee Compensation	-	19,256,836	24,256,836	645,842	3%
Operations and Maintenance	-	66,494,889	61,233,049	8,643,368	14%
Sub Total	-	85,751,725	85,489,885	9,289,209	11%
Strategic Partnerships and Digital Economy					
Employee Compensation	-	22,702,021	22,702,021	-	0%
Operations and Maintenance	-	29,374,656	25,374,656	5,092,116	20%
Development	-	10,000,000	6,000,000	-	0%
Sub Total	-	62,076,677	54,076,677	5,092,116	9%
The Governorship					
Employee Compensation	138,606,688	127,201,991	100,201,991	37,974,203	38%
Operations and Maintenance	282,168,277	226,955,444	196,128,910	76,460,672	39%
Development	117,450,000	43,580,175	28,000,000	-	0%
Sub Total	538,224,965	397,737,610	324,330,901	114,434,875	35%
Total County Executive Expenditure	7,207,262,313	9,111,955,165	8,382,019,997	2,985,129,323	36%
The County Assembly					
Employee Compensation	488,355,833	420,050,615	481,116,574	-	0%
Operations and Maintenance	362,840,000	470,506,737	410,581,553	-	0%
Development	60,000,000	90,500,000	40,000,000	-	0%
Sub Total	911,195,833	981,057,352	931,698,127	-	0%
Total County Expenditure					
Employee Compensation	3,467,193,190	3,704,252,386	3,832,518,344	1,540,547,001	40%
Operations and Maintenance	2,216,652,041	3,114,871,642	2,678,002,232	961,686,524	36%
Development	2,434,612,915	3,273,888,489	2,803,197,548	482,895,798	17%
Grand Total	8,118,458,146	10,093,012,517	9,313,718,124	2,985,129,323	32%

Source: County Treasury

CHAPTER FOUR: COUNTY DEVELOPMENT PRIORITIES FOR THE FY 2025/2026 AND THE MEDIUM TERM

Prioritization and Allocation of Resources to Programmes

113. The County Government's execution of capital projects will be prioritized in alignment with the objectives set forth in key national and county plans, including Vision 2030, the Medium-Term Plan IV, the Bottom-up Transformation Agenda (BETA), and the County Integrated Development Plan (CIDP). This strategic focus aims to ensure that projects directly contribute to national and county priorities. Furthermore, the County Government will continue its policy of expenditure prioritization to better serve its citizens. Resource allocation will be guided by several criteria, such as the findings of performance reviews for ongoing programs, the linkage of programs with the objectives of the CIDP, and the degree to which these programs address core poverty interventions. Additionally, the alignment of programs with departmental mandates, expected outputs and outcomes, cost-effectiveness, and sustainability will be considered, as well as the programs' contribution to the implementation of constitutional mandates, acts, regulations, and policies.

114. In line with these priorities, departments are required to account for the funding needs of ongoing projects, particularly those that require multi-year funding, before initiating new projects. For the fiscal year 2025/2026, the County's strategic priorities will focus on key sectors such as Agriculture, with an emphasis on supporting value chains; Education, through nutrition support and the completion of Early Childhood Development (ECD) centers; Water, to ensure the provision of clean and safe water; Health, to enhance the provision of essential health services; Public Works, to improve road accessibility; and Trade, to facilitate easier market access. These focus areas are aimed at promoting sustainable development and improving the well-being of the citizens.

Key Sectoral/ Departmental Priorities

1. Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness

115. Agriculture sector is the backbone of the County's economy and is key in addressing poverty and food insecurity challenges. Strategies for poverty and food security will focus on activities aimed at improving crops, livestock and fisheries to safeguard real farm incomes, and ensure availability and access to quality food. To achieve the aforementioned the sector looks forward to actualize the following;

116. Agricultural mechanization services- acquisition of additional tractors so as to increase the acreage under cultivation, AMS station Revamping, Disc Ploughs and rotary ploughs purchase for the new tractors

117. Input access program- Providing farmers with the right variety of seedlings, acquisition, distribution and tracking of inputs, strengthening extension, subsidized mechanization services, acquisition of Agro chemicals, organize farmers into farmer producer organizations, strengthening market linkages, seed multiplication, soil liming, application of afflasafe and promotion of value addition and Agro processing.

118. Soil fertility improvement program-farms sampling and testing for soil PH, liming, acquisition of portable soil testing kit.

119. Crop protection and post-harvest handling-farming households accessing bioherbicides and pesticides

120. Livestock Production Infrastructure through establishment and operationalization of dairy parks, acquisition of breeding stock, construction of livestock units and start-up feeds.

121. Establishment of community veterinary infrastructure for vector and disease control through vaccination program, purchase of foot pumps and acaricides, livestock spraying, purchase of essential veterinary drugs and lab reagents.

122. Livestock breed improvement through artificial insemination, acquisition of straws of semen, liquid nitrogen and vials of hormones.

123. Development of aqua parks for fish production and multiplication, acquisition of fish brooders, Hatchery, reinforcing of fish rearing pond dykes, establishment of aggregated fish production parks, fish backyard systems and RAS system rehabilitation.

124. Credit access program through affordable loans and farmers sensitization

2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)

125. The department of Trade is committed to addressing the existing gaps in the County's business environment by implementing key infrastructural and financial interventions. Many markets and trading centers currently lack proper infrastructure, leading to congestion, poor hygiene conditions, and limited space for traders to operate efficiently. To bridge this gap, the department will construct modern markets, kiosks, and ablution blocks to improve accessibility, sanitation, and overall trading conditions.

126. Additionally, limited access to affordable credit has hindered business expansions for many traders. To address this, the department will provide low-interest loans through the Development Revolving Fund, enabling business to scale sustainably. Furthermore, many traders face challenges in market access, pricing strategies, and business management due to limited training opportunities. To empower them the department will organize trade fairs, exhibitions, and County-wide training programs aimed at fostering entrepreneurship and expanding market linkages.

127. Lastly, the absence of comprehensive market data has made it difficult to develop targeted policies, which is why regular market surveys will be conducted to identify emerging trends and tailor interventions to traders' needs effectively.

3. Education and Industrial Skills Development

128. The directorate of Early Childhood Education is committed to offer access to equitable and quality pre-primary education with the aim of improving enrollment rate, transition rate and inclusive education for learners with disability. Due to insufficient classrooms and learning materials, the directorate plans to construct Modern ECDE Centres which are Child and disability friendly, renovate ECDE classrooms, Equipping of ECDE Centres with WASH facilities, Enhancement of school feeding program, provision of Digital learning materials and Establishment of SNE ECDE Centres.

129. In the FY: 2025-2026 the department under the directorate of Vocational Training will continue to promote access, equity, quality and relevant training by building and equipping workshops in Vocational Training Centres, enhancement of Education support scheme and

establishment of home-crafts Centres across the County, this will boost the workforce that is required hence achieving an empowered and self-reliant goal among the Youth.

4. County Treasury and Economic Planning

130. In the year under review, the department will prioritize on improving financial management and improving Policy formulation and planning.

131. To improve financial management, the department will strengthen the overall efficiency and sustainability of the County. The gaps identified are insufficient revenue generation, delays in budget implementation, weak asset management systems and inadequate internal control. In order to close these gaps, the department will work on increasing own source revenue through improving revenue collection systems and enhancing revenue generating initiatives.

132. Timely budget implementation will be ensured through better project management and more stringent monitoring mechanisms. Strengthening asset management systems, the department will also adopt more advanced tools and processes to track, value, and maintain assets effectively. Lastly, to reinforce the internal control system the department will upgrade policies and procedures to prevent fraud, errors and inefficiencies.

133. Improving policy formulation and planning the department needs to address the key gaps involved such as weak coordination among departments and insufficient monitoring & evaluation mechanism. To bridge these gaps, the department should establish a robust monitoring and evaluation frameworks will track progress, identify bottlenecks and enable timely adjustments. Additionally, strengthening data collection and analysis will enhance evidence-based policies; while fostering interdepartmental collaboration this will improve efficiency and resource allocation.

5. Youth, Sports, Culture, Gender, Creative Arts and Social Services

134. In the medium term the Department has prioritized several key areas to enhance service delivery and address existing challenges. To promote and develop cultural activities, the department seeks to increase cultural promotion by equipping and refurbishing cultural centers, constructing a modern library, and establishing a social hall.

135. In child care, rights, and protection, the department aims to enhance access to rehabilitation and custody services, strengthen functional structures, and improve child social support services.

136. The department also seeks to increase youth empowerment and development by promoting youth enterprises and establishing youth empowerment centers.

137. Strengthening gender mainstreaming is another key priority, with a focus on promoting gender equity and equality through the construction of a gender-based recovery center.

138. Lastly, the department is committed to enhancing social assistance and development for vulnerable groups by strengthening social support services and improving governance structures.

6. Transport, Roads and Public Works

Key Sectorial /Departmental Priorities

139. An efficient and effective infrastructure system is an engine for socio-economic transformation.

140. The sector priorities and strategies are to increase road network through improvement of road infrastructure by maintaining earth and gravel roads and upgrading them to bitumen standards. This also involves construction of major bridges and box culverts that will enable accessibility by all road users. In addition to increasing alternative transport infrastructure by revamping of waterways. This will enable movement through marine transport by making sure jetties are constructed and motor boats and ambulances are available and accessible through properly maintained waterways and more importantly is to develop building infrastructure through improving the working environment and the quality of procured road and building works. This will be actualized by constructing a material testing laboratory, employing qualified staff and purchasing more supervision vehicles. Construction of a laboratory and equipping it with a testing equipment will ensure quality of construction materials.

7. Lands, Housing and urban Development

141. The department is looking forward to strengthening physical planning and land use management. through developing County physical planning and development framework in conjunction with enhancing land use administration and management.

142. The department also aims at facilitating sustainable development of urban areas through improvement of Urban management, Promotion of urban infrastructure development and management.

143. To facilitate the provision of Adequate and Affordable housing measures geared towards development of public housing and proper management of the same will be implemented.

8. Water, Environment, Irrigation, Natural Resources and Climate Change

144. The Department's priorities and their strategies include; To increase access to clean and safe water and in turn Strengthen water infrastructure, water governance structures, operation and maintenance of systems and enhance water quality management, to improve environmental conservation and management and as a result strengthen environmental governance, enhance environmental pollution control, create environmental awareness, improve afforestation & Agro-forestry, Promote nature-based livelihoods and improve Catchment & watershed conservation.

145. To mitigate and adapt to Climate Change consequently enhance resilience to climate Change and to increase access to irrigation water leading to the development of irrigation infrastructure, irrigation governance structures and capacity build and enhance farmer and institution support services. To increase County renewable energy in total consumption by developing renewable energy infrastructure.

9. Health Services and Sanitation

146. The priorities and strategies for healthcare services in Busia County for the 2025/2026 to 2027/2028 MTEF period focus on addressing critical gaps in the delivery of healthcare and improving the overall health system. The County aims to enhance the quality, accessibility, and efficiency of curative, preventive, and administrative healthcare services, while also promoting the integration of services and leveraging technology.

147. In terms of curative and rehabilitative services, the County recognizes several key gaps, including infrastructure limitations, workforce shortages, financial barriers, and geographic challenges. To address these, strategic solutions include strengthening ambulance, emergency, and referral services, improving diagnostic and imaging services, expanding mental health services, and

enhancing specialized services such as renal, radiology, and dental care. The County also plans to refurbish and operationalize existing health facilities and strengthen Level IV and V hospitals to reduce congestion at the Busia Referral Hospital, which will also help increase revenue through Facility Improvement Financing.

148. For preventive and promotive health services, the County aims to address gaps such as insufficient infrastructure in rural areas, low health literacy, and cultural barriers that limit the uptake of services. The strategic solutions include strengthening sanitation and hygiene at healthcare facilities, improving access to immunization and vaccination services, enhancing maternal and reproductive health services, and expanding environmental health programs. The County will also focus on improving collaboration across sectors to ensure better coordination and integration of services.

149. To enhance administration and support services, the County plans to improve communication between healthcare teams, invest in human resource management, and ensure financial and procurement autonomy for referral and sub-county hospitals. Digitizing medical records, improving data-driven decision-making, and strengthening procurement and distribution of essential health products are also key priorities. Additionally, the County will promote health insurance uptake, establish social health insurance for vulnerable populations, and improve transport and logistics to ensure effective service delivery across the County.

150. In conclusion, the 2025/2026 - 2027/2028 MTEF period offers an opportunity for Busia County to address critical gaps in healthcare services, improve health outcomes, and contribute to the overall well-being of its residents. By focusing on infrastructure, workforce development, service integration, and technology, the County aims to create a healthcare system that is accessible, efficient, and responsive to the needs of the population.

10. Strategic Partnership and Digital Economy

151. During the FY 2025/2026 and over the Medium-Term Expenditure Framework (MTEF) period, the department will focus on improving financial management, enhancing policy formulation and planning, and expanding access to ICT services. These priorities align with the department's strategic objectives to ensure effective resource utilization, streamlined governance processes, and improved service delivery.

152. To enhance financial management, the department will strengthen revenue collection mechanisms to increase own-source revenue, ensuring sustainable funding for County programs. This has been prompted by revenue leakages, hence, the need to seal this gap and identify new revenue streams. These interventions aim to promote fiscal discipline, accountability, and transparency in the County's financial operations.

153. In improving policy formulation and planning, the department will enhance linkages between County plans and budgets to ensure alignment with development goals. However, a significant gap exists in the lack of seamless information flow between departments, which hinders effective coordination and decision-making. This disconnect undermines efforts to strengthen monitoring and evaluation systems and County statistical frameworks limiting data-driven decision-making. To address this challenge, the establishment of centralized resource hub is essential. Such a hub would facilitate the timely exchange of information, ensuring that all departments have access to the critical data needed for coherent planning, efficient budget allocation and consistent monitoring of progress towards development goals.

154. Despite the department's commitment to strengthening ICT infrastructure, expanding connectivity, and building human resource capacity to drive digital transformation, a gap remains improving consistent access to ICT services across the County. The current lack of centralized ICT hubs prevents efficient utilization of digital solutions, limiting their reach and impact on public service delivery. To bridge this gap, the development of ICT hubs is crucial. These hubs would provide a central point for access to technology and digital resources, especially in underserved areas. By ensuring equitable access to ICT services, the hubs would not only enhance service delivery but also foster innovation, enabling the County to fully leverage digital solutions and improve the overall efficiency of governance and development.

11. Public Service Board

155. The department is mandated to establish public offices, appoint and confirm persons to offices, promote public service values and principles, facilitate the development of human resource, exercise disciplinary control and prepare regular reports.

156. The department will prioritize management of the bloated wage bill the developing strict hiring policies, recruitment of essential technical and service delivery roles and introduction of performance-based remuneration models to enhance productivity and efficiency.

12. Public Service Management

157. This sector strategic priorities are to improve access to public service which will be achieved through strengthened coordination and supervision of service delivery and improved infrastructure development up to the ward levels.

158. Over the medium term the sector plans to strengthen information dissemination and publicity will be realized through;

- Development, installation and Operationalization of Integrated Human Resource Management Information System that will be useful in running of the County Payroll.
- Establishment and equipping of the County Record Management Centre for ease of access of information.
- Intention to automate Records Management System that will lead to proper record management.
- The department intends to establish and equip County Studio and Printing Press that will allow ideas and news to be shared quickly across the County.
- The department wishes to construct and equip Administrative Offices that will provide public services, develop policies and ensure that communities are involved in local governance.
- The department intends to establish County Brass band that will thus help improve wellbeing, promote social interaction and contribute to the local music.
- The department wishes to procure and Install an advanced automatic 3D Scanner at the County town hall gate that will lead to fast, precise and highly detailed capture of physical objects into digital 3D models.

13. Governorship

Key departmental priorities in FY 2025/2026 are;

159. The department aims at constructing disaster management centre to completion so as to strengthen capacity on disaster preparedness, response and management including installation of

new and maintenance of existing lightening arrestors to reduce the number of lightening related cases across the County.

160. Additionally, the County will focus on construction of Dykes and dredging to mitigate the risks of flooding that has been prone over the years in Busia County.

161. Disaster preparedness, mitigation and response through enhanced allocation on special program

14. County Assembly

Key departmental priorities in FY 2025/2026 are;

162. The County Assembly priority areas in FY 2025-2025 will be; Payment of salaries and wages, administrative support

163. The County Assembly intends to undertake one program being general administration and support services.

164. To undertake these programmes, the FY 2025/2026 the proposed County fiscal strategy paper for the County Assembly is proposed to be Kshs. 859,382,566. Of the total expenditure Kshs. 456,222,004 for Employee compensation and Kshs. 403,160,562 for operation and maintenance.

165. NOTE; The County Assembly final ceilings for the recurrent budget will be determined by County allocation of revenue Act, 2025. Programmes will be reviewed upwards or downwards to comply with the CARA 2025.

Revenue Projections

The FY 2025/2026 revenue projections are shown below.

Table 4: Revenue Projection for the County Government for FY 2025/2026 and the MTEF

Revenue Sources	Actuals	2nd Revised Budget Estimates	Actual Receipts	Budget Estimates	Proposed Revenue Estimates	Projection	
	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
	Kshs.	Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
Administrative Services	3,066,850	3,730,000	3,133,500	3,373,535	3,585,150	3,943,665	4,338,032
Fire Safety	2,472,800	2,870,000	2,986,500	2,720,080	3,585,150	3,943,665	4,338,032
Impounding/Clamp. Fees	594,050	860,000	147,000	653,455		-	-
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	51,387,342	72,727,825	66,381,310	115,350,776	77,827,240	85,609,964	94,170,960
Sugar Cane Cess	17,144,545	18,000,000	15,310,287	20,359,000	20,000,000	22,000,000	24,200,000
Transit Produce Cess	25,158,400	32,000,000	37,243,969	30,674,240	30,674,240	33,741,664	37,115,830
Tobacco Cess	908,347	2,500,000	1,121,281	999,182	2,500,000	2,750,000	3,025,000
Fish Cess	913,770	1,236,350	934,589	1,005,147	1,200,000	1,320,000	1,452,000
Tractor Hire Services	-	1,200,000	1,698,255	50,000,000	8,000,000	8,800,000	9,680,000
Agriculture Training Centre	943,855	3,800,000	1,523,575	1,038,241	3,500,000	3,850,000	4,235,000
Veterinary Services	1,752,545	4,121,362	3,045,836	2,427,800	4,782,200	5,260,420	5,786,462
Stock Sale	3,630,190	4,500,000	3,841,588	3,993,209	4,400,000	4,840,000	5,324,000
Fish Traders License	118,200	409,319	422,800	130,020	230,000	253,000	278,300
Fish Movement Permit	109,500	160,669	261,240	120,450	125,000	137,500	151,250
Livestock movement permit		198,000	-	217,800	217,800	239,580	263,538
Vaccination		550,000	-	605,000		-	-
Artificial Insemination		77,000	-	84,700		-	-
Slaughter premise licenses	459,650	55,000	-	505,615	600,000	660,000	726,000
Meat Carrier License		66,000	-	72,600		-	-
Meat inspection fees(Bovine, pigs, sheep and goats)		1,870,000	-	2,057,000		-	-
Reg. Of Boats License	31,400	176,584	207,200	34,540	100,000	110,000	121,000
Fisherman's License	77,000	498,537	625,700	84,700	85,000	93,500	102,850
Fish Import Permit	37,640	261,004	81,540	41,404	300,000	330,000	363,000
Wakungu Fish Farm	-	100,000	-	110,000	1,000,000	1,100,000	1,210,000
Cage Licensing	102,300	332,000	45,450	112,530	113,000	124,300	136,730
Certificate of Transport	-	462,000	-	508,200		-	-
Automation for licenses for Agro-dealers		154,000	18,000	169,400		-	-
Youth, Sports, Culture, Gender, Creative Arts and Social Services	160,650	430,850	193,850	311,600	350,000	385,000	423,500
Hire Of Hall / Office	56,000	80,850	66,500	61,600	100,000	110,000	121,000
Hire of Busia County Stadium		100,000	-	-		-	-
Registration/ Renewal of SHGs, CBOs, Women groups and Youth groups	104,650	200,000	127,350	200,000	250,000	275,000	302,500
Community Cultural Centres		50,000	-	50,000		-	-
Lands, Housing And Urban Development	26,438,175	149,148,022	30,931,578	107,062,756	123,384,807	135,723,288	149,295,616
Plot Rent	-	1,808,442	1,102,755	1,989,286	1,842,369	2,026,606	2,229,266
Plot Rent Arrears	830,020	6,626,027	315,154	913,022	2,000,000	2,200,000	2,420,000

Revenue Sources	Actuals	2nd Revised Budget Estimates	Actual Receipts	Budget Estimates	Proposed Revenue Estimates	Projection	
	FY 2022 2023	FY 2023-2024	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
	Kshs.	Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
Cilor(Contributions in lieu of rates) Arrears				10,000,000	10,000,000	11,000,000	12,100,000
Cilor				7,200,000	7,200,000	7,920,000	8,712,000
Rent/Gov Houses	4,511,838	11,858,894	5,757,658	4,963,022	3,000,000	3,300,000	3,630,000
Land Rates	3,649,803	40,627,221	1,826,773	30,456,078	29,000,000	31,900,000	35,090,000
Land Rates (Arrears)	-	40,227,438	602,260	28,250,182	65,227,438	71,750,182	78,925,200
Application Of Plans	-	-	455,500	3,000,000	565,000	621,500	683,650
Building Plans Approval	4,927,616	32,000,000	2,062,150	5,420,378	4,500,000	4,950,000	5,445,000
Solid Waste	-	-	-	-	-	-	-
advertisement	12,518,898	15,000,000	18,809,328	13,770,788		-	-
Animal Control and Welfare		1,000,000	-	1,100,000	50,000	55,000	60,500
Transport, Roads and Public Works	31,894,751	48,892,740	29,656,377	43,084,226	40,022,015	44,024,216	48,426,638
Trailer Parking Fees	2,468,580	6,738,639	3,496,240	5,715,438	4,245,864	4,670,450	5,137,495
Reserved Parking	3,136,360	5,000,000	5,684,033	3,449,996	6,252,436	6,877,680	7,565,448
Bus Parking Fees	26,091,811	30,562,001	20,428,604	33,700,992	25,471,464	28,018,611	30,820,472
Machine Hire	198,000	6,592,100	47,500	217,800	4,052,250	4,457,475	4,903,223
Water, Environment, Irrigation, Natural Resources and Climate Change	5,625,671	16,061,793	8,585,843	12,459,150	14,274,200	15,701,620	17,271,782
Solid Waste	2,625,470	1,760,660	2,984,260	2,888,017		-	-
Sand Cess	1,214,850	2,206,690	3,494,780	1,336,335	6,000,000	6,600,000	7,260,000
Busia Hills Water Supply	476,932	1,724,673	338,275	524,625	524,625	577,088	634,796
Busijo Water Supply	212,895	1,114,760	144,430	234,185	234,185	257,603	283,363
Alema Water Supply	700	86,434	-	95,077	95,077	104,585	115,043
Munana Water Supply	153,387	1,194,368	119,725	668,726	668,726	735,598	809,158
Butula Water Supply	304,025	1,340,760	543,484	734,428	734,428	807,870	888,657
Port Victoria Water Supply	89,972	2,296,057	615,689	1,598,969	1,598,969	1,758,866	1,934,753
Drilling Rig	-	3,433,277	-	3,776,605	3,776,605	4,154,265	4,569,692
Noise	358,200	432,867	345,200	394,020	433,422	476,764	524,441
Water Bowser	189,240	471,247	-	208,164	208,164	228,980	251,878
Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)	78,984,626	85,477,923	93,948,753	119,950,893	132,700,000	145,970,000	160,567,000
Liquor License	1,353,000	3,540,000	3,000,000	5,488,300	10,000,000	11,000,000	12,100,000
Single Business Permit	64,080,118	62,864,888	73,608,301	83,488,130	100,000,000	110,000,000	121,000,000
Market Stall / Kiosk	748,410	757,640	572,970	823,251	1,000,000	1,100,000	1,210,000
Charcoal Fees	-	16,307,094	-	937,804	-	-	-
Markets Fees	12,679,690	400,000	12,756,274	28,747,659	20,000,000	22,000,000	24,200,000
Weights & Measures	-	300,000	163,000	330,000	300,000	330,000	363,000
Co-Operatives Audit Fees	44,530	1,308,301	108,520	48,983	1,400,000	1,540,000	1,694,000
Other Miscellaneous	78,878	-	3,739,688	86,766		-	-
Local Own Source Revenue	197,558,065	376,469,152	232,831,211	401,592,935	392,143,411	431,357,753	474,493,528
Health Services and Sanitation	146,364,911	272,546,481	136,372,764	245,414,061	307,495,850	338,023,187	371,320,667
Mortuary Fees(Facilities)	5,040,285	7,543,767	2,074,870	5,544,314	8,316,471	9,148,118	10,062,930
Slaughter Fees	-	498,537	234,520	548,391	-	548,391	548,391
Public Health	4,214,300	4,500,000	4,355,900	4,500,000	4,791,490	4,500,000	4,500,000
Hospital User Fees-(Facilities)	84,905,000	161,804,177	39,929,474	152,395,498	129,536,173	142,489,791	156,738,770
NHIF(Facilities)	52,205,326	98,200,000	89,778,000	82,425,858	164,851,716	181,336,888	199,470,576
Busia County Referral Hospital				95,489,398	111,073,317	122,180,648	134,398,713
Mortuary Fees				1,563,058	2,344,587	2,579,046	2,836,950
Hospital User Fees-				68,803,435	58,482,920	64,331,212	70,764,333

Revenue Sources	Actuals	2nd Revised Budget Estimates	Actual Receipts	Budget Estimates	Proposed Revenue Estimates	Projection	
	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
	Kshs.	Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
NHIF				25,122,905	50,245,810	55,270,391	60,797,430
Khunyangu Sub County Hospital				19,366,568	29,582,899	32,541,189	35,795,308
Hospital User Fees-				7,956,728	6,763,219	7,439,541	8,183,495
NHIF				11,409,840	22,819,680	25,101,648	27,611,813
Nambale Sub County Hospital				13,918,095	20,741,480	22,815,628	25,097,191
Hospital User Fees-				6,169,313	5,243,916	5,768,308	6,345,138
NHIF				7,748,782	15,497,564	17,047,320	18,752,052
Alupe Sub County Hospital				13,979,195	22,361,006	24,597,107	27,056,817
Mortuary Fees				571,951	857,927	943,719	1,038,091
Hospital User Fees-				4,618,616	3,925,824	4,318,406	4,750,247
NHIF				8,788,628	17,577,256	19,334,982	21,268,480
Teso North Sub County Hospital				15,773,704	23,463,254	25,809,579	28,390,537
Mortuary Fees				1,931,511	2,897,267	3,186,993	3,505,692
Hospital User Fees-				6,189,912	5,261,425	5,787,568	6,366,324
NHIF				7,652,281	15,304,562	16,835,018	18,518,520
Sio Port Sub County Hospital				7,860,761	12,110,613	13,321,674	14,653,842
Hospital User Fees-				3,139,921	2,668,933	2,935,826	3,229,409
NHIF				4,720,840	9,441,680	10,385,848	11,424,433
Port Victoria Sub County Hospital				22,519,432	39,632,053	43,595,258	47,954,784
Mortuary Fees				1,477,794	2,216,691	2,438,360	2,682,196
Hospital User Fees-				4,059,056	3,450,198	3,795,217	4,174,739
NHIF				16,982,582	33,965,164	37,361,680	41,097,848
Matayos Sub County Hospital				4,390,423	3,731,860	4,105,046	4,515,550
Hospital User Fees-				4,390,423	3,731,860	4,105,046	4,515,550
Amukura Sub County Hospital				4,390,423	3,731,860	4,105,046	4,515,550
Hospital User Fees-				4,390,423	3,731,860	4,105,046	4,515,550
Bumala B Sub County Hospital				4,390,423	3,731,860	4,105,046	4,515,550
Hospital User Fees-				4,390,423	3,731,860	4,105,046	4,515,550
Mukhobola Sub County Hospital				4,390,423	3,731,860	4,105,046	4,515,550
Hospital User Fees-				4,390,423	3,731,860	4,105,046	4,515,550
Angurai Sub County Hospital				4,390,423	3,731,860	4,105,046	4,515,550
Hospital User Fees-				4,390,423	3,731,860	4,105,046	4,515,550
Lupida Sub County Hospital				4,390,423	3,731,860	4,105,046	4,515,550
Hospital User Fees-				4,390,423	3,731,860	4,105,046	4,515,550
Health Centres - 18No				25,115,979	21,348,582	23,483,440	25,831,784
Hospital User Fees-				25,115,979	21,348,582	23,483,440	25,831,784
				-	-	-	-
Appropriation in Aid	142,150,611	245,284,949	136,138,244	204,744,506	307,495,850	338,245,435	372,069,979
Total Own Source Revenue	339,708,676	649,015,633	369,203,975	647,006,996	699,639,262	769,380,940	845,814,195
National Government:							
Equitable Share.	7,172,162,009	7,475,585,295	6,877,538,472	7,764,601,080	7,862,026,089	8,019,266,611	8,179,651,943
Other Grants	251,527,699	662,529,604	469,449,413	902,110,048	924,054,479	924,054,479	924,054,479
IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	67,192,729	250,000,000	199,375,123	250,000,000	250,000,000	250,000,000	250,000,000
Aquaculture Business Development Project (ABDP)		22,585,560	-	22,585,560	22,585,560	22,585,560	22,585,560

Revenue Sources	Actuals	2nd Revised Budget Estimates	Actual Receipts	Budget Estimates	Proposed Revenue Estimates	Projection	
	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
	Kshs.	Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
Kenya Livestock Commercialization Project (KeLCoP)		30,500,000	16,095,837	33,500,000	33,550,000	33,550,000	33,550,000
Kenya Agricultural Business Development Project (KABDP)		-	-	-	10,918,919	10,918,919	10,918,919
IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant		217,100,983	146,783,494	217,000,100	217,000,000	217,000,000	217,000,000
IDA (World Bank) Second Kenya Devolution Support Program- Institutional Grant (Level 1 Grant)(KDSP)					37,500,000	37,500,000	37,500,000
IDA (World Bank) Second Kenya Devolution Support Program- Service Delivery & Investment grant (Level 2 Grant) (KDSP)					352,500,000	352,500,000	352,500,000
Financing Locally-Led Climate Action Program(fLLoCA)-FY 2023/2024				217,100,983		-	-
Financing Locally-Led Climate Action Program(fLLoCA)- County Climate Institutional support (CCIS)	22,000,000	11,000,000	81,317,489	11,000,000		-	-
Kenya Urban Support Program-(KUSP) Urban Institutional Grant	1,145,356	-	-	-		-	-
Kenya Urban Support Program-(KUSP)- Urban Development Grant	1,194,559	-	-	-		-	-
Grand Total Revenue	8,798,417,054	10,203,033,156	9,132,094,484	9,313,718,124	9,485,719,830	9,712,702,029	9,949,520,617

Local Own Source Revenue

166. The County Fiscal Strategy Paper (CFSP) for Busia County for the fiscal year 2025/2026 proposes a target of raising **Ksh 699 million** in own-source revenue through various sectors and departments. To achieve this target, the CFSP outlines strategic measures for each revenue source aimed at enhancing compliance and improving revenue collection.

167. For **Trade Licenses**, the strategy includes appointing and gazetting Sub County trade officers as authorized/licensing officers, along with increasing enforcement and inspections to ensure

compliance with the Busia Trade Act. In **Cooperative Audit Fees**, the plan is to enforce compliance with cooperative regulations, conduct regular inspections, and develop guidelines on cooperative audit fees. For **Weights and Measures**, more inspections will be conducted to ensure accuracy and 100% verification. In the **Liquor Application and Licenses** category, the strategy involves increasing enforcement and inspections to ensure compliance with the Liquor Act.

168. To enhance **Mortuary Fees** collection, the County will procure a mortuary freezer. Regarding **Hospital User Fees** and **Strategic Health Areas (SHA)**, the plan includes ensuring adequate medical supplies and automating medical records in various Sub County hospitals. The **Hire of Busia County Stadium** will be boosted by refurbishing and operationalizing the stadium to increase revenue. For **Registration/Renewal of SHGs, CBOs, Women's Groups, and Youth Groups**, the County will ensure compliance for new registrations and renewals, issuing certificates of registration before grants are disbursed.

169. To increase revenue from **Hall and Youth Empowerment Centers**, the County plans to refurbish and equip halls across the County. The **Tractor Hire Services** will expand by adding more tractors to boost revenue. For **Sugarcane Cess**, representation at weighbridges will be enhanced for accurate cess collection. **Transits Produce Cess** will be diversified by offering multiple payment options, while **Tobacco Cess** will see strengthened monitoring and evaluation systems for better collection.

170. In the **Agricultural Training College** sector, the County plans to enact the AIA Act to enhance revenue collection. For **Stock Sale**, improvements will be made to infrastructure in livestock markets, and better staffing and management strategies will be applied to improve revenue collection. **Veterinary Services** will see the printing of new revenue collection books in line with current costing and the harmonization of payment systems with veterinary permits.

171. To boost **Slaughter Fees and Slaughter Premise Licenses**, the County plans to upgrade and modernize facilities, automate processes for efficiency, and strengthen enforcement practices. For **Fish Cess and Fish Traders License**, the County will improve market infrastructure and digitize the licensing process for fish trade licenses. The process for **Fish Movement Permits** will be streamlined and digitized for easier tracking.

172. The **Registration of Boat Licenses** will be enhanced by increasing compliance and printing new revenue collection books. For **Fisherman's Licenses**, the process will be digitized to make it easier for fishermen to apply, renew, and track their licenses. In **Wakhungu Fish Farm**, efforts

will focus on enhancing administration and diversifying operations to increase revenue. **Fish Import Permits/Transshipment Fees** will see enhanced compliance with regulations, and standardized revenue charging measures will be implemented.

173. In the **Drilling Rig** sector, the County plans to rehabilitate supply lines at Port Victoria and Samia Hills, hybridize systems to increase operational hours, and collaborate with the revenue department to improve debt collection and service delivery. For **Busia Hills, Busijo, Alema, Munana, Butula, Port Victoria Water Supply**, efforts will focus on increasing efficiency in water supply operations to boost revenue. The **Water Bowser** service will be expanded to increase revenue collection by improving water delivery services.

174. The County will also increase surveillance on new Cess collection points for **Sand Cess** and conduct routine checks to issue fire safety compliance certificates to business premises and non-residential buildings under **Fire Safety**. These strategic measures, across the various sectors, are aimed at optimizing revenue generation for the County in the fiscal year 2025/2026.

Medium Term Expenditure Estimates

This section presents the FY 2025/2026 departmental ceilings and MTEF projections

Table 5: Medium Term Departmental Ceilings, 2025/2026-2027/2028

Department	Revised budget	Approved Ceilings	Approved budget (kshs)	CBROP Proposed Ceilings (kshs)	Proposed Ceilings	Projection	Projection
	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness							
Employee Compensation	207,574,238	207,574,238	207,574,238	208,900,284	216,007,110	226,807,466	238,147,839
Operations and Maintenance	72,555,691	66,796,348	74,196,668	35,754,387	54,754,387	57,492,106	60,366,711
Development	855,579,268	708,436,465	690,036,465	501,592,431	721,513,938	757,589,635	795,469,117
Sub Total	1,135,709,197	982,807,051	971,807,371	746,247,102	992,275,435	1,041,889,206	1,093,983,667
Trade, Investment, Industrialisation, Co-operatives, Small and Micro Enterprises (SME)							
Employee Compensation	38,088,587	38,088,587	39,288,587	42,138,703	54,093,401	56,798,071	59,637,975
Operations and Maintenance	58,122,990	42,568,307	44,068,307	28,642,163	43,361,163	45,529,221	47,805,683
Development	405,292,995	163,470,000	109,620,000	233,586,663	250,000,000	262,500,000	275,625,000
Sub Total	501,504,572	244,126,894	192,976,894	304,367,529	347,454,564	364,827,292	383,068,657
Education and Industrial Skills Development							
Employee Compensation	461,875,191	461,875,191	461,875,191	447,466,010	574,823,188	603,564,347	633,742,565
Operations and Maintenance	235,672,342	90,268,826	259,468,826	119,683,952	94,782,267	99,521,381	104,497,450
Development	80,839,336	307,440,000	114,040,000	205,932,827	130,000,000	136,500,000	143,325,000
Sub Total	778,386,869	859,584,017	835,384,017	773,082,789	799,605,455	839,585,728	881,565,014
The County Treasury and Economic Planning							
Employee Compensation	346,321,279	366,321,279	366,321,279	299,694,128	300,114,571	315,120,300	330,876,315
Operations and Maintenance	322,874,171	324,086,798	369,901,835	150,544,891	216,780,374	227,619,393	239,000,362
Development	61,000,000	10,000,000	9,000,000	23,803,451	10,000,000	10,500,000	11,025,000
Sub Total	730,195,450	700,408,077	745,223,114	474,042,470	526,894,945	553,239,692	580,901,677
Youth, Sports, Culture, Gender, Creative Arts and Social Services							
Employee Compensation	48,151,964	48,151,964	48,151,963	79,862,116	52,513,808	55,139,498	57,896,473
Operations and Maintenance	101,100,331	94,670,484	126,070,485	99,820,771	99,404,008	104,374,209	109,592,919
Development	44,725,728	55,000,000	38,300,000	48,850,208	25,000,000	26,250,000	27,562,500
Sub Total	193,978,023	197,822,448	212,522,448	228,533,095	176,917,816	185,763,707	195,051,892
Transport, Roads and Public Works							
Employee Compensation	63,476,188	90,476,188	90,476,188	71,804,416	83,555,152	87,732,910	92,119,555
Operations and Maintenance	164,111,914	65,421,258	67,221,258	80,727,671	60,692,321	63,726,937	66,913,284
Development	444,494,095	442,000,000	529,600,000	372,323,118	517,000,000	542,850,000	569,992,500
Sub Total	672,082,197	597,897,446	687,297,446	524,855,205	661,247,473	694,309,847	729,025,339
Public Service Management							
Employee Compensation	161,654,386	161,654,386	161,654,386	26,279,080	295,512,108	310,287,713	325,802,099
Operations and Maintenance	350,815,543	337,783,539	419,613,096	323,880,099	374,668,860	393,402,303	413,072,418
Development	-	-	-	45,000,000	-	-	-
Sub Total	512,469,929	499,437,925	581,267,482	395,159,179	670,180,968	703,690,016	738,874,517
Lands, Housing and urban Development							
Employee Compensation	34,197,742	41,197,742	41,197,742	38,257,008	66,175,063	69,483,816	72,958,007
Operations and Maintenance	136,029,759	65,037,028	104,537,028	102,033,485	58,288,879	61,203,323	64,263,490
Development	254,950,125	82,000,000	74,250,000	299,740,290	122,500,000	128,625,000	135,056,250
Sub Total	425,177,626	188,234,770	219,984,770	440,030,783	246,963,942	259,312,140	272,277,746
Water, Environment, Irrigation, Natural Resources and Climate Change							
Employee Compensation	75,240,878	75,240,878	75,240,878	74,172,696	94,152,036	98,859,638	103,802,620
Operations and Maintenance	86,658,912	65,584,777	60,884,777	53,704,250	53,704,250	56,389,463	59,208,936
Development	574,413,593	428,700,000	786,051,083	510,025,351	490,000,000	514,500,000	540,225,000
Sub Total	736,313,383	569,525,655	922,176,738	637,902,297	637,856,286	669,749,100	703,236,555
Health Services and Sanitation							
Employee Compensation	1,648,028,507	1,682,028,507	1,682,028,507	1,933,526,496	1,959,646,302	2,057,628,617	2,160,510,048
Operations and Maintenance	723,260,607	369,044,812	369,844,812	366,167,583	369,693,672	388,178,355	407,587,273
Development	408,513,174	354,000,000	378,300,000	363,035,058	646,500,000	678,825,000	712,766,250
Sub Total	2,779,802,288	2,405,073,319	2,430,173,319	2,662,729,137	2,975,839,974	3,124,631,972	3,280,863,571
County Public Service Board							
Employee Compensation	30,431,963	30,431,963	30,431,963	31,175,510	29,563,226	31,041,387	32,593,457
Operations and Maintenance	70,337,656	88,876,972	88,876,972	34,661,372	53,320,821	55,986,862	58,786,205
Sub Total	100,769,619	119,308,935	119,308,935	65,836,882	82,884,047	87,028,249	91,379,661
The Governorship							
Employee Compensation	127,201,991	100,201,991	100,201,991	333,907,050	200,239,695	210,251,680	220,764,264
Operations and Maintenance	226,955,444	180,826,568	196,128,910	131,840,339	159,867,896	167,861,291	176,254,356
Development	43,580,175	30,000,000	28,000,000	32,954,155	18,000,000	18,900,000	19,845,000
Sub Total	397,737,610	311,028,559	324,330,901	498,701,544	378,107,591	397,012,971	416,863,620
County Law Office							

Department	Revised budget	Approved Ceilings	Approved budget (kshs)	CBROP Proposed Ceilings (kshs)	Proposed Ceilings	Projection	Projection
	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Employee Compensation	19,256,836	19,256,836	24,256,836	12,469,974	15,820,129	16,611,135	17,441,692
Operations and Maintenance	66,494,889	66,233,049	61,233,049	32,767,712	54,544,701	57,271,937	60,135,533
					-	-	-
Sub Total	85,751,725	85,489,885	85,489,885	45,237,686	70,364,830	73,883,072	77,577,226
Strategic Partnerships and Digital Economy							
Employee Compensation	22,702,021	22,702,021	22,702,021	18,202,022	25,100,548	26,355,575	27,673,354
Operations and Maintenance	29,374,656	25,374,656	25,374,656	24,245,446	26,643,389	27,975,558	29,374,336
Development	10,000,000	16,000,000	6,000,000	12,000,000	8,000,000	8,400,000	8,820,000
Sub Total	62,076,677	64,076,677	54,076,677	54,447,468	59,743,937	62,731,134	65,867,690
Total County Executive Expenditure	9,111,955,165	7,824,821,658	8,382,019,997	7,851,173,166	8,626,337,264	9,057,654,127	9,510,536,833
The County Assembly							
Employee Compensation	420,050,615	420,050,615	481,116,574	427,910,203	456,222,004	479,033,104	502,984,759
Operations and Maintenance	470,506,737	502,202,395	410,581,553	455,745,652	403,160,562	423,318,590	444,484,520
Development	90,500,000	40,000,000	40,000,000	63,544,987	-	-	-
Sub Total	981,057,352	962,253,010	931,698,127	947,200,842	859,382,566	902,351,694	947,469,279
Total County Expenditure							
Employee Compensation	3,704,252,386	3,765,252,386	3,832,518,344	4,045,765,696	4,423,538,341	4,644,715,258	4,876,951,021
Operations and Maintenance	3,114,871,642	2,384,775,817	2,678,002,232	2,040,219,773	2,123,667,551	2,229,850,928	2,341,343,475
Development	3,273,888,489	2,637,046,465	2,803,197,548	2,712,388,539	2,938,513,938	3,085,439,635	3,239,711,617
Grand Total	10,093,012,517	8,787,074,668	9,313,718,124	8,798,374,008	9,485,719,830	9,960,005,821	10,458,006,112
Employee Compensation	36.70%	42.85%	41.15%	45.98%	46.63%	46.63%	46.63%
Operations and Maintenance	30.86%	27.14%	28.75%	23.19%	22.39%	22.39%	22.39%
Development	32.44%	30.01%	30.10%	30.83%	30.98%	30.98%	30.98%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Summary of departmental programmes and sub-programmes for the FY 2025/2026 and the medium term

Table 6: Programmes and Sub-programme for the FY 2025/2026 and the Medium Term

Programme	Sub Programme	Proposed ceilings FY 2025/2026 (Kshs.)	Projection Estimates FY 2026/2027 (Kshs.)	Projection Estimates FY 2027/2028 (Kshs.)
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness				
	Administrative support services	261,761,497	274,849,572	288,592,050
General Administration and Support Services Total		261,761,497	274,849,572	288,592,050
Crop Development	Mechanization Services	78,000,000	81,900,000	85,995,000
	Input Access	140,000,000	147,000,000	154,350,000
	National Agricultural Development Project	265,000,000	278,250,000	292,162,500
Crop Development Total		483,000,000	507,150,000	532,507,500
Livestock Development	Livestock Production Infrastructure	15,000,000	15,750,000	16,537,500
	Pasture and Fodder Development	15,000,000	15,750,000	16,537,500
	Kenya Livestock Commercialization Project	38,550,000	40,477,500	42,501,375
Livestock Development Total		68,550,000	71,977,500	75,576,375
Veterinary Development	Veterinary Infrastructure Development	17,000,000	17,850,000	18,742,500
	Livestock Breed Improvement	12,000,000	12,600,000	13,230,000
Veterinary Development Total		29,000,000	30,450,000	31,972,500
Fisheries and blue economy development	Fisheries infrastructure development	7,000,000	7,350,000	7,717,500
	Aquaculture Business Development	28,045,019	29,447,270	30,919,633
Fisheries and blue economy development Total		35,045,019	36,797,270	38,637,133
Agribusiness development	Agribusiness Infrastructure Development	35,918,919	37,714,865	39,600,608
	Credit access program	70,000,000	73,500,000	77,175,000
Agribusiness development Total		105,918,919	111,214,865	116,775,608
		992,275,435	1,041,889,206	1,093,983,667
Trade, Investment, Industrialisation, Co-operatives, Small and Micro Enterprises (SME)			-	-
	Administrative support services	97,454,564	102,327,292	107,443,657
General Administration and Support Services Total		97,454,564	102,327,292	107,443,657
Trade Development and investment	Markets modernization and development	80,000,000	84,000,000	88,200,000
Trade Development and investment Total		80,000,000	84,000,000	88,200,000
	Industrial Development	100,000,000	105,000,000	110,250,000
Industrialization Total		100,000,000	105,000,000	110,250,000
	Cooperative development	70,000,000	73,500,000	77,175,000
Cooperative Business Development Total		70,000,000	73,500,000	77,175,000
		347,454,564	364,827,292	383,068,657
Education and Industrial Skills Development			-	-
	Administrative support services	669,605,455	703,085,728	738,240,014
General Administration and Support Services Total		669,605,455	703,085,728	738,240,014
Early childhood development education	ECDE infrastructure development	100,000,000	105,000,000	110,250,000

Programme	Sub Programme	Proposed ceilings FY 2025/2026 (Kshs.)	Projection Estimates FY 2026/2027 (Kshs.)	Projection Estimates FY 2027/2028 (Kshs.)
Early childhood development education Total		100,000,000	105,000,000	110,250,000
Vocational Training Development	VTCs Infrastructure Development	30,000,000	31,500,000	33,075,000
Vocational Training Development Total		30,000,000	31,500,000	33,075,000
		799,605,455	839,585,728	881,565,014
The County Treasury and Economic Planning			-	-
	Administrative support services	516,894,945	542,739,692	569,876,677
General Administration and Support Services Total		516,894,945	542,739,692	569,876,677
	Revenue mobilization	5,000,000	5,250,000	5,512,500
Public Financial Management Total		5,000,000	5,250,000	5,512,500
	Statistics	5,000,000	5,250,000	5,512,500
Economic Policy and Planning Total		5,000,000	5,250,000	5,512,500
		526,894,945	553,239,692	580,901,677
Youth, Sports, Culture, Gender, Creative Arts and Social Services			-	-
	Administrative support services	151,917,816	159,513,707	167,489,392
General Administration and Support Services Total		151,917,816	159,513,707	167,489,392
	Cultural promotion	25,000,000	26,250,000	27,562,500
Culture Promotion and Development Total		25,000,000	26,250,000	27,562,500
		176,917,816	185,763,707	195,051,892
Transport, Roads and Public Works			-	-
	Administrative support services	144,247,473	151,459,847	159,032,839
General Administration and Support Services Total		144,247,473	151,459,847	159,032,839
	Road infrastructure development	515,000,000	540,750,000	567,787,500
Road network Total		515,000,000	540,750,000	567,787,500
	Alternative transport development	2,000,000	2,100,000	2,205,000
Alternative Transport Infrastructure Development Total		2,000,000	2,100,000	2,205,000
		661,247,473	694,309,847	729,025,339
Public Service Management			-	-
	Administrative support services	670,180,968	703,690,016	738,874,517
General Administration and Support Services Total		670,180,968	703,690,016	738,874,517
		670,180,968	703,690,016	738,874,517
Lands, Housing and urban Development			-	-
	Administrative support services	124,463,942	130,687,140	137,221,496
General Administration and Support Services Total		124,463,942	130,687,140	137,221,496
Physical planning and Land use management	Land use administration and management	22,500,000	23,625,000	24,806,250
Physical planning and Land use management Total		22,500,000	23,625,000	24,806,250
Urban Management services	Urban Infrastructure development and management	40,000,000	42,000,000	44,100,000
Urban Management services Total		40,000,000	42,000,000	44,100,000
Housing Development and Management	Housing Development	60,000,000	63,000,000	66,150,000
Housing Development and Management Total		60,000,000	63,000,000	66,150,000
		246,963,942	259,312,140	272,277,746
Water, Environment, Irrigation, Natural Resources and Climate Change			-	-

Programme	Sub Programme	Proposed ceilings FY 2025/2026 (Kshs.)	Projection Estimates FY 2026/2027 (Kshs.)	Projection Estimates FY 2027/2028 (Kshs.)
	Administrative support services	147,856,286	155,249,100	163,011,555
General Administration and Support Services Total		147,856,286	155,249,100	163,011,555
Water supply services	Development of Urban Water infrastructure	50,000,000	52,500,000	55,125,000
	Rural Water infrastructure development	100,000,000	105,000,000	110,250,000
Water supply services Total		150,000,000	157,500,000	165,375,000
	Afforestation & agroforestry	21,000,000	22,050,000	23,152,500
Environmental conservation and management Total		21,000,000	22,050,000	23,152,500
	Climate change mitigation and resilience	267,000,000	280,350,000	294,367,500
Change Mitigation and adaptation Total		267,000,000	280,350,000	294,367,500
	Promotion of livelihood diversification	2,000,000	2,100,000	2,205,000
Natural resource management Total		2,000,000	2,100,000	2,205,000
Energy Development	Installation and maintenance of solar and electrical installations	50,000,000	52,500,000	55,125,000
Energy Development Total		50,000,000	52,500,000	55,125,000
		637,856,286	669,749,100	703,236,555
Health Services and Sanitation		-	-	-
	Administrative support services	2,329,339,974	2,445,806,972	2,568,097,321
General Administration and Support Services Total		2,329,339,974	2,445,806,972	2,568,097,321
Curative and Rehabilitative services	Diagnostic services in Higher level facilities	18,000,000	18,900,000	19,845,000
	Specialized medical services	5,000,000	5,250,000	5,512,500
	Infrastructure development at Tier 3 facilities countywide	493,500,000	518,175,000	544,083,750
Curative and Rehabilitative services Total		516,500,000	542,325,000	569,441,250
Preventive and Promotive health services	HIV/AIDS, TB and Malaria	20,000,000	21,000,000	22,050,000
	Infrastructure Development and equipment at Tier 2	100,000,000	105,000,000	110,250,000
	Lower-level Hospital equipment	10,000,000	10,500,000	11,025,000
Preventive and Promotive health services Total		130,000,000	136,500,000	143,325,000
		2,975,839,974	3,124,631,972	3,280,863,571
County Public Service Board		-	-	-
	Administrative support services	82,884,047	87,028,249	91,379,661
General Administration and Support Services Total		82,884,047	87,028,249	91,379,661
The Governorship		-	-	-
	Administrative support services	360,107,591	378,112,971	397,018,620
General Administration and Support Services Total		360,107,591	378,112,971	397,018,620
	Disaster preparedness	18,000,000	18,900,000	19,845,000
Disaster Risk Management Total		18,000,000	18,900,000	19,845,000
		378,107,591	397,012,971	416,863,620
Strategic Partnerships and Digital Economy		-	-	-
	Administrative support services	51,743,937	54,331,134	57,047,690
General Administration and Support Services Total		51,743,937	54,331,134	57,047,690
	ICT	8,000,000	8,400,000	8,820,000
Information Communication Technology Total		8,000,000	8,400,000	8,820,000
		59,743,937	62,731,134	65,867,690

Programme	Sub Programme	Proposed ceilings FY 2025/2026 (Kshs.)	Projection Estimates FY 2026/2027 (Kshs.)	Projection Estimates FY 2027/2028 (Kshs.)
County Law Office			-	-
	Administrative support services	70,364,830	73,883,072	77,577,226
General Administration and Support Services Total		70,364,830	73,883,072	77,577,226
	Establishment of county courts	-	-	-
		70,364,830	73,883,072	77,577,226
County Assembly			-	-
	Administrative support services	859,382,566	902,351,694	947,469,279
General Administration and Support Services Total		859,382,566	902,351,694	947,469,279
		859,382,566	902,351,694	947,469,279
		9,485,719,830	9,960,005,821	10,458,006,112

Performance Indicators

Programme	Programme Objective	Programme Outcome	Sub Programme	Key Output	Key Performance Indicators
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness				
General Administration and Support Services			Administrative support services	Improved service delivery	
			Administrative support services Total		
General Administration and Support Services Total					
Crop Development	To Increase production and productivity of Edible oil and food crops	Increased volume and production per unit of oil and food crops	Mechanization Services	Increased access to Mechanization	Acreage ploughed through subsidized tractor hire services
					Number of operational Tractors (with implements)
					Tractor implements acquired(Planters, rotavators, chisel & Mould Board Plough)
			Mechanization Services Total		
			Input Access	Increased Acreage under Oil crops	Acreage under cotton
					Acreage under Groundnuts
					Acreage under Sesame
				Production Volume (Tonnage) for Oil crops increased	Acreage under Soy Bean
					Acreage of Sunflower produced
					Tonnage of cotton produced
					Tonnage of Ground nuts produced
					Tonnage of sesame produced
					Tonnage Soya beans Produced
					Tonnage of Sunflower produced
				Increased acreage under Food crops	Acreage under Maize
					Acreage under Rice
					Acreage under Sorghum
					Acreage under Beans (Nyota)
					Acreage under Cassava
					Acreage under finger millet
				Production Volume (Tonnage) for food crops increased	Tonnage of maize produced
					Number of 90k bags of maize produced
					Number of 90kgs bags per acre of maize (productivity)
					Tonnage of Rice Produced (Paddy)
					Tonnage of Cassava produced
					Tonnage of Finger millet produced

Programme	Programme Objective	Programme Outcome	Sub Programme	Key Output	Key Performance Indicators
			Input Access Total		
			National Agricultural Development Project		Number of Beneficiaries / Farmers Reached with Agricultural Assets or service
			National Agricultural Development Project Total		
Crop Development Total					
Livestock Development	To Increase production and productivity of Livestock enterprises	Increased volume and production per unit of livestock products	Livestock Production Infrastructure	Dairy parks completed and operationalized	Number of Dairy parks completed and operationalized
			Pasture and Fodder Development	Improved access to pasture and fodder	Number Fodder bulking sites established
					Acreage of fodder established for conservation
					Number of farmers accessing Fodder planting material
			Pasture and Fodder Development Total		
			Kenya Livestock Commercialization Project		Number of Markets upgraded
Kenya Livestock Commercialization Project Total					
Livestock Development Total					
Veterinary Development	Increase the scale, productivity and wellbeing of Livestock	Health, Production and Productivity of Livestock herd improved	Veterinary Infrastructure Development	Livestock vaccinated against common livestock diseases	Number of cattle vaccinated against Lumpy Skin Disease
					Number of cattle vaccinated against Anthrax and Black quarter
					Number of goats vaccinated against Anthrax and Black quarter
					Number of sheep vaccinated against Anthrax and Black quarter
					Number of cattle vaccinated against Foot and Mouth Disease
					Number of goats vaccinated against Foot and Mouth Disease
					Number of sheep vaccinated against Foot and Mouth Disease
					Number of poultry vaccinated against Newcastle Disease, Fowl Pox
					Number of animals treated
					Assorted essential veterinary Drugs and Lab reagents procured

Programme	Programme Objective	Programme Outcome	Sub Programme	Key Output	Key Performance Indicators
			Veterinary Infrastructure Development Total		
			Livestock Breed Improvement	Improved animal breeds	Number of animals served with AI Number of Improved calves borne
			Livestock Breed Improvement Total		
Veterinary Development Total					
Fisheries and blue economy development	To Increase Quantity of fish and fish products in the County	Increased fish production and productivity	Fisheries infrastructure development Fisheries infrastructure development Total Aquaculture Business Development	Increased fish production and productivity Increased production, income from smallholder fish farmers in the targeted wards	Number of aqua parks,established Number of fish farmers supported by the program interventions
			Aquaculture Business Development Total		
Fisheries and blue economy development Total					
Agribusiness development	To Improve Efficiency & Sustainability of Agricultural Enterprises Geared towards boosting value addition & market access	Increased value-added products, profitability and enhanced market integration for agricultural enterprises	Agribusiness Infrastructure Development	Incubation centre completed and operationalized Cassava Factory operationalized	Incubation centre completed and operationalized Cassava factory operationalized
			Agribusiness Infrastructure Development Total		
			Credit access program	Farmers access affordable loans for value chain development	Number of farmers accessing agricultural loans through ADF/Equity partnership
			Credit access program Total		
Agribusiness development Total					
Trade, Investment, Industrialisation, Co-operatives, Small and Micro Enterprises (SME)	Trade, Investment, Industrialisation, Co-operatives, Small and Micro Enterprises (SME)				
General Administration and Support Services			Administrative support services	Improved service delivery	
			Administrative support services Total		

Programme	Programme Objective	Programme Outcome	Sub Programme	Key Output	Key Performance Indicators
General Administration and Support Services Total					
Trade Development and investment	To increase access to trade and investment	Increased access to trade and investment	Markets modernization and development	Markets Established	Number of markets renovated
					Number of markets established
					Number of modern Ablution blocks constructed
			Markets modernization and development Total		
Trade Development and investment Total					
Industrialization	To promote industrialization	Industrialization Promoted	Industrial Development	Industrial parks developed	Number of Industrial parks operationalized
			Industrial Development Total		
Industrialization Total					
Cooperative Business Development	To improve access to cooperative services	Improved access to cooperative services	Cooperative development	Cooperatives Enterprise Development Fund	Amount of loans disbursed (million)
			Cooperative development Total		
Cooperative Business Development Total					
Education and Industrial Skills Development	Education and Industrial Skills Development				
General Administration and Support Services			Administrative support services	Improved service delivery	
			Administrative support services Total		
General Administration and Support Services Total					
Early childhood development education	To increase access to equitable and quality early childhood education	Increased access to equitable and quality early childhood education	ECDE infrastructure development	Child and disability friendly ECDE centres constructed	No. Of ECDE Classrooms Completed (incomplete and stalled)
			ECDE infrastructure development Total		
Early childhood development education Total					
Vocational Training Development	To increase access to equitable and quality Vocational Training	Increased access to Equitable and quality Vocational Training	VTCs Infrastructure Development	Workshops constructed	No. of workshops constructed
				Administration blocks constructed	No. of administration blocks
				Sanitation blocks constructed	No.of sanitation blocks constructed
			VTCs Infrastructure Development Total		

Programme	Programme Objective	Programme Outcome	Sub Programme	Key Output	Key Performance Indicators
Vocational Training Development Total					
The County Treasury and Economic Planning	The County Treasury and Economic Planning				
General Administration and Support Services			Administrative support services	Improved service delivery	
			Administrative support services Total		
General Administration and Support Services Total					
Public Financial Management	To improve public financial management	Improved public financial management	Revenue mobilization	Revenue streams automated	Proportion of revenue streams automated
			Revenue mobilization Total		
Public Financial Management Total					
Economic Policy and Planning	To improve Economic Policy formulation, Planning and M&E	Improved Economic Policy formulation, planning and M&E	Statistics	Statistics system developed	Functional statistics unit equipped and operationalized
			Statistics Total		
Economic Policy and Planning Total					
Youth, Sports, Culture,Gender, Creative Arts and Social Services	Youth, Sports, Culture,Gender, Creative Arts and Social Services				
General Administration and Support Services			Administrative support services	Improved service delivery	
			Administrative support services Total		
General Administration and Support Services Total					
Culture Promotion and Development	To Increase cultural promotion and development	Increase cultural promotion and development	Cultural promotion	Cultural Centers refurbished and equipped	Number of cultural centers refurbished and equipped
				Modern community Library constructed	Number of modern community Library constructed
			Cultural promotion Total		
Culture Promotion and Development Total					
Transport, Roads and Public Works	Transport, Roads and Public Works				

Programme	Programme Objective	Programme Outcome	Sub Programme	Key Output	Key Performance Indicators
General Administration and Support Services			Administrative support services	Improved service delivery	
			Administrative support services Total		
General Administration and Support Services Total					
Road network	To increase road network	Increased Road network	Road infrastructure development	Kilometres of roads upgraded to bitumen standards	Kilometres of roads upgraded to bitumen standards
				Box culverts and bridges constructed	Number of box culverts and bridges constructed
				Kilometres of Earth and gravel roads Maintained	Kilometres of Earth and gravel roads Maintained(Machine hire)
				Roads Construction Equipment Maintained	Number of Roads Construction Equipment maintained and in good condition
			Road infrastructure development Total		
Road network Total					
Alternative Transport Infrastructure Development	To increase transport network	Increased transport network	Alternative transport development	Water ways established	Kilometers of water ways established
			Alternative transport development Total		
Alternative Transport Infrastructure Development Total					
Public Service Management	Public Service Management				
General Administration and Support Services			Administrative support services	Improved service delivery	
			Administrative support services Total		
General Administration and Support Services Total					
Lands, Housing and urban Development	Lands, Housing and urban Development				
General Administration and Support Services			Administrative support services	Improved service delivery	
			Administrative support services Total		

Programme	Programme Objective	Programme Outcome	Sub Programme	Key Output	Key Performance Indicators
General Administration and Support Services Total					
Physical planning and Land use management	To strengthen physical planning and land use management	Strengthened physical planning and land use management	Land use administration and management	County land bank acquired	Acres of land acquired
			Land use administration and management Total		
Physical planning and Land use management Total					
Urban Management services	To facilitate sustainable development of urban areas	Sustained development of urban areas	Urban Infrastructure development and management	storm water managed	parking lots constructed
			Urban Infrastructure development and management Total		
Urban Management services Total					
Housing Development and Management	To facilitate the Provision of Adequate and Affordable Housing	Adequate and Affordable Houses provided and improved	Housing Development	Improved housing condition s for county staff and residents	Governor's residences constructed (phase 2)
					Number of ward offices constructed
				Improved housing condition s for county staff and residents	Governor's residences constructed (phase 2)
					Number of ward offices constructed
			Housing Development Total		
Housing Development and Management Total					
Water, Environment, Irrigation, Natural Resources and Climate Change	Water, Environment, Irrigation, Natural Resources and Climate Change				
General Administration and Support Services			Administrative support services	Improved service delivery	
			Administrative support services Total		
General Administration and Support Services Total					
Water supply services	To increase access to clean and safe water	Increased access to clean and safe water	Development of Urban Water infrastructure	Storage facilities constructed	Total volume of water storage developed (M3)
			Development of Urban Water infrastructure Total		

Programme	Programme Objective	Programme Outcome	Sub Programme	Key Output	Key Performance Indicators
			Rural Water infrastructure development	Water pipeline rehabilitated	KMs of pipeline rehabilitated
			Rural Water infrastructure development Total		
Water supply services Total					
Environmental conservation and management	To improve environmental conservation and management	Improved environmental conservation and management	Afforestation & agroforestry	Trees planted in line with presidential decree (15 Billion trees by 2030)	Number of trees planted
					Number of institutions and towns greened
					Number of Mini water towers developed
				Bamboo promoted	Area under bamboo (Ha)
				Tree nurseries established	Number of tree nurseries developed
					Number of seedlings generated
			Afforestation & agroforestry Total		
Environmental conservation and management Total					
Change Mitigation and adaptation	To strengthen climate change resilience	Strengthened climate change resilient	Climate change mitigation and resilience	Financing Locally - led climate change actions promoted (County Contribution)	Number of locally -led climate change actions promoted
			Climate change mitigation and resilience Total		
Change Mitigation and adaptation Total					
Natural resource management	To sustainably use and manage natural resource with equitable benefits sharing accruing from exploitation	Enhanced sustainable utilization of natural resources	Promotion of livelihood diversification	Alternative livelihoods promoted	Number of livelihoods promoted
			Promotion of livelihood diversification Total		
Natural resource management Total					
Energy Development	To increase share of renewable energy in total consumption	To increase share of renewable energy in total consumption	Installation and maintenance of solar and electrical installations	street lights installed	Number of grid/solar street lighting units installed and maintained
				solar mass lights installed	number of solar mass light units installed and maintained

Programme	Programme Objective	Programme Outcome	Sub Programme	Key Output	Key Performance Indicators
			Installation and maintenance of solar and electrical installations Total		
Energy Development Total					
Health Services and Sanitation	Health Services and Sanitation				
General Administration and Support Services			Administrative support services	Improved service delivery	
			Administrative support services Total		
General Administration and Support Services Total					
Curative and Rehabilitative services	To Increase Access to Quality Curative and Rehabilitative Services	Increased Access to Quality Curative and Rehabilitative Services			
			Diagnostic services in Higher level facilities	Strengthened diagnostic services	Number of Radiology equipment procured and functional
					No of Facilities with assorted laboratory equipment procured
			Diagnostic services in Higher level facilities Total		
			Specialized medical services	Increased access to specialized services	Number of health facilities offering specialized services (Upgrading of Renal and CT Scan Units)
			Specialized medical services Total		
			Infrastructure development at Tier 3 facilities countywide	Improved infrastructure for service delivery (Tier 3 HFs)	ICU completed and Operartionalized
					Number of Sub-county hospitals upgraded
					Number of Theatres operationalized (Anaesthesia Machines)
					Number of Hospitals Refurbished.
					Number of facilities with stand by generators
			Infrastructure development at Tier 3 facilities countywide Total		
Curative and Rehabilitative services Total					
Preventive and Promotive health services	To increase access to preventive and Promotive health services	Increased access to preventive and Promotive health services	Sanitation and Hygiene	Improved sanitation and hygiene practices	Number of institutions with improved sanitation and hygiene facilities
			Sanitation and Hygiene Total		

Programme	Programme Objective	Programme Outcome	Sub Programme	Key Output	Key Performance Indicators
			HIV/AIDS, TB and Malaria	Reduced HIV, AIDS burden	Number of Youth Friendly Clinics Established
				Reduced Burden of Malaria	Number of Advanced Malaria Microscopy Installed
				Reduced TB burden	Number of TB Trunart Equipment Procured
			HIV/AIDS, TB and Malaria Total		
			Infrastructure Development and equipment at Tier 2	Facility Infrastructure developed and maintained	Number of new facilities operationalized
					Number of stalled projects Completed in Level 2 & 3
					Number of lower-level facilities Refurbished.
			Infrastructure Development and equipment at Tier 2 Total		
			Lower-level Hospital equipment		Number of facilities with adequate equipment as per KEPH level and norms and standards
			Lower-level Hospital equipment Total		
Preventive and Promotive health services Total					
County Public Service Board	County Public Service Board				
General Administration and Support Services			Administrative support services	Improved service delivery	
			Administrative support services Total		
General Administration and Support Services Total					
The Governorship	The Governorship				
General Administration and Support Services			Administrative support services	Improved service delivery	
			Administrative support services Total		
General Administration and Support Services Total					
Disaster Risk Management	To strengthen disaster preparedness, mitigation and response	Improved awareness creation, resilience and adaptive capacity to disasters.	Disaster preparedness	Strengthened capacity on disaster preparedness, Response and Management	Disaster management center constructed to completion

Programme	Programme Objective	Programme Outcome	Sub Programme	Key Output	Key Performance Indicators
				Reduced flooding	KMs of Dykes constructed
					Number of KMs dredged
			Disaster preparedness Total		
Disaster Risk Management Total					
Strategic Partnerships and Digital Economy	Strategic Partnerships and Digital Economy				
General Administration and Support Services			Administrative support services	Improved service delivery	
			Administrative support services Total		
General Administration and Support Services Total					
Information Communication Technology	To increase access to ICT services	Increased access to ICT services	ICT	Enhanced ICT infrastructure and Connectivity	No. of County ICT Digital Centers
			ICT Total		
Information Communication Technology Total					
County Law Office	County Law Office				
General Administration and Support Services			Administrative support services	Improved service delivery	
			Administrative support services Total		
General Administration and Support Services Total					
County Assembly	County Assembly				
General Administration and Support Services			Administrative support services	Improved service delivery	
			Administrative support services Total		
General Administration and Support Services Total					

Adherence to fiscal responsibility principles

175. In line with Article 201 of the constitution 2010 and section 107 of the PFM Act 2012 the County Government has adhered to the fiscal responsibility principles as outlined below:

- I. The County government's recurrent expenditure shall not exceed the County government's total revenue;** The County Government has always prepared and implemented a balanced budget with a maximum of 70 percent allocated to recurrent expenditure while a minimum of 30 percent allocated to development expenditure. In the Financial Year 2025-2026 the County has projected an allocation of 69.02 percent on recurrent expenditure and 30.98 percent on development expenditure.
- II. Over the medium term a minimum of thirty percent of the County government's budget shall be allocated to the development expenditure;** Over the medium term the County Government has maintained a minimum of 30 percent on development budget. In the FY 2024/2025 it allocated 30 percent on development expenditure whereas 30.98 percent has been projected for the FY 2025/2026.
- III. 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;** In line with section 25(1) (b) of the PFM (County Governments) regulations 2015, County Governments are required not to exceed 35 percent of their total revenue on wages and benefits. In the FY 2025/2026 the County Government wage bill is projected at 46.6 percent which was higher than the stipulated 35 percent. To manage the bloated wage bill the County will implement strict hiring policies, prioritize recruitment of essential technical and service delivery roles and introduction of performance-based remuneration models to enhance productivity and efficiency.
- IV. Over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;** Over time the County Government has been implementing a balanced budget. In the long run if and when the County incorporates borrowings/public debt in its budget then it shall be used only for capital expenditure.
- V. The County debt shall be maintained at a sustainable level as approved by County assembly;** The County Government has put measures to ensure realistic projections and subsequent collection of own source revenues which include automation of revenue streams. This will ensure implementation of a balanced budget hence reducing recurring pending bills. In addition to strengthening contracting and procurement oversight to avoid unnecessary expenditures and prevent further accumulation of debt.
- VI. The fiscal risks shall be managed prudently;** The County Government has put forth measures to increase own source revenue collection such as revenue automation and increasing revenue streams and ensure focus on priority programs.
- VII. A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained,** taking into account any tax reforms that may be made in the

future. The County Government through preparation of the Finance Act ensured charges, fees and levies are prudently imposed and are in line with the statutory laws.

Alignment of CFSP to National Objectives

Alignment of Busia County's CFSP FY 2025/2026 with National Government Priorities:

176. Busia County recognizes the importance of collaborating with the National Government to achieve shared goals. In preparing the CFSP FY 2025/2026, the County has made a deliberate effort to align its fiscal strategy with the national priorities outlined in the Budget Policy Statement 2025, as stipulated by Section 117(2) of the Public Finance Management Act, 2012. These national priorities are focused on:

1. **Agricultural Transformation and Inclusive Growth**
2. **Micro, Small, and Medium Enterprises (MSMEs) Economy**
3. **Housing and Settlement**
4. **Digital Superhighway**
5. **Creative Industry**

County Programs Linked to National Objectives:

1. To ensure that Busia County's fiscal strategy aligns with these national priorities, the CFSP identifies key programs that correspond with the objectives set by the National Government. These programs are designed to contribute to the realization of both local and national development goals:

1. **Crop Development Programme:**

- This program focuses on **agricultural transformation**, which aligns with the national goal of promoting inclusive agricultural growth. It aims to increase productivity, improve market access, and support the sustainable growth of the agricultural sector in the County.

2. **Cooperative Business Development Programme:**

- This initiative supports the growth of **Micro, Small, and Medium Enterprises (MSMEs)** within Busia County, directly contributing to national efforts to strengthen the MSME economy. The program aims to empower local entrepreneurs, create jobs, and stimulate economic activity at the grassroots level.

3. **Housing and Development Management:**

- This program is designed to address **housing and settlement** needs within the County, aligning with the national priority of improving housing infrastructure. It aims to provide affordable housing options and improve living conditions, ensuring sustainable urban development in Busia.

4. **Information and Communication Technology (ICT):**

- The **ICT program** aims to facilitate **digital transformation** within the County, supporting the national goal of building a **Digital Superhighway**. This includes enhancing access to digital services, promoting e-governance, and improving connectivity across the County, which will contribute to economic development and service delivery.

Conclusion:

177. By linking its fiscal strategy and programs with national priorities, Busia County is positioning itself to effectively contribute to the achievement of both local and national development objectives. This approach ensures that the County's development agenda is consistent with national policies, fostering growth in critical sectors like agriculture, MSMEs, housing, and ICT, while also supporting the broader goals of inclusive development and digital transformation.

Public Participation Report

178. On 24th February 2025, the County conducted public participation across all 35 wards to gather the views of wananchi on revenue-raising measures and key priority areas for the fiscal year 2025/2026. This exercise involved direct face-to-face interactions with the public, along with receiving various written memoranda from individuals and interest groups in the County.

179. The event saw the participation of 5241 individuals, with 2351 (48%) females and 2804 (54%) males. Minority groups, People with Disabilities (PWDs), and youth were also actively involved. The attendance of PWDs was 121 (2%) across the County, while youth under the age of 35 years accounted for 2342 participants, making up 45% of the total attendees.

180. Several cross-cutting issues emerged across the wards during the participation process.

Revenue:

181. To enhance revenue collection, the public proposed the use of a paybill number in areas where revenue collection remains under-automated. Additionally, they called for a focus on improving revenue collection rather than harassing traders. While the local own-source revenue projection of Ksh 699 million was considered overambitious by some, the public urged the department to identify additional revenue sources, seal any existing loopholes, and take decisive actions against those who fail to pay revenue on time. The County has already outlined strategies to optimize revenue collection, including mapping potential revenue areas, fully automating services to improve efficiency, and implementing stringent measures to curb revenue leakages.

Sports:

182. The public emphasized the need for the County to construct public libraries to promote reading and research. There was also a suggestion to decentralize sporting activities to the ward level and to conduct annual sporting events in all wards, with adequate financing allocated for this purpose. Additionally, the public urged the completion of several stadia, including the Moody Awouri and Busia stadia, which are seen as potential revenue sources.

183. Education: The public called for the refurbishment, construction, and equipping of all Early Childhood Development (ECD) classrooms across the County. Furthermore, they urged the employment of more ECD teachers and the provision of appropriate furniture and learning materials for all ECD centres. The public also highlighted the importance of vocational centres for youth training, suggesting that the County prioritize the renovation and equipping of these

centres to create more job opportunities. To support retention and combat malnutrition, the public proposed that the County allocate more resources for the school feeding program.

184. Water: The department of water was urged to map and protect all water sources in the County to ensure a reliable supply. The installation of solar panels for water distribution was also suggested as a way to improve the efficiency of water delivery. Additionally, the public raised concerns about non-functional security lights across the County and called for their repair. The County has allocated funds for the repair and maintenance of mast lights and the construction of water supply systems.

185. Public Service Management: The public called on the County Government to address the issue of ghost workers, which is believed to be draining public resources.

186. Public Works: The public emphasized the need for more resources to improve the County's road infrastructure to ease the movement of agricultural produce to the market. Additionally, there was a call to ensure the construction of drainage channels in all roads that the County opens and maintains.

187. Agriculture: In the agriculture sector, the public suggested the County focus on purchasing tractors with all the necessary implements rather than stand-alone tractors, especially in rice-growing areas like Bunyala. Furthermore, there were calls to reduce tractor hire prices to make them more accessible. The public also recommended increasing the Agriculture Development Fund and devolving loans to village units to ensure farmers can access them. Other suggestions included completing and operationalizing dairy parks, providing cassava solar driers in cassava-growing sub-counties, and establishing fish cages to support fish farming. Additionally, the public urged the County to allocate more resources for the purchase of soil supplements to improve soil fertility.

188. Trade: In the trade sector, the public urged the County to complete stalled markets and construct ablution blocks, which would enhance trade and generate revenue. There was also a call to expand the affordable credit facility for traders through increased funding for the Trade Development Fund and the Cooperative Enterprise Development Fund. Furthermore, the public suggested the County should focus on hygiene in markets by allocating more resources for cleaning and the establishment of additional dumpsites.

189. Health: The health sector was a major point of discussion. The public urged the County to prioritize equipping hospitals with essential equipment such as radiology, X-ray, CT-scan, and

laboratory facilities. In light of potential cuts in US Government aid, the public suggested that the County ensure sufficient funding for the purchase of HIV drugs. The public also called for the recruitment of more health care specialists, particularly for the newly completed Amukura Level 5 Hospital. Other suggestions included prioritizing the purchase of ambulances for each sub-county and increasing resources for lower-level health facilities. There was also a proposal to renovate existing health facilities instead of building new ones. Additionally, the public called for a County-led campaign to register residents for Social Health Authority (SHA) insurance, which would help boost County revenue.

Governorship:

190. The public raised concerns about the lack of an operational disaster management center in the lower region of the County, which is prone to fires. They suggested that the County prioritize the establishment of such a center and the purchase of a fire engine for the region.

191. In response to these concerns, the County has already made provisions in its budget to address many of these issues, focusing on infrastructure, service delivery, and ensuring effective allocation of resources for the benefit of its residents.

Public Participation Advert

11



COUNTY GOVERNMENT OF BUSIA
P.O.BOX PRIVATE BAG-50400, BUSIA, KENYA
COUNTY TREASURY



**PUBLIC PARTICIPATION ON COUNTY FISCAL STRATEGY PAPER
FOR FINANCIAL YEAR 2025/2026 & MTEF**

Article 201 of the Constitution of Kenya 2010 envisages transparency, accountability and public participation on matters of public finance.

Further, section 117 of the Public Finance Management Act, 2012 requires that the County Treasury in preparing County Fiscal Strategy Paper-CFSP takes into consideration views of among others, the public and interested persons/groups.

In view of the above the County Government of Busia through the County Treasury would wish to notify and invite members of the public, professional groups, civil societies/organizations, private sector, faith based organizations and other interested stakeholders to a public participation forum scheduled to take place on **Monday 24th February, 2025** in all the 35 wards at the Venues listed below.

The Draft County Fiscal Strategy Paper is available for scrutiny on the County's website: **www.busiacounty.go.ke** and County Treasury- Budget Directorate.

Written memoranda may be sent to **finance@busiacounty.go.ke**, or delivered to County Treasury- Budget Directorate, Sub-County and Ward Administrators offices on or before **24th February, 2025**.

SUB-COUNTY	WARD	VENUE	Time
Butula	Marachi East	Mauko Market	9AM-5PM
Butula	Marachi North	Butula Family Life Centre	9AM-5PM
Butula	Marachi Central	Bukhalalire Chief's Centre	9AM-5PM
Butula	Lugulu Ward	Malambisia Chief's Centre	9AM-5PM
Butula	Kingandole	Chief's Centre Kingandole	9AM-5PM
Butula	Marachi West	Burinda Chief's Camp	9AM-5PM
Samia	Nangina	Wakhungu Fisheries	9AM-5PM
Samia	Bwiri	Delieverance Church - Ganga	9AM-5PM
Samia	Agenga/Nanguba	Ageng'a Nutrition Centre	9AM-5PM
Samia	Nambuku/Namboboto	Namboboto Centre	9AM-5PM
Bunyala	Bunyala West	Port Victoria Town Hall	9AM-5PM
Bunyala	Bunyala South	Makhoma Poultry Pack	9AM-5PM
Bunyala	Bunyala Central	VOSH Church - Mubwayo	9AM-5PM
Bunyala	Bunyala North	Free Pentecostal church - Mudembi	9AM-5PM
Matayos	Busibwabo	Busibwabo ACK Grounds	9AM-5PM
Matayos	Mayenje	Mayenje Trading Centre	9AM-5PM
Matayos	Burumba	Burumba Dispensary	9AM-5PM
Matayos	Matayos South	Buyama Church of God	9AM-5PM
Matayos	Bukhaya West	Emaseno Assistant Chief's Office	9AM-5PM
Nambale	Nambale Township	DCC Ground	9AM-5PM
Nambale	Bukhaya East	Elwanikha	9AM-5PM
Nambale	Bukhaya Central	Baptist Bible Church - Lwanyange	9AM-5PM
Nambale	Bukhaya North	Maranatha Church - Lupida	9AM-5PM
Teso South	Angorom	Zion Temple Church - Ang'orom	9AM-5PM
Teso South	Chakol South	PAG Church - Otimong	9AM-5PM
Teso South	Chakol North	Dairy Park - Aten	9AM-5PM
Teso South	Amukura Central	Simba Chai Cassava Factory Grounds	9AM-5PM
Teso South	Amukura East	Kotur Old Shops Empowerment Centre	9AM-5PM
Teso South	Amukura West	Okook ACK Church	9AM-5PM
Teso North	Malaba South	Kiriko ACK Church	9AM-5PM
Teso North	Malaba Central	Disaster Centre - Amagoro	9AM-5PM
Teso North	Malaba North	Salavation army Church - Kaukotoit	9AM-5PM
Teso North	Angurai South	Kakapel Cultural Centre	9AM-5PM
Teso North	Angurai North	ACK Church - Akiriamet	9AM-5PM
Teso North	Angurai East	Chamasir Chief's Office	9AM-5PM

TOPISTER N. WANYAMA
CECM-COUNTY TREASURY AND ECONOMIC PLANNING