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

BUSIA COUNTY
UNITED FOR DEVELOPMENT

REF: CG/BSA/FIN/CA.ASS/VOL.53 **15TH JULY,2026**

COUNTY ASSEMBLY OF BUSIA
RECEIVED
10 AUG 2026
P.O. Box 1018-50400, BUSIA (K)

THE CLERK TO THE COUNTY ASSEMBLY
COUNTY GOVERNMENT OF BUSIA

Dear Sir,

RE: BUDGET IMPLEMENTATION STATUS REPORTS FOR THE THIRD QUATER FY 2025-2026

Reference is made to above subject matter,

Forwarded herein please find the 4th Quarter Budget Implementation Review Report FY 2025-2026. This is in accordance with article 183 of the COK, 2010 and section 166 of the PFMA, 2012.

Thank you.

ANDREW MWAKIRA NAKITARI
COUNTY EXECUTIVE COMMITTEE MEMBER
COUNTY TREASURY AND ECONOMIC PLANNING

CC: H.E The Governor
The Controller of Budget
The Commission on Revenue Allocation

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

BUDGET IMPLEMENTATION STATUS REVIEW REPORT

THIRD QUARTER

FINANCIAL YEAR 2025/2026

DEPARTMENT OF COUNTY TREASURY AND ECONOMIC PLANNING

JUNE 2026

FOREWORD

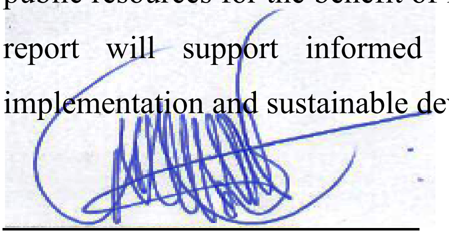
The Budget Implementation Review Report is an important tool for promoting transparency, accountability, and effective oversight in the management of public resources. It provides an assessment of both the financial and non-financial performance of County Government departments and entities, enabling stakeholders to evaluate the efficiency, effectiveness, and impact of public expenditure on service delivery.

While financial information, particularly revenue collection and expenditure performance, is essential in assessing the utilization of public funds, non-financial information plays an equally important role in measuring progress towards the achievement of planned programmes, projects, and service delivery targets. Together, these indicators provide a comprehensive picture of the County Government's performance during the reporting period.

This report has been prepared in accordance with **Article 183 of the Constitution of Kenya, 2010** and **Section 166(4)(a) and (b) of the Public Finance Management Act, 2012**, which require the County Treasury to consolidate quarterly reports from County Government entities and submit them to the County Assembly, with copies to the Office of the Controller of Budget, the National Treasury, and the Commission on Revenue Allocation (CRA).

The report presents the budget implementation performance of all County Government departments for the **Third Quarter of the Financial Year 2025/2026**. It is based on financial and non-financial reports submitted by departments and provides an analysis of revenue performance, expenditure trends, budget absorption, programme implementation, and service delivery achievements. It also highlights the key challenges encountered during budget execution and outlines measures being undertaken to address them.

The County Government remains committed to strengthening public financial management, enhancing accountability, improving service delivery, and ensuring prudent utilization of public resources for the benefit of its citizens. It is my hope that the findings contained in this report will support informed decision-making and contribute to improved budget implementation and sustainable development within the County.



Hon. Andrew Nakitari
County Executive Committee Member
County Treasury and Economic Planning

ACKNOWLEDGMENT

The preparation of this Budget Implementation Review Report is the result of the collective efforts, dedication, and professionalism of many individuals and institutions whose contributions have been invaluable throughout the reporting period. Their commitment to providing timely and accurate information has greatly enhanced the quality of this report and reflects the County Government's commitment to transparency, accountability, and prudent public financial management.

I wish to express my sincere appreciation to **His Excellency the Governor** for his visionary leadership, strategic guidance, and unwavering support in the implementation of County programmes and the preparation of this report.

I am equally grateful to the **County Executive Committee Member for County Treasury and Economic Planning** for his technical guidance, professional expertise, and steadfast commitment, which were instrumental in the successful completion of this document.

Special recognition is extended to the **Director of Budget** for his leadership, coordination, and dedication in ensuring the timely preparation and quality assurance of this report.

I also acknowledge the invaluable contributions of all **Chief Officers, Directors, Departmental Heads, and Technical Officers** who provided the financial and non-financial information that forms the basis of this report. Their cooperation, commitment, and support were critical to its successful compilation.

To all those who contributed in one way or another, I extend my heartfelt gratitude. Your collective efforts continue to strengthen accountability, enhance budget performance monitoring, and support informed decision-making for the sustainable development of our County.

Ahmed Adan Hefow
Chief Officer
County Treasury and Economic Planning

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I. Introduction

The Financial Year (FY) 2025/2026 Revised Budget Estimates and the Medium-Term Expenditure Framework (MTEF) were prepared in accordance with **Section 135(1)(b) and (c) of the Public Finance Management (PFM) Act, 2012**, which mandates the County Treasury to prepare the County's annual budget, coordinate the formulation of revenue and expenditure estimates, and oversee the implementation of the approved budget. This legal framework seeks to promote prudent financial management, accountability, transparency, and efficient utilization of public resources.

The Budget Implementation Review Report is a key accountability and performance-monitoring tool prepared in compliance with the **Public Finance Management Act, 2012** and the **Public Finance Management (County Governments) Regulations, 2015**. The report provides an assessment of the County Government's fiscal performance by presenting actual revenue collections and expenditure incurred during the reporting period and comparing them against the approved budget estimates. It further highlights budget absorption levels, revenue performance, expenditure trends, and variances, thereby providing a basis for evaluating the effectiveness and efficiency of public resource utilization.

The report enables stakeholders, including policymakers, oversight institutions, development partners, and the public, to assess the extent to which budgeted programmes and projects are being implemented and whether public funds are being managed in a transparent, accountable, and economically prudent manner. It also serves as an important management tool for identifying implementation challenges and informing corrective measures aimed at improving budget execution and service delivery.

For FY 2025/2026, the County Government projects to receive **Kshs. 7.956 billion** as Equitable Share, **Kshs. 1.171 billion** in Conditional Grants, **Kshs. 0.445 billion** as Appropriations-in-Aid (A-in-A), **Kshs. 0.554 billion** from Own Source Revenue, and **Kshs. 1.120 billion** as a balance brought forward from FY 2024/2025. This results in a total revised budget estimate of **Kshs. 11.248 billion**.

Of the total budget, **Kshs. 7.254 billion (64.5%)** has been allocated to recurrent expenditure, while **Kshs. 3.994 billion (35.5%)** has been allocated to development expenditure.

Budget Allocation by Department – FY 2025/2026

The total revised budget estimates for the Financial Year 2025/2026 amounted to **Kshs. 11,248,152,673**, representing **100%** of the County Government's approved expenditure framework for the year.

Table 1: Financial year 2025/2026 Budget Allocation per department

Vote Title	Total Revised Budget Estimate FY 2024/2025	Expenditure FY 2024/2025	Total Budget Estimate FY 2025/2026	Revised Budget Estimates FY 2025/2026			Revised Development Budget Estimates FY 2025/2026	Total Revised Budget Estimate FY 2025/2026	Allocation Percentage
				Employee Compensation	Operation & Maintenance	Total Recurrent Budget			
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	%
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	1,114,763,485	695,329,753	816,244,316	216,007,110	61,157,320	277,164,430	640,918,340	918,082,769	**8.2%**
Trade, Investment, Industrialisation, Co-operatives, Small and Micro Enterprises (SME)	503,728,800	292,114,239	341,871,668	54,093,401	31,951,225	86,044,626	270,129,001	356,173,627	**3.2%**
Education and Industrial Skills Development	834,485,780	669,566,465	804,840,084	560,557,817	125,181,595	685,739,412	213,021,609	898,761,021	**8.0%**
The County Treasury and Economic Planning	810,004,995	743,401,893	696,892,616	300,114,571	348,571,132	648,685,703	17,919,656	666,605,359	**5.9%**
Youth, Sports, Culture,Gender, Creative Arts and Social Services	275,016,138	223,533,191	234,706,008	52,513,808	223,429,045	275,942,853	25,790,031	301,732,884	**2.7%**
Transport, Roads and Public Works	909,914,163	868,696,887	788,606,364	83,555,152	74,134,881	157,690,033	786,087,696	943,777,729	**8.4%**
Public Service Management	649,740,739	628,343,561	747,626,617	295,457,757	465,516,822	760,974,579	352,500,000	1,113,474,579	**9.9%**
Lands, Housing and urban Development	435,461,211	320,259,420	241,481,352	66,175,063	157,087,505	223,262,568	350,117,027	573,379,595	**5.1%**
Water, Environment, Irrigation, Nat Resources & Climate Change	1,017,867,020	501,879,829	889,356,286	94,152,036	64,503,714	158,655,750	890,427,422	1,049,083,173	**9.3%**
Health Services and Sanitation	2,704,700,987	2,385,049,485	2,949,321,601	2,053,694,979	519,354,470	2,573,049,449	365,132,214	2,938,181,663	**26.1%**
County Public Service Board	120,296,314	115,447,023	97,884,047	29,563,226	44,807,407	74,370,633	-	74,370,633	**0.7%**
The Governorship	400,497,971	370,000,777	380,930,391	187,239,695	166,491,482	353,731,177	16,730,290	370,461,467	**3.3%**
County Assembly	846,454,206	845,103,562	913,882,566	434,075,663	425,522,382	859,598,045	54,500,000	914,098,045	**8.1%**
County Law Office	82,256,594	79,840,624	70,364,830	15,820,129	51,477,397	67,297,526		67,297,526	**0.6%**
Strategic Partnerships and Digital Economy	64,960,335	58,392,353	63,743,937	29,159,980	22,518,623	51,678,603	10,994,000	62,672,603	**0.6%**
Totals	**10,770,148,738**	**8,796,959,061**	**10,037,752,683**	**4,472,180,387**	**2,781,705,000**	**7,253,885,387**	**3,994,267,286**	**11,248,152,673**	**100%**

Source: Busia County Treasury, 2026

Analysis of Budget Allocation by Department – FY 2025/2026

An analysis of departmental allocations indicates that the **Department of Health and Sanitation** received the largest share of the budget, with an allocation of **Kshs. 2,938,181,663**, accounting for **26.1%** of the total revised budget. This substantial allocation underscores the County Government's commitment to strengthening healthcare service delivery, improving health infrastructure, enhancing access to essential medical services, and promoting public health interventions aimed at improving the welfare of residents.

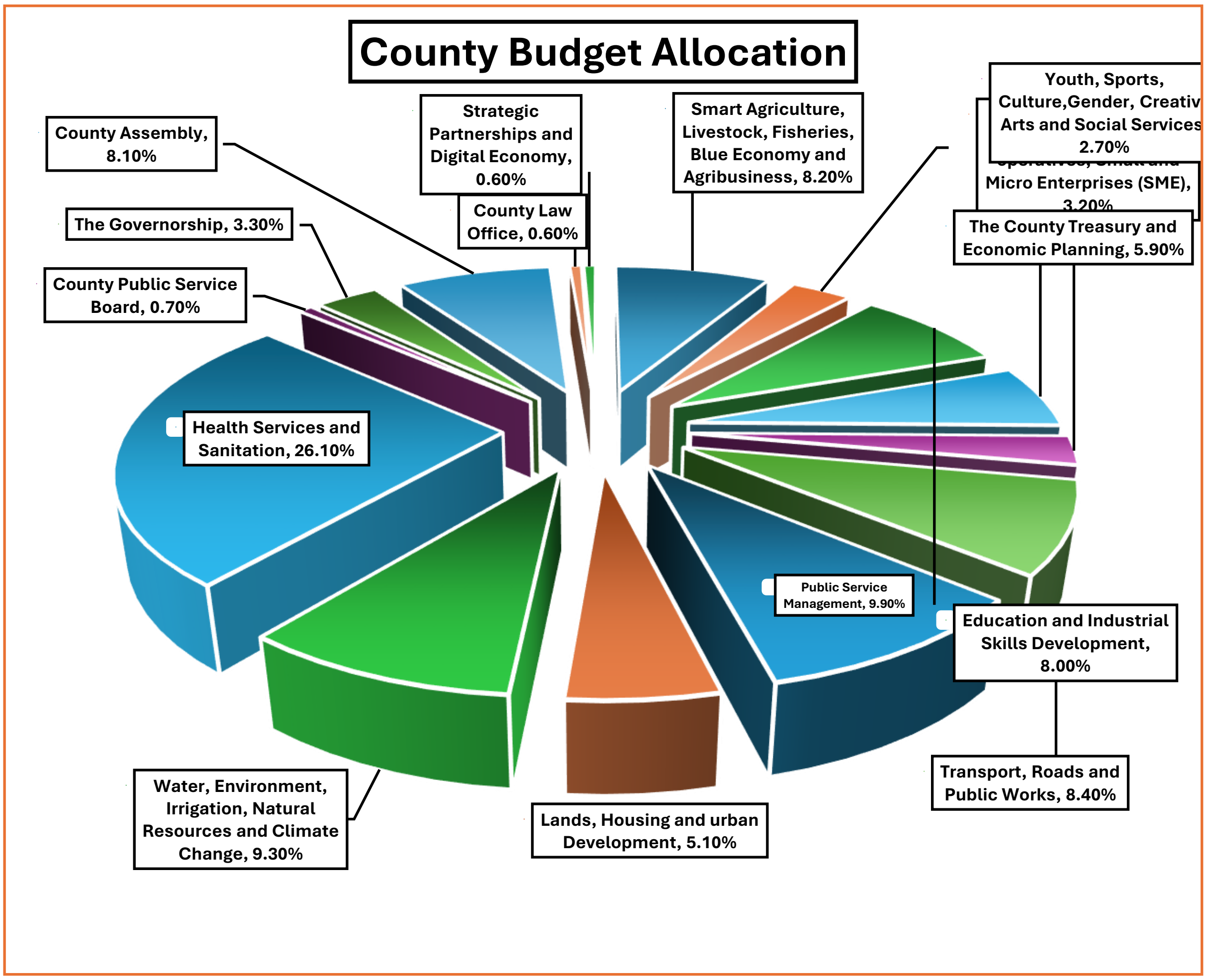
The **Department of Public Service Management** received the second-highest allocation of **Kshs. 1,049,083,173**, representing **9.9%** of the total budget. The significant allocation to this department reflects the importance of human resource management, staff remuneration, capacity building, institutional coordination, and overall administrative support necessary for the effective functioning of county government operations.

Conversely, the **Department of Strategic Partnership and Digital Economy** received the lowest allocation of **Kshs. 62,672,603**, equivalent to **0.6%** of the total revised budget. While the department plays a critical role in promoting innovation, digital transformation, investment partnerships, and economic modernization, the relatively low allocation indicated the County's prioritization of more immediate service delivery sectors during the financial year.

Similarly, the **County Law Office** was allocated **Kshs. 67,297,526**, also representing approximately **0.6%** of the total budget. The allocation is primarily intended to facilitate the provision of legal advisory services, representation of the County Government in legal matters, legislative drafting, contract management, and ensuring compliance with applicable laws and regulations.

Overall, the budget distribution demonstrates a strategic emphasis on essential service delivery sectors, particularly health services and public administration, which collectively consume a significant proportion of the County's resources. The comparatively lower allocations to the Strategic Partnership and Digital Economy Department and the County Law Office suggest that these functions are considered supportive and enabling services, requiring fewer financial resources relative to departments directly involved in frontline service delivery. The allocation pattern therefore reflects the County Government's effort to balance developmental priorities, statutory obligations, and operational requirements within the available resource envelope.

Chart 1: Financial Year 2024/2025 Budget Allocation per Department



Source: Busia County Treasury, 2026

II. Revenue Performance

1. Summary Revenue Performance for the Third Quarter of FY 2025/2026

An analysis of the County Government's revenue performance for the Third Quarter of the Financial Year 2025/2026 indicates that cumulative receipts amounted to **Kshs. 6,258,425,296** against a total budgeted revenue of **Kshs. 11,248,152,673**. This translates to an overall revenue realization rate of **56%** of the annual budget, reflecting moderate performance at the end of the third quarter and providing an indication of the County's progress towards achieving its revenue targets for the financial year.

Table 2:Third Quarter Summary Receipts for FY 2025/2026

Revenue Sources	Revised Estimates	3rd Quarter Receipts	Budget Estimates	3rd Quarter Receipts	Revised Revenue Estimates	3rd Quarter Receipts	Receipt
	FY 2023-2024	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	(%)
Own Source Revenue	396,793,350	157,636,805	442,262,490	168,821,334	554,697,942	138,235,567	25%
Appropriation in Aid	252,222,283	104,176,549	204,744,506	130,300,662	445,062,668	355,307,089	80%
Equitable Share.	7,475,585,295	4,335,839,472	7,764,601,080	4,956,709,805	7,956,564,058	4,388,667,957	55%
Other Grants	552,508,965	188,399,153	902,110,048	52,631,579	1,171,463,748	422,702,667	36%
	8,677,109,893	**4,786,051,979**	**9,313,718,124**	**5,308,463,380**	**10,127,788,416**	**5,304,913,280**	**52%**
Balance Brought Forward	1,415,902,624	1,415,902,624			1,120,364,257	953,512,016	85%
Grand Total Revenue	**10,093,012,517**	**6,201,954,603**	**9,313,718,124**	**5,308,463,380**	**11,248,152,673**	**6,258,425,296**	**56%**

***Source: Busia County Treasury,* 2026**

Analysis of Revenue Performance for the Third Quarter of FY 2025/2026

The analysis further reveals that the **highest revenue realization** was recorded under the **Balance Brought Forward from FY 2024/2025**, which achieved **85%** of the projected amount. This strong performance demonstrates the County's ability to utilize accumulated cash balances from the previous financial year to support budget implementation and meet expenditure obligations during the current fiscal period.

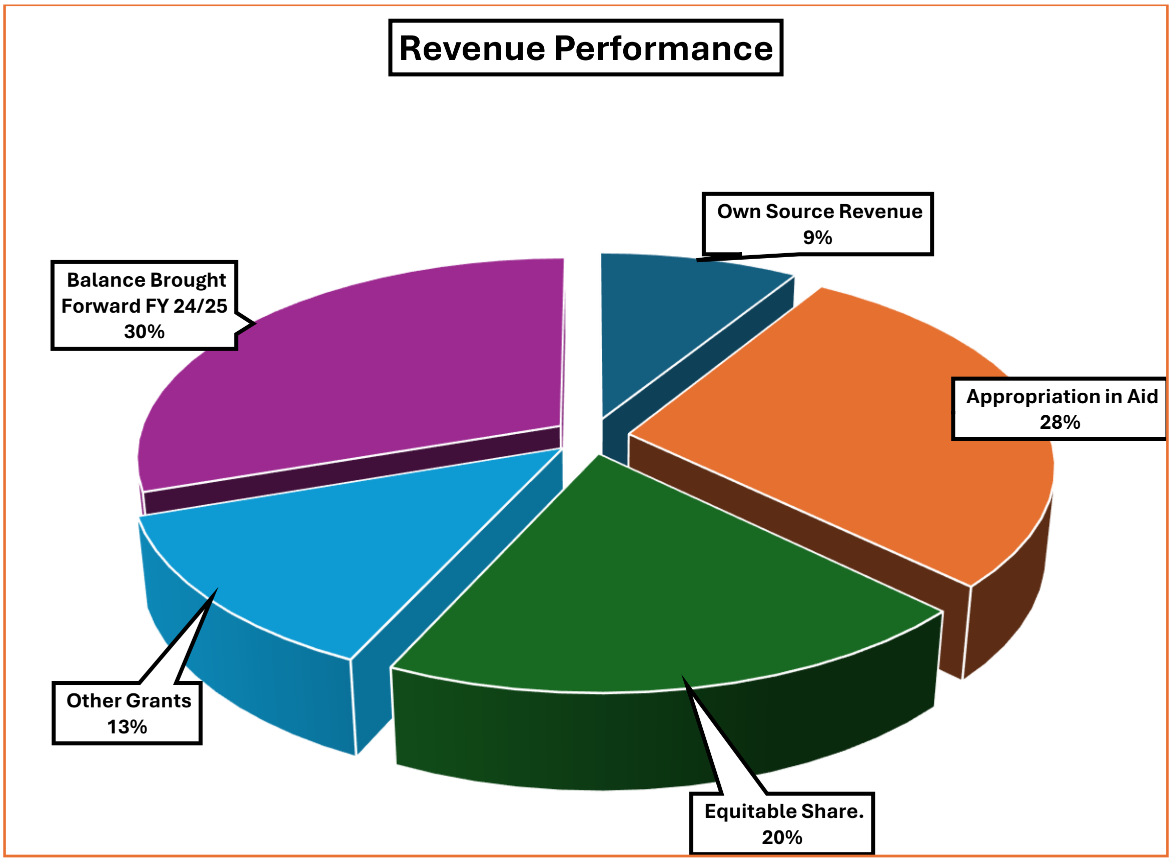
The second-best performing revenue source was **Appropriation in Aid (AIA)**, which attained **80%** of its annual target. This performance indicates a relatively strong collection of revenues generated from Health departmental services, user charges, fees, and other internally retained income streams. The achievement reflects effective revenue collection efforts in areas where Health departments are authorized to generate and utilize revenue to support service delivery.

Conversely, the **lowest revenue performance** was recorded under **Own Source Revenue (OSR)**, which realized only **25%** of the annual target by the end of the third quarter. This significant shortfall raises concerns regarding the effectiveness of local revenue mobilization mechanisms and may be attributed to factors such as weak enforcement of revenue collection measures, economic constraints affecting taxpayers, leakages in revenue systems, non-compliance by revenue payers, or overestimation of revenue targets during the budgeting process.

Similarly, **Other Loans and Other Grants** registered a realization rate of **36%**, making it the second-lowest performing revenue category. The underperformance may be attributable to delays in the disbursement of funds by development partners and lending institutions, failure to meet conditional requirements for fund release, or the postponement of planned financing arrangements within the financial year.

Overall, the Third Quarter revenue performance presents a mixed outlook. While the strong realization of balances brought forward and Appropriation in Aid has contributed significantly to the County's revenue base, the poor performance of Own Source Revenue and external financing sources poses a potential risk to the full implementation of planned programs and projects. To enhance revenue performance in the remaining quarter, the County Government should strengthen revenue collection systems, enhance compliance and enforcement mechanisms, automate revenue management processes, broaden the revenue base, and actively engage development partners and financing institutions to expedite the disbursement of committed funds. These measures will be critical in improving overall revenue realization and ensuring the successful execution of the FY 2025/2026 budget.

Chart 2: Revenue Receipts Quarter Three FY 2025/2026



***Source: Busia County Treasury,* 2026**

Analysis of Revenue Performance – Third Quarter Receipts for FY 2025/2026

The **Equitable Share** constituted the largest source of revenue during the period, with total receipts amounting to **Kshs. 4,388,667,957**. This significant contribution underscores the County Government's continued reliance on national transfers as the primary source of funding for both recurrent and development expenditures. The strong performance of the Equitable Share is critical in sustaining service delivery, financing county operations, and supporting the implementation of budgeted programmes and projects.

The second-highest revenue source was the **Balance Brought Forward from FY 2024/2025**, which amounted to **Kshs. 953,512,016**. The substantial balance carried forward reflects the availability of unspent funds from the previous financial year, which provided additional fiscal space to support budget execution and meet expenditure commitments during the current financial year. This resource has played a significant role in supplementing the County's revenue position and enhancing liquidity.

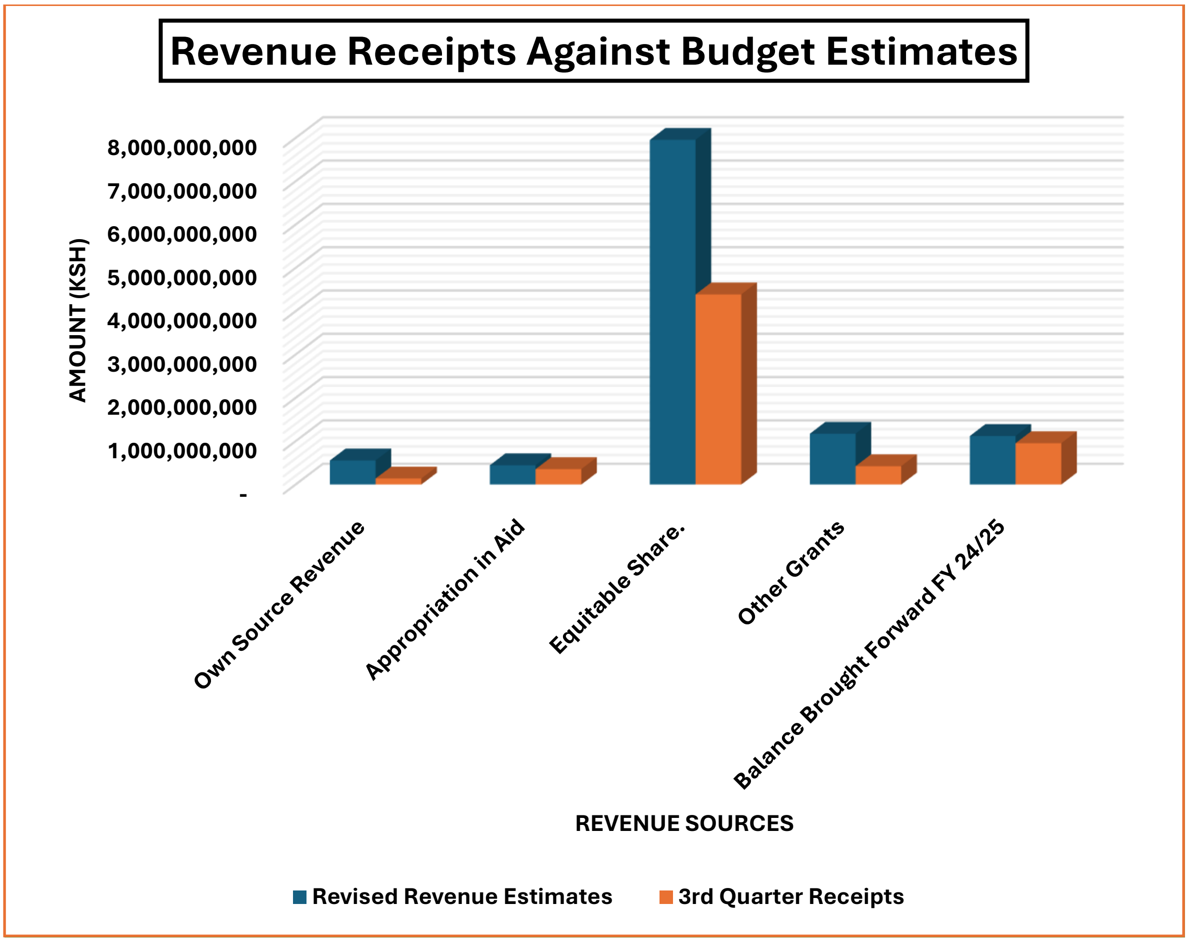
On the other hand, **Own Source Revenue (OSR)** recorded the lowest receipts, generating only **Kshs. 138,235,567** during the period under review. The low level of local revenue collection may indicate challenges in revenue mobilization, including weak compliance, inadequate enforcement mechanisms, revenue leakages, limited automation of collection systems, or economic factors affecting the ability of taxpayers and businesses to meet their obligations. The performance suggests the need for intensified efforts to strengthen local revenue administration and improve collection efficiency.

Similarly, **Appropriation in Aid (AIA)** generated **Kshs. 355,307,089**, making it the second-lowest source of revenue during the third quarter. While AIA remains an important source of departmental income, the relatively low receipts may be attributable to reduced demand for chargeable services, delayed collection processes, or operational constraints affecting revenue-generating departments.

Overall, the Third Quarter revenue receipts demonstrate that the County Government remains heavily dependent on external funding, particularly the Equitable Share from the National Government, while locally generated revenues continue to contribute a relatively small proportion of the total receipts. This revenue structure exposes the County to risks associated with delays or fluctuations in intergovernmental transfers. Consequently, there is a need to strengthen local revenue mobilization strategies, enhance revenue collection systems, broaden the revenue base, and improve accountability measures to increase the contribution of Own Source Revenue and Appropriation in Aid towards the County's fiscal sustainability and financial independence.

Revenue Sources	Budget Estimates	3rd Quarter Receipts	Revised Revenue Estimates	3rd Quarter Receipts
	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026
	Kshs.	Kshs.	Kshs.	Kshs.
Own Source Revenue	442,262,490	168,821,334	554,697,942	138,235,567
Appropriation in Aid	204,744,506	130,300,662	445,062,668	355,307,089
Equitable Share.	7,764,601,080	4,956,709,805	7,956,564,058	4,388,667,957
Other Grants	902,110,048	52,631,579	1,171,463,748	422,702,667
	9,313,718,124	**5,308,463,380**	**10,127,788,416**	**5,304,913,280**
Balance Brought Forward			1,120,364,257	953,512,016
Grand Total Revenue	**9,313,718,124**	**5,308,463,380**	**11,248,152,673**	**6,258,425,296**

Graph 1: Revenue Receipts Against Budget Estimates Quarter Three FY 2025/2026



***Source: Busia County Treasury,* 2026**

2. Third Quarter Performance of Own Source Revenue (OSR) – FY 2025/2026

An analysis of the Third Quarter performance of **Own Source Revenue (OSR)** for the Financial Year 2025/2026 indicates that the County Government had a **revised revenue target of Kshs. 999,763,615**. By the end of the third quarter, actual revenue collections amounted to **Kshs. 508,439,484**, representing **52%** of the revised annual target.

The overall performance demonstrates moderate progress towards the achievement of the annual revenue target. While more than half of the projected revenue had been realized by the end of the third quarter, the County Government remains below the expected performance threshold of approximately **75%** at this stage of the financial year. This suggests that significant efforts will be required during the fourth quarter to bridge the revenue gap and improve overall revenue realization.

The analysis further reveals that **Dispensaries** recorded the highest revenue performance among all revenue streams, achieving **215%** of the projected target. This exceptional performance indicates that collections significantly exceeded the budgeted estimates and may be attributed to increased utilization of health services, enhanced revenue collection mechanisms, improved billing systems, or conservative revenue projections during the budgeting process.

Similarly, **Lupida Sub-County Hospital** registered an impressive performance of **142%**, making it the second-best performing revenue stream during the period under review. The overachievement reflects strong service demand, efficient revenue administration, and effective collection practices within the facility. The performance of these health-related revenue streams demonstrates the growing contribution of healthcare facilities to the County's locally generated revenue base.

Conversely, the analysis shows that **sixteen revenue streams recorded zero performance**, with no revenue collections realized against their respective targets during the third quarter. This is a matter of concern as it points to significant challenges in revenue mobilization within these streams. The non-performance may be attributed to factors such as inactive revenue sources, operational inefficiencies, weak enforcement mechanisms, inadequate staffing, system challenges, low economic activity, policy constraints, or delays in implementing revenue collection measures.

The existence of multiple revenue streams with zero collection negatively impacts the County's overall revenue performance and highlights the need for a comprehensive review of the affected streams. The County Government should undertake a detailed assessment to establish the causes of non-performance and implement corrective measures, including strengthening enforcement, enhancing automation of revenue collection systems, improving accountability, revising unrealistic targets where necessary, and identifying new opportunities for revenue generation.

Overall, the Third Quarter Own Source Revenue performance presents a mixed picture. While certain revenue streams, particularly those within the health sector, have significantly surpassed their targets and demonstrated strong collection efficiency, the persistent underperformance and non-performance of several other revenue streams continue to constrain the County's ability to achieve its overall revenue objectives. Strengthening revenue administration, improving compliance, and addressing bottlenecks in the non-performing streams will be critical in enhancing local revenue generation and promoting fiscal sustainability in the remaining period of the financial year.

Table 3:Third Quarter Performance of Own Source Revenue FY 2025/2026

Revenue Sources	2nd Revised Budget Estimates	3rd Quarter Performance	Budget Estimates	3rd Quarter Performance	Budget Estimates	3rd Quarter Performance	% Collected
	FY 2023-2024	FY 2023 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	%
Administrative Services	**3,730,000**	**1,986,800**	**3,373,535**	**2,923,650**	**12,104,805**	**2,812,586**	**23%**
Fire Safety	2,870,000	1,858,300	2,720,080	2,393,200	11,004,805	2,362,400	21%
Payroll Products					-	367,186	
Impounding/Clamp. Fees	860,000	128,500	653,455	530,450	1,100,000	83,000	8%
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	**72,727,825**	**46,578,067**	**115,350,776**	**47,768,600**	**126,327,240**	**40,497,709**	**32%**
Sugar Cane Cess	18,000,000	8,643,659	20,359,000	16,115,779	35,000,000	14,132,507	40%
Transit Produce Cess	32,000,000	27,833,769	30,674,240	19,126,100	50,174,240	17,609,550	35%
Tobacco Cess	2,500,000	1,121,281	999,182	1,701,980	3,500,000	2,094,278	60%
Fish Cess	1,236,350	553,559	1,005,147	455,780	2,200,000	474,170	22%
Tractor Hire Services	1,200,000	1,245,555	50,000,000	3,918,570	10,000,000	674,200	7%
Agriculture Training College	3,800,000	889,570	1,038,241	1,276,080	4,500,000	1,015,056	23%
Veterinary Services	4,121,362	1,670,306	2,427,800	2,159,775	5,782,200	1,688,800	29%
Stock Sale	4,500,000	3,075,338	3,993,209	2,270,280	5,617,800	1,402,460	25%
Fish Traders License	409,319	414,100	130,020	152,300	730,000	4,500	1%
Fish Movement Permit	160,669	154,140	120,450	73,600	625,000	623,728	100%
Livestock movement permit	198,000	-	217,800	-	-	-	
Vaccination	550,000	-	605,000	-	-	-	
Artificial Insemination	77,000	-	84,700	-	-	-	
Slaughter premise licenses	55,000	-	505,615	-	1,000,000	479,850	48%
Meat Carrier License	66,000	-	72,600	-	-	-	
Meat inspection fees(Bovine, pigs, sheep and goats)	1,870,000	-	2,057,000	-	-	-	
Reg. Of Boats License	176,584	207,000	34,540	154,250	200,000	-	0%
Fisherman's License	498,537	624,800	84,700	175,700	285,000	-	0%
Fish Import Permit	261,004	81,540	41,404	98,156	500,000	298,610	60%
Wakhungu Fish Farm	100,000	-	110,000	-	6,000,000	-	0%
Cage Licensing	332,000	45,450	112,530	83,250	213,000	-	0%
Fingerling Sale		18,000		7,000	-	-	
Certificate of Transport	462,000	-	508,200	-	-	-	
Automation for licenses for Agro-dealers	154,000	-	169,400	-	-	-	
Youth, Sports, Culture, Gender, Creative Arts and Social Services	**430,850**	**147,950**	**311,600**	**233,090**	**700,000**	**137,400**	**20%**
Hire Of Hall / Office	80,850	31,500	61,600	41,700	200,000	37,000	19%
Hire of Busia County Stadium	100,000	-	-	-	-	-	
Registration/ Renewal of SHGs, CBOs, Women groups and Youth groups	200,000	116,450	200,000	191,390	500,000	100,400	20%
Community Cultural Centres	50,000	-	50,000	-	-	-	
Revenue Health Services and Sanitation	**272,546,481**	**104,176,549**	**245,414,061**	**130,563,812**	**445,062,668**	**355,307,089**	**80%**
Mortuary Fees(Facilities)	7,543,767	1,421,770	5,544,314	1,546,106	9,191,818	-	0%
Slaughter Fees	498,537	161,020	548,391	263,150	-	-	
Public Health services	4,500,000	2,536,000	4,500,000	2,586,100	**5,270,639**	**1,902,700**	36%
Hospital User Fees-(Facilities)	161,804,177	38,148,759	152,395,498	21,998,905	152,241,675	-	0%
SHA(Facilities)	98,200,000	61,909,000	82,425,858	270,000	278,358,536	-	0%
Facility Improvement Fund				**103,899,551**	**445,062,673**	**355,307,089**	**80%**
Busia County Referral Hospital			**95,489,398**	**37,367,097**	**136,609,461**	**91,893,240**	**67%**
Mortuary Fees			1,563,058		2,768,237	-	
Hospital User Fees-			68,803,435		62,493,636	-	

Revenue Sources	2nd Revised Budget Estimates	3rd Quarter Performance	Budget Estimates	3rd Quarter Performance	Budget Estimates	3rd Quarter Performance	% Collected
	FY 2023-2024	FY 2023 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	%
NHIF			25,122,905		71,347,591	-	
Khunyangu Sub County Hospital			**19,366,568**	**13,251,791**	**30,341,189**	**14,006,340**	**46%**
Hospital User Fees-			7,956,728		7,752,618		
NHIF			11,409,840		22,588,571		
Nambale Sub County Hospital			**13,918,095**	**7,668,942**	**21,715,628**	**11,414,294**	**53%**
Hospital User Fees-			6,169,313		6,309,956		
NHIF			7,748,782		15,405,672		
Alupe Sub County Hospital			**13,979,195**	**6,711,651**	**22,947,108**	**13,349,394**	**58%**
Mortuary Fees			571,951		881,917		
Hospital User Fees-			4,618,616		4,491,575		
NHIF			8,788,628		17,573,616		
Teso North Sub County Hospital			**15,773,704**	**12,005,663**	**23,609,579**	**17,483,347**	**74%**
Mortuary Fees			1,931,511		3,099,451		
Hospital User Fees-			6,189,912		6,092,053		
NHIF			7,652,281		14,418,075		
Sio Port Sub County Hospital			**7,860,761**	**3,961,561**	**12,771,674**	**4,189,037**	**33%**
Hospital User Fees-			3,139,921		2,895,456		
NHIF			4,720,840		9,876,218		
Port Victoria Sub County Hospital			**22,519,432**	**15,298,580**	**40,735,258**	**10,338,350**	**25%**
Mortuary Fees			1,477,794		2,442,216		
Hospital User Fees-			4,059,056		3,942,354		
NHIF			16,982,582		34,350,688		
Matayos Sub County Hospital			**4,390,423**	**1,747,342**	**6,717,348**	**4,587,272**	**68%**
Hospital User Fees-			4,390,423		5,480,181		
NHIF					1,237,167		
Amukura Sub County Hospital			**4,390,423**	**1,671,846**	**8,210,092**	**8,697,429**	**106%**
Hospital User Fees-			4,390,423		3,730,552		
NHIF					4,479,540		
Bumala B Sub County Hospital			**4,390,423**	**951,254**	**4,105,046**	**4,592,574**	**112%**
Hospital User Fees-			4,390,423		3,221,022		
NHIF					884,024		
Mukhobola Sub County Hospital			**4,390,423**	**883,036**	**8,210,092**	**3,227,082**	**39%**
Hospital User Fees-			4,390,423		3,344,368		
NHIF					4,865,724		
Angurai Sub County Hospital			**4,390,423**	**525,738**	**7,463,720**	**3,634,200**	**49%**
Hospital User Fees-			4,390,423		5,719,499		
NHIF					1,744,221		
Lupida Sub County Hospital			**4,390,423**	**1,855,050**	**8,210,092**	**11,665,920**	**142%**
Hospital User Fees-			4,390,423		7,636,545		
NHIF					573,547		
Health Centres - 18No			**25,115,979**	**-**	**64,045,747**	**58,304,516**	**91%**
Hospital User Fees-			25,115,979		25,827,515		
NHIF					38,218,232		
Dispensaries					**44,100,000**	**94,838,857**	**215%**
Hospital User Fees-					3,304,350		
NHIF					40,795,650		
CPHRA					-	**3,085,237**	
			-				
Lands, Housing And Urban Development	**149,148,022**	**14,778,356**	**107,062,756**	**24,222,965**	**154,885,495**	**20,011,825**	**13%**
Plot Rent	1,808,442	782,936	1,989,286		2,842,369	1,246,470	44%
Plot Rent Arrears	6,626,027	315,154	913,022	2,223,670	2,500,000	347,604	14%
Cilor(Contributions in lieu of rates) Arrears			10,000,000	-	-	-	
Cilor			7,200,000	-	16,908,510	33,200	0%
Rent/Gov Houses	11,858,894	1,821,270	4,963,022	1,002,120	6,000,000	1,573,010	26%
Land Rates	40,627,221	1,080,676	30,456,078	3,691,175	11,000,000	2,980,340	27%
Land Rates (Arrears)	40,227,438	602,260	28,250,182	129,006	68,227,438	1,459,120	2%

Revenue Sources	2nd Revised Budget Estimates	3rd Quarter Performance	Budget Estimates	3rd Quarter Performance	Budget Estimates	3rd Quarter Performance	% Collected
	FY 2023-2024	FY 2023 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	%
Application Of Plans	-	455,500	3,000,000	68,000	5,565,000	-	0%
Building Plans Approval	32,000,000	1,895,150	5,420,378	2,078,000	7,500,000	1,631,300	22%
Solid Waste	-	-	-	-	-	-	
advertisement	15,000,000	7,825,410	13,770,788	15,030,994	34,292,178	10,740,781	31%
Animal Control and Welfare	1,000,000	-	1,100,000	-	50,000	-	0%
Transport, Roads and Public Works	**48,892,740**	**23,333,967**	**43,084,226**	**20,731,640**	**54,510,654**	**17,847,632**	**33%**
Trailer Parking Fees	6,738,639	2,677,620	5,715,438	2,306,590	6,245,864	2,136,530	34%
Reserved Parking	5,000,000	4,747,523	3,449,996	4,564,960	10,252,436	4,928,001	48%
Bus Parking Fees	30,562,001	15,861,324	33,700,992	13,830,090	31,960,104	10,736,101	34%
Machine Hire	6,592,100	47,500	217,800	30,000	6,052,250	47,000	1%
Water, Environment, Irrigation, Natural Resources and Climate Change	**16,061,793**	**5,826,730**	**12,459,150**	**6,234,159**	**21,874,196**	**3,958,255**	**18%**
Solid Waste	1,760,660	1,499,610	2,888,017	1,752,500	4,000,000	1,728,800	43%
Sand Cess	2,206,690	2,710,140	1,336,335	2,381,880	7,000,000	1,278,070	18%
Busia Hills Water Supply	1,724,673	280,090	524,625	515,255	1,024,627	260,098	25%
Busijo Water Supply	1,114,760	106,200	234,185	169,520	534,185	32,730	6%
Alema Water Supply	86,434	-	95,077	-	195,070	-	0%
Munana Water Supply	1,194,368	75,425	668,726	116,830	1,368,726	2,500	0%
Butula Water Supply	1,340,760	471,726	734,428	457,410	1,234,428	228,947	19%
Port Victoria Water Supply	2,296,057	360,339	1,598,969	666,164	2,298,969	88,910	4%
Drilling Rig	3,433,277	-	3,776,605	-	2,776,605	-	0%
Noise	432,867	323,200	394,020	174,600	733,422	338,200	46%
Water Bowser	471,247	-	208,164	-	708,164	-	0%
Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)	**85,477,923**	**64,984,935**	**119,950,893**	**66,444,081**	**184,295,548**	**65,964,288**	**36%**
Liquor License	3,540,000	2,001,950	5,488,300	1,500,000	12,000,000	-	0%
Single Business Permit	62,864,888	48,793,063	83,488,130	48,312,111	121,400,662	56,934,198	47%
Market Stall / Kiosk	757,640	431,470	823,251	515,325	4,000,000	477,470	12%
Charcoal Fees	16,307,094		937,804	-	-	-	
Markets Fees	400,000	9,757,254	28,747,659	8,880,400	30,846,279	8,518,400	28%
Weights & Measures	300,000	163,000	330,000	38,000	5,300,000	-	0%
Co-Operatives Audit Fees	1,308,301	98,510	48,983	34,860	2,400,000	24,220	1%
Other Miscellaneous	-	3,739,688	86,766	7,163,385	8,348,607	10,000	0%
Total Revenue Local Source	**649,015,633**	**261,813,354**	**647,006,996**	**299,121,996**	**554,697,947**	**153,132,395**	**28%**
Less: Appropriation in Aid	245,284,949	42,106,529	204,744,506	130,300,662	445,062,668	355,307,089	80%
Total Net Own Source Revenue	**403,730,684**	**219,706,825**	**442,262,490**	**168,821,334**	**109,635,279**	**202,174,694**	**52%**

***Source: Busia County Treasury,* 2026**

III. Expenditure Performance

1. Expenditure Performance for the Third Quarter of FY 2025/2026

An analysis of the County Government's expenditure performance for the Third Quarter of the Financial Year 2025/2026 indicates that total expenditure amounted to **Kshs. 6,258,425,296** against a **revised budget estimate of Kshs. 11,248,152,673**, representing an overall **absorption rate of 56%**.

The expenditure performance demonstrates moderate utilization of the approved budget by the end of the third quarter. However, considering that three quarters of the financial year had elapsed, the overall absorption rate of **56%** suggests that expenditure implementation was below the expected level of approximately **75%**, indicating delays in the execution of planned programmes, projects, and operational activities.

Table 4:Summary of expenditure performance

Description	Revised Budget Estimates FY 2023/2024	Actual Expenditure First nine months FY 2023/2024	Approved Budget Estimates FY 2024/2025	Actual Expenditure First nine months FY 2024/2025	Revised Revenue Estimates FY 2025/2026	Actual Expenditure First nine months FY 2025/2026	Absorption Rate for First nine months FY 2025/2026
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	(%)
County Executive	**9,111,955,165**	**4,295,019,402**	**8,382,019,997**	**4,404,497,293**	**10,334,054,628**	**5,778,934,521**	**56%**
Recurrent Expenditure	**5,928,566,676**	**3,809,894,721**	**5,618,822,449**	**3,175,974,832**	**6,394,287,342**	**4,289,487,465**	**67%**
Employee Compensation	3,284,201,771	2,389,621,921	3,351,401,770	2,269,681,407	4,038,104,724	3,081,716,175	76%
Operations and Maintenance	2,644,364,905	1,420,272,800	2,267,420,679	906,293,425	2,356,182,618	1,207,771,290	51%
Development Expenditure	**3,183,388,489**	**485,124,681**	**2,763,197,548**	**1,228,522,461**	**3,939,767,286**	**1,489,447,056**	**38%**
County Assembly	**981,057,352**	**694,057,292**	**931,698,127**	**600,425,194**	**914,098,045**	**479,490,775**	**52%**
Recurrent Expenditure	890,557,352	677,067,792	891,698,127	575,246,534	859,598,045	470,000,000	55%
Development Expenditure	90,500,000	16,989,500	40,000,000	25,178,660	54,500,000	9,490,775	17%
Total Expenditure	**10,093,012,517**	**4,989,076,694**	**9,313,718,124**	**5,004,922,487**	**11,248,152,673**	**6,258,425,296**	**56%**

***Source: Busia County Treasury,* 2026**

Analysis of Expenditure Performance for the Third Quarter of FY 2025/2026

The analysis further reveals that the **highest absorption rate** was recorded under **Employee Compensation in the County Executive**, which achieved an absorption rate of **76%**. This strong performance reflects the County Government's commitment to meeting its payroll obligations and ensuring the timely payment of salaries, wages, and employee-related benefits. The high absorption rate is also indicative of the recurrent and obligatory nature of personnel expenditures, which constitute a significant portion of county spending.

The **County Assembly Recurrent Expenditure** recorded the second-highest absorption rate at **55%**. This expenditure category primarily supports legislative operations, oversight functions, committee activities, administrative services, and other routine operational requirements of the County Assembly. While the absorption rate indicates moderate utilization of the allocated funds, there remains room for improvement to ensure optimal implementation of planned activities within the financial year.

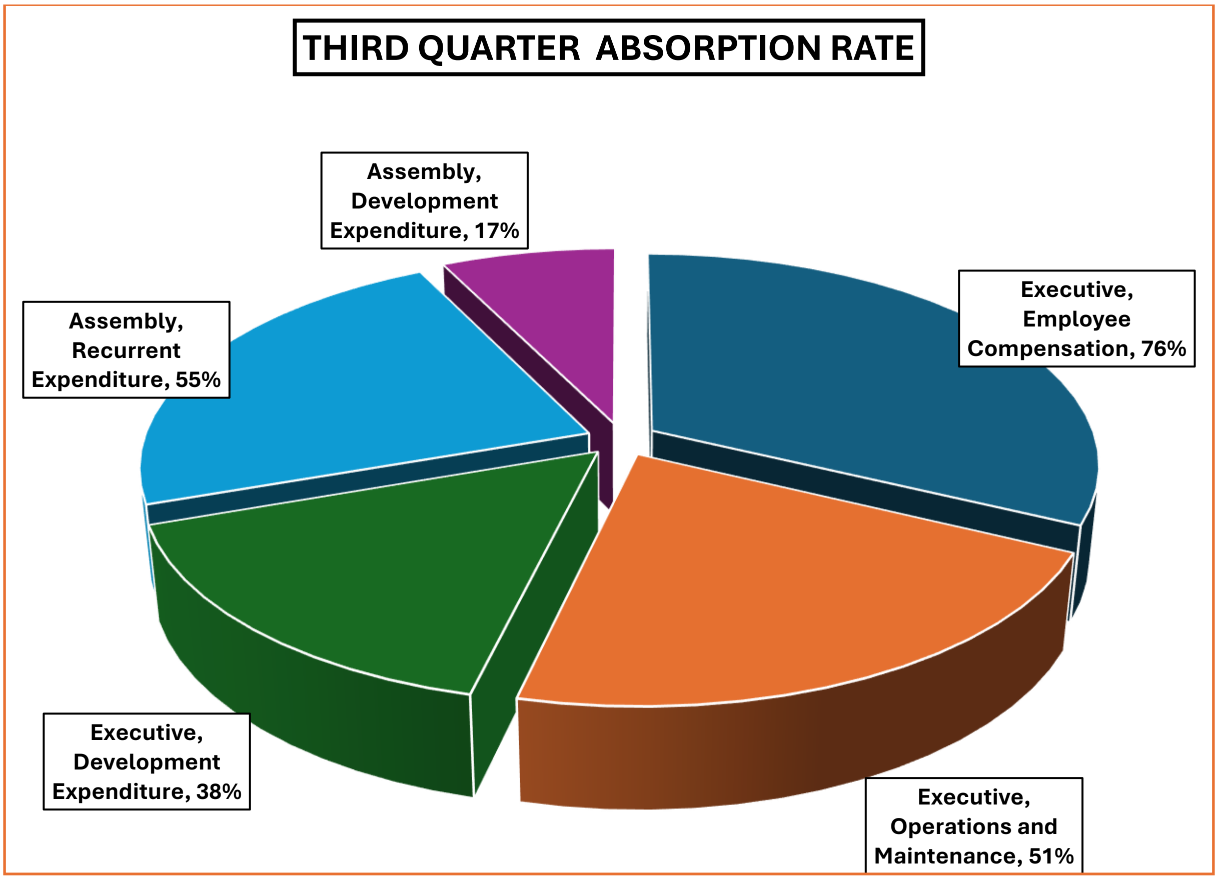
Conversely, the **lowest absorption rate** was recorded under **County Assembly Development Expenditure**, which stood at only **17%**. This low level of expenditure suggests significant delays in the implementation of development projects and capital investments planned by the County Assembly. The underperformance may be attributable to factors such as procurement delays, prolonged project approval processes, delayed release of funds, capacity constraints, or challenges in project implementation and contract management.

Similarly, **County Executive Development Expenditure** recorded an absorption rate of **38%**, making it the second-lowest performing expenditure category. Although relatively higher than that of the County Assembly, the absorption level remains substantially below the expected threshold. The low uptake of development funds may be linked to delays in procurement processes, slow project execution, inadequate contractor performance, pending approvals, or delayed disbursement of conditional grants and other development financing sources.

Overall, the Third Quarter expenditure performance reflects a notable imbalance between recurrent and development spending. Recurrent expenditure, particularly employee compensation, continues to record relatively high absorption rates due to its mandatory nature, while development expenditure remains significantly underutilized. This trend may adversely affect the County Government's ability to achieve its development objectives, deliver critical infrastructure projects, and improve service delivery outcomes.

To enhance expenditure performance during the remaining quarter of the financial year, the County Government should accelerate procurement and project implementation processes, strengthen project monitoring and evaluation mechanisms, ensure timely release of funds, address administrative bottlenecks, and improve coordination among implementing departments. Increased focus on development expenditure will be essential to achieving budget objectives, enhancing public service delivery, and ensuring value for money in the utilization of public resources.

Chart 3: Expenditure Performance per Economic Classification Quarter Three



***Source: Busia County Treasury,* 2026**

Expenditure Performance for the Third Quarter of FY 2025/2026

An analysis of the County Government's expenditure performance for the Third Quarter of the Financial Year 2025/2026 reveals that a significant proportion of the resources expended during the period was directed towards recurrent expenditures, particularly employee compensation and operational activities within the County Executive.

The **highest expenditure** was incurred under **Employee Compensation in the County Executive**, which amounted to **Kshs. 3,081,716,175**. This expenditure category accounted for a substantial share of the total spending during the period and reflects the County Government's commitment to meeting its statutory obligations relating to salaries, wages, allowances, and other employee-related benefits. The high expenditure on personnel emoluments underscores the labour-intensive nature of county operations and highlights the critical role of human resources in the delivery of public services.

The second-highest expenditure was recorded under **Operations and Maintenance in the County Executive**, amounting to **Kshs. 1,207,771,290**. This expenditure supported the day-to-day functioning of county departments, including administrative costs, utility expenses, travel and subsistence, fuel, maintenance of assets, office operations, and the implementation of routine government programmes. The significant allocation towards operations and maintenance demonstrates the County Government's focus on sustaining service delivery and ensuring the smooth functioning of government institutions.

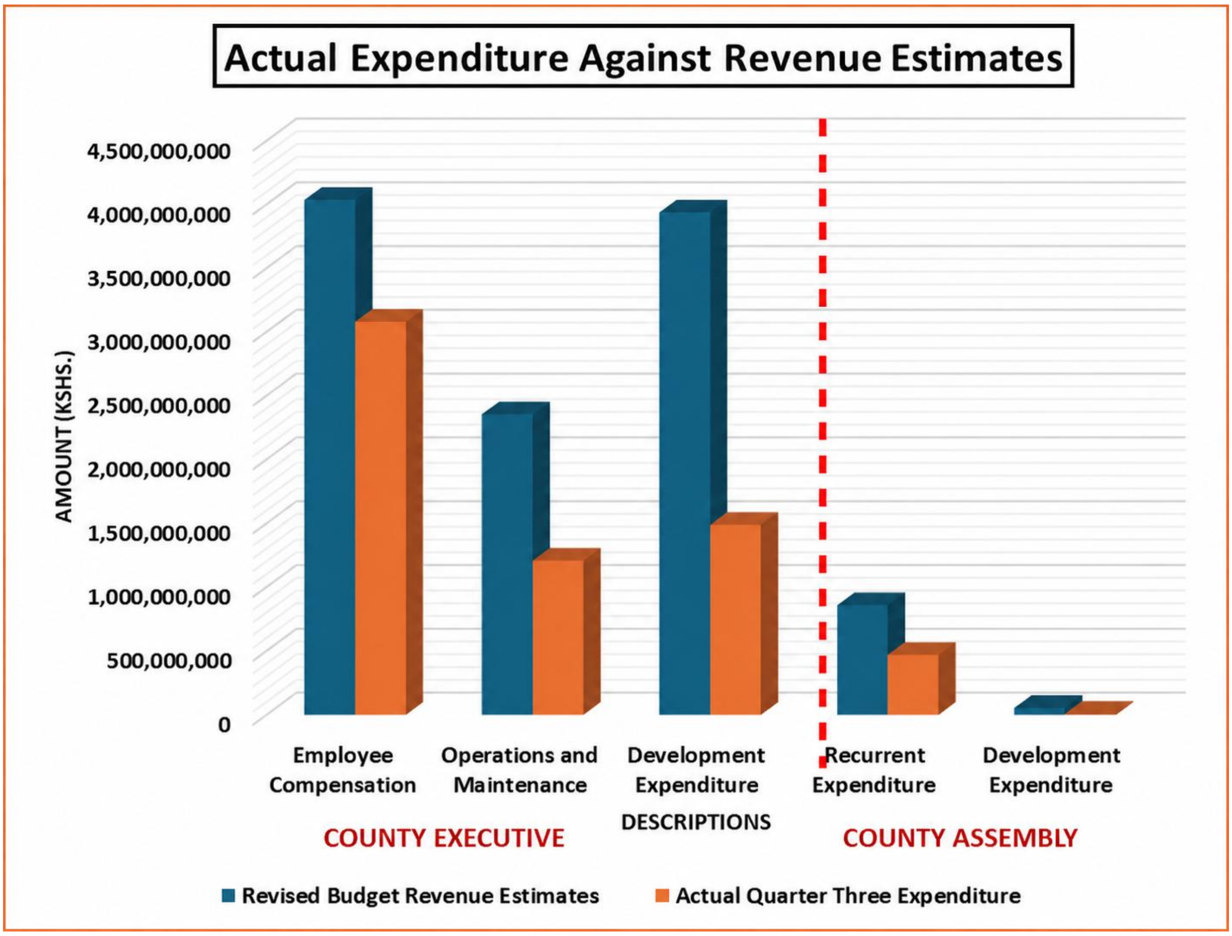
Conversely, the **lowest expenditure** was recorded under **County Assembly Development Expenditure**, which amounted to only **Kshs. 9,490,775**. The minimal expenditure on development projects indicates a very low level of implementation of planned capital investments and development programmes within the County Assembly. This performance may be attributed to delays in procurement processes, slow project initiation, pending approvals, inadequate project execution capacity, or delayed release of development funds. Such low expenditure levels may hinder the realization of intended development outcomes and reduce the overall impact of public investments.

The second-lowest expenditure was incurred under **County Assembly Recurrent Expenditure**, which amounted to **Kshs. 470,000,000**. While this expenditure facilitated the legislative, oversight, and administrative functions of the County Assembly, it remained considerably lower compared to expenditures incurred by the County Executive. This difference reflects the varying mandates and operational responsibilities between the two arms of government, with the County Executive bearing the primary responsibility for service delivery and programme implementation.

Overall, the expenditure pattern during the Third Quarter demonstrates a strong concentration of spending on recurrent obligations, particularly employee compensation and operational costs, while development expenditure remained significantly low. This trend suggests that a substantial portion of available resources was utilized to sustain government operations rather than finance capital projects and long-term development initiatives. While recurrent expenditure is necessary to ensure continuity of public services, sustained underinvestment in development programmes may slow the achievement of the County's socio-economic development objectives and limit improvements in infrastructure and public service delivery.

To improve expenditure efficiency and enhance development outcomes, the County Government should accelerate project implementation, strengthen procurement planning, improve absorption of development funds, and ensure timely execution of capital projects. Greater emphasis on development expenditure will contribute to sustainable growth, improved service delivery, and increased value for money in the utilization of public resources.

Graph 2: Actual Expenditure Against Revenue Estimates of Third Quarter



***Source: Busia County Treasury,* 2026**

1. Expenditure per Economic Classification – Third Quarter FY 2025/2026

An analysis of expenditure by economic classification for the Third Quarter of the Financial Year 2025/2026 indicates that the County Government had a **revised approved budget estimate of Kshs. 11,248,152,673**. By the end of the third quarter, actual expenditure amounted to **Kshs. 6,258,425,296**, translating to an overall **budget absorption rate of 56%**.

The expenditure performance reflects moderate utilization of the approved budget during the period under review. However, given that three quarters of the financial year had elapsed, the absorption rate remained below the expected threshold, suggesting that the implementation of planned activities, particularly development projects, was slower than anticipated.

The analysis further reveals that the **highest absorption rate** was recorded under **Operations and Maintenance in the Department of County Treasury and Economic Planning**, which achieved an absorption rate of **100%**. This exceptional performance indicates that the department fully utilized its allocated operational budget during the period. The full absorption may be attributed to the critical role played by the department in coordinating county financial management, budget execution, revenue administration, and overall fiscal operations.

In addition, **Employee Compensation** in both the **Department of Water, Environment, Irrigation, Natural Resources and Climate Change** and the **Department of Health Services and Sanitation** recorded an impressive absorption rate of **98%**. This high level of expenditure reflects the departments' commitment to meeting personnel-related obligations, including salaries, allowances, and statutory deductions. The performance also demonstrates the recurrent and mandatory nature of employee compensation, which remains a priority expenditure for the County Government.

Conversely, the **lowest absorption rate** was recorded under **Development Expenditure** in the **Department of Strategic Partnerships and Digital Economy**, the **Department of Public Service Management**, and the **Department of County Treasury and Economic Planning**, all of which registered an absorption rate of **0%** during the third quarter. The absence of expenditure in these development budgets indicates that no development funds were utilized within the period under review.

The zero absorption rate may be attributed to a number of factors, including delays in procurement processes, slow project initiation and implementation, pending approvals, delayed release of funds, inadequate project readiness, or challenges in contract management. Such underperformance raises concerns regarding the achievement of planned development outputs and may negatively affect the realization of strategic objectives within the affected departments.

Overall, the expenditure pattern by economic classification demonstrates a clear preference towards recurrent expenditure, particularly employee compensation and operational costs, which recorded relatively high absorption rates. In contrast, development expenditure continues to experience significant implementation challenges, with some departments failing to absorb any of their development allocations during the period under review.

The continued low absorption of development funds poses a risk to the successful implementation of capital projects, institutional reforms, and service delivery improvements envisioned in the County Integrated Development Plan (CIDP) and the Annual Development Plan (ADP). To address these challenges, the County Government should strengthen project planning and procurement processes, enhance project monitoring and supervision, expedite approvals, and ensure timely release of development funds. These interventions will be critical in improving development expenditure absorption, accelerating project implementation, and achieving the County's socio-economic development goals by the end of the financial year.

Table 5:Expenditure per Economic Classification

Vote Title		3rd Quarter Actual FY 2023 2024	Approved Estimates FY 2024/2025	3rd Quarter Actual FY 2024 2025	Approved Estimates FY 2025/2026	3rd Quarter Actual FY 2025/ 2026	Absorption Rate (%)
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	%
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	**Recurrent**	**177,300,562**	**281,770,906**	**211,409,463**	**277,164,430**	**121,741,250**	**44%**
	Employee Compensation	137,964,469	207,574,238		216,007,110	95,426,628	44%
	Operations and Maintenance	39,336,093	74,196,668		61,157,320	26,314,622	43%
	Development	**164,330,463**	**690,036,465**	**443,938,497**	**610,894,033**	**472,267,697**	**77%**
	Total	**341,631,025**	**971,807,371**	**655,347,960**	**888,058,463**	**594,008,947**	**67%**
Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)	**Recurrent**	**58,325,787**	**83,356,894**	**27,936,072**	**85,297,036**	**27,060,903**	**32%**
	Employee Compensation	20,811,660	39,288,587		54,093,401	8,517,720	16%
	Operations and Maintenance	37,514,127	44,068,307		31,203,635	18,543,183	59%
	Development	**95,310,633**	**109,620,000**	**75,077,091**	**244,110,981**	**150,681,523**	**62%**
	Total	**153,636,420**	**192,976,894**	**103,013,163**	**329,408,017**	**177,742,426**	**54%**
Education and Industrial Skills Development	**Recurrent**	**452,154,567**	**721,344,017**	**455,065,077**	**697,941,412**	**346,460,134**	**50%**
	Employee Compensation	364,131,410	461,875,191		560,557,817	309,970,646	55%
	Operations and Maintenance	88,023,157	259,468,826		137,383,595	36,489,488	27%
	Development	**-**	**114,040,000**	**8,355,980**	**216,987,129**	**85,183,181**	**39%**
	Total	**452,154,567**	**835,384,017**	**463,421,057**	**914,928,541**	**431,643,315**	**47%**
The County Treasury and Economic Planning	**Recurrent**	**559,880,892**	**736,223,114**	**254,690,519**	**625,335,703**	**620,348,999**	**99%**
	Employee Compensation	323,136,072	366,321,279		325,014,571	319,001,699	98%
	Operations and Maintenance	236,744,820	369,901,835		300,321,132	301,347,300	100%
	Development	**41,300,185**	**9,000,000**		**17,919,656**	**-**	**0%**
	Total	**601,181,077**	**745,223,114**	**254,690,519**	**643,255,359**	**620,348,999**	**96%**

Vote Title		3rd Quarter Actual FY 2023 2024	Approved Estimates FY 2024/2025	3rd Quarter Actual FY 2024 2025	Approved Estimates FY 2025/2026	3rd Quarter Actual FY 2025/ 2026	Absorption Rate (%)
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	%
Youth, Sports, Culture, Gender, Creative Arts and Social Services	**Recurrent**	**91,249,314**	**174,222,448**	**75,910,570**	**273,691,223**	**148,974,852**	**54%**
	Employee Compensation	34,170,512	48,151,963		52,513,808	16,573,948	32%
	Operations and Maintenance	57,078,802	126,070,485		221,177,415	132,400,904	60%
	Development	**-**	**38,300,000**	**25,304,228**	**30,790,031**	**15,363,031**	**50%**
	Total	**91,249,314**	**212,522,448**	**101,214,798**	**304,481,254**	**164,337,883**	**54%**
Transport, Roads and Public Works	**Recurrent**	**145,526,910**	**157,697,446**	**11,493,458**	**154,990,033**	**73,910,275**	**48%**
	Employee Compensation	36,936,228	90,476,188		83,555,152	42,600,499	51%
	Operations and Maintenance	108,590,682	67,221,258		71,434,881	31,309,776	44%
	Development	**121,455,619**	**529,600,000**	**403,143,140**	**794,310,731**	**287,840,963**	**36%**
	Total	**266,982,529**	**687,297,446**	**414,636,598**	**949,300,764**	**361,751,238**	**38%**
Public Service Management	**Recurrent**	**310,200,947**	**581,267,482**	**229,647,833**	**915,272,976**	**428,370,459**	**47%**
	Employee Compensation	95,918,441	161,654,386		382,991,156	88,194,266	23%
	Operations and Maintenance	214,282,506	419,613,096		532,281,820	340,176,193	64%
	Development				**352,500,000**	**-**	**0%**
	Total				**1,267,772,976**	**428,370,459**	**34%**
Lands, Housing and urban Development	**Recurrent**	**109,370,336**	**145,734,770**	**58,228,638**	**237,011,274**	**60,454,303**	**26%**
	Employee Compensation	27,067,819	41,197,742		66,175,063	21,267,496	32%
	Operations and Maintenance	82,302,517	104,537,028		170,836,211	39,186,807	23%
	Development	**550,000**	**74,250,000**	**26,250,000**	**350,529,527**	**49,985,011**	**14%**
	Total	**109,920,336**	**219,984,770**	**84,478,638**	**587,540,801**	**110,439,314**	**19%**
Water, Environment, Irrigation, Natural Resources and Climate Change	**Recurrent**	**108,796,729**	**136,125,655**	**19,883,056**	**141,122,307**	**122,110,008**	**87%**
	Employee Compensation	60,417,524	75,240,878		94,152,036	92,474,697	98%
	Operations and Maintenance	48,379,205	60,884,777		46,970,271	29,635,311	63%
	Development	**42,955,246**	**786,051,083**	**208,527,380**	**832,693,225**	**287,312,655**	**35%**
	Total	**151,751,975**	**922,176,738**	**228,410,436**	**973,815,532**	**409,422,663**	**42%**
Health Services and Sanitation	**Recurrent**	**1,580,693,632**	**2,051,873,319**	**1,588,676,955**	**2,565,786,405**	**2,132,204,085**	**83%**
	Employee Compensation	1,355,308,531	1,682,028,507		2,053,694,979	2,005,421,382	98%
	Operations and Maintenance	225,385,101	369,844,812		512,091,426	126,782,703	25%
	Development	**3,234,664**	**378,300,000**	**35,935,144**	**334,904,287**	**125,069,154**	**37%**
	Total	**1,583,928,296**	**2,430,173,319**	**1,624,612,099**	**2,900,690,692**	**2,257,273,239**	**78%**
County Public Service Board	**Recurrent**	**35,616,283**	**119,308,935**	**84,880,793**	**74,370,633**	**25,771,321**	**35%**
	Employee Compensation	7,600,990	30,431,963		29,563,226	1,657,120	6%
	Operations and Maintenance	28,015,293	88,876,972		44,807,407	24,114,201	54%
	Development				**0**	-	
	Total				**74,370,633**	**25,771,321**	**35%**
County Law Office	**Recurrent**	**20,108,053**	**85,489,885**	**31,465,273**	**67,297,526**	**9,953,734**	**15%**
	Employee Compensation	944,698	24,256,836		15,820,129	1,074,288	7%
	Operations and Maintenance	19,163,355	61,233,049		51,477,397	8,879,446	17%
	Development				**0**	-	
	Total				**67,297,526**	**9,953,734**	**15%**
Strategic Partnerships and Digital Economy	**Recurrent**	**-**	**48,076,677**	**4,330,699**	**51,678,603**	**10,457,523**	**20%**
	Employee Compensation	-	22,702,021		29,159,980	2,145,000	7%
	Operations and Maintenance	-	25,374,656		22,518,623	8,312,523	37%
	Development	-	6,000,000		**10,994,000**	-	0%
	Total	**-**	**54,076,677**	**4,330,699**	**62,672,603**	**10,457,523**	**17%**
The Governorship	**Recurrent**	**160,670,709**	**296,330,901**	**122,347,427**	**353,731,177**	**161,669,619**	**46%**
	Employee Compensation	7,641,581	100,201,991		187,239,695	77,390,786	41%
	Operations and Maintenance	153,029,128	196,128,910		166,491,482	84,278,833	51%
	Development	**15,987,870**	**28,000,000**	**2,000,000**	**16,730,290**	**15,743,841**	**94%**
	Total	**176,658,579**	**324,330,901**	**124,347,427**	**370,461,467**	**177,413,460**	**48%**
County Assembly	**Recurrent**	**677,067,792**	**891,698,127**	**575,246,534**	**859,598,045**	**470,000,000**	**55%**
	Employee Compensation	266,528,233	481,116,574	298,269,311	434,075,663	400,000,000	92%
	Operations and Maintenance	410,539,559	410,581,553	276,977,223	425,522,382	70,000,000	16%
	Development	**16,989,500**	**40,000,000**	**25,178,660**	**54,500,000**	**9,490,775**	**17%**
	Total	**694,057,292**	**931,698,127**	**600,425,194**	**914,098,045**	**479,490,775**	**52%**
Summary	**Recurrent**	**4,486,962,513**	**6,510,520,576**	**3,751,212,367**	**7,380,288,783**	**4,759,487,465**	**64%**
	Employee Compensation	2,738,578,168	3,832,518,344	-	4,584,613,786	3,481,716,175	76%
	Operations and Maintenance	1,748,384,345	2,678,002,232	-	2,795,674,997	1,277,771,290	46%
	Development	**502,114,180**	**2,803,197,548**	**1,253,710,120**	**3,867,863,890**	**1,498,937,831**	**39%**
Totals		**4,989,076,693**	**9,313,718,124**	**5,004,922,487**	**11,248,152,673**	**6,258,425,296**	**56%**

***Source: Busia County Treasury*, 2026**

2. Expenditure Performance per Programme – Third Quarter FY 2025/2026

An analysis of expenditure performance by programme for the Third Quarter of the Financial Year 2025/2026 indicates that the County Government had a **revised approved budget estimate of Kshs. 11,248,152,673**. By the end of the third quarter, actual expenditure amounted to **Kshs. 6,258,425,296**, representing an overall **budget absorption rate of 56%**.

The overall performance reflects moderate utilization of the approved budget. However, considering that three quarters of the financial year had elapsed, the absorption rate was below the expected benchmark, suggesting delays in the implementation of certain programmes and activities across departments.

The analysis further reveals significant variations in expenditure performance among programmes. The **Urban Management Services Programme** under the **Department of Lands, Housing and Urban Development** recorded the highest absorption rate at **223%**. This exceptional performance indicates that expenditure under the programme substantially exceeded the approved allocation.

Similarly, the **Cultural Promotion and Development Programme** under the **Department of Youth, Sports, Culture, Gender, Creative Arts and Social Services** recorded an absorption rate of **220%**, making it the second-highest performing programme during the period under review. The performance suggests significant investment in cultural activities, community engagement initiatives, talent development, and programmes aimed at preserving and promoting cultural heritage. The expenditure level may reflect the implementation of additional activities beyond those initially planned during the budgeting process.

Conversely, several programmes recorded **zero absorption**, indicating that no expenditure was incurred during the third quarter. These programmes include:

- **Information Communication Technology (ICT)** under the **Department of Strategic Partnerships and Digital Economy**;
- **Environmental Conservation and Management** under the **Department of Water, Environment, Irrigation, Natural Resources and Climate Change**;
- **Economic Policy and Planning** under the **Department of County Treasury and Economic Planning**; and

- **Education Support** under the **Department of Education and Industrial Skills Development**.

The absence of expenditure in these programmes raises concerns regarding implementation progress and the achievement of planned outputs and outcomes. The non-performance may be attributed to delayed procurement processes, inadequate project preparedness, pending approvals, delayed funding, capacity constraints, policy-related challenges, or postponement of planned activities. If not addressed promptly, these delays could adversely affect service delivery, policy implementation, institutional development, environmental sustainability, digital transformation initiatives, and educational support programmes.

Overall, the programme-based expenditure analysis presents a mixed performance. While some programmes significantly exceeded their expenditure targets, demonstrating strong implementation momentum, others failed to utilize any allocated resources during the period under review. Such disparities point to imbalances in programme execution and highlight the need for enhanced planning, monitoring, and budget management.

To improve programme performance in the remaining quarter of the financial year, the County Government should strengthen project implementation frameworks, expedite procurement and approval processes, improve budget execution monitoring, and address operational bottlenecks affecting underperforming programmes. Particular attention should be given to programmes that recorded zero absorption to ensure that planned activities are implemented and intended development outcomes are achieved. Enhanced expenditure management will contribute to improved service delivery, efficient resource utilization, and the realization of the County's strategic development objectives.

Table 6: Expenditure per Programme

Programme (CP)	Revised Budget Estimates	3rd Quarter Actuals	Approved Budget Estimates	3rd Quarter Actuals	Approved Budget Estimates	3rd Quarter Actuals	Absorption Rate(%)
	FY 2023/2024	FY 2023/2024	FY2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
CP 1: General Administration & support services	280,129,929	177,300,562	281,770,906	211,409,463	277,164,430	121,741,250	44%
CP 2: Ward Economic Revitalization Programme	855,579,268	164,330,463	690,036,465	443,938,497	640,918,340	472,267,697	74%
CP 3: General Administration & support services	96,211,577	58,325,787	83,356,894	27,936,072	86,044,626	27,060,903	31%
CP 4: Trade Development and Investment	134,697,995	1,389,857	56,120,000	42,723,601	99,002,628	3,616,388	4%
CP 5: Fair Trade practices	6,995,000		5,000,000	2,500,000	-	-	
CP: Industrialization	250,000,000	93,920,777	-		157,626,373	147,065,135	93%
CP 6: Cooperative Business Development	8,600,000		48,500,000	29,853,490	13,500,000	-	0%
CP : Alcoholic Drinks and Drugs Abuse Control	5,000,000		-		-	-	
	-						
CP 7: General Administration & support services	697,547,533	452,154,567	721,344,017	455,065,077	685,739,412	346,460,134	51%
CP 8: Early Childhood Development Education	20,000,000		41,640,000		194,718,132	79,897,274	41%
CP 9: Vocational Training Development	60,000,000		72,400,000	8,355,980	17,464,141	5,285,907	30%

Programme (CP)	Revised Budget Estimates	3rd Quarter Actuals	Approved Budget Estimates	3rd Quarter Actuals	Approved Budget Estimates	3rd Quarter Actuals	Absorption Rate(%)
	FY 2023/2024	FY 2023/2024	FY2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
CP: Education support	839,336		-		839,336	-	0%
	-						
CP 11: General Administration & support services	669,195,450	559,880,892	736,223,114	254,690,519	648,685,703	620,348,999	96%
CP 12: Public Financial Management	55,000,000	41,300,185	5,000,000		-	-	
CP 13: Economic Policy and Planning	6,000,000		4,000,000		17,919,656	-	0%
CP : Information and Communication Services	-		-		-	-	
CP : Information Communication Technology	-	-	-		-	-	
	-						
CP 14: General Administration & support services	149,252,295	91,249,314	174,222,448	75,910,570	275,942,853	148,974,853	54%
CP : Cultural Promotion and Development	19,000,000		-		5,424,103	11,935,885	220%
CP : Child Care Right and Protection	8,000,000		-		-	-	
CP 15: Youth Empowerment and Development	1,000,000		2,000,000		1,998,000	479,782	24%
CP 16: Promotion and Development of Sports	8,026,968		30,300,000	25,304,228	16,887,928	1,467,364	9%
CP 17: Promotion & Development of Tourism in the County	-		5,000,000		-	-	
CP : Alcoholic Drinks and Drugs Abuse Control	-		-		-	-	
CP : Social Services & Development to Vulnerable	8,698,760		1,000,000		1,480,000	1,480,000	100%
	-						
CP 18: General Administration & support services	227,588,102	145,526,910	157,697,446	11,493,458	157,690,033	73,910,275	47%
CP 19: Road Network	424,494,095	121,455,619	514,900,000	402,149,415	765,849,208	277,693,184	36%
CP 20: Alternative Transport Infrastructure Development	3,000,000		5,000,000		9,989,384	1,879,055	19%
CP 21: Building Infrastructure Development	17,000,000		9,700,000	993,725	10,249,104	8,268,723	81%
CP : Energy Development	-		-		-	-	
	-						
CP 22: General Administrative & support services	512,469,929	310,200,947	581,267,482	229,647,833	1,113,474,579	428,370,459	38%
CP 23: General Administrative & support services	170,227,501	109,370,336	145,734,770	58,228,638	223,262,568	60,454,303	27%
CP 24: Physical Planning & Land Use Management	113,200,000		21,750,000	750,000	24,399,950	3,800,000	16%
CP 25: Urban Management Services	103,361,630		28,500,000	25,500,000	14,653,263	32,710,443	223%
CP 26: Housing Development and Management	38,388,495	550,000	24,000,000		311,063,814	13,474,568	4%
	-						
CP 27: General Administrative & support services	161,899,790	108,796,729	136,125,655	19,883,056	158,655,750	122,110,008	77%
CP 28: Water Supply Services	247,043,208	4,881,574	230,950,000	50,710,734	264,817,226	113,989,593	43%
CP : Environmental Management and Protection	-		-		16,134,205	6,815,429	42%
CP 29: Environmental Conservation & Mgt	22,771,169	1,125,701	11,600,000		2,000,000	-	0%
CP 30: Climate Change Mitigation and Adaptation	182,261,920	36,947,971	486,101,083	146,259,946	484,000,000	150,182,063	31%
CP 31: Irrigation and Land Reclamation Services	8,648,809		7,000,000	998,900	4,420,475	852,628	19%
CP 32: Energy Development	113,688,487		50,400,000	10,557,800	119,055,516	15,472,942	13%
	-						
CP 33: General Administration & support services	2,371,289,114	1,580,693,632	2,051,873,319	1,588,676,955	2,053,694,919	2,132,204,084	104%
CP 34: Curative and Rehabilitative Services	213,668,376	3,234,664	241,000,000	28,186,882	586,550,918	73,942,906	13%
CP 35: Preventive and Promotive Health Services	194,844,798	-	137,300,000	7,748,262	297,935,766	51,126,249	17%
CP : Administrative and Support Services	-		-				
	-						
CP 36: General Administration & support services	100,769,619	35,616,283	119,308,935	84,880,793	74,370,633	25,771,321	35%
CP 37: General Administration & support services	85,751,725	20,108,053	85,489,885	31,465,273	67,297,526	9,953,734	15%
CP 38: General Administration & support services	52,076,677		48,076,677	4,330,699	51,678,663	10,457,523	20%
CP 39: Information Communication Technology	10,000,000		6,000,000		10,994,000	-	0%
CP 40: General Administration & support services	354,157,435	160,670,709	296,330,901	122,347,427	353,731,177	161,669,619	46%
CP 41: Disaster Risk Management	43,580,175	15,987,870	28,000,000	2,000,000	16,730,290	15,743,841	94%
CP : County Communication and Publicity	-		-		-	-	
	-						
CP 42: General Administration & support services	890,557,352	677,067,792	891,698,127	575,246,534	859,598,045	470,000,000	55%
CP 43: Legislation, Representation and Oversight	90,500,000	16,989,500	40,000,000	25,178,660	54,500,000	9,490,775	17%
TOTAL EXPENDITURE	**10,093,012,517**	**4,989,076,694**	**9,313,718,124**	**5,004,922,487**	**11,248,152,673**	**6,258,425,296**	**56%**

***Source: Busia County Treasury*, 2026**

IV. Pending Bills Status As At 31 March 2026

An analysis of the County Government's pending bills position indicates that the total outstanding pending bills as at **30 June 2025** amounted to **Kshs. 3,673,835,689**. By **31 March 2026**, the County Government had settled pending bills amounting to **Kshs. 494,394,803**, representing **13%** of the total outstanding obligations.

Consequently, an outstanding balance of **Kshs. 3,179,440,886** remained unpaid as at the end of the third quarter of FY 2025/2026. The relatively low settlement rate shows that the County Government continues to face significant challenges in clearing inherited liabilities, which have implications for cash flow management, service delivery, supplier confidence, and overall fiscal sustainability.

Table 7: Pending bill status

NO	DESCRIPTION	BAL B/F	AMOUNT PAID	RATE PAID	BAL C/F
1	DEVELOPMENT	1,258,115,665	287,392,443	**23%**	970,723,222
2	RECURRENT	1,395,958,621	117,578,379	**8%**	1,278,380,242
3	STATUTORY DEDUCTION ARREARS	928,735,249	89,423,981	**10%**	839,311,268
4	KRA (VALUE ADDED TAX AND WITHHOLDING TAXES)	91,026,155	0	**0%**	91,026,155
	TOTAL	**3,673,835,689**	**494,394,803**	**13%**	**3,179,440,886**

***Source: Busia County Treasury,* 2026**

1. Analysis of Pending Bills Status as at 31 March 2026

The analysis further indicates that **Development Pending Bills** recorded the highest settlement rate at **23%**. This performance demonstrates a deliberate effort by the County Government to clear outstanding obligations related to completed or ongoing development projects. The settlement of development-related liabilities is critical in enhancing contractor confidence, facilitating project completion, reducing the accumulation of interest and penalties, and promoting the implementation of key infrastructure and development initiatives.

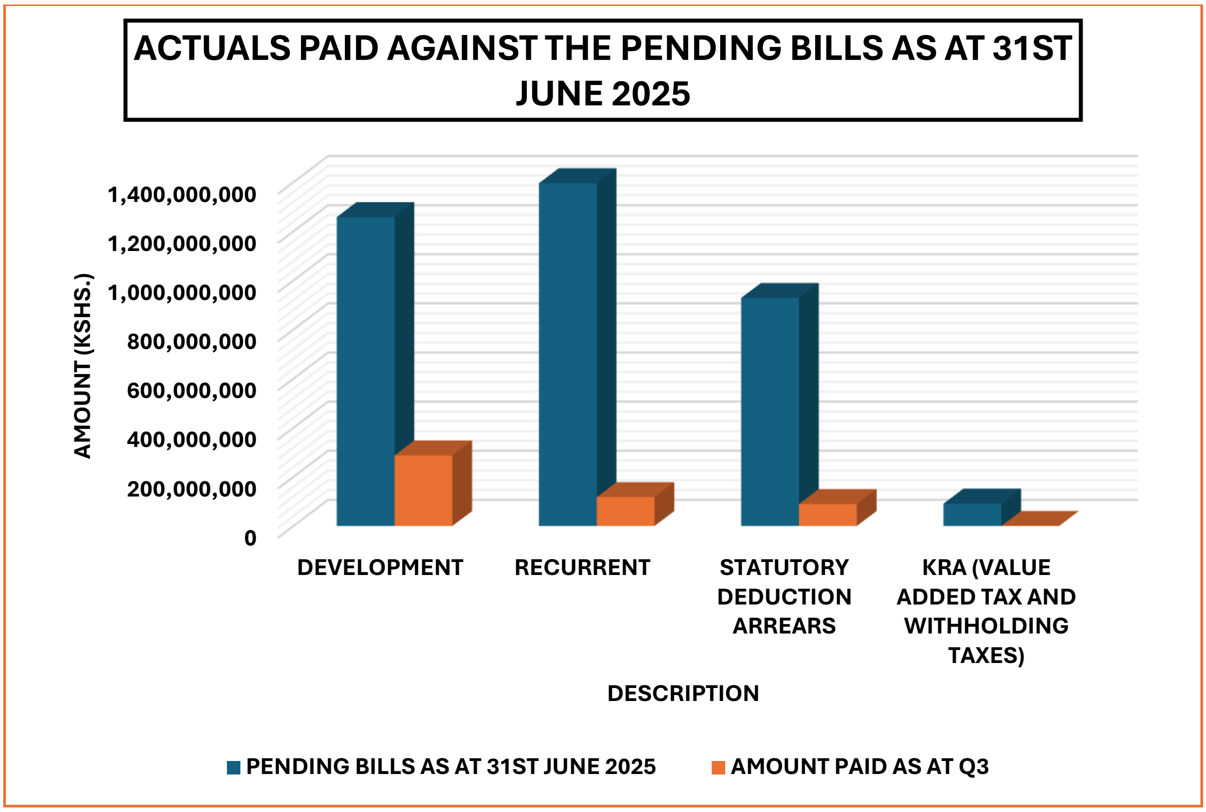
The second-highest settlement rate was recorded under **Statutory Deductions Pending Bills**, where **10%** of the outstanding obligations were paid. The payment of statutory deductions is important in ensuring compliance with legal and regulatory requirements and reducing exposure to penalties, legal disputes, and reputational risks. Continued settlement of these obligations is necessary to safeguard the County Government from additional financial liabilities arising from non-compliance.

Conversely, **Kenya Revenue Authority (KRA) obligations relating to Value Added Tax (VAT) and Withholding Taxes** recorded a settlement rate of **0%**, indicating that no payments were made towards these outstanding liabilities during the period under review. This raises concerns regarding the County Government's tax compliance position, as prolonged non-payment may result in the accumulation of penalties, interest charges, and potential enforcement actions by tax authorities.

Similarly, **Recurrent Pending Bills** recorded a settlement rate of only **8%**, making them the second-lowest performing category. The slow pace of settlement may be attributed to limited fiscal space, competing expenditure priorities, and cash flow constraints. Continued accumulation of recurrent liabilities may adversely affect supplier relationships, disrupt service delivery, and increase the risk of future financial obligations.

Overall, the pending bills performance indicates that although efforts have been made to reduce outstanding liabilities, progress remains relatively slow, with only **13%** of the total pending bills stock cleared by the end of the third quarter. The substantial outstanding balance of **Kshs. 3.18 billion** continues to pose a significant fiscal challenge to the County Government.

Graph 3: Actual Pending Bills Paid against Pending Bills by 31st June 2025



***Source: Busia County Treasury,* 2026**

2. Recommendations for Strengthening Pending Bills Management

To improve the management of pending bills, the County Government shall strengthen cash flow planning, prioritize the settlement of verified liabilities, enhance commitment controls to prevent the accumulation of new arrears, and allocate adequate resources towards the gradual clearance of outstanding obligations. Particular attention shall be given to unpaid tax-related liabilities and recurrent pending bills to mitigate legal, financial, and operational risks. Accelerating the clearance of pending bills will enhance the County's financial credibility, improve supplier confidence, and contribute to sound public financial management practices.

Going forward, the County Treasury will accord priority to the settlement of verified pending bills as a first charge within the available fiscal space during supplementary budget processes and will ring-fence adequate allocations specifically for pending bill clearance. This strategic approach is intended to curb the accumulation of arrears, restore supplier confidence, and reinforce the County's credibility in public financial management. Additionally, the enforcement of stricter commitment controls and enhanced expenditure oversight will minimize the recurrence of new pending bills.

V. Performance Indicators and Project Status Per Department

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

The Department of Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness **vision** is to be a leading County in food security and sufficiency for sustainable livelihoods.

The **Mission** is to improve the livelihoods of Busia County residents through the promotion of competitive agriculture, provision of support services while ensuring a sustainable natural resource base.

During the year under review, the department's non-financial performance was assessed against the targets proposed in the budget. The review highlights the extent to which planned activities and outputs were achieved, noting both areas of progress and those that fell short of expectations.

Table 8: Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
CP 1.0: Administrative Support Services Total	HQ	Improved and High-Quality Services	% achievement of the set Programes Target	100%	100%	100%	100%
CP 2: Crop Development							
Programme Outcome: Increased Land Acreage under agricultural land use and increased land productivity (Enhanced Food Security)							
CSP 2.0 Mechanization Services	Smart Agriculture	Increased accesses to mechanization	Acreage ploughed through subsidized tractor hire services	8,500	0	10,285	10,799
CSP 2.1 Input Access	Smart Agriculture	Increased Acreage under oil crops	Acreage under Cotton	8,886	8,443	10,752	11,290
			Acreage under groundnuts	12,500	12,250	15,125	15,881
			Acreage under Sesame	5,000	5,500	6,050	6,353
			Acreage under Soyabeans	10,820	10,410	13,092	13,747
			Acreage under sunflower production.	5,000	5,500	6,050	6,353
		Production Volume (Tonnage) for Oil crops increased	Tonnage of cotton produced.	5,332	5,666	6,452	6,775
			Tonnage of groundnuts produced.	10,000	10,000	12,100	12,705
			Tonnage of Seasame produced	3,000	3,500	3,630	3,812
			Tonnage of Soyabeans produced.	5,410	5,705	6,546	6,873
			Tonnage of Sunflower produced.	2,800	2,400	3,388	3,557
		Increased acreage under Food crops	Acreage under maize	135,000	130,500	163,350	171,518
			Acreage under Rice	6,694	6,347	8,100	8,505
			Acreage under Cassava	30,845	30,423	37,322	39,188
			Acreage under Finger millet	8,333	8,167	10,083	10,587
		Production Volume (Tonnage) for Food crops increased	Tonnage of maize produced.	129,600	120,800	156,816	164,657
			Number of 90k bags of maize produced	1,440,000	1,500,000	1,742,400	1,829,520
			Number of 90kg bags per acre produced	12	12	15	16
			Tonnage of Rice Produced (Paddy)	16,066	16,033	19,440	20,412
			Tonnage of Cassava produced	222,084	211,042	268,722	282,158
			Tonnage of Finger millet produced	3,333	3,667	4,033	4,235
CSP 2.2 National Agricultural Development Project	Smart Agriculture		Number of Beneficiaries / Farmers Reached with Agricultural Assets or service				-

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
CP3: Livestock Development							-
Programme outcome: Increased Livestock Production and Marketing							-
CSP 3.0 Livestock Production Infrastructure	Livestock Production	Livestock production infrastructure established.	Number of dairy parks completed and operationalized.	2	1	2	2
	Livestock Production	Purchase and Installation of poultry Hatching machines	Number of poultries Hatching machines Purchased	10	5	12	13
	Livestock Production	Purchase of Heifers	Number of Heifers purchased	100	50	121	127
CSP 3.2 Kenya Livestock Commercialization Project	Livestock Production	Small stock production inputs procured and distributed, water infrastructure constructed, market facilities established	Number of vulnerable community members intergrated into the value chains.	3,000	2,700	-	-
CP 4: Veterinary Development							-
Programme Outcome: Improved Livestock Production and Food Safety							-
CSP 4.1 Veterinary Infrastructure Development	Veterinary Development	Livestock vaccinated against common livestock diseases	Number of cattle vaccinated against Lumpy Skin Disease	10,000	5,000	130,000	136,500
			Number of cattle vaccinated against Anthrax and Black quarter	7,000	3,500	130,000	136,500
			Number of goats vaccinated against Anthrax and Black quarter	3,000	1,500	1,400	1,470
			Number of sheep vaccinated against Anthrax and Black quarter	1,000	500	1,400	1,470
			Number of cattle vaccinated against Foot and Mouth Disease	3,500	1,700	130,000	136,500
			Number of goats vaccinated against Foot and Mouth Disease	1,200	600	14,000	14,700
			Number of sheep vaccinated against Foot and Mouth Disease	600	300	14,000	14,700
			Number of poultry vaccinated against Newcastle disease and Fowl pox disease	400,000	200,000	800,000	840,000
			Number of dogs and cats vaccinated against rabies	1,000	500	1,210	1,271
			Number of animals sprayed	10,000	5,000	12,100	12,705
		Slaughter houses renovated	Number of abbatoirs renovated	2	1	2	2
			Number of meat slaughter and handling equipment installed	150	70	182	191
CSP 4.2 Livestock Breed Improvement	Veterinary Development	Improved animal breeds					-
			Number of liquid nitrogen Purchased	2,000	0	2,420	2,541
			Number of AI equipment and Vials of hormones under the heat synchronization purchased	35	0	42	44
CP 5: Fisheries and Blue Economy Development			Number of fingerlings produced, Value of Fingerlings	700,000	800,000	1,100,000	1,155,000
CSP 5.1 Fisheries Aquaculture and Blue economy development			Quantity of fish feeds produced (kgs)	27,000	29,700	32,670	34,304

***Source: Busia County Treasury,* 2026**

Table 9: Project Status

NO	PROJECT NAME	STATUS	BUDGET ESTIMATES FY 2025/2026 Kshs.	REVISED BUDGET ESTIMATES FY 2025/2026 Kshs.	CUMMULATIVE EXPENDITURE FY 2025/2026 Kshs.
1	Farmer Training support project DFF	Ongoing		-	-
2	Crop Insurance	New		-	-
3	Insect Pests and disease management	Ongoing		-	-
4	Vector Control	Ongoing		-	-
5	Procurement and Distribution of subsidized Dairy feeds to farmers	Ongoing		**995,890**	**1,015,650**
6	Procurement and Distribution of subsidized Poultry feeds to farmers	Ongoing		-	-
7	Procurement and Distribution of subsidized Pig feeds to farmers	Ongoing		-	-
8	Animal disease control (Lumpy Skin Disease, Anthrax and Black quarter, sheep and goat pox, East Coast Fever, Foot and Mouth Disease, Newcastle Disease, Fowl Pox,Enerotoxemia and porcine parvovirus, rabies)	Ongoing		-	**8,714,752**

NO	PROJECT NAME	STATUS	BUDGET ESTIMATES FY 2025/2026 Kshs.	REVISED BUDGET ESTIMATES FY 2025/2026 Kshs.	CUMMULATIVE EXPENDITURE FY 2025/2026 Kshs.
9	Modernization of Agricultural Training Facilities	Ongoing		-	-
10	Renovation and Equipping of ATC	Ongoing		-	-
11	AMS Agriculture Mechanization and Station Workshop	Ongoing		-	-
12	Renovation and Refurbishment of Wakhungu Training Centre	Ongoing		-	-
13	Fish Breeding Development	Ongoing		**29,824,973**	**2,790,000**
14	Farm Mechanization-Tractor Hire/ Leasing	Ongoing		-	-
15	Purchase of Tractors	Ongoing	57,000,000	-	**3,699,862**
16	Multi-sectoral Nutrition Improvement Project	Ongoing		-	-
17	Acquisition of Batch Pasteurizer	New		-	-
18	Acquisition of Cup Sealers	New		-	-
19	Acquisition of fodder harvesting equipment	New		-	-
20	Livestock Feed Development	New		-	-
21	Establishment of cluster pit silages	New		-	-
22	Procurement of laboratory equipment and reagents	New		-	-
23	Procurement and installation of nitrogen tanks and A.I Equipment for storage of Liquid nitrogen and semen	Ongoing		-	-
24	Veterinary Public Health Project	New		-	-
25	Maintenance of tractors	Ongoing		-	-
26	Maintenance of Plant, Machinery and Equipment	Ongoing		**7,000,000**	**4,508,050**
27	Edible Oil Crops Development	Ongoing		-	-
28	Food and Horticulture Crop Development	Ongoing		-	-
29	Soil Fertility Improvement	Ongoing		**13,058,220**	-
30	Livestock Feed Development	Ongoing		-	-
31	Purchase of Certified Crop Seed	New	74,100,000	**199,717,081**	**69,547,915**
32	County wide small holder Fish farmers support project	ongoing		**17,499,822**	-
33	Livestock Development	Ongoing		-	-
34	Local Poultry Improvement & Development	Ongoing		-	-
35	Procurement and distribution of beehives to farmers	New		-	-
36	Purchase of Animals and Breeding Stock	New	5,000,000	-	**11,027,352**
37	Supply of Pigs and Piglets	Ongoing		-	-
38	Livestock Breed Improvement	Ongoing		-	-
39	Purchase and distribution of bee forage seeds	New		-	-
40	Veterinary Extension(Building, strengthening and support Veterinary institutions project)	Ongoing		-	-
41	Agriculture development fund	Ongoing		-	-
42	Market Development	New		-	-
43	Fish post harvest Management and Value Addition	ongoing		-	-
44	Hides and Skin treatment and leather development	New		-	-
45	KDSP Projects	New		-	-
46	Operationalization of Cassava ADC / poultry and dairy parks	Ongoing		-	-
47	Veterinary Infrastructure Development	Ongoing	5,000,000	-	-
48	Animal Disease and Vector Control	New	15,500,000	**21,611,201**	**22,419,937**
49	Construction of ATC Centre at Nasewa Industrial Park	New		-	-
50	Acquisition of raw materials for production of fish feeds	Ongoing		**3,000,000**	-
51	Establishment of Grain Storage Facilities	New		-	-
52	Livestock Infrastructure Development	New	16,500,000	**9,000,000**	**1,474,050**
53	Fisheries Infrastructure Development	Ongoing		-	-
54	Fabrication and installation of fish cages	Ongoing		-	-
55	Completion of Busia Border Point Fish Transshipment and auction centre	Ongoing		-	-
56	Acquisition of horse power engine for fisheries boat	New		-	-
57	Acquisition of solar/ gas freezers for aquaparks	New		-	-
58	Installing hatcheries with Recirculatory Aquaculture System (RAS)	New	22,500,000	-	-
59	Livestock Development	New	2,000,000	**14,368,614**	-
60	Establishment of backyard ponds	Ongoing		-	-
61	Fisheries and aquaculture processing and cottage industries development	Ongoing		-	-
62	Renovation of Slaughter Houses	Ongoing		-	-
63	Kenya Climates Smart Agriculture Programme(KCSAP	Ongoing		**37,060**	-
64	Kenya Climates Smart Agriculture Programme(KCSAP County Contribution	Ongoing		-	-
65	National Agricultural Value Chain Development Project (NAVCDP)	New	235,500,000	**206,250,000**	**337,070,130**
66	National Agricultural Value Chain Development Project (NAVCDP) County Contribution	New	5,000,000	**41,500,000**	-

NO	PROJECT NAME	STATUS	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	CUMMULATIVE EXPENDITURE
			FY 2025/2026	FY 2025/2026	FY 2025/2026
			Kshs.	Kshs.	Kshs.
67	Agriculture Sector Development Support Programme (ASDSP) County Contribution	Ongoing	-	-	-
68	Agriculture Sector Development Support Programme (ASDSP)	Ongoing	-	-	-
69	Operationalization of Cassava Factory at Simbachai	New	15,000,000	**5,000,000**	-
70	Completion of Agribusiness centre at ATC	New	20,000,000	-	-
71	Kenya Agriculture Business Development Programme (KABDP)-County Contribution	New		-	-
72	Kenya Agriculture Business Development Programme (KABDP)	New	10,918,919	**10,918,919**	-
73	Aquaculture Business Development Project (ABDP)	New	22,586,560	**22,586,560**	-
74	Aquaculture Business Development Project (ABDP)-County Contribution	New		-	-
75	Kenya Livestock Commercialization Project (KeLCoP)	New	33,550,000	**33,550,000**	**10,000,000**
76	Kenya Livestock Commercialization Project (KeLCoP)-County Contribution)	New	5,000,000	**5,000,000**	-
			545,155,479	**640,918,340**	**472,267,697**

***Source: Busia County Treasury,* 2026**

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

The **Vision** of the department is to be a leading department in the promotion of trade, co-operative development and investment.

The **Mission** is to foster inclusive and sustainable socio- economic development through promoting investment in trade, entrepreneurship, innovation, value addition and cooperative development.

In the year under review, the department's non-financial performance was measured against the budgeted targets, providing insight into achievements.

Table 10: Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
General Administration and Support Services	Administrative Support Services.	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	100%	100%	100%	100%
Trade Development and Investment	**MSME Promotion**	To increase access to trade and investment	Improved access to trade and investment	Accessed trade and investment	No of trade and investments conducted	0	1	1	1
	Market Modernization and development			Markets constructed and Rehabilitated	No. of Markets constructed and Rehabilitated	13	9	10	10
				Ablution blocks constructed and Rehabilitated	No. of Ablution blocks constructed and rehabilitated	12	7	0	0
Industrialization	**Industrial Development**	To promote industrialization	Industrial Development Promoted	Industrial parks developed	No. of industrial parks development	1	1	0	0
Cooperative Business Development	**Cooperative Development**	To improve access to cooperative services	Improved access to cooperative services	Grants disbursed to groups	No. of groups issued with Grants	1	35	0	0

***Source: Busia County Treasury,* 2026**

Table 11: Project Status

NO	PROJECT NAME	STATUS	BUDGET ESTIMATES FY 2025/2026 Kshs.	REVISED BUDGET ESTIMATES FY 2025/2026 Kshs.	CUMMULATIVE EXPENDITURE FY 2025/2026 Kshs.
1	MSME Loans	Ongoing	5,000,000	-	**839,307**
2	Establishment of Business Information Centres	Ongoing		-	-
3	Rehabilitation and construction of new markets	Ongoing	89,300,000	**86,260,303**	**2,777,081**
4	Renovation and Completion of Markets	Ongoing		-	-
5	Construction of New Markets	New		-	-
6	Construction of Boda-boda Sheds	New		-	-
7	Construction of Modern Kiosks	New		-	-
8	Establishment of Export Processing Zone	New		-	-
9	Construction of Nambale Bus park	Ongoing		-	-
10	Construction of ablution blocks	New		**12,742,325**	-
11	Fencing of markets	Ongoing		-	-
12	Procurement of Testing Equipment	Ongoing	-	-	-
13	Acquisition of Mobile weighbridge calibration unit	New		-	-
14	Development of Busia County Aggregation Centre and Industrial Park	New	133,917,104	**157,626,373**	**147,065,135**
15	Cooperative Enterprise Development Fund	Ongoing	12,500,000	**13,500,000**	-
16	Construction of Cotton Collection Stores	New		-	-
17	Construction of ADA county center- Butula	Ongoing	-	-	-
			240,717,104	**270,129,001**	**150,681,523**

***Source: Busia County Treasury,* 2026**

3. Department of Education and Industrial Skills Development

The **Vision** of the department is to provide quality education and training for all to transform Busia into an intelligent County on the frontline of global progress and innovation.

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

The department's non-financial performance during the reporting year was evaluated in comparison to the budget proposals, highlighting successes realized.

Table 12: Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028 /2029
General Administration and Support Services	**Administrative Support**	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Outcome: Efficient and effective co-ordination of department of Education and Industrial Skills Development programmes.	% Achievement of the set Programme targets.	100%	100%	100%	100%

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028 /2029
Early childhood development education	ECDE infrastructure development	To increase access to equitable and quality early childhood education	Increased access to equitable and quality early childhood education	Child and disability friendly ECDE centers constructed	No. Of ECDE center constructed (Twin Classrooms)	35	30	30	30
				ECDE centers equipped with WASH facilities	No. of ECDE Centre equipped with WASH facilities	0	30	30	30
				ECDE classrooms renovated	No. of ECDE centers renovated	0	15	20	25
				ECD centers equipped with Age-Appropriate Furniture	No. of ECDE centers with age appropriate ECDE furniture	0	20	25	30
	ECDE Learning Materials		-	ECDE center equipped with learning materials	No. of ECDE centers provided with learning materials (charts and other learning activities)	0	109	122	130
	School Feeding Programme			ECDE centers provided with school meals	Number of ECDE centers benefitting from school feeding programs	294	294	294	294
	Inclusive education for learners with disability			SNE ECDE centers Established	No. of SNE ECDE centers established	1	0	1	1
Vocational Training Development	VTCs Infrastructure Development	To increase access to Equitable and quality Vocational Training	Increased access to Equitable and quality Vocational Training	VTCs constructed and renovated	No. of VTCs constructed and renovated	3	3	4	4
	Equipping of VTC	To increase access to Equitable and quality Vocational Training	Increased access to Equitable and quality Vocational Training	Purchase of tools and equipment	No VTCs Supplied with tools and equipment	5	5	5	5

Source: Busia County Treasury, 2026

Table 13: Project Status

NO	PROJECT NAME	STATUS	BUDGET ESTIMATES FY 2025/2026 Kshs.	REVISED BUDGET ESTIMATES FY 2025/2026 Kshs.	CUMMULATIVE EXPENDITURE FY 2025/2026 Kshs.
1	Construction and Completion of ECDE classrooms	Ongoing	67,000,000	**183,133,194**	**79,897,274**
2	Construction Sanitation blocks	Ongoing		**1,584,938**	-
3	Renovation of ECDE classrooms	Ongoing		-	-
4	Equipping of ECDE Centers	Ongoing	14,000,000	**5,000,000**	-
5	Inclusive Education for learners with disability	New	5,000,000	**5,000,000**	-
6	Construction, Completion & Renovation of development projects in VTCs	Ongoing	30,000,000	**16,164,140**	**5,285,907**
7	Relocation of Busia Vocational Training Centre	New		-	-
8	Construction of resource centre at Busia VTC Phase I	New		-	-
9	Construction Sanitation blocks	New		-	-
10	Equipping of Vocational Training Centers	On going		**1,300,000**	-
11	Education Support Scheme	On going	-	-	-
12	Rehabilitation of Village Polytechnics			**839,336**	-
			116,000,000	**213,021,608**	**85,183,181**

Source: Busia County Treasury, 2026

4. Department of County Treasury and Economic Planning

The departmental **Vision** is to be a prosperous County committed to prudent financial management, economic planning and technological innovations.

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

Table 14: Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
General Administration and support services	**Administrative Support Services.**	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	100%	100%	100%	100%
Public Financial Management	**Asset Management**	To improve public financial management	To improve asset management	Improved asset management	Asset management Unit established	0	1	1	1
Economic Policy and M&E	**Statistics**	To improve Economic policy and planning	Improved Economic policy and planning	County Integrated Development Plan	County Integrated Development Plan developed	0	1	0	0

***Source: Busia County Treasury,* 2026**

Table 15: Project Status

NO	PROJECT NAME	STATUS	BUDGET ESTIMATES FY 2025/2026 Kshs.	REVISED BUDGET ESTIMATES FY 2025/2026 Kshs.	CUMMULATIVE EXPENDITURE FY 2025/2026 Kshs.
1	IRA , management systems development and digital revenue mapping.	Ongoing		-	-
2	Construction And Civil Works (Canopies)			-	-
3	Establishment of Statistical unit	New	5,000,000	-	-
4	County Equalization Fund	New	17,919,656	**17,919,656**	-
5	Laying of cabros, canopies and walkways	Ongoing	-	-	-
6	Installation and commissioning of structure network.	Ongoing	-	-	-
7	Establishment of ICT infrastructure and Connectivity	Ongoing	-	-	-
8	Installation of CCTV Network	Ongoing	-	-	-
			22,919,656	**17,919,656**	-

***Source: Busia County Treasury,* 2026**

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

The department's **Vision** is to be a socially self-driven and empowered community

The **Mission** is to mobilize the Busia Community for sustainable social protection, talent nurturing, heritage preservation and creating equal opportunities for children, youth, women, PLWDs, Older Persons and other vulnerable groups for holistic growth and development.

Table 16: Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
General Administration and support services	**Administrative Support Services.**	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	100%	100%	100%	100%
				Cultural centres constructed	Number of cultural centres constructed	1	1	2	1
				modern community library constructed phase 1		1	0	1	1
Child Care, right and Protection	Rehabilitation and Custody	To enhance childcare, right and protection	Enhanced childcare, right and protection	Child Protection Centre completion	Number of child protection center completed	1	0	1	1
Youth Empowerment and Development	Youth Enterprise and Empowerment	To increase Youth Empowerment and development	Increased Youth Empowerment and development	Youth Empowerment Centre Refurbished	No. of youth Empowerment centers refurbished	1	0	0	1
		To increase Youth Empowerment and development	Increased Youth Empowerment and development	Youth Empowerment Centre equipped	No. of youth Empowerment centers equipped	0	1	1	1
		To increase Youth Empowerment and development	Increased Youth Empowerment and development	Youth Empowerment Centre constructed	No. of youth Empowerment centers constructed	0	0	1	1
Promotion and Development of Sports	Sports promotion and Infrastructure Development	To enhance promotion and development of Sports	Enhanced promotion and development of Sports	Sports Complex Constructed	Number of sports complexes constructed	0	0	1	1
Promotion and Development of Local tourism	Tourism promotion and structure development	To increase promotion and development of local tourism	Increased promotion and development of local tourism	Constructed cottages and Sanctuaries	No. of Constructed cottages and Sanctuaries	0	0	2	2

***Source: Busia County Treasury,* 2026**

Table 17: Project Status

NO	PROJECT NAME	STATUS	BUDGET ESTIMATES FY 2025/2026 Kshs.	REVISED BUDGET ESTIMATES FY 2025/2026 Kshs.	CUMMULATIVE EXPENDITURE FY 2025/2026 Kshs.
1	Construction, equipping and Operationalization of Cultural Centres	Ongoing	10,000,000	**5,424,103**	**11,935,885**
2	Construction and Operationalization of Samia Cultural Centre-Bumbe	New		-	-
3	Construction of Busia County Library-Phase 1	new	5,000,000	-	-
4	Fencing of Teso South cultural centre	New		-	-
5	Development of child protection policy	Ongoing	-	-	-
6	Completion of Child Protection Centres	Ongoing	5,000,000	-	-
7	Construction of Public Day Care	New	-	-	-
8	Child Rehabilitation and Custody	New	-	-	-
9	Equipping of youth Empowerment centers	Ongoing	-	**1,498,000**	**479,782**
10	Refurbishment of Youth Empowerment Centre	Ongoing	500,000	**500,000**	-
11	Youth Entrepreneurship and Employability incubation programme	New		-	-
12	Construction of Sports Complex phase 1-Malaba	New		**14,844,778**	**1,467,364**
13	Refurbishment of Busia County Stadium	Ongoing	5,000,000	**2,043,150**	-
14	Sporting Equipment	New		-	-
15	Construction of cottages and homestay phase 1	New		-	-
16	Construction of ADA county center- Butula	Ongoing	-	-	-
17	Refurbishment and Equipping of Community Support Centres	Ongoing	-	-	-
18	Refurbishment of Social Hall at Port Victoria	New	-	-	-
19	Equipping and Operationalization of Malaba and Port Victoria Social Hall	Ongoing		**1,480,000**	**1,480,000**
20	Assistive devices for PWDs and elderly	New		-	-
			25,500,000	**25,790,031**	**15,363,031**

***Source: Busia County Treasury,* 2026**

6. Department of Transport, Roads and Public Works

The **Vision** of the department is to develop quality, reliable, sustainable and resilient infrastructure and provide access to safe affordable public transport systems

The **Mission** is to expand public transport and build infrastructure with special attention to the needs of women, children and people with disability through the production of appropriate designs and increased investment.

Table 18: Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
General Administration and support services	Administrative Support Services	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	100%	100%	100%	100%

Road Network	Road infrastructure development	To increase road network	Increased road network	Kilometers of roads upgraded to bitumen standards and Cabros	Number of Kilometers of roads upgraded to bitumen standards	2	2	2	2
				Box culverts and bridges constructed	Number of box culverts and bridges constructed	11	8	10	12
				Road Construction Equipments maintained	No. of Road Construction Equipments maintained	10	10	10	10
				Kilometers of Earth and gravel roads Maintained	Number of Kilometers of Earth and gravel roads Maintained	350	450	500	500
Alternative Transport Infrastructure Development	Alternative transport development	To increase Transport Network	Increased Transport Network	Water ways established	Number of Kilometers of water ways established	0.3	0	0.8	1

***Source: Busia County Treasury,* 2026**

Table 19: Project Status

NO	PROJECT NAME	STATUS	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	CUMMULATIVE EXPENDITURE
			FY 2025/2026	FY 2025/2026	FY 2025/2026
			Kshs.	Kshs.	Kshs.
1	Refurbishment of fuel Levy Funded roads projects	On going		**130,346,098**	**-**
2	Refurbishment of County roads	On going	232,550,000	**329,563,897**	**47,138,809**
3	Maintenance of roads construction equipment	Ongoing	15,000,000	**14,637,780**	**10,728,057**
4	Upgrading county roads to bitumen standards and Cabros.	Ongoing	200,000,000	**251,138,713**	**209,046,431**
5	Road safety campaign/ Labour based road works	New		**-**	**-**
6	Construction of Major drainage structures (Bridges and Box Culverts)	On going	33,000,000	**40,162,720**	**10,779,887**
7	Emergency Civil Works	On going		**-**	**-**
8	Acquisition of roads construction equipment	New	129,808,891	**-**	**-**
9	Construction of Storm Water Management	New		**-**	**-**
10	Establishment of Waterways	New	6,000,000	**8,999,384**	**1,879,055**
11	Construction of Jetties	New	2,000,000	**-**	**-**
12	Purchase of Boats	New		**990,000**	**-**
13	Construction of Laboratories	New	-	**-**	**-**
14	Non-Residential Buildings (offices, schools, hospitals, etc..)	New	3,500,000	**4,321,964**	**8,268,723**
15	Construction of Sanitation Blocks	Complete		**-**	**-**
16	Fencing and Construction of Perimeter walls	New		**-**	**-**
17	Construction of Mechanical Service Unit	Ongoing		**5,927,140**	**-**
18	Equipping of Mechanical and Fabrication of workshop	Ongoing		**-**	**-**
19	Construction of Ward Office-Bukhayo West	New		**-**	**-**
			621,858,891	**786,087,696**	**287,840,963**

***Source: Busia County Treasury,* 2026**

7. Department of Public Service Management

The **Vision** is to be a benchmark for high performing, dynamic and ethical public service.

The **Mission** is to facilitate a safe environment for an effective and productive work force that guarantees personal growth and sustainable development.

Table 20: Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029

General Administration and Support Services	**Administrative Support Services.**	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	100%	100%	100%	100%
Devolution Support	**County Institutional Infrastructure Support**	To strengthen institutional capacity, enhance infrastructure, and promote efficient and effective service delivery across county departments through targeted devolution support initiatives	Improved efficiency and effectiveness in county service delivery through modernized institutional infrastructure	Upgraded county service infrastructure	No. of health facilities upgraded	0	1	1	1

***Source: Busia County Treasury,* 2026**

Table 21: Project Status

NO	PROJECT NAME	STATUS	BUDGET ESTIMATES FY 2025/2026 Kshs.	REVISED BUDGET ESTIMATES FY 2025/2026 Kshs.	CUMMULATIVE EXPENDITURE FY 2025/2026 Kshs.
1	Other Capital Grants and Trans-kdsp	New	-	**352,500,000**	-
2	Development of GIS County Spatial Plan	New	-	-	-
3	Acquisition of land (land banking, Surveying and Titling)	Ongoing	22,500,000	**24,399,950**	**3,800,000**
4	Titling of county public land	Ongoing		-	-
5	Fencing of County Government Land			-	-
6	Solid Waste Management	Ongoing	-	-	-
7	Acquisition of solid waste tippers across the County	New		**3,000,000**	-
8	Acquisition and rehabilitation of dumpsites	Ongoing		-	-
9	Development of Urban Plans	New		-	**1,758,473**
10	Development of Green Parks	New		**2,009,947**	-
11	Solar lights Installation	Ongoing		-	-
12	Construction of bus parks Nambale (Phase 1)	Ongoing		-	-
13	Storm water management-Opening and Rehabilitation of drainage channels in Urban Centre	Ongoing		**7,493,316**	**5,951,856**
14	Fencing of Mundika trailer park	New		-	-
15	Construction of Mundika Trailer Park	New		-	-
16	Construction of Malaba Trailer Park	New		-	-
17	Other Infrastructure and Civil Works	New	50,000,000	**2,150,000**	**1,970,002**
18	Construction of designated parking areas (Busia Municipality)	New		-	**23,030,112**
19	Renovation of County Offices	Ongoing		**13,474,568**	**13,474,568**
20	Kenya Urban Support Programme-Urban development grant			**273,589,246**	-
21	Kenya Urban Support Programme	New		-	-
22	Construction of Governor's Residence (Phase 1)	New		**10,000,000**	-
23	Designing & Construction of County Headquarters Phase 1	New		-	-
24	Construction of ward offices	New	35,000,000	**14,000,000**	-
25	Infrastructural development	Ongoing		-	-
			107,500,000	**702,617,027**	**49,985,011**

***Source: Busia County Treasury,* 2026**

8. Lands, Housing and Urban Development

The **Vision** of the department is to be an excellent department in Land and urban management and in the provision of affordable and quality housing for sustainable development.

The **Mission** is to facilitate the improvement of the livelihoods of Kenyans through efficient administration, equitable access, secure tenure, suitable management of land resources, and access to adequate housing.

Table 22: Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
General Administration and Support Services Total	**Administrative Support Services.**	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	100%	100%	100%	100%
Physical planning and Land use management	Land use administration and management	To consolidate all government lands through land banking	County government land identified and titled	County government land secured	No. of County government land identified and tittled	0	10	0	0
		To strengthen physical planning and land use management	Strengthened physical planning and land use management	Land acquired and secured	No. of acres of county government acquired	60	0	0	0
Housing Development and Management	Housing management	To facilitate the provision of adequate and affordable housing	Adequate and affordable housing provided and improved	Governors residence constructed	Availability of governors residence	0	1	1	1

***Source: Busia County Treasury,* 2026**

9. Busia Municipality

The **Vision** is to transform Municipality of Busia into a competitive regional economic hub.

The **Mission** is to be an excellent institution in efficient and sustainable infrastructure service delivery to the Municipality of Busia.

Table 23: Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
General Administration and Support Services Total	**Administrative Support Services.**	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	100%	100%	100%	100%
Urban Management Services	Municipality infrastructure development and management	To facilitate sustainable development of Busia Municipality	Sustained development of Municipality	Maintained Municipality market	No. of Maintained Municipality market	0	1	1	1
				Traffic management in municipalities	Number of parking slots constructed	0	100	100	100
					Number of KMs of access roads opened and maintained.	0	5	5	5
					Construction of modern bus park	0	1	1	1
				Improved economy and security within urban areas	No. of streets and high mast lights installed and maintained.	5	3	3	3
				Established public utilities	No. of sanitation blocks constructed	4	2	2	1

				Storm water managed	No. of Kms of drainage channels opened and maintained	1	10	10	10
	Kenya Urban Support Programme (KUSP II)	To facilitate sustainable development of Busia Municipality	Sustained development of Municipality	Kilometres of roads upgraded to bitumen standard	No. of Kms of road upgraded to bitumen standards.	2.03	2	2	2

***Source: Busia County Treasury,* 2026**

10. Malaba Municipality

The Vision is to be a leading competitive regional economic hub.

The **Mission** is to transform the Municipality into an excellent institution in unmatched service delivery and infrastructure development.

Table 24: Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
General Administration and Support Services Total	**Administrative Support Services.**	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	100%	100%	100%	100%
Urban Management Services	Municipality infrastructure development and management	To facilitate sustainable development of Malaba Municipality	Sustained development of Municipality	Storm water management	No. of Kms of drainage channels opened and maintained	1	1	3	3
				Trafffic management in Municipalities	Number of parking slots constructed	0	100	100	100
					Number of access roads(kms) opened and maintained	1	2	3	4
				Improved economy and security within urban areas	Number of streets and high mast lights installed and maintained	0	1	2	2
				Established fire station within the Malaba Municipality	Number of fire stations established within Malaba Municipality	0	1	1	1
				Established Markets	Number of new markets constructed	4	1	1	1
	Kenya Urban Support Programme(KUSP II)	To facilitate sustainable development of Malaba Municipality	Sustained development of Municipality	Kilometres of roads upgraded to bitumen standard	Number of Kms of road upgraded to bitumen standards	0	2	2	2

***Source: Busia County Treasury,* 2026**

11. Department of Water, Irrigation, Environment and Natural Resource

The department's **Vision** is to provide reliable access to clean and safe water and secure environment for sustainable development.

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

During the financial year, the department undertook a review of its non-financial performance against budgeted objectives, highlighting implementation successes and challenges encountered.

Table 25: Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
General Administration and Support Services	Administrative support services	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	100%	100%	100%	100%
Water Supply Services	Urban Water infrastructure development	To increase access to clean and safe water	Increased access to clean and safe water	Water storage facilities constructed	Total volume of water storage developed (M^3)	225	150	200	250
				Water pipeline constructed	KMs of pipeline developed	30	15	30	40
				Meters acquired and metered	No. of meters acquired and metered	420	300	350	400
	Rural Water infrastructure development	To increase access to clean and safe water	Increased access to clean and safe water	Water storage facilities constructed	Total volume of storage developed (M^3)	415	180	200	250
				Water pipeline constructed	KMs of pipeline developed	50	20	30	40
				Water points developed	Number of boreholes drilled	2	2	5	8
					No of water systems solarized	4	2	4	6
	Maintenance of water systems			Water systems repaired and maintained	Number of systems repaired and maintained	2	0	4	6
Environmental conservation and management	Afforestation & Agro-forestry	To improve environmental and conservation and management	Improved environmental and conservation and management	Tree nurseries established	Number of tree nurseries established	1	4	6	8
				Trees planted in line with presidential decree	Number of trees planted	5,000	0	4,000	5000
				Mini water towers established in Samia, Amukura and T. North hills	Number of Mini water towers established	3	4	5	6
				Farms and urban forest developed- Amoni in Malaba Central	No. of farms and urban forests developed.	1	0	2	3

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
				Bamboo trees developed and promoted	Number of Bamboo trees developed and promoted	1,000	0	1,000	2000
				Apiculture established	Number of Apiculture established	1	0	2	3
Natural Resource Management	Promotion of Livelihood Diversification	To promote livelihood diversification	Livelihood diversification promoted	Alternative livelihood promoted	Number of livelihood promoted	1	2	3	3
Climate Change Mitigation and adaptation	Climate change mitigation and resilience	To strengthen climate change resilient	To strengthen climate change resilient	Climate change information services hub established phase 2	Climate change information services hub established	1	1	1	1
				Locally -led climate change actions promoted (2% County contribution)	Number of locally -led climate change actions promoted	35	25	30	35
Irrigation and land reclamation services	Development of irrigation infrastructure	To increase access to irrigation water and reclamation services	Increased access to irrigation water	Irrigation schemes revived and rehabilitated	No. of Irrigation schemes revived, rehabilitated and functional	0	6	8	10

***Source: Busia County Treasury,* 2026**

Table 26: Project Status

NO	PROJECT NAME	STATUS	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	CUMMULATIVE EXPENDITURE
			FY 2025/2026	FY 2025/2026	FY 2025/2026
			Kshs.	Kshs.	Kshs.
1	Other Capital Grants and Transfers	New	40,000,000	**20,000,000**	**10,000,000**
2	Construction and Rehabilitation of water storage facilities	Ongoing		-	-
3	Water pipeline extension and maintenance	Ongoing		-	-
4	Acquisition and Installation of meters	New		-	-
5	Installation of Hybrid Pumping systems	New		-	-
6	Water Supplies and Sewerage	New	133,400,000	**184,624,181**	**103,989,593**
7	Water pipeline extension and maintenance	Ongoing		-	-
8	Development of water points	Ongoing		-	-
9	Solarization of water systems	Ongoing		-	-
10	Rehabilitation of water systems	Ongoing		**60,193,046**	-
11	Environmental Rehabilitation and restoration of degraded landscapes	Ongoing	-	-	-
12	Promotion of sustainable land management (SLM) Practices	Ongoing	-	-	-
13	Establishment of nature-based enterprises	New	-	-	-
14	Development of Busia forest recreational Park and Nature trails	Ongoing		-	-
15	Purchase of tree seeds and seedlings	New	21,000,000	**9,143,500**	**6,815,429**
16	School Greening and Urban Forestry	Ongoing		-	-
17	Conservation of Catchment and water shed using Bamboo	Ongoing		-	-
18	Protection of Springs	Ongoing	5,100,000	**6,990,705**	-
19	Development of Non-Timber Forest Products	Ongoing	-	-	-
20	Financing Locally-Led Climate Action Program (FLLOCA) county contribution	Ongoing	50,000,000	**50,000,000**	-
21	Financing Locally-Led Climate Action Program (FLLOCA)	Ongoing	434,000,000	**434,000,000**	**150,182,063**
22	Establishment of Climate Change information service hub Phase 1 and policy development	Complete		-	-
23	Solarization of Irrigation schemes (systems)	Ongoing	-	-	-
24	Rehabilitation of Irrigation schemes	Ongoing		**500,000**	-
25	Development of new Irrigation schemes infrastructure	New		-	-
26	Acquisition and Delivery of Irrigation Equipment			**3,920,475**	**852,628**
27	Promotion of livelihood Diversification	New	2,000,000	**2,000,000**	-
28	Installation of Transformers and project publicity	Ongoing		**44,700,000**	-
29	Installation and Maintenance of solar lights and electrical installations	Ongoing	37,000,000	**74,355,516**	**15,472,942**
30	Installation and maintenance of mast lights- rural	Ongoing		-	-
31	Renewable Energy campaign	Ongoing		-	-

NO	PROJECT NAME	STATUS	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	CUMMULATIVE EXPENDITURE
			FY 2025/2026	FY 2025/2026	FY 2025/2026
			Kshs.	Kshs.	Kshs.
			37,000,000	890,427,423	287,312,655

***Source: Busia County Treasury,* 2026**

12. Department of Health Services and Sanitation

The **Vision** of the department is to be a healthy, productive, and internationally competitive County.

The **Mission** is to build a progressive, sustainable, technologically driven, evidence-based, and client centred health system with the highest attainable standards of health at all levels of care in Busia County.

During the financial year, the department undertook a review of its non-financial performance against budgeted objectives, highlighting implementation successes and challenges encountered.

Table 27: Summary of the Programme Key Outputs, Performance Indicators and Targets

SUB PROGRAMME	KEY OUTPUT	KEY PERFORMANCE INDICATORS	BASELINE FY 2025/2026 (CURRENT STATUS)	PLANNED TARGETS FY 2026/2027	FY 2027-2028	FY 2028-2029
Programme: Curative and Rehabilitative services						
Programme Objective: To Increase Access to Quality Curative and Rehabilitative Services						
Programme Outcome: Increased Access to Quality Curative and Rehabilitative Services						
Ambulance and referral services	Enhanced capacity of Emergency and Referral Services	No of ambulances procured and maintained	1	1	3	2
		Number of functional calls centres established	0	0		
Rehabilitative and palliative services	Enhanced Rehabilitative and Palliative services	Number of facilities with functional corrective therapy clinics (Physiotherapy, occupational therapy)	6	1	8	8
		Number of functional palliative care unit (Wellness Centre)	0	0	2	
Diagnostic services in Higher level facilities	Strengthened diagnostic services	Number of Radiology equipment procured and functional	6	1	2	
		No of hospital laboratories accredited	2	2	2	1
		No of Facilities with assorted laboratory equipment procured	46	49	53	55
Specialized medical services	Increased access to specialized services	Number of health facilities offering specialized services	1	1	2	
Infrastructure development at Tier 3 facilities countywide	Improved infrastructure for service delivery (Tier 3 HFs)	A fully functional Level 5 Hospital established (as per national KEPH guidelines; norms and standards)	0	1		
		Number of Level 4 hospitals established and functional as per national infrastructure norms and standards and KEPH guidelines	6	0	1	
		Number of facilities with completed masonry wall and security surveillance systems	4	0	2	

SUB PROGRAMME	KEY OUTPUT	KEY PERFORMANCE INDICATORS	BASELINE FY 2025/2026 (CURRENT STATUS)	PLANNED TARGETS FY 2026/2027	FY 2027-2028	FY 2028-2029
		Number of facilities with equipped and functional laundry Machine with squeezer & Drier	5	1	4	
		Number of facilities with functional dental units	3	0	1	
		No. of health facilities with operational backup power supplies, by type (green)	0	2	1	
		Number of specialized maternal hospital that are functional	0	1		
		No. of HFs with upgraded parking spaces and walkways (concrete paving, bitumen standards and greening)	3	0	2	1
		No. of health facilities with gender-sensitive and disability inclusive sanitation blocks	4	0	3	
		Number of modern kitchen block constructed, renovated and equipped (Gas technology)	1	1	2	
		Number of facilities with Functional incineration unit	2	1		
		Number of facilities with stand by generators	10	0	4	1
		Number of Hospital Mortuaries Constructed and Expanded	0	1	1	
Higher level Hospital equipment		Number of facilities with adequate equipment as per KEPH level and norms and standards		1	13	13
SUB TOTAL						
SUB PROGRAMME	**KEY OUTPUT**	**KEY PERFORMANCE INDICATORS**	**BASELINE (CURRENT STATUS)**	**PLANNED TARGETS**	**FY 2027-2028**	**FY 2028-2029**
Programme: Preventive and Promotive health services						
Programme Objective: To increase access to preventive and Promotive health services						
Programme Outcome: Increased access to preventive and Promotive health services						
Sanitation and Hygiene	Improved sanitation and hygiene practices	Number of health facilities with handwashing facilities		0	35	40
HIV/AIDS	Reduced HIV, AIDS burden	Establishment of Youth Friendly Clinics		2	7	10
Malaria	Reduced Burden of Malaria	Procurement of Microscopes		0	10	15
TB	Reduced TB burden	Procurement of Trunart Equipment		2	5	7
Environmental Health	Enhanced environmental health services	Number of facilities with Asbestos Roof replaced	7	0		
Menstrual Hygiene	Menstrual Hygiene Improved	Proportion of Girls/Women accessing MHM products	0	55	60	70
Disease Surveillance and Neglected and tropical disease	Disease Surveillance and Neglected and tropical disease controlled	% of suspected infectious disease cases screened and investigated promptly as per IDSR guidelines	95	100	100	100
Health Promotion	KAPB surveys and assessments conducted and disseminated	Number of KAPBs surveys/Assessments on priority health issues conducted and disseminated		1	1	1
Immunization and Vaccines	Routine childhood vaccines provided to eligible children	Fully immunized child coverage (under 1 year)	88.2	100	100	100
Community Health services	CHVs paid regular stipends	Number of CHVs on regular stipends	2190	2500	2500	2500
	New CHUs established and functional	Number of new Community Units established	203			
Primary Healthcare	PCNs established and operationalized	Number of (Primary Care Networks) PCNs established and operational	0	2	2	2
Nutrition services	Enhanced Nutritional services	Number of lactation management centres established	0	0	2	
RMNCAH	Improved access to Family planning	Contraceptive prevalence rate (% of WRA using modern methods of FP)	55	70	75	80

SUB PROGRAMME	KEY OUTPUT	KEY PERFORMANCE INDICATORS	BASELINE FY 2025/2026 (CURRENT STATUS)	PLANNED TARGETS FY 2026/2027	FY 2027-2028	FY 2028-2029
		Percentage of pregnant women attending at least 4 ANC visits	83	100	100	100
		Proportion of births attended by skilled health personnel	75.2	100	100	100
Infrastructure Development and equipment at Tier 2	Facility Infrastructure developed and Maintained	Number of new facilities operationalized	15	3	5	5
		Number of new laboratories constructed	4	0	5	
		Number of stalled projects Completed in Level 2 & 3	7	12	5	
		Number of lower level facilities Refurbished.	2	6	12	
		Number of maternities constructed and operationalized	4	2	3	1
		Number of Health Facilities Fenced	10	8	7	4
		Number of lower level facilities with sanitation blocks constructed	50	4	7	
Lower level Hospital equipment		Number of facilities with adequate equipment as per KEPH level and norms and standards	81	81	81	81
		Number of facilities with Expanded Programme of Immunization EPI cold chain equipment		2	3	
		Number of facilities equipped with Ultra sound machines	12	3	3	
SUB TOTAL						
SUB PROGRAMME	**KEY OUTPUT**	**KEY PERFORMANCE INDICATORS**	**BASELINE (CURRENT STATUS)**	**PLANNED TARGETS**	**FY 2027-2028**	**FY 2028-2029**
Programme: General Administration, Planning and support services						
Programme Objective: To enhance administration and support services for health sector						
Programme Outcome: Enhanced administration and support services for health sector						
Health Transport	Efficient transport service	Number of trucks procured	1	0	1	1
Health Products and Technologies	Health Commodities availed	Quantities in KES, of health commodity stock (Assorted Drugs and Non-pharms) Procured	100	0	300	350

***Source: Busia County Treasury,* 2026**

Table 28: Project Status

NO	PROJECT NAME	STATUS	BUDGET ESTIMATES FY 2025/2026 Kshs.	REVISED BUDGET ESTIMATES FY 2025/2026 Kshs.	CUMMULATIVE EXPENDITURE FY 2025/2026 Kshs.
1	Procurement of Advanced Life Saver Ambulance	New		**15,000,000**	-
2	Establishment of Emergency Operation call centre	New	3,000,000	-	-
3	Procurement, Installation and commissioning of advanced laboratory equipment, equipment and lab reagents	Ongoing	13,000,000	-	-
4	Procurement, Installation and commissioning of advanced equipment and lab reagents at level IV hospitals	Ongoing		-	-
5	Establishment of psychiatric unit at BCRH (Refurbishing and fencing of ward 5)	New		-	-
6	*KDSP projects*	New	352,500,000	**5,388,976**	-
7	Construction, Completion, Renovation and Operationalization of Tier 3 facilities	Ongoing	85,120,000	**101,810,447**	**42,515,508**
8	Construction of General Wards at Level IV hospitals and Laboratory	Ongoing		-	-
9	Construction of a gender-sensitive and disability inclusive sanitation blocks	New	5,000,000	**11,761,361**	-

NO	PROJECT NAME	STATUS	BUDGET ESTIMATES FY 2025/2026 Kshs.	REVISED BUDGET ESTIMATES FY 2025/2026 Kshs.	CUMMULATIVE EXPENDITURE FY 2025/2026 Kshs.
10	Construction, renovation and equipping of modern kitchen block with gas technology at BCRH	Ongoing		-	-
11	Construction of incinerator	Ongoing		-	-
12	Refurbishment of Sub County Hospitals	Ongoing		-	-
13	Expansion of BCRH to a fully fledged level V hospital	Ongoing		-	-
14	Refurbishment of Buildings - Ot	New	-	**17,126,120**	-
15	Procurement, Equipping and Installation of Sub-Counties and Referral health facilities.	Ongoing		-	-
16	Equipping and operationalization of Amukura level 4 hospital	Ongoing		-	-
17	Purchase of assorted medical equipment	Ongoing	16,000,000	**36,991,369**	**31,427,398**
18	Procurement, installation and commissioning of X-ray and printer at level IV hospitals (Port Victoria, Nambale, Khunyangu)	Ongoing		-	-
19	Equipping and operationalization of theatres in level IV hospitals (Sio port, Nambale and Khunyangu)	Ongoing		-	-
20	Procurement, Installation, training, commissioning and maintenance of heavy duty laundry machine with service contract (BCRH, Port Victoria and Teso North Hospital)	Ongoing		-	-
21	Refurbishment and equipping of satellite eye units at Teso North Hospital, Port Victoria, Sio port and Khunyangu	Ongoing		-	-
22	Procurement, installation and commissioning of standby generator and solar back up	New		-	-
23	Procurement and installation of hand washing facilities at Alupe	New	-	-	-
24	Upgrading of sanitation blocks for health facilities, households and institutions	New		-	-
25	Establishment of youth friendly clinics for HIV management (Teso North and Khunyangu 1M each)	Ongoing		-	-
26	Purchase and installation of advanced malaria microscopy(CX 31 and CX 33)	Ongoing		-	-
27	Procurement and installation of TB Truenart Equipment	Ongoing	5,000,000	**2,500,000**	-
28	Fumigation of disinfection of premises for hygiene and vector control	Ongoing		-	-
29	Operationalization of food safety laboratory at BCRH	New		-	-
30	County Menstrual Hygiene coordination and management	Ongoing		-	-
31	Non Communicable Diseases	New		-	-
32	Eye care services	New		-	-
33	Disease Surveillance & control			-	-
34	World Bank Loan for Transforming Universal Health Care System	Ongoing		-	-
35	AMPATH County contribution in arrears	New		-	-
36	DANIDA	Ongoing		-	-
37	DANIDA (County government Contribution)			-	-
38	COVID 19			**8,012,540**	-
39	Upgrade 30,000HH with improved sanitation systems	New			-
40	Establishment of Primary Care Network Hubs(at all level IV facilities)	New		-	-
41	Nutrition International	New		-	-
42	Medical Nutrition improvement services	Ongoing		-	-
43	Establishment of Lactation Management Centre	New		-	-
44	Management and coordination of Reproductive, Maternal, Neonatal, Child and Adolescent Health and provision of UBT kits	Ongoing		-	-
45	Construction, Completion and Operationalization of lower level health facilities	Ongoing	44,180,000	**144,992,162**	**27,779,413**
46	Completion and operationalization of laboratories	Ongoing		-	-
47	Completion of stalled projects in level 2 & 3	Ongoing		-	-
48	Completion and Renovation of staff Houses	Ongoing		-	-
49	Expansion of health facilities at Tier 2	Ongoing		-	-
50	Construction of Burning Chambers	Ongoing		-	-
51	Refurbishment of lower level facilities	Ongoing	9,900,000	**16,355,560**	**10,729,307**
52	Fencing of health facilities	New		-	-
53	Construction of sanitation blocks at lower level health facilities	New		-	-
54	Procurement of assorted Medical equipment for lower health facilities	Ongoing		-	-
55	Bulk procurement of assorted medical equipment for lower level facilities among them, nebulizers, stethoscope, feotoscope , BP machines etc.	Ongoing	14,900,000	**5,193,679**	**12,617,529**
56	Procurement of Immunization EPI cold chain equipment	New		-	-
57	Procurement and installation of ultra sound machines (Malaba and Bumala B)	New		-	-
58	Procurement, installation and commissioning of solar back up power supply at Bulwani dispensary	New		-	-
59	Insurance Payment for indigents for UHC pilot in Bunyala	New	-	-	-
60	Procurement of Blood transfusion equipment and supplies	Ongoing	-	-	-
			548,600,000	**365,132,214**	**125,069,154**

Source: Busia County Treasury, 2026

13. County Public Service Board

The **Vision** is to be a beacon of professionalism, integrity, equity and dedication to quality public service.

The **Mission** is to provide efficient and effective professional services for the realization of Busia County and National

Table 29: Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
General Administration and Support Services	Administrative support services	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	100%	100%	100%	100%

Source: Busia County Treasury, 2026

14. The Governorship Office

The **Vision** is to be an institution of honour and excellence for a democratic and prosperous County.

The **Mission** is to provide timely and quality services to the residents of Busia County through efficient utilization of resources.

Table 30: Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY2026/2027	FY 2027/2028	FY 2028/2029
General Administration and support services	Administrative support service	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	100%	100%	100%	100%
Disaster Risk Management	Disaster Preparedness	To strengthen disaster preparedness, mitigation and response	Improved awareness, resilience and adaptive capacity to disasters	Reduced number of disaster incidences	No. of Lightening arrestors installed	2	2	2	2
				Timely response to disaster occurrences	No. of disaster management centre constructed	1	1	1	1
					No. of disaster occurrences mitigated	10	15	20	25

Source: Busia County Treasury, **2026**

Table 31: Project Status

NO	PROJECT NAME	STATUS	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	CUMMULATIVE EXPENDITURE
			FY 2025/2026	FY 2025/2026	FY 2025/2026
			Kshs.	Kshs.	Kshs.
1	Construction of disaster management centre	On going	20,000,000	**4,678,395**	**4,801,268**
2	Disaster Risk Preparedness	New	8,000,000	**2,108,917**	**999,595**
3	Purchase of fire Engine	New		**-**	**-**
4	Installation of lightning arrestors	ongoing		**9,942,978**	**9,942,978**
5	Procure production of documentary	Ongoing	-	**-**	**-**
6	Development of Bulk SMS System	New	-	**-**	**-**
			28,000,000	**16,730,290**	**15,743,841**

Source: Busia County Treasury, **2026**

15. County Law Office

The **Vision** is to be the best public legal provider and promote democratic principles and accountability in a devolved government.

The **Mission** is to facilitate and promote good governance by recognizing diversity and protection and promotion of interest and rights of people through provision of public legal services in the County Government.

Table 32: Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
General Administration and Support Services	Administrative support services	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	100%	100%	100%	100%

Source: Busia County Treasury, **2026**

16. Strategic Partnerships and Digital Economy

The **Vision** of the department is to forge sustainable digital transformation and foster impactful partnerships for a prosperous and inclusive digital economy.

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

Table 33: Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
General Administration and Support Services	Administrative support services	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	100%	100%	100%	100%
Information Communication Technology	ICT	To establish and equip public digital access services across the County	Increased access to internet services	Enhanced internet infrastructure and connectivity	No. of public digital access points established	1	2	1	1
	Revenue Automation	To improve on own source revenue	Improved Revenue collection	Increased own source revenue	No. of revenue automation systems established	1	1	1	1

***Source: Busia County Treasury,* 2026**

Table 34: Project Status

NO	PROJECT NAME	STATUS	BUDGET ESTIMATES FY 2025/2026 Kshs.	REVISED BUDGET ESTIMATES FY 2025/2026 Kshs.	CUMMULATIVE EXPENDITURE FY 2025/2026 Kshs.
1	Installation and commissioning of structure network.	Ongoing	-	**-**	**-**
2	Establishment of ICT infrastructure and Connectivity	Ongoing	8,000,000	**10,994,000**	**-**
3	Installation of CCTV Network	Ongoing		**-**	**-**
			8,000,000	**10,994,000**	**-**

***Source: Busia County Treasury,* 2026**

17. County Assembly

The **Vision** is to be a modern County Assembly that fulfils its constitutional mandate and effectively serves the people of Busia County

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

Table 35: Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Delivery Units	Key outputs	Key performance indicator	Baseline 2025/2026	Target 2026/2027	Target 2027/2028	Target 2028/2029
Name of the Programme	**General administration and support services**						
Programme outcome							
Sub Programme 1	Administrative Support services	Improved and high-quality Services Efficient and Effective Co-ordination of Administrative support services	%Achievement of the set Programme			100%	
Sub Programme 2	Employee compensation				%Achievement of the set Programme	100%	
Programme	**Delivery Units**	**Key outputs**	**Key performance indicator**	**Baseline 2025/2026**	**Target 2026/2027**	**Target 2027/2028**	**Target 2028/2029**
Name of the Programme	**Representation**						
Programme outcome							
Sub Programme 1	Infrastructural development	Constructed ward offices	Number of ward offices constructed	0	20		

***Source: Busia County Assembly,* 2026**