



COUNTY GOVERNMENT OF BUNGOMA

BUDGET IMPLEMENTATION REVIEW REPORT

FOR THE THREE MONTHS

FY 2023/24

©2023 1st Quarter Budget Implementation Review Report (BIR)

To obtain copies of the document, please contact:

Chief Officer Economic Planning,

The County Treasury

Municipal Building

P. O. Box 437-50200

BUNGOMA, KENYA

Tel: +254-20-2252-299

Fax: +254-20-341-082

The document is also available on the website at: www.bungomacounty.go.ke and bungomacountyassembly.go.ke

FOREWORD

County Government Budget Implementation Review Report (CBIRR) for the three months of the Financial Year (FY) 2023/24 has been prepared in conformity with Article 228 (6) of the Constitution and Section 9 of the Controller of Budget Act, 2016, which require the Controller of Budget (COB) to submit to Parliament a report on the implementation of the budgets of the National and County Governments every three months. The report also fulfils requirements of Section 39 (8) of the Public Finance Management (PFM) Act, 2012, which requires the COB to ensure members of the public access information on budget implementation of the National and County Governments.

This report presents the Bungoma county governments' budget performance for July to September 2023. It is based on an analysis of financial and non-financial performance submissions from the CDAs, and County Assembly to the County Treasury and financial reports generated from the Integrated Financial Management Information System (IFMIS). Some of the information contained in this report includes; approved budgets, budget financing, exchequer issues, actual expenditure and budget absorption rates of the County Governments during the reporting period.

Preparation of this report was made possible through the concerted efforts of staff from the CDAs and the Assembly, to whom I am highly grateful for their dedication. I urge all readers to constructively engage county governments on budget implementation matters to promote prudent use of public resources.

CPA CHRISPINUS BARASA
CEC, FINANCE AND ECONOMIC PLANNING

TABLE OF CONTENTS

FOREWORD	ii
ACRONYMS	iii
EXECUTIVE SUMMARY	iv
RESOURCE ENVELOPE FINANCIAL YEAR 2023-2024	1
ALLOCATION PER DEPARTMENT SUMMARY	2
ECONOMIC CLASSIFICATION	4
1. INTRODUCTION	9
2. FINANCIAL ANALYSIS OF THE COUNTY BUDGET IMPLEMENTATION IN THREE MONTHS OF FY 2023/24	10
2.1 Introduction	10
2.2 Revenue Analysis	10
2.3.1 Funds released from the Consolidated Fund to Bungoma County CRF	13
2.3.2 Funds Released to the County Operational Accounts	13
2.3.3 Development Expenditure	14
2.3.4 Recurrent Expenditure	17
2.3.5 Review of MCA Sitting Allowances	17
3. FINANCIAL ANALYSIS OF COUNTY BUDGET IMPLEMENTATION IN THREE MONTHS OF FY 2023/24	18
3.1 Introduction	18
3.1.1 Overview of FY 2023/24 Budget	18
3.1.2 Revenue Performance	18
3.1.3 Exchequer Issues	19
3.1.4 Overall Expenditure Review	20
3.1.5 Settlement of Pending Bills	20
3.1.6 Expenditure by Economic Classification	20
3.1.7 Expenditure on Personnel Emoluments	21
3.1.8 County Established Funds	21
3.1.9 Expenditure on Operations and Maintenance	22
3.1.10 Development Expenditure	23
3.1.11 Budget Performance by Department	24
3.1.12 Budget Execution by Programmes and Sub-Programmes	26
3.4.12 Key Observations and Recommendations	51

ACRONYMS

A-I-A Appropriations in Aid

ASDSP	Agriculture Sector Development Support Programme
CARA	County Allocation of Revenue Act
CBEF	County Budget and Economic Forum
CBIRR	County Budget Implementation Review Report
CBK	Central Bank of Kenya
CECM-F	County Executive Committee Member for Finance
COB	Controller of Budget
COVID-19	Coronavirus Disease 2019
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
EU	European Union
FY	Financial Year
ICT	Information Communication Technology
IDA	International Development Association
IFMIS	Integrated Financial Management Information System
KDSP	Kenya Devolution Support Programme
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Project
MCA	Member of County Assembly
NARIGP	National Agricultural and Rural Inclusive Growth Project
O&M	Operations and Maintenance
OCoB	Office of the Controller of Budget
OSR	Own Source Revenue
PE	Personnel Emoluments
PFM	Public Finance Management
RMLF	Road Maintenance Levy Fund
SME	Small and Medium Enterprise
SRC	Salaries and Remuneration Commission
UHC	Universal Health Care
UIG	Urban Institutional Grants
WB	World Bank

EXECUTIVE SUMMARY

This report has been prepared to fulfil Article 228(6) of the Constitution of Kenya, 2010 and Section 166 of the Public Finance Management Act, 2012. The report provides information on the status of budget implementation during the three months of FY 2023/24 by the County Government. It analyses revenue and expenditure performance against the annual budget estimates and is based on financial and non-financial reports submitted to the county treasury by

Accounting Officers which shall be published and shared with the County Assembly, Controller of Budget, the National Treasury, Commission of Revenue Allocation and members of public.

The aggregate budget estimates for the FY 2023/24 amounted to Kshs. 14.03 billion and comprised of Kshs. 4.75 billion (33 per cent) allocated to development and Kshs.9.27 billion (67 per cent) for recurrent expenditure. The aggregate development expenditure allocation conforms to Section 107 (2(b)) of the PFM Act, 2012, which requires that at least 30 per cent of the budget be allocated for development programmes. To finance the budget, County Government expect to receive Kshs.11.11 billion as the equitable share of revenue raised nationally and Kshs.2.04 billion from own revenue sources and Kshs. 718 million from conditional grants..

The total funds available in the first quarter of FY 2023/24 amounted to Kshs.14.03 billion. This amount consisted of Kshs.11.11 billion equitable share of revenue raised nationally and disbursed by the National Treasury, Kshs. 463 million from development partners, Kshs. 255 million conditional grants from national government, Kshs 0.15 billion from other funds and Kshs.2.04 billion raised from own sources.

The total expenditure was Kshs.1.70 billion representing an absorption rate of 12 per cent of the total annual Budget. Recurrent expenditure was Kshs.1.7 billion, representing 18 per cent of the annual recurrent budget. There was no development expenditure during the reporting period. A review of cumulative expenditure by economic classification showed that Kshs.1.48 billion (86 per cent) was spent on Personnel Emoluments, Kshs. 224 million (14 per cent) on Operations and Maintenance, and none on Development Expenditure.

This report indicates budget implementation performance of all the departments for the first quarter of the financial year 2023/2024. It is based on analysis of reports on financial and non-financial performance submitted to the County Treasury, financial reports generated from the Integrated Financial Management Information System (IFMIS) and financial information analyzed from financial receipts from National Treasury. Further, the report highlights the key challenges encountered by the departments during budget implementation and suggested measures to address the challenges. The information on implementation of the budget is presented on aggregate and on individual department. This report also includes performance trends, which is a useful trajectory of revenue and expenditure performance.

The information herein is useful to our stakeholders including policy makers, County legislators, analysts, and the general public. While successful budget implementation depends on a number of factors within and outside of government, public participation and effective monitoring of its implementation remain critical principles. It is my hope that this report will generate interest and participation by the public and other stakeholders in monitoring budget implementation by this administration. I urge all readers to constructively engage the Government in order to improve prudence in utilization of public funds.

KEY HIGHLIGHTS

RESOURCE ENVELOPE FINANCIAL YEAR 2023-2024

SOURCE	BUDGET ESTIMATES FY 2023/24
Equitable share	11,111,983,608
Conditional Grant- National Government:	255,000,000
Leasing of Medical Equipment	110,000,000
Aggregated Industrial Park Grant	100,000,000
REREC	45,000,000
Conditional Grants- Development Partners:	463,050,812
UNICEF	1,571,000
DANIDA	28,605,056
World bank Agricultural and Rural growth Projects	280,530,114
ASDSP II	5,344,642
FLLOCA – Water	22,000,000
Climate change grant	125,000,000
FUNDS	158,808,217
Trade loan	115,679,933
Women Fund	14,706,343
Disability	8,437,615
Youth Fund	19,984,326
Locally Generated AIA:	
v) Health Water and sanitation	1,124,665,392
TOTALS	1,124,665,392
LOCAL REVENUE AS PER EXPECTED FINANCE ACT	918,701,471
Total	14,032,209,500

ALLOCATION PER DEPARTMENT SUMMARY

MINISTRY/DEPARTMENT	RECURRENT	DEVELOPMENT	TOTALS
Agriculture,livestock,fisheries and co-op development	402,632,492	699,916,342	1,102,548,834
Tourism, Forestry, environment Water and natural resource	304,738,987	205,000,000	509,738,987
Water	65,732,119	236,907,891	302,640,010
Roads and Public works	130,714,030	1,265,912,320	1,396,626,350
Education	1,220,439,340	408,333,000	1,628,772,340
Health	3,496,371,065	431,786,440	3,928,157,505
Sanitation	2,017,430	14,226,438	16,243,868
Trade, energy and industrialization	52,998,866	512,742,433	565,741,299
Lands, Urban and Physical Planning	52,265,191	31,203,900	83,469,091
Bungoma Municipal	28,745,800	187,512,000	216,257,800
Kimilili Municipal	39,439,632	112,000,000	151,439,632
Housing	17,329,600	130,000,000	147,329,600
Gender, Culture, County Assembly	95,452,530	156,211,277	251,663,807
Finance and Planning	1,071,362,230	82,901,448	1,154,263,678
County Public Service	1,059,567,879	204,155,528	1,263,723,407
Governors	44,641,488	30,000,000	74,641,488
D/Governor's office	404,242,799	-	404,242,799
Public Administration	27,336,583	-	27,336,583
Sub County Administration	722,572,422	50,000,000	772,572,422
County Secretary	9,000,000	-	9,000,000
	25,800,000	-	25,800,000
TOTALS	9,273,400,483	4,758,809,017	14,032,209,500
PERCENTAGES	66	34	100

Figure 1: COUNTY APPROVED BUDGET EXPENDITURE CLASSIFICATION

FY 2023/24 Approved Budget Estimates (Kshs)

**Recurrent
Kshs.9.27
billion**

**Development
Kshs.4.75
billion**

**Total
Approved
Estimates
Kshs.14.03
billion**

ECONOMIC CLASSIFICATION

MINISTRY/DEPARTMENT	PERSONNEL KSHS.	OPERATIONS- KSHS.	MAINTENANCE- KSHS.	TOTAL RECURRENT- KSHS.	DEVELOPMENT- KSHS.	TOTAL EXPENDITURE- KSHS.
Agriculture, livestock, Fisheries and Co-op development	333,213,299	60,019,193	9,400,000	402,632,492	699,916,342	1,102,548,834
Tourism, Forestry, Environment and natural resource	31,817,708	272,228,209	693,070	304,738,987	205,000,000	509,738,987
Water	38,953,975	18,738,144	8,040,000	65,732,119	236,907,891	302,640,010
Roads and Public works	83,090,095	18,826,564	28,797,371	130,714,030	1,265,912,320	1,396,626,350
Education,	1,177,797,695	41,821,645	820,000	1,220,439,340	408,333,000	1,628,772,340
Health	2,647,072,520	808,046,731	41,251,814	3,496,371,065	431,786,440	3,928,157,505
Sanitation	896,976	1,120,454	0	2,017,430	14,226,438	16,243,868
Trade, energy and industrialization	28,718,993	22,620,895	1,658,978	52,998,866	512,742,433	565,741,299
Land, Urban and Physical Planning	27,975,396	22,009,795	2,280,000	52,265,191	31,203,900	83,469,091
Bungoma Municipal	12,602,646	15,693,154	450,000	28,745,800	187,512,000	216,257,800
Kimilili Municipal	13,551,168	25,388,464	500,000	39,439,632	112,000,000	151,439,632
Housing	9,894,600	4,644,469	2,790,531	17,329,600	130,000,000	147,329,600
Gender, Culture	40,627,314	53,665,216	1,160,000	95,452,530	156,211,277	251,663,807
County Assembly	499,957,514	564,033,716	7,371,000	1,071,362,230	82,901,448	1,154,263,678
Finance and Planning	621,228,996	420,461,317	17,877,566	1,059,567,879	204,155,528	1,263,723,407
County Public Service	8,068,400	34,577,925	1,995,163	44,641,488	30,000,000	74,641,488
Governors	249,484,256	147,358,543	7,400,000	404,242,799	-	404,242,799
D/Governors office		26,463,899	872,684	27,336,583	-	27,336,583
Public Administration	394,636,934	327,615,488	320,000	722,572,422	50,000,000	772,572,422
Sub County Administration		9,000,000	0	9,000,000	-	9,000,000
County Secretary	0	22,732,450	3,067,550	25,800,000	-	25,800,000
WARD BASED	0	-	0	-	-	-

First Quarter Budget Implementation Review Report FY 2023/24

MINISTRY/DEPARTMENT	PERSONNEL KSHS.	OPERATIONS- KSHS.	MAINTENANCE- KSHS.	TOTAL RECURRENT- KSHS.	DEVELOPMENT- KSHS.	TOTAL EXPENDITURE- KSHS.
TOTALS	6,219,588,485	2,917,066,271	136,745,727	9,273,400,483	4,758,809,017	14,032,209,500
PERCENTAGES	44%	21%	1%	66%	34%	100.00%

Figure 2: FIRST QUARTER FY 2023/24 CDAs DEVELOPMENT BUDGET ALLOCATION AS A PERCENTAGE OF THE TOTAL BUDGET

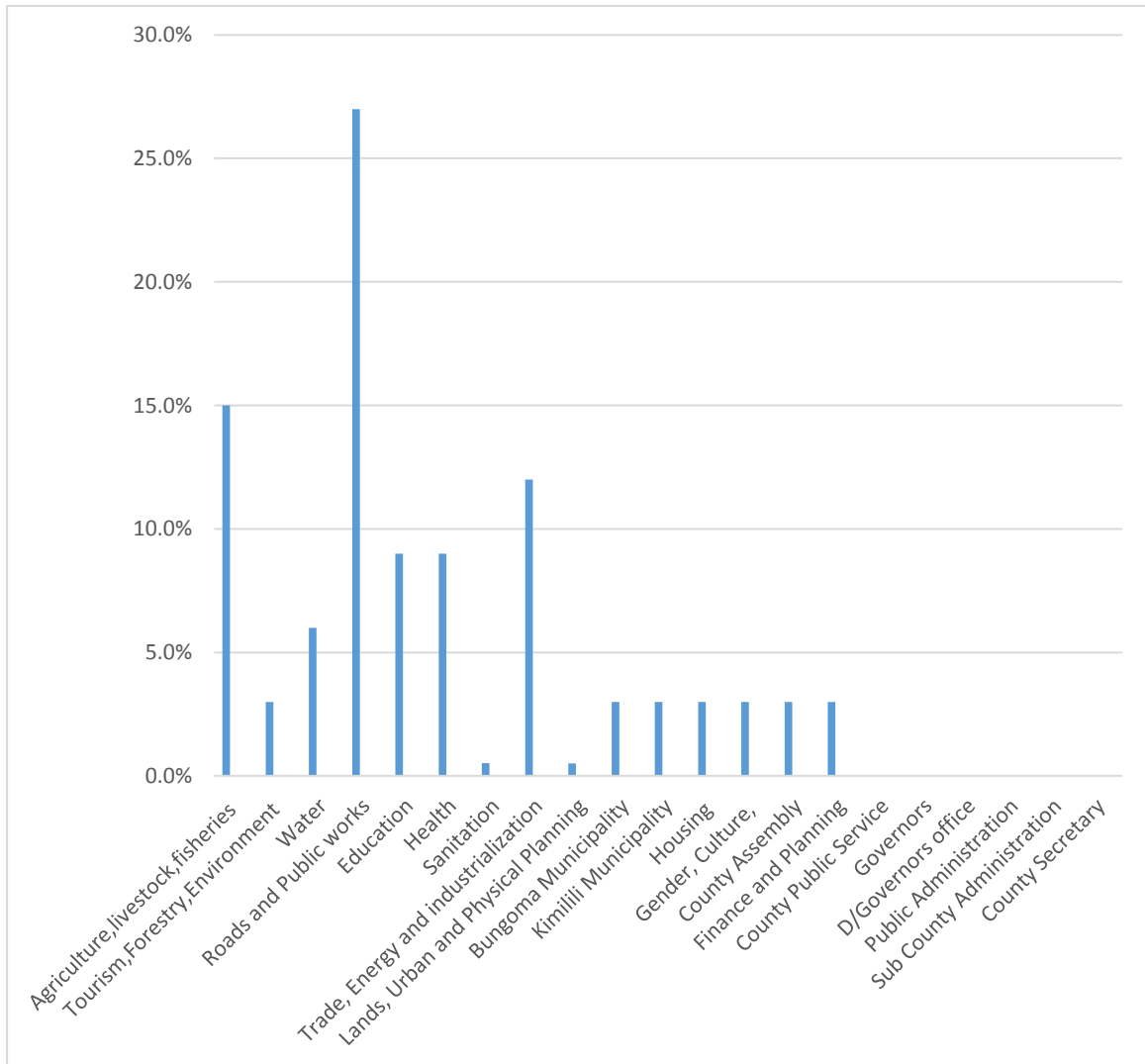


Figure 3: TOTAL REVENUE AVAILABLE IN THE FIRST QUARTER FY 2023/24

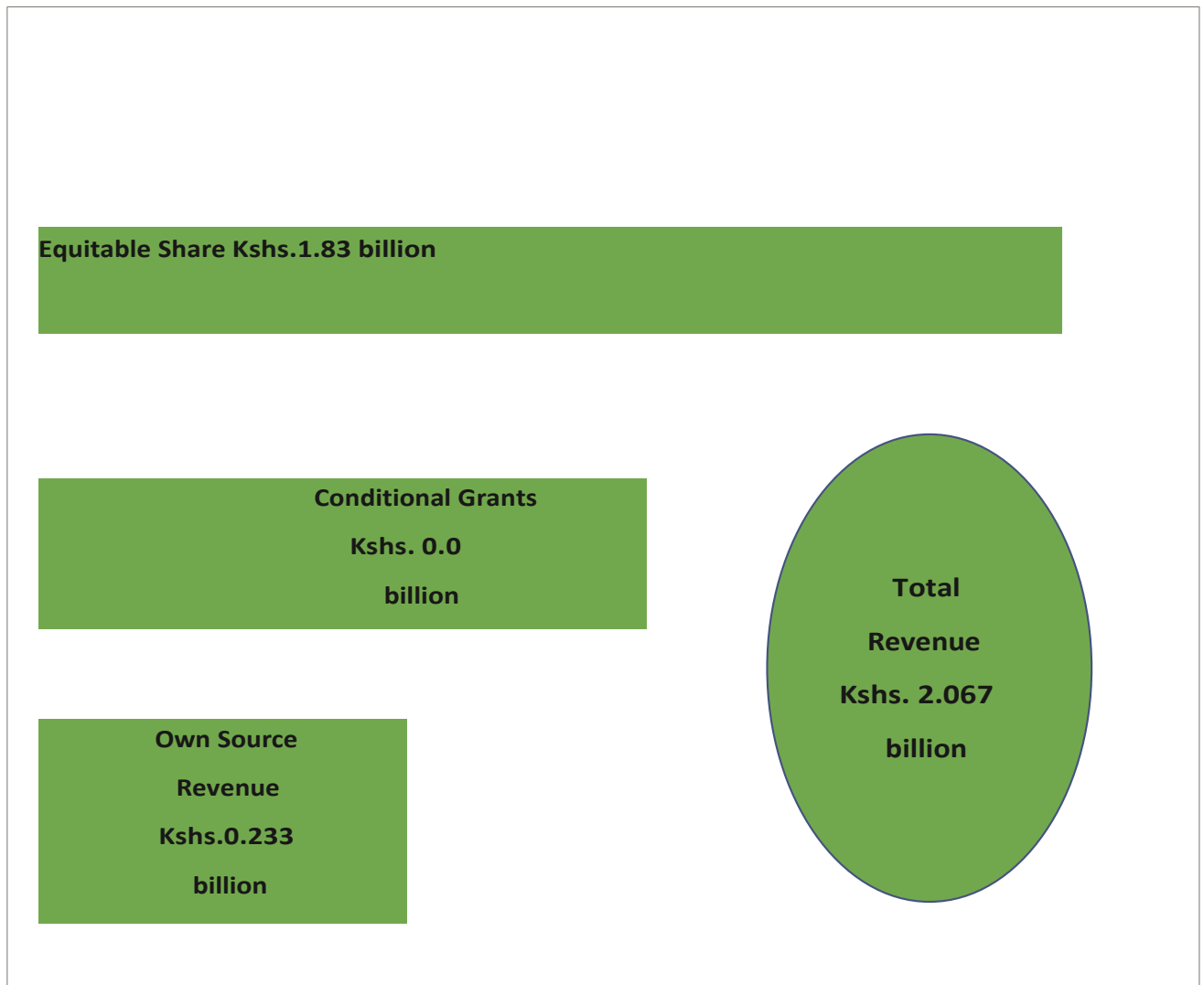
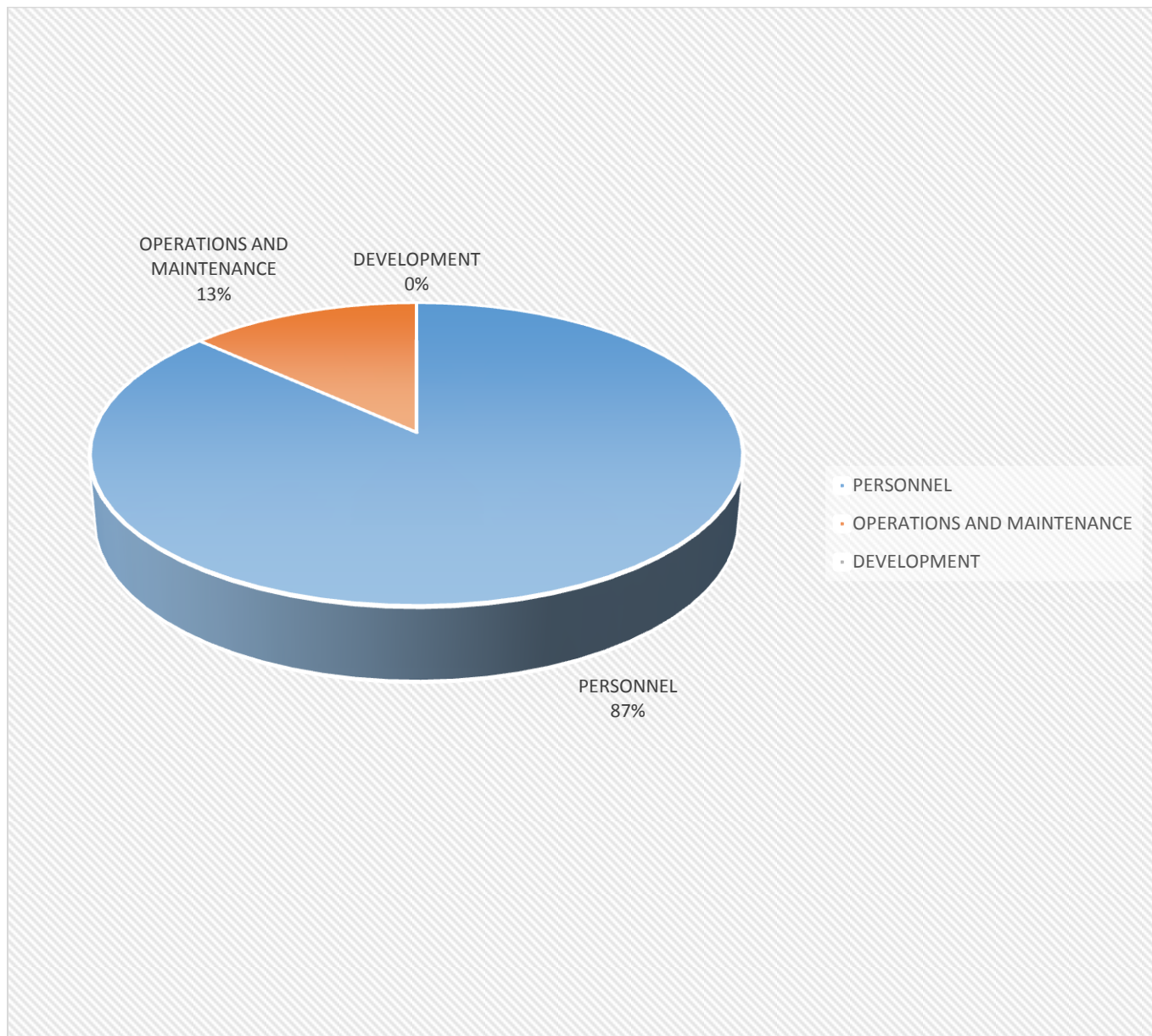


Figure 4: EXPENDITURE BY ECONOMIC CLASSIFICATION FOR THE FIRST 3 MONTHS



1. INTRODUCTION

This is the three-month County Budget Implementation Review Report (CBIRR) by the County Treasury for the FY 2023/24. It covers the period July 2023 to September 2023. The report has been prepared in fulfilment of Article 228(6) of the Constitution, Section 9 of the Controller of Budget Act, 2016 and Section 166 of the Public Finance Management (PFM) Act, 2012, which require the accounting officers to prepare reports for each quarter of the financial year in respect of the entity and submit it to the County treasury for onward forwarding to the county assembly, National Treasury, Office of Controller of Budget (COB), CRA and members of the public.

The law specifies that the reports shall contain both financial and non-financial information. The reports are aimed at improving transparency and enhancing oversight over the financial and nonfinancial performance of our institutions and public entities. Indeed, reporting on both financial and non-financial performance is important in measuring the performance of government institutions. As such, a uniform system of collecting, storing, consolidating, and analyzing financial and non-financial information is essential.

While financial information (expenditure and revenue) is critical for determining the costs and efficiencies of programmes/objectives/activities, non-financial information is equally important for assessing progress towards predetermined service delivery or performance targets.

This report indicates budget implementation performance of all the departments for the first quarter of the financial year 2023/2024. It is based on analysis of reports on financial and non-financial performance submitted to the County Treasury, financial reports generated from the Integrated Financial Management Information System (IFMIS) and financial information analyzed from financial receipts from National Treasury. Further, the report highlights the key challenges encountered by the departments during budget implementation and suggested measures to address the challenges.

2. FINANCIAL ANALYSIS OF THE COUNTY BUDGET IMPLEMENTATION IN THREE MONTHS OF FY 2023/24

2.1 Introduction

This chapter presents a financial analysis of aggregated county budget implementation for three months of FY 2023/24.

2.2 Revenue Analysis

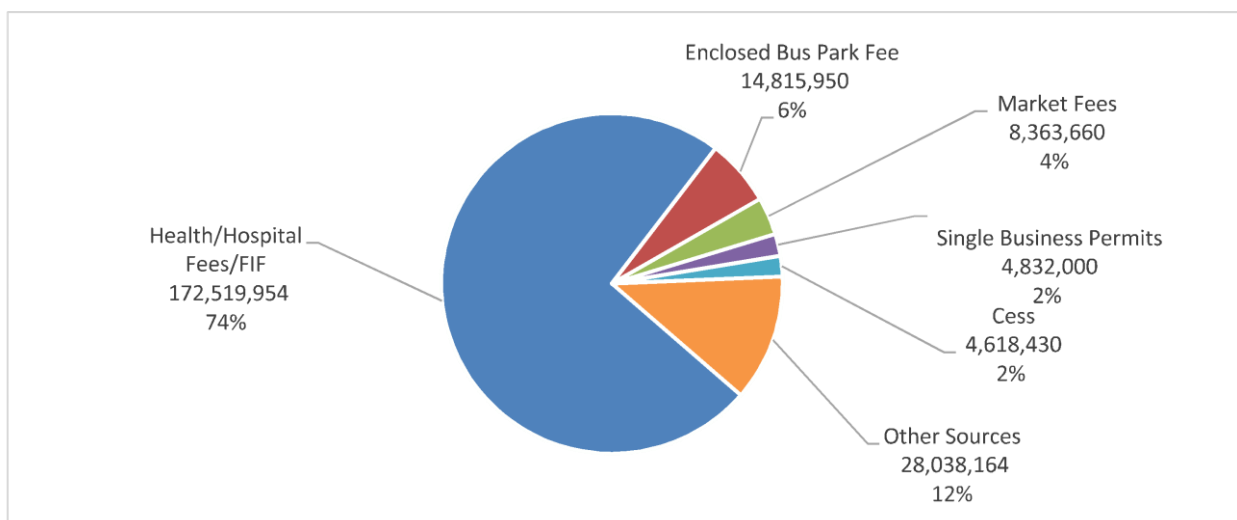
In Three months of FY 2023/24, the combined Bungoma County governments' budget approved by the County Assembly amounted to Kshs. 14.03 billion that comprised Kshs. 4.75 billion (34 per cent) allocated to development expenditure and Kshs. 9.27 billion (66 per cent) for recurrent expenditure.

To finance the budget, County Government expect to receive Kshs.11.11 billion as the equitable share of revenue raised nationally and Kshs. 2.04 billion from own revenue sources, Kshs. 255 million from Conditional Grants from National Government. In addition, Kshs 463 million Conditional Grants from development partners.

Own- Source Revenue

During the reporting period, County Governments generated a total of Kshs. 233 million from local generated revenue, which was 7 per cent of the annual target of Kshs. 2.04 billion. The County Government collected Kshs. 172 million of Appropriation in Aid (AiA) against a target of Kshs.1.12 billion. This represented 15 per cent. Analysis of three months own source revenue collection for July to September 2023 is shown in Table 1. The revenue streams which contributed the highest OSR receipts are shown in Figure 5

Figure 5:: Top Streams of Own Source Revenue in the First Quarter of FY 2023/24 (in Kshs)



Source: County Treasury

The revenue for the first three months in the year 2023/24 had an overall negative variance of kshs 1.81 billion on own source revenue, a negative variance of kshs 858 million on local Revenue and a negative variance of Kshs 952 million on AIA.

The Main contributors of the unfavorable Variances in Local revenues was plan approval and sale of fertilizer which were not realized during the reporting period.

Table 1: Own Source Revenue Collection for the Period July to September 2023 of FY 2023/24

REVENUE STREAM	Annual Targeted Revenue (Kshs.)	Actual Revenue as at 30th September.2023 (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
Local generated Revenue	918,701,471	60,668,204	858,033,267	6.60
Land Rates	47,500,495	1,817,505	45,682,990	3.83
Alcoholic Drinks Licenses	9,595,132	858,500	8,736,632	8.95
Single Business Permits	148,987,640	4,832,000	144,155,640	3.24
Application Fees	9,926,130	685,000	9,241,130	6.90
Renewal fees	14,357,014	200,000	14,157,014	1.39
Conservancy Fees	25,056,506	899,800	24,156,706	3.59
Fire Fighting	40,520,103	1,317,200	39,202,903	3.25
Advertisement Fees	42,967,742	1,185,070	41,782,672	2.76
Food Hygiene Licenses	8,298,352	199,100	8,099,252	2.40
Hire of Machinery	7,983,525	-	7,983,525	0.00
Car Parking Fees	18,128,873	2,008,260	16,120,613	11.08
Bodaboda Parking Fees	9,721,785	1,572,500	8,149,285	16.18
House Rent	20,357,748	2,165,700	18,192,048	10.64
Plan Approval	22,370,609	1,942,188	20,428,421	8.68
Inspection Fee	4,852,248	385,250	4,466,998	7.94
Ground Fees	6,238,418	241,534	5,996,884	3.87
Market Fees	76,860,706	8,363,660	68,497,046	10.88
Enclosed Bus Park Fee	73,666,765	14,815,950	58,850,815	20.11
Slaughter house Fees	6,922,233	838,600	6,083,633	12.11
Cess	56,984,994	4,618,430	52,366,564	8.10
Market Stalls Rent	2,628,063	456,021	2,172,042	17.35
Stock Sales	14,645,049	1,557,720	13,087,329	10.64
Penalties	6,793,200	488,700	6,304,500	7.19
Consent to charge	325,083	12,000	313,083	3.69
Survey fees	908,389	11,000	897,389	1.21
Audit fees	1,196,760	41,800	1,154,960	3.49
Payrol product	317,420	2,799,516	(2,482,096)	881.96
Fisheries	13,207,485	25,100	13,182,385	0.19
30% ATC Mabanga	1,090,199	-	1,090,199	0.00
Salary Recovery	4,088,940	-	4,088,940	0.00
Occupation Certificate	849,150	211,000	638,150	24.85
Weights and Measures	1,020,233	28,550	991,683	2.80
Imprest recovery	1,132,200	-	1,132,200	0.00
Physical Planning fees	388,722	-	388,722	0.00
Change of User fees	112,088	21,530	90,558	19.21
Sale of Fertilizers	163,000,000	-	163,000,000	0.00
consolidated AIA	55,701,471	5,753,970	49,947,501	10.33
Other Revenue sources	-	315,050	(315,050)	0.00
Aids in Appropriation	1,124,665,392	172,519,954	952,145,438	0.00

REVENUE STREAM	Annual Targeted Revenue (Kshs.)	Actual Revenue as at 30th September.2023 (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
Health	1,124,665,392	172,519,954	952,145,438	15.34
TOTAL OSR	2,043,366,863	233,188,158	1,810,178,705	7

Source: County Treasury

Trend in Own-Source Revenue Collection from the First Quarter of FY 2017/18 to the First Quarter of FY 2023/24



Source: County Treasury

2.3 Funds Released to the County

2.3.1 Funds released from the Consolidated Fund to Bungoma County CRF.

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

In three months of the FY 2023/24, the Controller of Budget (COB) approved the transfer of Kshs.1.83 billion as an equitable share of revenue raised nationally from the Consolidated Fund to the Bungoma County Revenue Funds (CRFs) per Article 206 (4) of the Constitution. The transferred amount represented 16 per cent of the approved equitable share of Kshs.11.11 billion as contained in the County Allocation of Revenue Act, 2022.

2.3.2 Funds Released to the County Operational Accounts

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

The COB authorized withdrawals of Kshs. 1.70 billion from the County Revenue Funds to County Operational Account for recurrent expenditure. Chapter three provides a detailed analysis of the funds released to each department. The total expenditure in the first quarter of the FY 2023/24 is Kshs. 1.70 billion, representing an absorption rate of 12 per cent of the total annual Budget.

Recurrent expenditure was Kshs.1.70 billion, representing 18 per cent of the annual recurrent budget. There was no development expenditure during the reporting period. The analysis of expenditure by economic classification in three months of FY 2023/24 is provided in Table 2.

Table 2: Expenditure by Major Economic Classification -three Months of FY 2023/24

MINISTRY/DEPARTMENT	PERSONNEL	OPERATIONS AND MAINTENANCE	TOTAL RECURRENT	DEVELOPMENT	TOTAL EXPENDITURE
Agriculture, livestock, fisheries and co-op development	79045692.5	1009814.5	80,055,507	0	80,055,507
Tourism and environment	6,412,512	20,531,096	26,943,608	0	26,943,608
Water and natural resource	9,145,932	852,600	9,998,532	0	9,998,532
Roads and Public works	25,111,967	2,297,400	27,409,367	0	27,409,367
Education	300,645,120	1,637,000	302,282,120	0	302,282,120
Health and Sanitation	610,179,714	3,259,900	613,439,614	0	613,439,614
Trade, energy and industrialization	6,814,998	733,400	7,548,398	0	7,548,398
Land, Urban and Physical Planning	6,142,115	427,600	6,569,715	0	6,569,715
Bungoma Municipality	3,607,580	1,287,600	4,895,180	0	4,895,180
Kimilili Municipality	3,365,145	1,332,348	4,697,493	0	4,697,493
Housing	2,651,117	357,200	3,008,317	0	3,008,317
Gender, Culture,	8,118,202	15,896,200	24,014,402	0	24,014,402
Youth and Sports	3,262,498	617,900	3,880,398	0	3,880,398
County Assembly	92,300,137	78,599,144	170,899,281	0	170,899,281
Finance and Planning	134,679,228	60,637,873	195,317,101	0	195,317,101
County Public Service Board	2,461,130	3,055,209	5,516,339	0	5,516,339
Governor's	70,759,834	18,761,860	89,521,694	0	89,521,694
D/Governor's office	0	4,625,000	4,625,000	0	4,625,000
Public Administration	115,842,241	8,041,050	123,883,291	0	123,883,291
Sub County	0	0	0	0	0
County Secretary	0	815,000	815,000	0	815,000
TOTALS	1,480,545,160	224,775,194	1,705,320,355	0	1,705,320,355

Source: County Treasury

The departments that attained the highest expenditure in absolute terms were; Health and sanitation at Kshs. 613 million, Education and Vocational Training at Kshs.302 million, and Finance and Economic Planning at Kshs. 195 million. Office of the County Secretary, Housing, Youth and Sports, Kimilili Municipality and Bungoma Municipality recorded the lowest expenditure at Kshs.815 thousand, 3million, 4 million and 4million respectively.

A review of cumulative expenditure by economic classification showed that Kshs. 1.4 billion (86.8 per cent) was spent on Personnel Emoluments, Kshs. 0.2 billion (13.2 per cent) on Operations and Maintenance, and none (0 per cent) on Development Expenditure.

2.3.3 Development Expenditure

The County governments did not spent money on development activities in the first three months in the FY 2023/24, representing an absorption rate of 0 per cent of the annual development budget, which is a slight decrease from 0.1 per cent, reported in a similar period of FY 2022/23. Analysis of county budgets and expenditure in three months of the FY 2023/24 is provided in Table 3.

Table 3: County Budget Allocation, Expenditure and Absorption Rate for three months FY 2023/24

MINISTRY/DEPARTMENT	Budget Estimates (Kshs.)			Expenditure (Kshs.)			Recurrent	Developme	Total
	RECURREN T	DEVELOPME NT	TOTAL BUDGET ESTIMATES-KSHS.	TOTAL RECURREN T-KSHS.	DEVELOPME NT-KSHS.	TOTAL EXPENDITUR E-KSHS.	Absorptio n Rate (%)	Absorption Rate (%)	Overall Absorptio n Rate (%)
Agriculture,livestock,fisheri es and co-op development	402,632,492	699,916,342	1,102,548,834	80,055,507	0	80,055,507	20%	0%	7%
Tourism,Forestry,environm ent Water and natural resource	304,738,987	205,000,000	509,738,987	26,943,608	0	26,943,608	9%	0%	5%
Water	65,732,119	236,907,891	302,640,010	9,998,532	0	9,998,532	15%	0%	3%
Roads and Public works	130,714,030	1,265,912,320	1,396,626,350	27,409,367	0	27,409,367	21%	0%	2%
Education	1,220,439,340	408,333,000	1,628,772,340	302,282,120	0	302,282,120	25%	0%	19%
Health & Sanitation	3,498,388,495	446,012,878	3,928,157,505	613,439,614	0	613,439,614	18%	0%	16%
Trade, energy and industrialization	52,998,866	512,742,433	565,741,299	7,548,398	0	7,548,398	14%	0%	1%
Lands, Urban and Physical Planning	52,265,191	31,203,900	83,469,091	6,569,715	0	6,569,715	13%	0%	8%
Bungoma Municipal	28,745,800	187,512,000	216,257,800	4,895,180	0	4,895,180	17%	0%	2%
Kimilili Municipal	39,439,632	112,000,000	151,439,632	4,697,493	0	4,697,493	12%	0%	3%
Housing	17,329,600	130,000,000	147,329,600	3,008,317	0	3,008,317	17%	0%	2%
Gender, Culture, Youth & Sports	95,452,530	156,211,277	251,663,807	27,894,800	0	27,894,800	29%	0%	11%
County Assembly	1,071,362,230	82,901,448	1,154,263,678	170,899,281	0	170,899,281	16%	0%	15%
Finance and Planning	1,059,567,879	204155528	1,263,723,407	195,317,101	0	195,317,101	18%	0%	15%
County Public Service	44,641,488	30,000,000	74,641,488	5,516,339	0	5,516,339	12%	0%	7%

First Quarter Budget Implementation Review Report FY 2023/24

MINISTRY/DEPARTMENT	Budget Estimates (Kshs.)			Expenditure (Kshs.)			Recurrent	Developme nt	Total
	RECCUREN T	DEVELOPME NT	TOTAL BUDGET ESTIMATES- KSHS.	TOTAL RECCUREN T-KSHS.	DEVELOPMEN T-KSHS.	TOTAL EXPENDITUR E-KSHS.	Absorptio n Rate (%)	Absorption Rate (%)	Overall Absorptio n Rate (%)
Governors	404,242,799	0	404,242,799	89,521,694	0	89,521,694	22%	0%	22%
D/Governors office	27,336,583	0	27,336,583	4,625,000	0	4,625,000	17%	0%	17%
Public Administration	722,572,422	50,000,000	772,572,422	123,883,291	0	123,883,291	17%	0%	16%
Sub County Administration	9,000,000	0	9,000,000	0	0	0	0%	0%	0%
County Secretary	25,800,000	0	25,800,000	815,000	0	815,000	3%	0%	3%
TOTALS	9,273,400,483	4,758,809,017	14,032,209,500	1,705,320,355	0	1,705,320,355	18%	0%	12%

Source: County Treasury

Analysis of expenditure as a proportion of approved annual budget shows that Public Administration, Governor’s office, County Public Service Board, Finance and Economic Planning, County Assembly and Education have highest absorption rate of over 17%.

2.3.4 Recurrent Expenditure

The County spent an aggregate of Kshs. 1.70 billion or 100 per cent of the total expenditure on recurrent activities. This expenditure represents 12 per cent of the annual county government’s annual Budget.

The recurrent expenditure comprised of Kshs.1.48 billion (86.8 per cent) on Personnel Emoluments and Kshs. 0.22 billion (13.2 per cent) on Operations and Maintenance (O&M) expenditure. An analysis of the recurrent expenditure by the CDAs is provided in chapter three.

2.3.5 Review of MCA Sitting Allowances

The County Assembly spent Kshs.11.26 million on committee sitting allowances for the 63 MCAs and the Speaker against the annual budget allocation of Kshs.46.04 million. The average monthly sitting allowance was Kshs.59,563 per MCA. The County Assembly has established 24 Committees

Table 4: MCAs Budget Allocation, Expenditure and Absorption Rate in three Months FY 2023/24

County	Budget (Kshs.)	Expenditure (Kshs.)	Absorption (%)	No. of MCA's	Average monthly sitting allowance per MCA (Kshs.)
	A	B	$C=B/A*100$	D	$E=B/D/3$
Bungoma	46,043,200	11,257,407	24.4%	63	59,563

Source: County Treasury

3. FINANCIAL ANALYSIS OF COUNTY BUDGET IMPLEMENTATION IN THREE MONTHS OF FY 2023/24

3.1 Introduction

This chapter presents a financial analysis of aggregated county budget implementation for three months of FY 2023/24.

3.1.1 Overview of FY 2023/24 Budget

The County's approved annual budget Estimates for FY 2023/24 is Kshs.14.03 billion, comprising Kshs.4.75billion (34 per cent) and Kshs.9.27 billion (66 per cent) allocation for development and recurrent programmes, respectively.

To finance the budget, the County expects to receive Kshs.11.11 billion (79.1 per cent) as the equitable share of revenue raised by the National Government, generate Kshs.2.04 billion (18.3 per cent) from its own sources of revenue, The County also expects to receive Kshs.0.718 billion (0.05 per cent) as conditional grants. The grants Consist of; Leasing of Medical Equipment at Kshs.110 million, Universal Health Care Projects at Kshs.1.5 million, DANIDA at Kshs.28 million, World Bank Agricultural and Rural growth Projects Kshs.280 million, ASDSP II at Kshs.5.3 million, FFLOCA 22 Million Climate change 125 Million Aggregated industrial park grant 100 million and Rural Electrification and Renewable Energy Co-operation at Kshs.45 million.

3.1.2 Revenue Performance

In three months of FY 2023/24, the County received Kshs.11.11 billion as the equitable share of the revenue raised nationally, targeted Kshs.918 million as own-source revenue, Kshs.1.124 billion as AIA, Kshs.718 million as conditional grants and other funds Kshs 0.15. The total funds available for budget implementation amounted to Kshs.14.03 billion, and the receipts against each stream were totaling to Kshs. 2.06 billion, achieving 14.6% result as shown in Table 5.

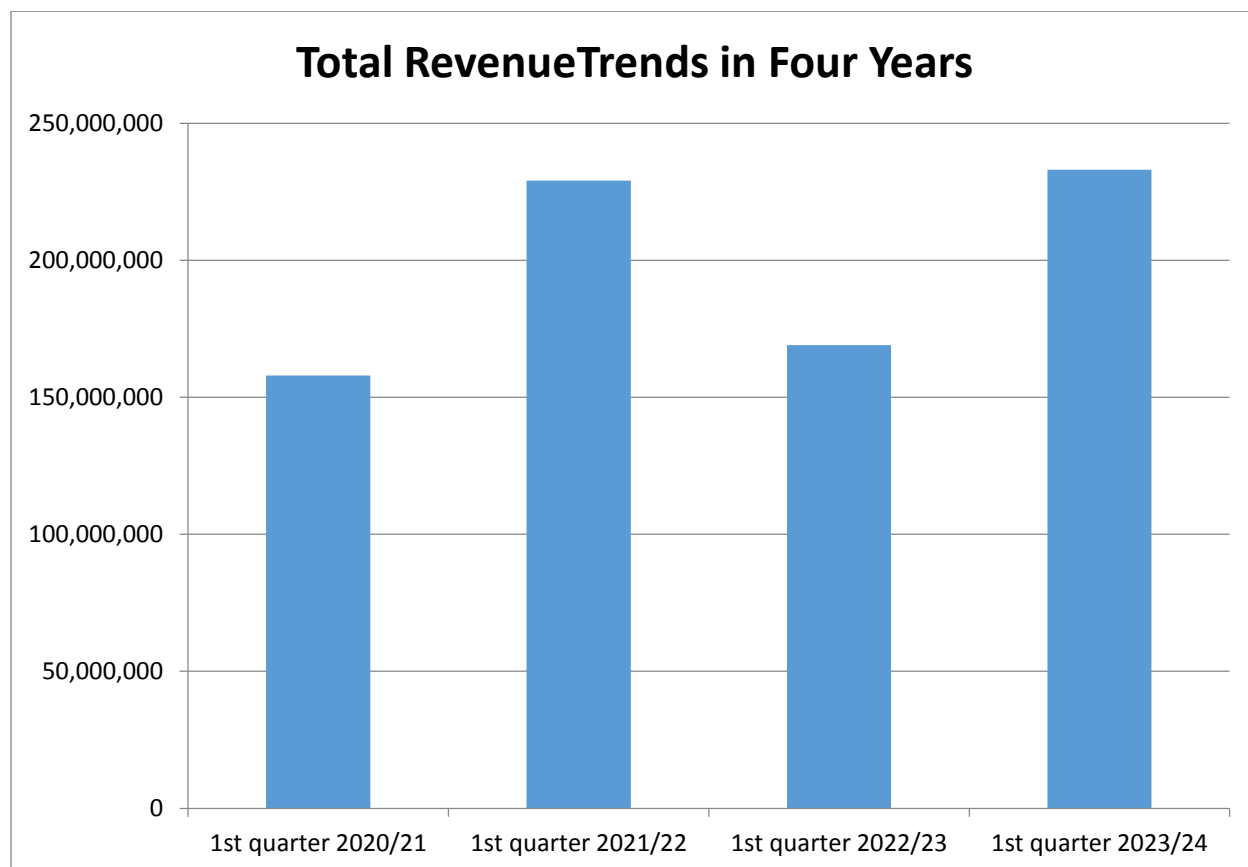
Table 5: Revenue Performance in three months of FY 2023/24

Revenue source	Target amount (Kshs)	Actual amount realized (Kshs)	Variance (Kshs.)	Remarks*
Equitable Share B/F	-	-	-	-
Equitable Share	11,111,983,608	1,833,477,296	(9,278,506,312)	8.9% realized
Local Revenue	918,701,471	60,668,204	(858,033,267)	6.6% realized
Conditional Grants from National Government	255,000,000	-	(255,000,000)	0.0% realized
Equalization Fund	-	-	-	0% realized
AIA	1,124,665,392	172,519,954	(952,145,438)	15.3 % realized
Conditional allocations to County Governments from Loans and Grants from Development Partners				
Development Partners	463,050,812	-	-	0% realized
Loans	-	-	-	0% realized

Revenue source	Target amount (Kshs)	Actual amount realized (Kshs)	Variance (Kshs.)	Remarks*
Grants	-	-	-	0% realized
Other Funds	158,808,217	-	-	0% realized
Total	14,032,209,500	2,066,665,454	(11,965,544,046)	14.6% realized

Source: County Treasury

Figure 6: Trend in Own-Source Revenue Collection for Three Months from FY 2020/21 to three Months of FY 2023/24



Source: County Treasury

In three months of FY 2023/24, the County generated a total of Kshs.233 million as own-source revenue, which was 11.4 per cent of the annual target of Kshs.2. 043.This amount represented an increase of 27 per cent compared to Kshs.169.32 million realized during a similar period in FY 2023/23. The County has implemented an automated OSR collection system called Revenue Automation System.

3.1.3 Exchequer Issues

The Controller of Budget approved Kshs.1.70 billion withdrawals from the CRF account during the reporting period. This amount comprised of Kshs 1.70billion (100 per cent) for recurrent programmes.

3.1.4 Overall Expenditure Review

The County did not have development expenditure, while Kshs. 1.70 billion was spent on recurrent programmes during the reporting period. This expenditure represented 100 per cent of the total funds released by the CoB. Expenditure on development programmes represented an absorption rate of 0 per cent, while recurrent expenditure represented 18.3 per cent of the annual recurrent expenditure budget.

3.1.5 Settlement of Pending Bills

Sector/programme	Contract amount (Kshs.)	Amount paid (Kshs.)	Outstanding balance (Kshs.)
Agriculture, Livestock, Co-Operatives	73,594,516.00	20,135,622.00	53,458,894.00
Water, Natural Resources Tourism, Environment	46,681,599.80	6,409,106.30	40,272,493.50
Gender, Culture Youth and Sports	44,861,128.70	19,374,848.30	25,486,280.40
Roads And Public Works	227,193,308.40	1,540,184.99	225,653,123.41
Lands, Urban, Physical Planning	25,075,117.22	15,263,981.50	9,811,135.72
Finance And Economic Planning Total	408,460,080.30	-	408,460,080.30
Governors	6,557,840.00	240,100.00	6,317,740.00
Public Admin	244,034,370.48	216,655,640.04	27,378,730.44
County Public Service Board	7,559,830.00	-	7,559,830.00
Trade, Energy And Industrialization	132,430,410.00	2,493,146.00	129,937,264.00
Education And Vocational Training	221,690,250.00	-	221,690,250.00
Health And Sanitation	180,733,586.60	69,856,653.88	110,876,932.72
Totals	1,618,872,037.5	351,969,283.01	1,266,902,754.49

Source: County treasury

The outstanding pending bills as of 30th June 2023 amounted to Kshs.1.26 billion and comprised Kshs.339.4 million for recurrent expenditure and Kshs.927.4 million for development expenditure. At the beginning of FY 2023/24, the County prepared a payment plan to settle the entire bills in the financial year. During the period under review there were no pending bills paid. Outstanding pending bills amounted to Kshs.1.26 million as of 30th September 2023.

3.1.6 Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that Kshs.1.48 billion was spent on employee compensation, Kshs.224 million on operations and maintenance, and none on development activities, as shown in Table 6.

Table 6: Summary of Budget and Expenditure by Economic Classification

Expenditure	Budget (Kshs.)	Expenditure (Kshs)	Absorption (%)
-------------	----------------	--------------------	----------------

Classification	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Total Recurrent Expenditure	8,202,038,253	1,071,362,230	1,534,421,074	170,899,281	18.71	15.95
Compensation to Employees	5,719,630,971	592,638,529	1,388,245,023	92,300,137	24.27	15.57
Operations and Maintenance	2,482,407,282	478,723,701	146,176,050	78,599,144	5.89	16.42
Development Expenditure	4,675,907,569	82,901,448	0	0	-	-
Total	12,877,945,822	1,154,263,678	1,534,421,074	170,899,281	11.92	15.95

Source: Bungoma County Treasury

3.1.7 Expenditure on Personnel Emoluments

Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015 sets a limit of the County Government's expenditure on wages and benefits at 35 per cent of the County's total revenue. Expenditure on compensation to employees was 66 per cent of three months proportional revenue of Kshs 2.06 billion.

Personnel emoluments amounting to Kshs.1.45 billion were processed through the IPPD system, while Kshs.28 million was paid through a manual payroll. The manual payroll amounted to 1.9 per cent of the total PE costs. The Government policy is that salaries should be processed through the IPPD system, and the County is advised to fast-track the acquisition of personal numbers for their staff.

The wage bill of Kshs.1.48 billion includes Kshs.0.61 billion attributable to the health sector, which translates to 42 per cent of the total wage bill in the reporting period.

3.1.8 County Established Funds

Section 116 of the PFM Act, 2012 allows county governments to establish other public funds with approval from the County Executive Committee and the County Assembly. The County allocated Ksh.533 million to county established funds in FY 2023/24, which constituted 3.8 per cent of the County's overall budget for the year. Table 7 summarizes each established fund's budget allocation and performance during the reporting period.

Table 7: County Established Fund performance as of 30th September 2023

S/No.	Name of the Fund	Allocation in FY	as of 30 th September,
		2023/24 (Kshs.)	2023 (Kshs.)
1	Scholarship and other educational benefits	275,000,000	0
2	Trade loan fund	115,679,933	0

3	Disability fund	8,437,615	0
4	Women fund	14,706,343	0
5	Youth Fund	19,984,326	0
6	Emergency	100,000,000	0
7	Car loan to members of parliament	0	0
8	Employees car loan and mortgage	0	0
	Total	533,808,217	0

Source: County Treasury

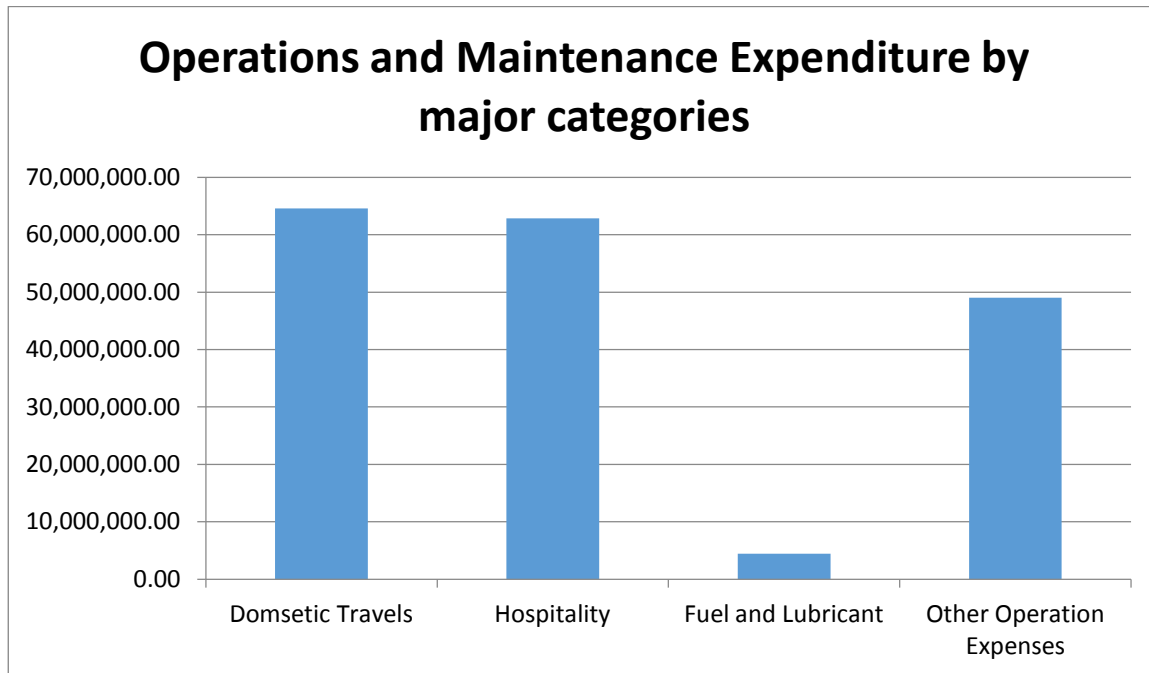
3.1.9 Expenditure on Operations and Maintenance

The County spent Kshs.0.82 million on committee sitting allowances for the 62 MCAs and Speaker against the annual budget allocation of Kshs.46.0 million. The County Assembly has established 22 committees.

During the period, expenditure on domestic travel amounted to Kshs.64.59 million and comprised Kshs.6.9 million spent by the County Assembly and Kshs.58 million by the County Executive. Spending on hospitality amounted to Kshs.62.8 million and consisted of Kshs.18 million by the County Assembly and Kshs.44.8 million by the County Executive.

Figure 7 shows a summary of operations and maintenance expenditure by significant categories.

Figure 7: Operations and Maintenance Expenditure by Major Categories



Source: County Treasury

3.1.10 Development Expenditure

The County did not incur on development programmes during the reporting period, which represented a decrease of 0.1 per cent compared to a similar period in FY 2022/23 when the County spent Kshs.5.5 million.

3.1.11 Budget Performance by Department

Analysis of expenditure by the departments shows that the Department of Health, Education and Finance and Economic planning recorded the highest absorption rate of recurrent budget of 17 per cent and above.

Table 8 summarizes the approved budget allocation and performance by departments in three months of FY 2023/24.

Table 8: Budget Performance by Department

Department	Budget Allocation (Kshs. Millions)		Exchequer Issues (Kshs. Millions)		Expenditure (Kshs. Millions)		Expenditure to Exchequer Issues(%)		Absorption	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
Agriculture,livestock,fisheries and co-op development	402,632,492	699,916,342	80,055,507	0	80,055,507	0	100	0	19.88	0
Tourism,Forestry,environment Water and natural resource	304,738,987	205,000,000	26,943,608	0	26,943,608	0	100	0	8.84	0
Water	65,732,119	236,907,891	9,998,532	0	9,998,532	0	100	0	15.21	0
Roads and Public works	130,714,030	1,265,912,320	27,409,367	0	27,409,367	0	100	0	20.97	0
Education	1,220,439,340	408,333,000	302,282,120	0	302,282,120	0	100	0	24.77	0
Health & Sanitation	3,498,388,495	446,012,878	613,439,614	0	613,439,614	0	100	0	17.53	0
Trade, energy and industrialization	52,998,866	512,742,433	7,548,398	0	7,548,398	0	100	0	14.24	0
Lands, Urban and Physical Planning	52,265,191	31,203,900	6,569,715	0	6,569,715	0	100	0	12.57	0
Bungoma Municipal	28,745,800	187,512,000	4,895,180	0	4,895,180	0	100	0	17.03	0
Kimilili Municipal	39,439,632	112,000,000	4,697,493	0	4,697,493	0	100	0	11.91	0
Housing	17,329,600	130,000,000	3,008,317	0	3,008,317	0	100	0	17.36	0
Gender, Culture, Youth & Sports	95,452,530	156,211,277	27,894,800	0	27,894,800	0	100	0	29.22	0
County Assembly	1,071,362,230	82,901,448	170,899,281	0	170,899,281	0	100	0	15.95	0
Finance and Planning	1,059,567,879	204155528	195,317,101	0	195,317,101	0	100	0	18.43	0
County Public Service	44,641,488	30,000,000	5,516,339	0	5,516,339	0	100	0	12.36	0
Governors	404,242,799	0	89,521,694	0	89,521,694	0	100	0	22.15	0
D/Governors office	27,336,583	0	4,625,000	0	4,625,000	0	100	0	16.92	0
Public Administration	722,572,422	50,000,000	123,883,291	0	123,883,291	0	100	0	17.14	0
Sub County Administration	9,000,000	0	0	0	0	0	0	0	-	0
County Secretary	25,800,000	0	815,000	0	815,000	0	100	0	3.16	0
TOTALS	9,273,400,483	4,758,809,017	1,705,320,355	0	1,705,320,355	0	100	0	18.39	0

3.1.12 Budget Execution by Programmes and Sub-Programmes

Table 9 summarizes the budget execution by programmes and sub-programmes in three months of FY 2023/24.

Table 9: Budget Execution by Programmes and Sub-programmes

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
AGRICULTURE, livestock and Cooperative								
Programme 1: General Administration, planning and support services	384,206,992	-	384,206,992	80,155,507	-	80,155,507	304,051,485	21%
S.P 1.1 Administrative and Support Services	27,378,650		27,378,650	1,109,814		1,109,814	26,268,836	4%
S.P 1.2 Human Resource Management and Development.	333,213,299		333,213,299	79,045,693		79,045,693	254,167,607	24%
S.P 1.3: Policy, Legal and Regulatory Framework	7,600,000		7,600,000			-	7,600,000	0%
S.P 1.4: Planning and financial Management	4,615,043		4,615,043			-	4,615,043	0%
S.P 1.5 Sector Coordination	4,000,000		4,000,000			-	4,000,000	0%
S.P 1.6: Leadership and Governance	2,000,000		2,000,000			-	2,000,000	0%
S.P 1.7 Sub- County Administrative Costs	5,400,000		5,400,000			-	5,400,000	0%
Programme 2: Land and Crop Development and Management	1,080,000	324,700,000	325,780,000	-	-	-	325,780,000	0%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
S.P 2.1: Agricultural extension and training services	-	5,000,000	5,000,000			-	5,000,000	0%
S.P 2.2: Crop production and productivity	-	309,700,000	309,700,000			-	309,700,000	0%
SP 2.7 Irrigation Extension and training	1,080,000		1,080,000			-	1,080,000	0%
SP 2.8 Irrigation infrastructure development and agricultural water storage		10,000,000	10,000,000			-	10,000,000	0%
Programme 3: Livestock development and management	4,345,500	20,254,500	24,600,000	-	-	-	24,600,000	0%
SP 3.4 Disease and Vector Control	-	7,000,000	7,000,000			-	7,000,000	0%
SP 3.5 Food Safety And Quality Control	4,345,500	2,654,500	7,000,000			-	7,000,000	0%
SP 3.7 Veterinary Extension Services		3,600,000	3,600,000			-	3,600,000	0%
SP 3.8 Breeding and AI Subsidy programme		7,000,000	7,000,000			-	7,000,000	0%
Programme 4: Fisheries development and management	-	7,000,000	7,000,000	-	-	-	7,000,000	0%
SP 4.1 Fisheries extension service and training		3,000,000	3,000,000			-	3,000,000	0%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
SP 4.2 Fisheries product value-chain development		4,000,000	4,000,000			-	4,000,000	0%
Programme 5: Cooperatives Development and Management	8,000,000	17,500,000	25,500,000	-	-	-	25,500,000	0%
SP 5.1 Cooperatives extension service and training (Co-operative Governance (Training))	6,700,000		6,700,000			-	6,700,000	0%
SP 5.2 Cooperatives Audit Services	1,300,000		1,300,000			-	1,300,000	0%
SP 5.3 Production, Agro processing, value addition & Marketing (Input and Infrastructural Support to Cooperatives)	-	17,500,000	17,500,000			-	17,500,000	0%
Programme 6: Institutional Development and Management	5,000,000	23,860,000	28,860,000	-	-	-	28,860,000	0%
SP 6.1 Mabanga ATC Administration management services			-			-	-	
SP 6.2 Agricultural Enterprise Development (ATC)	-	3,560,000	3,560,000			-	3,560,000	0%
SP 6.3 Infrastructural development (ATC)		10,000,000	10,000,000			-	10,000,000	0%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
SP 6.5 Tractor hire services	5,000,000		5,000,000			-	5,000,000	0%
SP 6.8 Operational development (CFF)	-	10,300,000	10,300,000			-	10,300,000	0%
Total Grants & Ward Based	-	306,601,842	306,601,842	-	-	-	306,601,842	0%
NARIGP		280,000,000	280,000,000			-	280,000,000	0%
ASDSP II		5,344,642	5,344,642			-	5,344,642	0%
Ward Based Projects		21,257,200	21,257,200			-	21,257,200	0%
Total Expenditure	402,632,492	699,916,342	1,102,548,834	80,155,507	-	80,155,507	1,022,393,327	7%
Health and Sanitation						-	-	
Programme 1: General Administration Planning and Support Services	2,832,488,695	431,786,440	3,264,275,135	613,445,648	-	613,445,648	2,650,829,487	19%
SP 1. 1 Health Administrative and support services	126,916,175		126,916,175	3,259,900		3,259,900	123,656,275	3%
SP 1. 2. Leadership and Governance.	34,500,000		34,500,000			-	34,500,000	0%
SP 1. 3 Health Policy	4,000,000		4,000,000			-	4,000,000	0%
SP 1. 6 Human resource management	2,667,072,520		2,667,072,520	610,185,748		610,185,748	2,056,886,772	23%
SP 1. 7 Infrastructural development		431,786,440	431,786,440			-	431,786,440	0%
Programme 2: Preventive and Promotive	528,950,623	14,226,438	543,177,061	-	-	-	543,177,061	0%
SP 2.1 Communicable and Non-communicable	20,000,000		20,000,000			-	20,000,000	0%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
disease control								
SP 2.2 Community health strategy	5,600,000		5,600,000			-	5,600,000	0%
SP 2.3 Health promotion	3,000,000		3,000,000			-	3,000,000	0%
SP 2.6 Reproductive, Maternal, Newborn, Child, And Adolescent Health.	15,000,000		15,000,000			-	15,000,000	0%
SP 2.7 public health and sanitation	8,000,916	14,226,438	22,227,354			-	22,227,354	0%
Specialized materials and supplies	477,349,707		477,349,707			-	477,349,707	0%
Programme 3: Curative Health Services	136,949,177	-	136,949,177	28,015,305	-	28,015,305	108,933,872	20%
SP3. 1 Routine medical services.	95,171,405		95,171,405			-	95,171,405	0%
Grants; DANIDA/UNICEF	41,777,772		41,777,772	28,015,305		28,015,305	13,762,467	67%
Total Expenditure	3,498,388,495	446,012,878	3,944,401,373	641,460,953	-	641,460,953	3,302,940,420	16%
Roads & Public Works						-	-	
Programme 1: General Administration, Planning, and Support Services	130,714,030	-	130,714,030	27,409,367	-	27,409,367	103,304,663	21%
SP1.1: Capacity Development and Motivation	83,090,095		83,090,095	2,297,400		2,297,400	80,792,695	3%
SP1.3: Administration Services	32,897,215		32,897,215	25,111,967		25,111,967	7,785,248	76%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
SP1.4: Financial Services, Planning and Stewardship	14,726,720		14,726,720			-	14,726,720	0%
Programme 2: Transport Infrastructure Development and Management	-	1,261,637,320	1,261,637,320	-	-	-	1,261,637,320	0%
SP2.1: Construction of Roads Bridges and Drainage Works	-	1,089,137,320	1,089,137,320			-	1,089,137,320	0%
SP2.2: Maintenance of Roads	-	172,500,000	172,500,000			-	172,500,000	0%
Programme 3: Building Standards and Quality Assurance	-	4,275,000	4,275,000	-	-	-	4,275,000	0%
SP3.1: Building Standards and Research	-	4,275,000	4,275,000			-	4,275,000	0%
Total Expenditure	130,714,030	1,265,912,320	1,396,626,350	27,409,367	-	27,409,367	1,369,216,983	2%
EDUCATION AND VOCATIONAL TRAINING						-	-	
Programme 1: General Administration Planning and Support Services	1,193,820,732	4,731,000	1,198,551,732	302,282,120	-	302,282,120	896,269,612	25%
SP 1: Salaries and allowances	1,177,797,695		1,177,797,695	300,645,120		300,645,120	877,152,575	26%
SP 2: Policy formulation	4,182,861	4,731,000	8,913,861			-	8,913,861	0%
SP3: Administration and support services	11,840,176		11,840,176	1,637,000		1,637,000	10,203,176	14%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
Programme 2: Early Childhood Development Education	17,000,000	5,000,000	22,000,000	-	-	-	22,000,000	0%
Sp1: Quality Assurance and Standards	2,000,000		2,000,000			-	2,000,000	0%
Sp2: Curriculum	2,000,000		2,000,000			-	2,000,000	0%
Sp3: learning materials	5,000,000		5,000,000			-	5,000,000	0%
SP5: Monitoring and evaluation	3,000,000		3,000,000			-	3,000,000	0%
SP6 : Infrastructure development	5,000,000	5,000,000	10,000,000			-	10,000,000	0%
Programme 3: Education Support Programme	462,080	356,602,000	357,064,080	-	-	-	357,064,080	0%
Sp1: Education support and bursary scheme		160,000,000	160,000,000			-	160,000,000	0%
VTC Capitation	462,080	71,982,000	72,444,080			-	72,444,080	0%
Sp: School Feeding Programme		30,000,000	30,000,000			-	30,000,000	0%
Ward Based Projects		94,620,000	94,620,000			-	94,620,000	0%
Programme 4: VTC General administration Planning and Policy Formulation	9,156,528	-	9,156,528	-	-	-	9,156,528	0%
SP 2: Policy formulation	2,211,128		2,211,128			-	2,211,128	0%
SP3: Administration and support services	6,945,400		6,945,400			-	6,945,400	0%
Programme 5:	-	42,000,000	42,000,000	-	-	-	42,000,000	0%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
Training and Skill Development								
Sp1: Tuition support grant		20,000,000	20,000,000			-	20,000,000	0%
Sp2: Tools and equipment for VTC		14,000,000	14,000,000			-	14,000,000	0%
Sp4: Quality assurance and standards		2,000,000	2,000,000			-	2,000,000	0%
SP6: Capacity building for VTC instructors		3,000,000	3,000,000			-	3,000,000	0%
SP7: Monitoring and Evaluation		3,000,000	3,000,000			-	3,000,000	0%
TOTAL	1,220,439,340	408,333,000	1,628,772,340	302,282,120	-	302,282,120	1,326,490,220	19%
Finance & Economic Planning						-	-	
Programme 1: General Administration, Planning and Support Services	816,125,299	32,950,000	849,075,299	173,731,431	-	173,731,431	675,343,868	20%
SP 1.1: Personnel costs	418,953,350		418,953,350	134,842,843		134,842,843	284,110,507	32%
SP 1.2: Administration Services	194,896,303	27,550,000	222,446,303	38,888,589		38,888,589	183,557,715	17%
SP 1.3: Employer Contribution for Staff Pension	202,275,646		202,275,646			-	202,275,646	0%
SP 1.5: Infrastructural Development; Project Supervision		5,400,000	5,400,000			-	5,400,000	0%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
Programme 2: County Planning Management	87,475,271	-	87,475,271	7,618,255	-	7,618,255	79,857,016	9%
SP 2.1: Economic Policy and County Planning Services	21,595,966		21,595,966	4,142,625		4,142,625	17,453,341	19%
SP 2.2: Budgeting	42,257,695		42,257,695	3,475,630		3,475,630	38,782,065	8%
SP 2.3: Monitoring and Evaluation	13,621,610		13,621,610			-	13,621,610	0%
SP 2.4: Resource Mobilization Strategies	5,000,000		5,000,000			-	5,000,000	0%
SP 2.5: Enforcement of Revenue Collection	5,000,000		5,000,000			-	5,000,000	0%
Programme 3: County Financial Service Management	100,264,226	-	100,264,226	13,096,980	-	13,096,980	87,167,246	13%
SP 3.1: Revenue Mobilization	39,279,040		39,279,040	6,820,600		6,820,600	32,458,440	17%
SP3.2: Accounting Services	20,319,230		20,319,230	6,276,380		6,276,380	14,042,850	31%
SP 3.3: Audit Services	17,547,721		17,547,721			-	17,547,721	0%
SP 3.4: Supply Chain Services	18,118,235		18,118,235			-	18,118,235	0%
SP 3.5: Asset Management	5,000,000		5,000,000			-	5,000,000	0%
Programme 4: Service Delivery and Organizational transformation	55,703,083	171,205,528	226,908,611	864,400	-	864,400	226,044,211	0%
SP 4.1: Service	5,000,000		5,000,000			-	5,000,000	0%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
Delivery Unit								
SP 4.3: Investment Initiative	5,000,000		5,000,000			-	5,000,000	0%
SP 4.4: Special Coordination Unit	13,703,083		13,703,083			-	13,703,083	0%
SP 4.5: Maintenance of computer, software and networks - Revenue System	12,000,000		12,000,000			-	12,000,000	0%
SP 4.8: System Enhancement	20,000,000	-	20,000,000	864,400		864,400	19,135,600	4%
SP 4.9: Emergency Fund		100,000,000	100,000,000			-	100,000,000	0%
ICT		33,250,000	33,250,000			-	33,250,000	0%
Health Management System		37,955,528	37,955,528			-	37,955,528	0%
Total Expenditure	1,059,567,879	204,155,528	1,263,723,407	195,311,066	-	195,311,066	1,068,412,341	15%
TRADE AND INDUSTRILISATION						-	-	
Programme 1: General Administration and Support Services	29,269,945	-	29,269,945	7,548,398	-	7,548,398	21,721,547	26%
SP 1. Human Resource Development and Management	22,613,621		22,613,621	6,814,998		6,814,998	15,798,623	30%
SP 2. Planning and Support Services	2,368,673		2,368,673			-	2,368,673	0%
SP 3. Administrative Services	4,287,651		4,287,651	733,400		733,400	3,554,251	17%
Programme 2: Trade and Enterprise	-	115,679,933	115,679,933	-	-	-	115,679,933	0%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
Development								
SP 2. 1. Business Loan		115,679,933	115,679,933			-	115,679,933	0%
Programme 3: Market Infrastructure Development and Management	-	96,062,500	96,062,500	-	-	-	96,062,500	0%
SP 3.1. Market Infrastructure		43,500,000	43,500,000			-	43,500,000	0%
SP 3.2. Ward Based Projects		48,336,000	48,336,000			-	48,336,000	0%
Project Supervision		4,226,500	4,226,500			-	4,226,500	0%
Total Expenditure	29,269,945	211,742,433	241,012,378	7,548,398	-	7,548,398	233,463,980	3%
ENERGY			-			-	-	
Programme 1: General Administration and Support Services	14,751,401	-	14,751,401	-	-	-	14,751,401	0%
SP 1. Human Resource Development and Management	4,219,452		4,219,452			-	4,219,452	0%
SP 2. Planning and Support Services	4,087,361		4,087,361			-	4,087,361	0%
SP 3. Administrative Services	6,444,588		6,444,588			-	6,444,588	0%
Programme 2: Energy Development and Management	-	101,000,000	101,000,000	-	-	-	101,000,000	0%
SP 2. 1. Energy access		10,050,000	10,050,000			-	10,050,000	0%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
Project Supervision		950,000	950,000			-	950,000	0%
RREC		90,000,000	90,000,000			-	90,000,000	0%
Total Expenditure	14,751,401	101,000,000	115,751,401	-	-	-	115,751,401	0%
INDUSTRY			-			-	-	
Programme 1: General Administration and Support Services	8,977,520	-	8,977,520	-	-	-	8,977,520	0%
SP 1. Human Resource Development and Management	1,885,920		1,885,920			-	1,885,920	0%
SP 2. Planning and Support Services	2,643,200		2,643,200			-	2,643,200	0%
SP 3. Administrative Services	4,448,400		4,448,400			-	4,448,400	0%
Programme 2: Industrial Investment and Development	-	200,000,000	200,000,000	-	-	-	200,000,000	0%
SP 2. 1. Industrial Development	-	200,000,000	200,000,000			-	200,000,000	0%
Total Expenditure	8,977,520	200,000,000	208,977,520	-	-	-	208,977,520	0%
			-			-	-	
Grand Total Expenditure	52,998,866	512,742,433	565,741,299	7,548,398	-	7,548,398	558,192,901	1%
LANDS, URBAN AND PHYSICAL PLANNING							-	
Programme 1: General Administration, Planning and Support services	52,265,191	-	52,265,191	6,569,715	-	6,569,715	45,695,476	13%
Human resource management	27,975,396		27,975,396	6,142,115		6,142,115	21,833,281	22%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
Administrative and support services	12,129,145		12,129,145	427,600		427,600	11,701,545	4%
Capacity Building	610,200		610,200			-	610,200	0%
Land Registration	5,000,000		5,000,000			-	5,000,000	0%
Planning and Financial Management	1,641,250		1,641,250			-	1,641,250	0%
Policy and legal framework	4,909,200		4,909,200			-	4,909,200	0%
Programme 2: Land Development and Management	-	31,203,900	31,203,900	-	-	-	31,203,900	0%
SP 3: Physical and Land Use Plans		7,637,625	7,637,625			-	7,637,625	0%
Project Supervision		3,414,875	3,414,875			-	3,414,875	0%
Ward Based Projects		20,151,400	20,151,400			-	20,151,400	0%
Total Expenditure.	52,265,191	31,203,900	83,469,091	6,569,715	-	6,569,715	76,899,376	8%
HOUSING DEPARTMENT						-	-	
Programme 1 General Administration, Planning and Support services	17,329,600	-	17,329,600	3,008,317	-	3,008,317	14,321,283	17%
SP 1: salaries and emoluments	9,586,560		9,586,560	2,651,117		2,651,117	6,935,443	28%
SP 2: Administrative Services	5,285,415		5,285,415	357,200		357,200	4,928,215	7%
SP 4: Planning and Financial Management	1,184,125		1,184,125			-	1,184,125	0%
SP 5: Policy and Legal Framework	1,273,500		1,273,500			-	1,273,500	0%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
Programme 2 Housing development and management	-	130,000,000	130,000,000	-	-	-	130,000,000	0%
SP 2: Housing Infrastructural Development		130,000,000	130,000,000			-	130,000,000	0%
Total Expenditure	17,329,600	130,000,000	147,329,600	3,008,317	-	3,008,317	144,321,283	2%
Bungoma Municipality						-	-	
Programme I: General Administration, Planning and Support services	28,745,800	-	28,745,800	4,895,180	-	4,895,180	23,850,620	17%
SP 1.1: Salaries and Personnel Emoluments	14,408,833		14,408,833	3,607,580		3,607,580	10,801,253	25%
SP 1.2: Human Resource Capacity Development and Management	3,857,300		3,857,300			-	3,857,300	0%
SP 1.3: General Administration and Support Services	4,656,667		4,656,667	1,287,600		1,287,600	3,369,067	28%
SP 1.4: Planning and Financial Management	2,820,000		2,820,000			-	2,820,000	0%
SP 1.5: Institutional Accountability, Leadership, Efficiency and Effectiveness	3,003,000		3,003,000			-	3,003,000	0%
Programme III: Urban Infrastructure	-	90,500,000	90,500,000	-	-	-	90,500,000	0%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
Development and Management								
SP 3.2: Urban Transport and Infrastructure Development	-	90,500,000	90,500,000			-	90,500,000	0%
Programme IV: Urban Environment and Social Services	-	15,200,000	15,200,000			-	15,200,000	0%
SP 4.2: Urban Waste Management and Sanitation Services	-	11,000,000	11,000,000			-	11,000,000	0%
SP 4.3: Urban greening and environment protection	-	4,200,000	4,200,000			-	4,200,000	0%
Sub Programme Total	-	81,812,000	81,812,000	-	-	-	81,812,000	0%
<i>Ward Based Projects</i>	-	68,400,000	68,400,000			-	68,400,000	0%
<i>Prefeasibility, Feasibility and Appraisal Studies</i>	-	1,500,000	1,500,000			-	1,500,000	0%
<i>Project Supervision</i>	-	9,412,000	9,412,000			-	9,412,000	0%
<i>Research</i>	-	2,500,000	2,500,000			-	2,500,000	0%
Total Expenditure	28,745,800	187,512,000	216,257,800	4,895,180	-	4,895,180	211,362,620	2%
Kimilili Municipality						-	-	
Programme 1: Urban Governance	39,439,632	-	39,439,632	4,697,493	-	4,697,493	34,742,139	12%
SP1: General Adm planning and support services (Inclusive of salary)	25,888,464		25,888,464	1,332,348		1,332,348	24,556,116	5%
SP2: Human resource	13,551,168		13,551,168	3,365,145		3,365,145	10,186,023	25%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
Programme 2: Urban Infrastructure Development and management	-	112,000,000	112,000,000	-	-	-	112,000,000	0%
Infrastructure. Housing and public works	-	112,000,000	112,000,000			-	112,000,000	0%
Total Expenditure	39,439,632	112,000,000	151,439,632	4,697,493	-	4,697,493	146,742,139	3%
COUNTY PUBLIC SERVICE BOARD							-	
Programme I: General Administration, Planning and Support services	20,736,188	30,000,000	50,736,188	3,055,209	-	3,055,209	47,680,979	6%
SP 1. 1 Administrative services	20,736,188		20,736,188	3,055,209		3,055,209	17,680,979	15%
SP1.2 Construction 1 Storey Building Administrative Block	-	30,000,000	30,000,000			-	30,000,000	0%
Programme 2: Human Resource Management and Development	8,068,400	-	8,068,400	2,461,130	-	2,461,130	5,607,270	31%
SP 2. 1 Human Resource Management	8,068,400		8,068,400	2,461,130		2,461,130	5,607,270	31%
Programme 3: Governance and National Values	15,836,900	-	15,836,900	-	-	-	15,836,900	0%
SP 3. 1 Quality Assurance	5,120,330		5,120,330			-	5,120,330	0%
SP 3. 2 ethics governors and	10,716,570		10,716,570			-	10,716,570	0%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
national								
Total Expenditure	44,641,488	30,000,000	74,641,488	5,516,339	-	5,516,339	69,125,149	7%
PUBLIC SERVICE MANAGEMENT AND ADMINISTRATION.							-	
Programme 1: General Administration, Planning and Support Services	713,572,422	50,000,000	763,572,422	123,883,291	-	123,883,291	639,689,131	16%
Sp1.1:salaries	394,636,934		394,636,934	115,842,241		115,842,241	278,794,693	29%
Sp1.2:utilities	5,700,000		5,700,000			-	5,700,000	0%
Sp1.3:maintenance	1,730,000		1,730,000			-	1,730,000	0%
Sp1.4:operations	41,326,038		41,326,038	8,041,050		8,041,050	33,284,988	19%
Sp1.5:contracted security and cleaning services	67,179,450		67,179,450			-	67,179,450	0%
Sp1.6:purchase of uniforms	4,000,000		4,000,000			-	4,000,000	0%
Sp1.7:Medical insurance	180,000,000		180,000,000			-	180,000,000	0%
Sp1.9:national holidays	10,000,000		10,000,000			-	10,000,000	0%
Infrastructure Development		50,000,000	50,000,000				50,000,000	0%
Sp1.10:devolved units	9,000,000		9,000,000			-	9,000,000	0%
Programme 2: Public Participation, Civic Education and outreach services	8,000,000	-	8,000,000	-	-	-	8,000,000	0%
Sp2.1:Public Participation	4,000,000		4,000,000			-	4,000,000	0%
Sp2.2:Civic education	4,000,000		4,000,000			-	4,000,000	0%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
Programme 3: Service delivery and organizational transformation	10,000,000	-	10,000,000	-	-	-	10,000,000	0%
Sp3.1 Service Delivery and Organizational Transformation	10,000,000		10,000,000			-	10,000,000	0%
Total Expenditure	731,572,422	50,000,000	781,572,422	123,883,291	-	123,883,291	657,689,131	16%
Office of the County Secretary and County Attorney						-	-	
Programme 1: General Administration, Planning and Support Services (County secretary)	13,800,000	-	13,800,000	815,000	-	815,000	12,985,000	6%
Payroll cleaning	2,000,000		2,000,000			-	2,000,000	0%
Staff and workplace surveys	2,000,000		2,000,000			-	2,000,000	0%
Records management	5,000,000		5,000,000			-	5,000,000	0%
Utilities and maintenance	1,300,000		1,300,000			-	1,300,000	0%
Operation	3,500,000	-	3,500,000	815,000		815,000	2,685,000	23%
Programme 3: : General Administration, Planning and Support Services County Attorney	12,000,000	-	12,000,000	-	-	-	12,000,000	0%
Sp3.1:utilities	500,000		500,000			-	500,000	0%
Sp3.2:maintenance	300,000		300,000			-	300,000	0%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
Sp3.3:operations	5,200,000	-	5,200,000			-	5,200,000	0%
Sp3.4:Legal fees	6,000,000		6,000,000			-	6,000,000	0%
Total Expenditure	25,800,000	-	25,800,000	815,000	-	815,000	24,985,000	3%
GRAND Total Expenditure	757,372,422	50,000,000	807,372,422	124,698,291	-	124,698,291	682,674,131	15%
			-			-	-	
Gender and Culture							-	
Programme 1: 1 General Administration, planning and support services	43,521,159	300,000	43,821,159	8,118,202	-	8,118,202	35,702,957	19%
Compensation to Employees	28,972,440		28,972,440	8,118,202		8,118,202	20,854,238	28%
Planning and Budgeting	2,500,000		2,500,000			-	2,500,000	0%
Utility for office operations	500,000		500,000			-	500,000	0%
Administrative service management(boards and Committees, travel costs, catering services, others)	11,548,719	300,000	11,848,719			-	11,848,719	0%
Programme 2 Cultural Development and Management	21,147,000	22,568,791	43,715,791	16,514,100	-	16,514,100	27,201,691	38%
Participate in kicosca and ealasca games	18,147,000		18,147,000	16,514,100		16,514,100	1,632,900	91%
Participate Kenya music cultural festival	500,000		500,000			-	500,000	0%
Hold herbal medicine	500,000		500,000			-	500,000	0%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
day								
Liquor and licensing enforcement exercise	2,000,000		2,000,000			-	2,000,000	0%
Construction of Sanga'lo Multipurpose Hall	-	21,440,351	21,440,351			-	21,440,351	0%
Microfinance Youth Programme	-	1,128,440	1,128,440			-	1,128,440	0%
Programme 3: Gender Equity and Social Protection	6,500,000	32,843,958	39,343,958	-	-	-	39,343,958	0%
operations of GTWG	1,500,000	-	1,500,000			-	1,500,000	0%
Gender based violence response programs(16 days of activism against women)	2,000,000	-	2,000,000			-	2,000,000	0%
Mark and celebrate international Womens Day	2,000,000	-	2,000,000			-	2,000,000	0%
Mark and celebrate international Disability day	1,000,000	-	1,000,000			-	1,000,000	0%
Disability Empowerment program		12,317,615	12,317,615			-	12,317,615	0%
Women Empowerment program		20,526,343	20,526,343			-	20,526,343	0%
Totals	71,168,159	55,712,749	126,880,908	24,632,302	-	24,632,302	102,248,606	19%
YOUTH AND SPORTS							-	
PROGRAMME 2: General Administration	24,284,371	-	24,284,371	3,262,498	-	3,262,498	21,021,873	13%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
Planning and support Services								
PAYMENT OF SALARIES	11,654,874		11,654,874	3,262,498		3,262,498	8,392,376	28%
Planning and Budgeting	1,300,000		1,300,000			-	1,300,000	0%
Utility for office operations	520,000		520,000			-	520,000	0%
Administrative service management(boards and Committes, travel costs, catering services, other recurrent)	10,809,497		10,809,497			-	10,809,497	0%
PROGRAMME 4 : Sports and Talent Development	-	55,300,000	55,300,000	-	-	-	55,300,000	0%
Construction of phase 1 Masinde Muliro stadium		36,000,000	36,000,000			-	36,000,000	0%
Completion and equipping of phase 1 and phase 11 of High Altitude Training centre		19,000,000	19,000,000			-	19,000,000	0%
Boards and Committees (Operations Cost)		300,000	300,000			-	300,000	0%
PROGRAMME 4: Sports and Talent Development	-	45,198,528	45,198,528	-	-	-	45,198,528	0%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
Sports Facility development and management		10,000,000	10,000,000			-	10,000,000	0%
Project supervision		5,514,202	5,514,202			-	5,514,202	0%
Youth Empowerment fund		29,684,326	29,684,326			-	29,684,326	0%
TOTAL YOUTH & SPORTS	24,284,371	100,498,528	124,782,899	3,262,498	-	3,262,498	121,520,401	3%
GOVERNOR'S AND DEPUTY GOVERNORS OFFICE							-	
Programme 1: General administration, planning and support services	299,242,799	-	299,242,799	90,178,194	-	90,178,194	209,064,605	30%
Sp1.1:County budget and economic forum	3,000,000		3,000,000			-	3,000,000	0%
Sp1.2:Public consultative meetings	15,000,000		15,000,000			-	15,000,000	0%
Sp1.3:Feasibility Studies/ advisory services	2,000,000		2,000,000			-	2,000,000	0%
Sp1.4:Utilities	9,347,663		9,347,663			-	9,347,663	0%
Sp1.5:Operations and other departmental programs	45,665,466		45,665,466	19,418,360		19,418,360	26,247,106	43%
Sp1.6:Maintenance	14,000,000		14,000,000			-	14,000,000	0%
Sp1.7:Salaries	210,229,670		210,229,670	70,759,834		70,759,834	139,469,836	34%
Programme2 : County Executive Committee Affairs	20,000,000	-	20,000,000	-	-	-	20,000,000	0%
Sp2.1Leadership and Coordination of	20,000,000		20,000,000			-	20,000,000	0%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
County Departments and Agencies								
Programme3 : County Strategic and Service Delivery Coordination	85,000,000	-	85,000,000	-	-	-	85,000,000	0%
Sp3.1 Staff Management Services.	12,000,000		12,000,000			-	12,000,000	0%
Sp3.2 Events Management and Protocol Services.	10,000,000		10,000,000			-	10,000,000	0%
Sp3.3 Communication	1,000,000		1,000,000			-	1,000,000	0%
Sp3.4 Integrity and	2,000,000		2,000,000			-	2,000,000	0%
Sp3.5 Intergovernmental relations	10,000,000		10,000,000			-	10,000,000	0%
Special Programmes	50,000,000		50,000,000			-	50,000,000	0%
OFFICE OF THE DEPUTY GOVERNOR			-			-	-	
Programme 1: General administration, planning and support services	27,336,583	-	27,336,583	3,968,500	-	3,968,500	23,368,083	15%
Sp1.1: Utilities	1,328,000		1,328,000			-	1,328,000	0%
Sp1.2: Operations	22,108,583		22,108,583	3,968,500		3,968,500	18,140,083	18%
Sp1.3: Maintenance	3,900,000		3,900,000			-	3,900,000	0%
TOTAL EXPENDITURE	431,579,382	-	431,579,382	94,146,694	-	94,146,694	337,432,688	22%
							-	

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
Environment, Tourism and Climate Change							-	
Programme 1: General Administration Planning and support Services	37,238,987	-	37,238,987	7,265,112	-	7,265,112	29,973,875	20%
SP. Human Resources Management	29,018,987		29,018,987	6,412,512		6,412,512	22,606,475	22%
SP. Policy and Legal Framework formulation	500,000		500,000			-	500,000	0%
Sp. Planning and support services	7,720,000		7,720,000	852,600		852,600	6,867,400	11%
Programme 2: Protection and conservation of the environment	245,000,000	-	245,000,000	20,183,111	-	20,183,111	224,816,889	8%
SP. Dumpsite Management	5,000,000		5,000,000			-	5,000,000	0%
SP. Waste management and control	240,000,000		240,000,000	20,183,111		20,183,111	219,816,889	8%
Programme3: climate change coordination and management	22,000,000	205,000,000	227,000,000	-		-	227,000,000	0%
Sp. Climate change resilience investment grant		125,000,000	125,000,000			-	125,000,000	0%
Sp. Climate change fund		80,000,000	80,000,000			-	80,000,000	0%
SP. Climate change institutional support	22,000,000		22,000,000			-	22,000,000	0%

First Quarter Budget Implementation Review Report FY 2023/24

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
grant								
Programme5: Tourism product promotion, marketing and branding	500,000	-	500,000	-	-	-	500,000	0%
SP. County Tourism, art and cultural festival	500,000		500,000			-	500,000	0%
Grand Totals	304,738,987	205,000,000	509,738,987	27,448,223		27,448,223	482,290,764	5%
							-	
Water and Natural Resource							-	
Programme 1: General Administration Planning and support Services	65,732,119	-	65,732,119	9,493,916	-	9,493,916	56,238,203	14%
SP. Human Resources Management	38,953,975		38,953,975	9,493,916		9,493,916	29,460,059	24%
Sp. Planning and support services	26,778,144		26,778,144			-	26,778,144	0%
Programme 2: Water and Sanitation development and management	-	236,907,891	236,907,891	-	-	-	236,907,891	0%
Rig Policy	-	3,000,000	3,000,000			-	3,000,000	0%
SP. Borehole development		29,621,491	29,621,491			-	29,621,491	0%
Project Supervision		9,855,000	9,855,000			-	9,855,000	0%
SP.KOICA counterpart funding	-	27,600,000	27,600,000			-	27,600,000	0%

Programme	Recurrent Estimates 2023/24	Development Estimates 2023/25	Total Budget estimates	Recurrent Expenditure as 30th September 2023	Development Expenditure as 30th September 2024	Total Expenditure	Variance	% Absorption of the Budget
Ward based projects		166,831,400	166,831,400			-	166,831,400	0%
Grand Total	65,732,119	236,907,891	302,640,010	9,493,916	-	9,493,916	293,146,094	3%
GRAND TOTAL EXPENDITURE	8,202,038,253	4,675,907,569	12,877,945,822	1,562,536,378		1,562,536,378	11,315,409,443	12%
County Assembly	1,071,362,230	82,901,448	1,154,263,678				1,154,263,678	0%
Grand Total.	9,273,400,483	4,758,809,017	14,032,209,500	1,562,536,378	-	1,562,536,378	12,469,673,121	11%

Source: Bungoma County Treasury

Sub-programmes with high levels of implementation based on absorption rates were: Cultural Development and Management in the the department of Gender and Culture at 91 per cent, Administrative Services in the Governor’s office at 34 per cent, of the budget allocation.

3.4.12 Key Observations and Recommendations

The following challenges which hampered effective budget implementation were identified;

1. Lack of absorption of development funds as indicated by the expenditure in three months of FY 2022/24 from the annual development budget allocation of Kshs.4.75 billion. The development expenditure represented 34 per cent of the annual development budget.
2. High level of pending bills, which amounted to Kshs.1.26 billion as of 30th September 2023.

The County should implement the following recommendations to improve budget execution.

1. The County should identify and address issues causing delays in implementing development projects.
2. The County should address its revenue performance to ensure the approved budget is fully financed to avoid huge accumulation of pending bills.

3. The County leadership should take charge of the worsening pending bills situation to ensure genuine bills are paid without delay in the remaining period of the financial year.

First Quarter Budget Implementation Review Report FY 2023/24

Ward Based Projects to be implemented in FY 2023/24

Agriculture, livestock, fisheries, and co-op development

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
1	BOKOLI	Proposed procurement of Cereal dryers at Sirandafu Coffee factory	To enable Sirandafu factory to increase coffee drying capacity	Proposed procurement of Cereal dryers at Sirandafu Coffee factory	Sirandafu	2,000,000.00
2	BUKEMBE EAST	purchase of 30 young dairy animals to register groups (Guernsey of 18months and above)	increase economic sustainability and improve livelihood	purchase of dairy animals	across the ward	3,000,000.00
		renovation and fencing of cattle dip	to enhance security on public land	fencing	bukembe	1,000,000.00
3	CHWELE/KABUCHAI	Supply of poultry chicken	To enhance food	bursary disbursements	across the ward	5,000,000.00
4	KAPTAMA	Proposed procurement and supply of Coffee seedlings	To enable tea farmers access quality and at affordable Coffee seedlings	To enable tea farmers access quality and at affordable Coffee seedlings	Across the ward	500,000.00
		Proposed purchase and distribution to tea farmers with tea seeds.	To enable tea farmers access quality and at affordable tea seedlings	Proposed purchase and distribution to tea farmers with tea seeds.	Across the ward	500,000.00
5	MBAKALO	Proposed renovation of nMbakalo cattle dips and construction of slaughter house	To reduce tick born diseases in livestock	Proposed renovation of Nandorobo ,Mbakalo		2,500,000.00
6	MIHUU	Purchase of dairy animals to women	To improve agricultural	Supply of incalf heifers among group		1,200,000.0

First Quarter Budget Implementation Review Report FY 2023/24

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		groups in Misikhu ward	productivity and income among farmers	members across the ward		
7	MILIMA	Purchase of Dairy animals for farmers within the ward		Proposed rehabilitation of Luuya cattle dip	Luuya	2,000,000.00
8	NAITIRI/KABUYEFWE	Purchase of dairy animals (incalf) for farmers across the ward				2,676,000.00
		Purchase of polutry for farmers across the ward				1,500,000.00
9	SOUTH BUKUSU	Purchase of poultry chicken for farmers across the ward				500,000.00
					TOTAL	22,376,000.00

Water and natural resource

	SECTOR	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
1	BOKOLI	Upgrading of Sawa borehole and construction of 2 water kiosks 500m apart	To enhance access to clean and safe drinking water	upgrading of borehole with solar pumping system and elevation of a water tank and construction of water kiosks	Mahanga	3,000,000.00

	SECTOR	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		Upgrading of borehole at Matunda Friends Church	To enhance access to clean and safe drinking water	upgrading of borehole with solar pumping system and elevation of a water tank	Bokoli	3,000,000.00
2	BUKEMBE EAST	Construction of water project at Kongoli dispensary	enhance access to clean and safe water	installation of solar powered pump, erection of steel water tank, fencing, laying of water distribution pipes	tembelela	4,000,000.00
3	BUKEMBE WEST	Rehabilitation of 5 No water springs at Serikali water spring, Ben muchanga water spring, Nalutiri water spring, Namunyiri water spring, Lutaso B water spring (Nasalala).	to increase supply and access of clean drinking water		kisuluni, kitale, muyayi, Nalutiri	1,000,000.00
		Water pipeline extension (namirembe dispensary water project, Khaoya primary water project)	to increase supply and access of clean drinking water		Kitale, muyayi	3,000,000.00
		Construction of 50,000 cubic metres underground tank at Lutaso spring and construction of 30,000 cubic metres compressed tank at Matumbufu primary school to Kitinda River	to increase supply and access of clean drinking water	Construction of 50,000 cubic metres underground tank at Lutaso spring and construction of 30,000 cubic metres compressed tank at Matumbufu primary school to Kitinda	Matumbufu	9,000,000.00

	SECTOR	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		(Kisumu Ndogo estate) and installation of solar powered pump		River (Kisumu Ndogo estate) and installation of solar powered pump		
	BUMULA	Upgrading of Sikinga water pump using electricity and solar pumping system	to increase supply and access of clean drinking water	Upgrading of a borehole with electricity and solar pumping system and elevation of a water tank	Sikinga	1,000,000.00
		Drilling of 2.NO boreholes at Lurare ECDE centre and Mutua primary school	to enhance access to clean and safe drinking water	drilling of boreholes and equipping with handpumps	Bumula and Mabusi	3,500,000.00
4	CHEPTAIS	Extension and repairs of pipelines from Kapsika - Nalondo - Chebusienya market	to increase supply and access of clean drinking water	laying of pipes, repair of pipeline, etc	Walanga, Chepkube and Chebwek	4,000,000.00
5	CHEPYUK	Protection of 5 NO water springs				1,000,000.00
	CHESIKAKI	Installation of hybrid water pump, overhead tank 50000 cubic meter and 1No water kiosk at Chemeker/Kabositen	To provide access to clean and safe drinking water	Installation of hybrid pump and overhead tank	Chemeker/ Kabositen	1,800,000.00

First Quarter Budget Implementation Review Report FY 2023/24

	SECTOR	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
7	CHWELE/KABUC HAI	Extension of pipelines within Sikusi and Chwele locations 1KM	To increase supply and access of clean and safe drinking water	Laying of pipelines with 5 water points	Sikusi and Chwele	7,000,000.00
8	EAST SANG'ALO	drilling of borehole and installation of hand pump at sichei	enhance access to clean and safe water	borehole drilling		2,000,000.00
		upgrading of napong'o borehole	enhance access to clean and safe water			3,500,000.00
9	ELGON	Water project from Mbwo spring - Bugaa - Kapsokwony market 3km	To increase supply and access of clean and safe drinking water	Laying of pipes, construction of water kiosk, etc	Mbwo, Bugaa and Kapsokwony	6,000,000.00
10	KABULA	Installation of solar panels on Watoya and Naburereya boreholes	To enhance access to clean and safe drinking water	installation of solar pumping system with an elevated tank	Watoya and Naburereya	2,500,000.00
		Installation of solar panels on Malinda water project	To increase supply and access of clean and safe drinking water	installation of solar panels with an elevated tank	Malinda	1,500,000.00
11	KAMUKUYWA	Rehabilitation of Mukitang'a water spring	To enhance access to clean and safe drinking water	drilling of soakpit, plastering, construction of wingwalls, fencing, etc	Makhonge	250,000.00
		Construction of Musembe water spring	To enhance access to clean and safe drinking water	drilling of soakpit, plastering, construction of wingwalls, fencing, etc	Musembe	250,000.00

	SECTOR	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		Drilling of borehole at Sulwe dispensary	To increase supply and access of clean and safe drinking water	laying of pipes, construction of masonry and steel water tanks, construction of water kiosks, etc	Mbongi	2,000,000.00
12	KAPKATENY	Piping of water from Kamuneru - Chemositet primary	To increase supply and access of clean and safe drinking water	Laying of pipes, installation of water points, etc	Kamuneru	3,000,000.00
13	KAPTAMA	Drilling of boreholes at Kongit market and Kaptama market	To increase supply and access of clean and safe drinking water	Drilling and installation of hand pump	Kongit and Kaptama	4,000,000.00
14	KHASOKO	Drilling of a borehole at Namusasi dispensary	To enhance access to clean and safe drinking water	Drilling of a borehole and equipping with a handpump	Namusasi	2,000,000.00
		Sihila water project	To enhance access to clean and safe drinking water	Laying pipes, construction of water kiosk and erection of water tank solar pumping system, etc	Silila	7,000,000.00
15	KIMAETI	Water project at Kimaeti market	To enhance access to clean and safe drinking water	Upgrade the water borehole to extend to Bishop Atundo secondary school, Kimaeti primary and Kimaeti market with solar pumping system, elevated tank and laying pipes	Syombe	5,000,000.00

First Quarter Budget Implementation Review Report FY 2023/24

	SECTOR	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
16	LUUYA/BWAKE	Drilling of a borehole at Bwake primary school	To enhance access to clean and safe drinking water	Drilling of a borehole and equipping with handpump	Bwake	2,000,000.00
		Upgrading of Khatete water spring with an elevated tank, piping water and solar pumping system	To increase supply and access of clean and safe drinking water	installation of an elevated tank, solar pumping system and piping water	Bwake	6,000,000.00
17	LWANDANYI	drilling of a borehole at Kakala primary school	To enhance access to clean and safe drinking water	Drilling of a borehole and equipping with a handpump	Kakala	2,000,000.00
18	MALAKISI/SOUTH KULISURU	Upgrading of boreholes at Kulisuru market, Chongoyi primary with elevated tanks and solar pumping	to increase supply and access of clean and safe drinking water	Upgrading with solar pumping system and elevation of water tanks, pipelaying, etc	Ndakaruru and Chongoyi	6,800,000.00
19	MATULO	Drilling of 2.NO boreholes	To enhance access to clean and safe drinking water	Drilling of a borehole and equipping with a handpump		4,000,000.00
		construction of 2 water springs	To enhance access to clean and safe drinking water	drilling of soakpit, plastering, construction of wingwalls, fencing, etc		500,000.00
20	MBAKALO	Installation metallic water tanks and pipe laying of water to Makunga dispensary and extension to makunga primary and market market	To enhance access to clean and safe drinking water	Drilling of a borehole and equipping with a handpump	Makunga	2,000,000.00

	SECTOR	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
21	MIHUU	Drilling of borehole at Savana dispensary	To enhance access to clean and safe drinking water			1,800,000.00
		Drilling of borehole at satelight PAG Nabuyole	To enhance access to clean and safe drinking water			1,800,000.00
22	MILIMA	Protection of eight water springs: Mpalia, Sirengo, Kapchanga, Maguiri, Bateta, Wafubwa and Matoke springs	To enhance access to clean and safe drinking water	drilling of soakpit, plastering, construction of wingwalls, fencing, etc		2,000,000.00
23	MISIKHU	Drilling of 3.no boreholes at Kituni dispensary, Makhonge primary and Chekumuli market	To enhance access to clean and safe drinking water	Drilling of boreholes and equipping with handpumps	Kituni, Makhonge and Chekumuli	6,000,000.00
24	MUKUYUNI	Extension of water pipeline in Sichei sub-location	To enhance access to clean and safe drinking water	Pipelaying and installation of water points	Sichei	3,000,000.00
25	NAITIRI/KABUYE FWE	Drilling of borehole at Kewa DEB secondary and installation of submersive solar pump and elevation of water tank	To increase supply and access of clean and safe drinking water	Drilling of borehole, installation of solar pumping system and pipe laying	Kewa	2,112,000.00
26	NAMWELA	Upgrading of boreholes at Munyang'anyi primary, Chepukoroti borehole and Mlango borehole, Namwela market and Ng'oli water project	To increase supply and access of clean and safe drinking water	Installation of solar pumping system, elevation of tanks, etc	Kolani, Menu, Central, Toloso and Mutonyi	5,000,000.00

	SECTOR	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		Construction of 4.NO water springs in Namwela ward (Murunga, Aineah, Bitobo and Musa Mubofu)	To enhance access to clean and safe drinking water	drilling of soakpit, plastering, construction of wingwalls, fencing, etc	Kolani, Menu, Central, Toloso and Mutonyi	1,000,000.00
		Extension of water from Kisuya junction to Sengeteti to Toloso and Namusimbi, Makhonge to Namwela market under KOICA 2 project	''''	Piping and installation of water points	Munyang'a nyi, Lukhuna, Sengeteti and Namusimbi	3,000,000.00
27	NDALU/TABANI	Drilling and upgrading of a borehole at Muliro secondary school	To increase supply and access of clean and safe drinking water	Drilling of a borehole and upgrading with an elevated tank and solar pumping system	Muliro	4,500,000.00
		Construction and rehabilitation of 10.NO water springs	To increase supply and access of clean and safe drinking water	drilling of soakpit, plastering, construction of wingwalls, fencing, etc	Tabani, Mulembe, Ndalul and Muliro villages	2,500,000.00
28	NDIVISI	Drilling of 3.NO boreholes at Sinoko dispensary, Misikhu market and Lutacho primary school	To enhance access to clean and safe drinking water	drilling of boreholes and equipping with handpumps	Sinoko, Misikhu and Lutacho	6,000,000.00
29	SIBOTI	Siboti water project	To increase supply and access of clean and safe drinking water	Pipelaying, renovation of existing water kiosks, etc	Mukwa, Kisawayi, Musakasa, Siboti and Masielo	14,000,000.00

	SECTOR	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
30	SITIKHO	Drilling of borehole at Mang'ana dispensary	To increase supply and access of clean and safe drinking water	drilling of borehole and equipping with handpumps	Namutali	2,000,000.00
		Maintenance of springs	To enhance access to clean and safe drinking water	drilling of soakpit, plastering, construction of wingwalls, fencing, etc	across the ward	1,000,000.00
31	SOUTH BUKUSU	Rehabilitation /Maintenance of water boreholes across the ward	1. Mateka primary 2. mwanda project 3. muanda market 4. St Josephine elmolu, 5. Kimatuni Secondary school 6. Khaoya sindani borehole 7. Tulumba market borehole, 8. Juma n=Nyapara borehole 9. Bulози spak borehole 10. Makhulo Nandinkwa borehole			500,000.00
32	TONGAREN	Purchase of 6.NO 10,000 litre plastic tanks	To enhance access to clean and safe drinking water	purchase of 10,000 litre plastic tanks		800,000.00
		Purchase of 10.NO 2-horse power solar water pump and six 150 watts solar panels	To enhance access to clean and safe drinking water	purchase of 2-horse power solar pumps and 150 watts solar panels		700,000.00
		Purchase of 3 by 3 square tubes 20feet - 24 number	To enhance access to clean and safe drinking water	purchase of 3 by 3 square tubes		350,000.00

First Quarter Budget Implementation Review Report FY 2023/24

	SECTOR	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
33	TUUTI/MARAKAR U	Water lines to public institutions	To increase supply and access of clean and safe drinking water	Laying of pipes, construction of masonry and steel water tanks, construction of water kiosks, installation of water taps, etc		5,000,000.00
34	WEST BUKUSU	Drilling and equipping of borehole at Machwele primary	To enhance access to clean and safe drinking water	Drilling of a borehole and equipping with handpump	Machwele	2,000,000.00
		Rehabilitation of Lwanja and Buema B boreholes	To enhance access to clean and safe drinking water	Rehabilitation of boreholes	Lwanja and Buema B	1,350,000.00
35	WEST NALONDO	Construction and protection of 8NO water springs	To increase supply and access of clean and safe drinking water			5,600,000.00
					TOTAL	175,612,000.00

Roads and Public works

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
1	BOKOLI	Periodic maintenance of Wa Ngwelo- Bokoli river road	To ease accessibility	periodic maintenance of the road		10,000,000.000
		Periodic maintenance of Muchocho - Temba road	To ease accessibility	periodic maintenance of the road		

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		Periodic maintenance of Wangamati Wamalaria - Mahanga primary road	To ease accessibility	periodic maintainance of the road		
2	BUKEMBE EAST	periodic maintainance of A104- misanga- lusaka road- makambo friends church	To ease accessibility	periodic maintainance of the road	misanga	4,000,000.00
		periodic maintainance of mupeli-halleluyah-sipinduli-mukubwa-sango road	To ease accessibility	periodic maintainance of the road	bukembe	5,000,000.00
3	BUKEMBE WEST	Periodic maintenance of Ndengelwa-Marabi road	To ease accessibility	Road Maintenance	Nalutiri	10,000,000.00
		Periodic maintenance of Life care - Khaoya road	To ease accessibility	Road Maintenance	Muyayi	
		Periodic maintenance of Lambad - Khalaba river road	To ease accessibility	Maintenance of roads and box culvert	Muyayi	
		construction of Makayo road	To ease accessibility	periodic maintainance of the road	Muyayi	
		Construction of maniafu road	To ease accessibility	periodic maintainance of the road	kisuluni	
4	BUMULA	Periodic maintenance of Tito bridge- Mikokwe road 3.5km	To ease accessibility	Open up the road	Mabuusi unit	11,000,000.000
		Periodic maintainance of Malambisia - Namusasi road 2km	To ease accessibility	Roads to be maintained	Kimatuni unit	

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
5	CHEPTAIS	Periodic maintenance of Kamata-Mbishai-Kang'anga-Kabukwes road	To ease accessibility	Manitain road		13,000,000.000
		opening grading and gravelling of 3km from rama pri sch -busanja pri sch-namanga -kapungo walanga road	To ease accessibility	Dozing, grading, gravelling and culvert installation		
6	CHEPYUK	Periodic maintenance of Land B-St John-chepyuk secondary road	To ease accessibility	Dozing, grading, gravelling and culvert installation		15,000,000.000
		Periodic maintenance of Kapkerwa-Sosaplel road	To ease accessibility			
		Periodic maintenance of Kabukwo junction-miti mbili road	To ease accessibility	periodic maintainance of the road		
7	CHESIKAKI	Periodic maintenance of Chemeker - Kapkota - Kimerin -Coffee mill road	To ease accessibility	periodic maintainance of the road		14,000,000.000
		Periodic maintenance of Embakasi - Kapchebus - Mulukhu - Kimabole pri	To ease accessibility	Opening new road		
		Periodic maintenance of Toroso-Tuikut-Kapchepkui Road	To ease accessibility	grading and compacting spot gravel		
		Periodic maintenance of Tuikut-Kaptaboi-Kamarang Road	To ease accessibility	grading and compacting spot gravel		
8	CHWELE/KABU CHAI	Periodic maintenance of Mukhkweya-Namakhele - Chenane road	To ease accessibility	Dozing, grading, gravelling and culverts intallation		10,000,000.000

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
9	EAST SANG'ALO	Periodic maintenance of Mabusi - Mufule road 1km	To ease accessibility	Openning and maintainace		12,000,000.000
		Periodic maintenance of Mutomolo -lukongo road 1.5km	To ease accessibility	Openning and maintainace		
		periodic maintainance of Mwibale PAG-River Chwele 1.0km road	To ease accessibility	Openning and maintainace		
		Periodic maintenance khakula -sunrise road 1.5km	To ease accessibility	Openning and maintainace		
10	ELGON	Periodic maintenance of Chemineisus - Kibundo-Kapsokwany boys road	To ease accessibility	Maintainance of the road		13,000,000.000
		Periodic maintenance of Kamutuong market-water supply - Wambete - Matafari - Kanuli - Nandabi - Cheromis road	To ease accessibility	Dozing, grading, gravelling and culvert installation		
11	KABULA	Periodic maintenance of Munyendo - Makongwe - Wamunyiri road	To ease accessibility	Maintain road		10,000,000.000
		Periodic maintenance of Kabula - Syoya road	To ease accessibility	Maintain road		
		Periodic maintenance of Wekumi - Tofiko - Malinda road	To ease accessibility	Maintain road		
12	KAMUKUYWA	Periodic maintenance of Bunyila - Sikhendu bridge road	To ease accessibility	maintenance of roads and culverts installation		15,500,000.000

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		Periodic maintenance of Difina - Kere road	To ease accessibility	maintenance of roads and culverts installation		
		Periodic maintenance of Simbakware - Werunga - Mwibanda road	To ease accessibility	maintenance of roads and culverts installation		
		Periodic maintenance of Makhonge - Chalicha bridge road	To ease accessibility	maintenance of roads and culverts installation		
13	KAPKATENY	Periodic maintenance of Toywandet - Kapkeke dispensary - Kapkeke primary road	To ease accessibility	dozing, grading, gravelling and culvert installation		9,500,000.000
14	KAPTAMA	Periodic maintenance of Kaptama - Chepkerer road	To ease accessibility	maintenance of roads and culverts installation		9,000,000.000
		Periodic maintenance of Kiptiroko - Sosio road	To ease accessibility	Opening of the Road		
15	KHASOKO	Periodic maintenance of Oluti - Nasanda road	To ease accessibility	grading and compacting spot gravel		11,000,000.000
		Periodic maintenance of Karakacha - Nmabuyi - Namanze road	To ease accessibility	opening and gravelling		
17	KIMAETI	Periodic maintenance of Bitobo -Malakisi river road 3.5kms	To ease accessibility	maintenance of roads and culverts installation		13,000,000.000
		periodic maintenance of Nambuchi - Mwiyeanga - Miyanga road 3.5 kms	To ease accessibility	maintenance of roads and culverts installation		
18	LUUYA/BWAKE	Nangili - Sikinga bridge road	To ease accessibility	Construct bridge (box culvert)		9,000,000.000

First Quarter Budget Implementation Review Report FY 2023/24

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		Periodic maintenance of Sichei Rc - Misri road	To ease accessibility	Construction and maintenance the of road		
19	LWANDANYI	Periodic maintenance of Katomei - Allakar - Korosiondet Road	To ease accessibility	Maintain road		14,000,000.000
		periodic maintenance of Kisiero - Wakenda - Kakala pri - Munialo - Wabomba - Tarmac road - Oriama road	To ease accessibility	Maintain road		
		periodic maintenance of Sitabicha pri - Namwesi - Lurende Namwesi pri - Bukokholo junction road	To ease accessibility	Maintain road		
20	MALAKISI/SOUTH KULISURU	Periodic maintenance of Sirisia market - Chinese - Malinada- road	To ease accessibility	maintenance of roads and culverts installation		10,000,000.000
		Periodic maintenance of EX chief - Kasiamo - Ndakaru road	To ease accessibility	maintenance of roads and culverts installation		
21	MARAKA	Periodic maintenance of St. Mary's Wanasikoko - Makuma - Checkpoint road	To ease accessibility	Maintain upgrade and		15,500,000.000
		Periodic maintenance of Sango - Maraka - Nzoia river road	To ease accessibility	Maintain upgrade and		
		periodic maintenance of Kizinji musango - Webuye river road	To ease accessibility	Maintain upgrade and		

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		Periodic maintenance of Lufwindiri - Wandabwa - Kakimanyi river road	To ease accessibility	Maintain and upgrade		
21	MATULO	Jovena -SA-Mwalimu house-Munyikana-Corner mbaya road	To ease accessibility	Road Maintenance		15,000,000.000
		Matulo - Simalabandu Road	To ease accessibility	Periodic maintenance		
		Reuben - Wangila Road	To ease accessibility	Road Maintenance		
22	MBAKALO	Culvert installation at Kachu/Makenji	To ease accessibility	Construct road and fix culverts		3,000,000.000
		Makunga pri-Matunda road	To ease accessibility	Construct road and fix culverts		2,500,000.000
		Culvert installation at Macheso Wepukhulu/Daniel pilis	To ease accessibility	Maintain road		4,000,000.000
		Periodic maintenance of Lusokho primary-Macheso Wepukhuli-daniel Pilis- Nabiswa junction Road	To ease accessibility	Periodic maintenance		2,500,000.000
23	MIHUU	Mihuu Polytechnic-Toili - Omondi - Lukusa Road	To ease accessibility	Grading & gravelling		15,000,000.000
		Lugulu Deliverance - Mzee Sungura Road	To ease accessibility	Grading & gravelling		
		Matimbai-Lumuli-Nabukwesi-Makhere road	To ease accessibility	Grading & gravelling		
		Mihuu Polytechnic-Mihuu Mosque-Sango Road	To ease accessibility			

First Quarter Budget Implementation Review Report FY 2023/24

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		Sipala Market- Jagari Road	To ease accessibility	Grading & gravelling		
24	MILIMA	KAG Church- Matoke Mombasa ndogo road	To ease accessibility	maitenance of roads and culverts intallation		13,000,000.000
		Festo hamusini-Wangala road	To ease accessibility	maitenance of roads and culverts intallation		
		mama Agoi Road-wataka road	To ease accessibility	maitenance of roads and culverts intallation		
25	MISIKHU	Wenyila-sub chief - Namundi road	To ease accessibility	Maintain road		15,000,000.000
		Bunang'eni - Masakhalia - Kuywa bridge	To ease accessibility	Maintain road		
		Kituni -Makhanu-Salvation road	To ease accessibility	Maintenance of roads		
		Nambami pri - Estate road	To ease accessibility	Construction and maintenance roads		
26	MUKUYUNI	Chepsitati - Chepkongoi - Nalinya road 2.5kms	To ease accessibility	Open up the road		18,000,000.000
		Chekwanada market - Wasike - Mabonga - PCU church	To ease accessibility	Culverts along the roads		
		Namasaka - Njibwakale - Catholic - Friends church - Nakitari road 3.6km	To ease accessibility	Bridge construction		
27	NAITIRI/KABUY EFWE	Pepela - Mark Tonyi - Khachenja - Sango market road	To ease accessibility	Maintain road		6,240,000.000

First Quarter Budget Implementation Review Report FY 2023/24

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		Kewa - Wamusoro road (1.2km)	To ease accessibility	Maintain road		
28	NAMWELA	Chwele girls-Mutonyi-Butunde road	To ease accessibility	Maintain road		7,500,000.000
		Kikai- Nabeki-Chinese Road	To ease accessibility	Grading		
		Routine maintenance of roads in Namwela-Mutoro bridge in sibumba	To ease accessibility	Construct and maintain road		
29	NDALU/TABANI	T junction - Shikuku road 11km	To ease accessibility	grading and compacting spot gravel		9,000,000.000
		Mamai filling station - Sawa road 7km	To ease accessibility	grading and compacting spot gravel		
30	NDIVISI	Malivisi- Kwena Road	To ease accessibility	Maintain roads		9,000,000.000
		Misikhu-Makemo	To ease accessibility	Maintain roads		
		Wabukhonyi-Kibisi Road	To ease accessibility	periodic mantainance		
		Wandabwa-Namwatikho	To ease accessibility	Construct roads		
31	SIBOTI	Kabubero -Mukwa road box culverts	To ease accessibility	Periodic maintenance	Across the ward	10,000,000.000
32	SITIKHO	Milele road	To ease accessibility	Maintain road		15,000,000.000
		Sitikho market - Wesonga road	To ease accessibility	periodic mantainance		
		Khalala friends - Spaki road	To ease accessibility	Maintain bridge		
		Mwalimu Emmanuel road	To ease accessibility	Maintain road		

First Quarter Budget Implementation Review Report FY 2023/24

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		Kilwake - Silungi road	To ease accessibility	maintain road		
33	SOUTH BUKUSU	Patrick Wabuke - Kibachenje -Karoneri - Lumboka market road	To ease accessibility	maintenance of roads and culverts intallation		6,000,000.000
		Tabuti - Richard Wabomba -Tulumba TTI	To ease accessibility	maintenance of roads and culverts intallation		
34	SOYSAMBU/MI TUA	Pentagon-Sarah Spence Road	To ease accessibility	Construct and maintain road		17,000,000.000
		Bishop Mathias - Saisi - Maresi road	To ease accessibility	Construct and maintain road		
		Koroti - Pius - Mwikhupo road and Koroti box culvert installation	To ease accessibility	Maintain road and construct box culvert		
35	TONGAREN	Mufunje-Musalaba market 1km	To ease accessibility	Construct bridge		16,200,000.000
		Salvation Army- Grace way-Sikula -Milele primary road 3.5 km	To ease accessibility	Opening up of the road		
		Lukhuna junction- Machakha- Nabongolo Junction road 3.2 km	To ease accessibility	Maintain roads		
		Lukhuna friends-Bunambo market road 2.5km	To ease accessibility	periodic mantainance		
		Mabusi junction - Namakhele junction road 2km	To ease accessibility	periodic mantainance		
		Bituyu-Bidii- Julius bridge road 2km	To ease accessibility	periodic mantainance		
		46 pieces Culvert	To ease accessibility	culvert installation		

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		installations				
36	TUUTI/MARAKA RU	Mwalimu Wetungu - Kumbuka junction- Nakayonja DEB pry- Mungeti River	To ease accessibility	Maintainence		16,000,000.000
		Makutano junction - Chemiati - Malaba road	To ease accessibility	Maintainence		
		Hillview-Khalaba-Christ Community-Zuri Poa	To ease accessibility	Maintainence		
		Kimukungi-Onyango-Khalaba Road	To ease accessibility	Openning and maintainace		
		Tuti-Namaloko-Kamukunda	To ease accessibility	Openning and maintainace		
37	WEST BUKUSU	Mulati junction - Maritini - Rasto Wanjala junction road	To ease accessibility	Road maintenance		14,500,000.000
		Douglas Juma - Joseph Nakisanderi - Mayanja river road	To ease accessibility	Maintainance of roads		
		Machwele AP camp - Tarmac - Matayo Khisa - Enoke Japheth road	To ease accessibility	periodic mantainance		
		Tarmac - Juma Peneti - Nyongesa Wanani - Juma Ndeke road	To ease accessibility	Maintain roads through murruming		
38	WEST NALONDO	Sitila - Basa road	To ease accessibility	Gravelling of roads		14,000,000.000
		Pongola CBM-Muyai dam Road	To ease accessibility			
		Chebukwa - Muyekhe road 1.5km	To ease accessibility	periodic mantainance		
		Chemwa tindi - Chemwa	To ease accessibility	opening and grading		

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		dispensary road				
		Salvation Army- Namachanja-Samuel Road 2km	To ease accessibility			
39	WEST SANG'ALO	Msikiti junction - Lancaster - Kitinda box culvert road	To ease accessibility	mantainance of roads and culverts installation		19,000,000.000
		Corner Mbaya - Japheth - Buteyo Miti park	To ease accessibility	mantainance of roads and culverts installation		
					TOTAL	480,940,000.000

Education and Vocational Training Centres

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATE (KSHS)
2	BUMULA	Construction of 2NO ECDE classes at Sifuniame and Namasake Pri	To provide and improve the learning environment for ECDE learners within the school	construction of classrooms	Syekumulo and Kimatuni	3,500,000.00
	BUKEMBE EAST	Construction of 1NO ECDE classes at Sitawa primary school and 2NO door pit latrine	to provide and improve the learning environment for ECDE learners within the school	construction of classrooms and 2no door pitlatrine	misanga	1,500,000.00
3	CHEPYUK	Construction of 3NO workshop at Kipsigirok	To provide and improve the learning	construction of classrooms		3,000,000.00

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATE (KSHS)
			environment for ECDE learners within the school			
	CHESIKAKI	Construction of 1NO ECDE at Kaberoo	To provide and improve the learning environment for ECDE learners within the school	construction of classrooms	Kabero	1,500,000.00
		Construction of 1NO ECDE at Toroso	To provide and improve the learning environment for ECDE learners within the school	construction of classrooms	Toroso	1,200,000.00
4	CHWELE/KABU CHAI	Construction of 1no. Makhonge ecde classroom	To provide and improve the learning environment for ECDE learners within the school	construction of ecde classroom with pit latrine	Makhonge	2,000,000.00
5	EAST SANG'ALO	construction of ECDE Classrooms and latrines at Dorofu and mabusi primary schools	To provide and improve the learning environment for ECDE learners within the school	construction of Classroom		4,200,000.00
6	ELGON	Construction of 1NO .ecde classroom at Chepkerer primary, Tendet Primary and Renovation of Chemworemwo primary	To provide and improve the learning environment for ECDE learners within the school	construction of classrooms		5,000,000.00
7	KABULA	Construction of ecde classroom at Remwa primary school	To provide and improve the learning environment for ECDE learners within the school	construction of classroom and pit latrine		1,500,000.00

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATE (KSHS)
8	KAMUKUYWA	Construction of 1no ECDE Class at Mapela primary	To provide and improve the learning environment for ECDE learners within the school	construction of classroom and pit latrine		1,500,000.00
		Construction of 1 no. ECDE Class at Kamukuywa primary school	To provide and improve the learning environment for ECDE learners within the school	construction of classroom and pit latrine		1,500,000.00
		Construction of 1 no. ECDE Class at Kamukuywa primary school	To provide and improve the learning environment for ECDE learners within the school	construction of classroom and pit latrine		1,500,000.00
9	KAPKATENY	Construction of 1 no classroom at 1. Kipsabula Primary 2. ,construction Toywondet Primary 3. Kapchoywa Priamary	To provide and improve the learning environment for ECDE learners within the school	construction and completion		4,500,000.00
10	KAPTAMA	Construction of 1NO .ecde classroom at 1.Kibei primary 2. Sirgoi Primary. 3. Kapchebon Primary 4.lyya Primary	To provide and improve the learning environment for ECDE learners within the school	construction of 4No classrooms and 4 No pit latrines	1.Kibei primary 2. Sirgoi Primary. 3. Kapchebon Primary 4.lyya Primary	6,000,000.00
11	KHASOKO	Construction of ecde classroom and pit latrine at Mungore Primary school	To provide and improve the learning environment for ECDE learners within the school	construction of classroom and pit latrine		1,500,000.00

First Quarter Budget Implementation Review Report FY 2023/24

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATE (KSHS)
12	KIMAETI	Renovation and construction syombe ecde	To provide and improve the learning environment for ECDE learners within the school	construction of classroom and pit latrine		6,000,000.00
13	MATULO	Construction of 1NO .ecde classroom at WENYELA primary primary schools	To provide and improve the learning environment for ECDE learners within the school	construction of classroom and pit latrine	Malaha	1,500,000.00
14	MTAKALO	Construction of 1NO .ecde classroom at 1. MTAKALO ACK Primary and Namawanga primary	To provide and improve the learning environment for ECDE learners within the school	construction of classroom and pit latrine		3,000,000.00
15	MIHUU	Construction of 1No of ECDE classroom at Siyilila and pit latrines	To improve classrooms and quality training facilities for learners at the institutuion	renovation		1,400,000.0
		Construction of 1NO workshop at Bakisa polytechnic	To provide and improve the learning environment for ECDE learners within the school	construction of Classroom and pit latrine		1,400,000.00
		Completion of Lumuli and Sirende ECDE's	to provide and improve the learning environment for ECDE learners within the school	Construction of 1NO workshop at Bakisa polytechnic	construction of Classroom and pit latrine	400,000.00
16	MISIKHU	Construction of 1NO .ecde classrooms at Manani Primary and Bunjosi primary	To provide and improve the learning environment for ECDE learners	construction of Classroom and pit latrine		2,500,000.00

First Quarter Budget Implementation Review Report FY 2023/24

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATE (KSHS)
		schools,BUNANG'ENI ECDE WITH 2 DOOR PIT LATRINE	within the school			
17	MUKUYUNI	Construction of 1NO .ecde classroom at Sichei,matisi primary school	To provide and improve the learning environment for ECDE learners within the school	construction of Classroom and 2 door pit latrine		3,000,000.00
18	NAITIRI KABUYEFWE	Repair of 2No ECDE Classrooms at Bishop Wabukala and ST. Joan Sango primary schools and Construction of Toilets at bishop wabukala pry and Dr. reginalda prm school	To provide and improve the learning environment for ECDE learners within the school	Digging of the hole, laying of the foundation, walling, roofing, doors, ventilation, painting, facial board and paving slab.		3,120,000.00
19	NAMWELA	Construction of ECDE classroom at 1. Binyenya 2. Kwafu 3.Sibumba 4.Kapkanai	To provide and improve the learning environment for ECDE learners within the school	construction of classroom and pit latrine		6,000,000.00
20	NDIVISI	Construction of 1NO .ecde classrooms at St. Patrick masai primary ,ONDOTI PRI & WABUKHONYI primary primary schools	To provide and improve the learning environment for ECDE learners within the school	construction of Classroom and pit latrine		4,500,000.00
21	SOUTH BUKUSU	Construction of 1no. Classroom at Nandingwa primary	To provide and improve the learning environment for ECDE learners within the school			1,400,000.00
		Construction of 1no. Classroom at Tabuti	To provide and improve the learning	construction of Classroom and pit		1,400,000.00

First Quarter Budget Implementation Review Report FY 2023/24

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATE (KSHS)
		primary	environment for ECDE learners within the school	latrine		
22		Construction of PP2 classroom ECDE St. John Nakholo Primary	To provide and improve the learning environment for ECDE learners within the school	construction of Classroom and pit latrine		1,400,000.00
		construction of 5No. Classrooms/workshops for Cardinal Otunga TTI	To provide and improve the learning environment for ECDE learners within the school	construction of Classroom and pit latrine		6,000,000.00
23	SOYSAMBU MITUA	Construction oof 5 no. ecde classrooms at St .Pauls Narati primary school	To provide and improve the learning environment for ECDE learners within the school	Construction of ecde classroom and pit latrines		7,000,000.00
24	TONGAREN	RENOVATION & COMPLETION (FLOORING, PAINTING & WINDOW PANES)-OF ECDE CLASSROOMS AT TONGAREN primary, MAINA ECDE ,MILELE ECDE, BINYENYA ECDE WITH 3 DOOR PIT LATRINE	To provide and improve the learning environment for ECDE learners within the school	construction of classroom	TONGARE N primary, MAINA ECDE ,MILELE ECDE, BIN YENYA PRIMARY	1,500,000.00
		MILIMANI ECDE SA RENOVATIONS	To provide and improve the learning environment for ECDE learners within the school	renovation	MILIMANI S.A PRIMARY	320,000.00
25	WEST BUKUSU	construction of ecde at1.	To provide and	construction of ecde		2,000,000.00

First Quarter Budget Implementation Review Report FY 2023/24

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATE (KSHS)
		Iwanja primary 2. Buema B ECDE 3. construction of workshop at ng'oli craft centre.	improve the learning environment for ECDE learners within the school			
26	WEST NALONDO	Construction of 2NO ECDE Classrooms and 2 No Pit Door Latrines at Sitila and Luucho Primary schools	To provide and improve the learning environment for ECDE learners within the school	construction of classroom		2,400,000.00
					TOTAL	96,140,000.00

Health and sanitation

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
1	BOKOLI	Equipping of milani dispensary	To provide quality medical care services within the community	clinical thermometer, stethoscope, blood pressure monitor, syringes, waste bins, centrifuge machine, bandages, trolley, baby weighing scale machine, fire extinguisher, microscope, refrigerator.	Milani dispensar y	2,000,000.00
2	BUKEMBE EAST	construction of male and female ward at misanga dispensary	To provide acess to affordable health services within the community	laying of foundation, walling, roofing, ceiling, facialrd, painting, glazing, windows, doors, floor/tiles, pavement.	misanga	4,000,000.00

First Quarter Budget Implementation Review Report FY 2023/24

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
4	BUMULA	construction of Lunao dispensary phase 2	To provide access to quality medical care services within the community	laying of foundation, walling, roofing, ceiling, facialrd, painting, glazing, windows, doors, floor/tiles, pavement.	Lunao	2,000,000.00
5	CHEPYUK	Equipping of chepyuk and Kaimagul dispensaries	To provide access to affordable health services within the community			1,000,000.00
6	CHESIKAKI	Construction of Chesikaki dispensary	To provide quality medical care services	laying of foundation, walling, roofing, ceiling, facialrd, painting, glazing, windows, doors, floor/tiles, pavement.		1,500,000.00
		construction of maternity at marigo dispensary	To enhance access to quality maternal care services	laying of foundation, walling, roofing, ceiling, facialrd, painting, glazing, windows, doors, floor/tiles, pavement.		1,000,000.00
		Constrcution of Kimama dispensary	To enhance access to quality maternal care services	laying of foundation, walling, roofing, ceiling, facialrd, painting, glazing, windows, doors, floor/tiles, pavement.		1,000,000.00
7	KABULA	equipping of Malinda dispensary.	To provide access to affordable health services within the community	clinical thermometre, stethoscope, blood pressure monitor, syringes, waste bins, centrifuge machine, bandages,		2,000,000.00

First Quarter Budget Implementation Review Report FY 2023/24

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
				trolley, baby weighing scale machine, fire extinguisher, microscope, refrigerator.		
		equipping of laboratory at Kabula health centre	To provide access to affordable health services within the community	microscope, refrigerator, HB haemoglobin meter, autoclave/sterilizer, lab incubator, pipettes, measuring cylinders, baker, test tube rack.		1,500,000.00
8	KAPKATENY	completion of Kipsabula dispensary	To provide access to affordable health services within the community	plastering, painting, floor, windows, door, ceiling, facial board, tiles.	Kipsabula	2,000,000.00
		construction of Sacho dispensary	To provide access to affordable health services within the community	laying of foundation, walling, roofing, ceiling, facialrd, painting, glazing, windows, doors, floor/tiles, pavement.	Sacho	5,000,000.00
9	KAPTAMA	completion of maternity wing at Kaptalelio dispensary	To provide access to affordable health services within the community	Roofing, plastering, painting, floor, windows, door, ceiling, facial board, tiles.	kaptalelio dispensary	500,000.00
		Completion of staff houses at Kaboywo dispensary	To provide access to affordable health services within the community	Painting, ceiling, walling and tiles	Kaboywo	1,000,000.00
		Equiping of Kaptama	To provide access to	Supply beds and	Kaptama	750,000.00

First Quarter Budget Implementation Review Report FY 2023/24

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		dispensary wards	affordable health services within the community	other equipments		
		Renovation of Kaborom dispensary	To provide access to affordable health services within the community	Roofing and walling	Kaborom	750,000.00
	LUUYA BWAKE	Renovation of Lwanda health center	To provide access to affordable health services within the community	painting, floor, roof, glazing, doors, windows, ceiling, facial board.		1,000,000.00
10		construction of modern maternity units at Luuya dispensary	To provide access to affordable health services within the community	laying of foundation, walling, roofing, ceiling, facialrd, painting, glazing, windows, doors, floor/tiles, pavement.		3,000,000.00
		equipping of four dispensaries: Nasaka, Luuya, Khachonge and Lwanda .	To provide quality medical care services within the community	clinical thermometre, stethoscope, blood pressure monitor, syringes, waste bins, centrifuge machine, bandages, trolley, baby weighing scale machine, fire extinguisher, microscope, refrigerator.		2,000,000.00
11	LWANDANYI	maternity wings tulienge dispensary	To provide access to affordable maternal health care services within the community	laying of foundation, walling, roofing, ceiling, facialrd, painting, glazing, windows, doors,	Tulienge	2,000,000.00

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
				floor/tiles, pavement.		
		maternity lwandanyi dispensary	To provide access to affordable maternal health care services within the community	laying of foundation, walling, roofing, ceiling, facade, painting, glazing, windows, doors, floor/tiles, pavement.	Lwandanyi dispensary	4,000,000.00
		construct maternity wing at Machakha	To provide access to affordable health services within the community	laying of foundation, walling, roofing, ceiling, facade, painting, glazing, windows, doors, floor/tiles, pavement.	Machakha dispensary	2,000,000.00
12	MALAKISI/KULISIRU	construction of maternity at chepkutumi dispensary and completion of staff quarters	To provide access to affordable maternal health services within the community	laying of foundation, walling, roofing, ceiling, facade, painting, glazing, windows, doors, floor/tiles, pavement.	Chepkutumi dispensary	5,000,000.00
13	MARAKA	Construction of main gate and labeling of Webuye health centre	To provide safe security within the hospital facility	laying of foundation, walling, painting, pavement.		1,000,000.00
14	MBAKALO	Construction of 2 No rooms Laboratory and pharmacy at Makunga dispensary	To provide quality medical care services within the community	clinical thermometer, stethoscope, blood pressure monitor, syringes, waste bins, centrifuge machine, bandages, trolley, baby weighing scale machine, fire extinguisher, microscope, refrigerator.	Makunga	1,500,000.00

First Quarter Budget Implementation Review Report FY 2023/24

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
				Purchasing of fencing equipment		
15	MIHUU	equipping of Savana maternity wing at Savana dispensary	To provide access to affordable health services within the community	Equipment and furniture	Savana dispensary	1,000,000.00
16	MILIMA	equipping Eluya dispensary	To provide quality medical care services	clinical thermometer, stethoscope, blood pressure monitor, syringes, waste bins, centrifuge machine, bandages, trolley, baby weighing scale machine, fire extinguisher, microscope, refrigerator.	Nabing'eng'e	2,000,000.00
17	NAITIRI/KABUYEFWE	equipping of Lungai, Sirakaru, Makhanga, Sango-Naitiri, Sango-Kabuyefwe and Pwani health centres	To provide access to quality medical care services within the community	clinical thermometer, stethoscope, blood pressure monitor, syringes, waste bins, centrifuge machine, bandages, trolley, baby weighing scale machine, fire extinguisher, microscope, refrigerator.		3,120,000.00
18	NDALU/TABANI	purchase of x-ray machine, 3 incubators and photocopy printing machine at Ndaluh health	To provide quality medical care services	supply of x-ray machine, incubators, printing and photocopy machines	Ndaluh	2,000,000.00

First Quarter Budget Implementation Review Report FY 2023/24

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		centre				
		Purchasing of Tabani dispensary fridge, 2 incubators and photocopy printing machine	To provide quality medical care services	supply of x-ray machine, incubators, printing and photocopy machines	Tabani	1,000,000.00
		Construction maternity wing at Ndalul health center	To provide access to affordable health services within the community	laying of foundation, walling, roofing, ceiling, facialrd, painting, glazing, windows, doors, floor/tiles, pavement.	Ndalul	5,000,000.00
19	NDIVISI	Completion of Misemwa and Namarambi dispensaries	To provide access to affordable health care services within the community	plastering, painting, floor, windows, door, ceiling, facial board, tiles.	Misemwa and Namarambi	3,500,000.00
20	SITIKHO	construction of khalala dispensary maternity wing	To provide access to affordable maternal health services within the community	laying of foundation, walling, roofing, ceiling, facialrd, painting, glazing, windows, doors, floor/tiles, pavement.	khalala dispensary	3,000,000.00
		fencing of mang'ana dispensary	To provide safe security within the dispensary	concrete posts	mang'ana dispensary	2,000,000.00
21	SOUTH BUKUSU	completion of maternity wing at Lunakwe dispensary	To provide access to affordable maternal health services within the community	plastering, painting, floor, windows, door, ceiling, facial board, tiles.	Lunakwe dispensary	1,000,000.00
		construction of Mateka dispensary	To provide access to affordable health services within the community	laying of foundation, walling, roofing, ceiling, facialrd, painting, glazing, windows, doors,	mateka market	3,000,000.00

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
				floor/tiles, pavement.		
22	TONGAREN	construction of binyenya dispensary	To provide access to affordable health care services within the community	laying of foundation, walling, roofing, ceiling, facialrd, painting, glazing, windows, doors, floor/tiles, pavement.		2,000,000.00
23	TUUTI/MARAK ARU	Construction of maternity wing in Butieli dispensary	To provide access to affordable health services within the community	laying of foundation, walling, roofing, ceiling, facialrd, painting, glazing, windows, doors, floor/ tiles, pavement.		3,000,000.00
24	WEST BUKUSU	Renovation of Ng'oli dispensary	To provide access to affordable health services within the community	roof, floor, painting, ceiling, paving slab, windows, doors.	Ng'oli	850,000.00
					TOTAL	79,970,000.00

Sanitation

SECTOR	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATE (KSHS)
CHEPTAIS	fencing and construction of pit latrines cheptais animal sale yard	To provide access to better sanitation services.	Digging of the hole, laying of the foundation, walling, roofing, doors, ventilation, painting, facial board and paving slab.	cheptais market	2,000,000.00

First Quarter Budget Implementation Review Report FY 2023/24

SECTOR	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATE (KSHS)
CHEPYUK	Constuction of public toilets atChepyuk market	To provide access to sanitation			1,000,000.00
CHESIKAKI	construction of drainage works Mulatiwa market			Mulatiwa	1,000,000.00
KHASOKO	construction of public toilets at Mungore market	To provide access to better sanitation services.	Digging of the hole, laying of the foundation, walling, roofing, doors, ventilation, painting, facial board and paving slab.		1,000,000.00
LUUYA/BWAKE	Construction of 4NO. Doors toilets for Khachonge dispensary		Digging of the hole, laying of the foundation, walling, roofing, doors, ventilation, painting, facial board and paving slab.		1,000,000.00
				TOTAL	6,000,000.00

Trade, energy and industrialization

	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
1	Bokoli	Installation of solar powered high mast floodlights at Mahanga, Namawanga, Milani friends church - Milani Dispensary streetlight	To enhance security and increase business working hours	Installation of solar powered high mast floodlights		3,000,000.00

First Quarter Budget Implementation Review Report FY 2023/24

	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
3	BUKEMBE WEST	construction of 4 No bodaboda sheds at Ekitale, Ndengelwa, Namirembe, khaoya stage	To provide a business-friendly environment		kisuluni, kitale, muyayi, Nalutiri	1,000,000.00
4	BUMULA	Installation of solar powered high mast floodlights at Kimatuni Joy valley	To enhance security To increase business working hours	Installation of solar powered high mast floodlights at Kimatuni Joy valley	Kimatuni	1,000,000.00
5	CHEPYUK	Construction of Auction ring at Chepyuk, Kipsigon and Chepyuk market	provide space for trade	digging of holes, laying foundation		1,000,000.00
		Installation of solar street lights at Berur, Chekurkur, Kipsigirok, kapkisei, Kabukwo, kolongei	To provide a business friendly environment	Installation of solar powered High mast floodlights at Chepyuk, Kipsigon, huruma	Chepyuk, Kipsigon, huruma	2,000,000.00
6	CHESIKAKI	Installation of streetlights in Chesikaki ward	To enhance security To increase business working hours			1,000,000.00
7	EAST SANG'ALO	construction of dorofu auction ring	to enhance security	Dorofu market	Dorofu	1,500,000.00
8	KABULA	Construction of market stalls at kabula, Wamunyiri and Watoya marketS	To provide a business friendly environment	Cnstruction of market stalls at Kabula, Wamunyiri and Watoya market	Kabula, Wamunyiri and Watoya	5,000,000.00
9	KHASOKO	Installation of solar powered stretlights at Mungore	To enhance security To increase business	Installation of solar powered	Mungore market	1,500,000.00

	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		Market	working hours	streetlights at Mungore Market		
10	MALAKISI/KULISI RU	Installation of 1 NO Solar powered high mast floodlight at Trinity market	To enhance security To increase business working hours	Installation of solar powered high mast floodlight	Trinity market	1,000,000.00
11	MARAKA	construction of boda boda shed	To provide a business friendly environment	construction of boda boda shedz	Catholic Market	7,500,000.00
		Open small markets	To provide a business friendly environment	Mulika Mwizi Lights	Nangoto and Nzoia Markets	
		construction of catholic market perimeter wall	To provide a business friendly environment			
		Installation of highmast flood ;lights at Site Service and Mukhuyu Mwalimu Estate	To enhance security To increase business working hours	Installation of market streetlight		
12	MATULO	Installation of street lights	To enhance security and increase business working hours			3,000,000.00
13	MBAKALO	Construction of 4 NO Boda Boda sheds at Mbakalo market, Makunga market, Lunyu T, Mfunje market, Mkomari market and Karima market	To provide a business friendly environment	Construction of boda boda sheds	Mbakalo market, Makunga market, Lunyu T, Mfunje market,	2,000,000.00
		Construction of 4 NO mama mboga sheds at Mbakalo Market	To enhance security To increase business working hours	Construction of mama mboga sheds	Mbakalo market	1,000,000.00
14	MILIMA	Installation of solar streetlights at Mfupi,	To enhance security and increase business	Installation of solar powered	Maliki, Binyenya,	5,000,000.00

	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		Mukuyuni, Binyenya, Nabing'eng'e, Makunga and Mombasa Ndogo	working hours	floodlights	Mukuyuni, Milima and Nabing'eng'e	
15	NAITIRI	Installation of Solar powered Highmast floodlights lights at bilaha and Baptist Markets	To enhance security To increase business working hours	Installation of Solar powered Highmast floodlights lights at bilaha and Baptist Markets	Naitiri location	3,120,000.00
16	NAMWELA	Boda boda sheds at Muanda, Namwela Market, Kikai Market, Wapukha market, Namusimbi and Malinda.	To provide a business friendly environment	Kolani market, kikai, kaptenai needs street light		1,500,000.00
17	SITIKHO	Construction of 3 NO Boda Boda sheds at Mang'ana market, Nabwala market and Kuywa market	to provide shelter for bodaboda riders	Construction of Boda Boda sheds	Namutali	1,000,000.00
18	SOUTH BUKUSU	Installation of street lights at Tabuti Market/Tulumba market/Mwanda project/Chiliba junction, Burangasi, Mulukoba market and Lumboka				1,000,000.00
19	TONGAREN	Installation of streetwatts 1500 Watts Solar powered 41 poles at Tongaren township-9, Lukhuna market-5, Ambichi-4, Katimba market-3, Milimani market, Lower Binyenya	To enhance security To increase business working hours	Installation of streetwatts and solar powered poles		2,130,000.00

	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		market and sec-4, Sango market-2, Kakamwe market-2, Makololwe dispensary-2, Mfunje market-2, Makhonge market-2, Sikulu mkt-2				
20	WEST BUKUSU	Installation of 2 no Solar powered High mast floodlights at Mayanja Kibuke market	To enhance security and increase business working hours	Installation of Solar powered High mast floodlights		1,500,000.00
21	WEST NALONDO	Installation of streetlights at Kisiwa market	To enhance security and increase business working hours	Installation of streetlights	Kisiwa	2,000,000.00
22	WEST SANG'ALO	Installation of streetlights at Malinda Khalaba Bridge, Bulondo Dispensary and Namwacha primary.	To enhance security and increase business working hours	Installation of streetlights		5,000,000.00
					TOTAL	53,750,000.00

Lands, Urban and Physical Planning

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
1	BOKOLI	Purchase of 1 Acre of land for Milani V.T.C	To provide physical space for setting up V.T.C. to promote skills	Purchase of 1 Acre of land for Milani V.T.C	Milani	1,000,000.00
2	BUKEMBE EAST	purchase of one acre of land for banana B ECDE	provide physical space for construction of an	Prchase of one acre of land	misanga	1,500,000.00

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
		Centre	ECDE			
3	BUMULA	Purchase of 1 acre for Sifuniame E.C.D.E	To provide physical space for E.C.D.E to enhance literacy level	Purchase of 1 acre for Sifuniame E.C.D.E	Sifuniame	1,000,000.00
		Purchase of 1 acre for Malambisia E.C.D.E	To provide physical space for E.C.D.E to enhance literacy level	Purchase of 1 acre for Malambisia E.C.D.E	Malambisia	1,000,000.00
4	CHEPTAIS	Purchase of 1 acre land for bus terminus and open air market	To provide physical space to set up open air market to promote trade	Purchase of 1 acre land for bus terminus and open air market	Cheptais Market	5,000,000.00
6	EAST SANG'ALO	purchase of one acre land for construction of wacheka VTC	provide space for ECDE learning	purchase of land		800,000.00
7	KAMUKUYWA	Proposed purchase of 1 acre land for construction of mwangale dispensary	To provide physical space for construction of dispensary	Proposed purchase of 1 acre land	mwangale	1,500,000
8	KAPTAMA	Purchase of 1 acre land for Kaboywo dispensary	To provide physical space to set up dispensary to promote access to health services	Purchase of 1 acre land for Kaboywo dispensary	Kaboywo	1,000,000.00

First Quarter Budget Implementation Review Report FY 2023/24

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
9	MALAKISI/KULISIRU	Purchase of 1 acre for Ndakaru dispensary	To provide physical space to set up dispensary to promote access to health services	Purchase of 1 acre for Ndakaru dispensary	Ndakaru	1,200,000.00
10	MISIKHU	Purchase of land for Extension of Sibembe E.C.D.E	To provide physical space for E.C.D.E to enhance literacy level	Extension of Sibembe E.C.D.E	Sibembe	500,000.00
11	NAITIRI/KABUYEFWE	Purchase of 1 acre for Nasianda dispensary	To provide physical space to set up dispensary to promote access to health services	Purchase of 1 acre for Nasianda dispensary	Nasianda dispensary	2,112,000.00
		Purchase of 1 acre for Siumbwa dispensary	To provide physical space to set up dispensary to promote access to health services	Purchase of 1 acre for Siumbwa dispensary	Siumbwa dispensary	
12	NDIVISI	Purchase of 1 acre land for Misikhu auction ring in Ndivisi ward	To provide physical space to set Auction ring	Purchase of 1 acre land for Misikhu auction ring in Ndivisi ward	Misikhu in Ndivisi ward	1,000,000.00
13	SOUTH BUKUSU	Purchase of 1 acre for Burangasi VTC	To provide physical space for E.C.D.E to enhance literacy level	Purchase of 1 acre for Burangasi vtc	Burangasi	900,000.00
		Purchase of 1/2 an acre for St Joseph Sudi VTC	To provide physical space for VTC to enhance literacy level	Purchase of 1/2 an acre for St Joseph Sudi	Sudi	900,000.00
14	WEST BUKUSU	Purchase of 1/ 2 Acres of land for Mayanja dispensary	To provide physical space to set up dispensary to promote access to	Purchase of 1/2 acre land at mayanja	Mayanja	900,000.00

First Quarter Budget Implementation Review Report FY 2023/24

NO	WARD	PROJECT NAME	PROJECT OBJECTIVE	PROJECT SPECS	VILLAGE UNIT	ESTIMATES (KSH)
			health services			
		Purchase of 1/ 2 Acre of land for Wamalicha E.C.D.E	To provide physical space for E.C.D.E to enhance literacy level	Purchase of 1/2 acre land at wamalicha	Wamalicha	900,000.00
					TOTAL	21,212,000.00