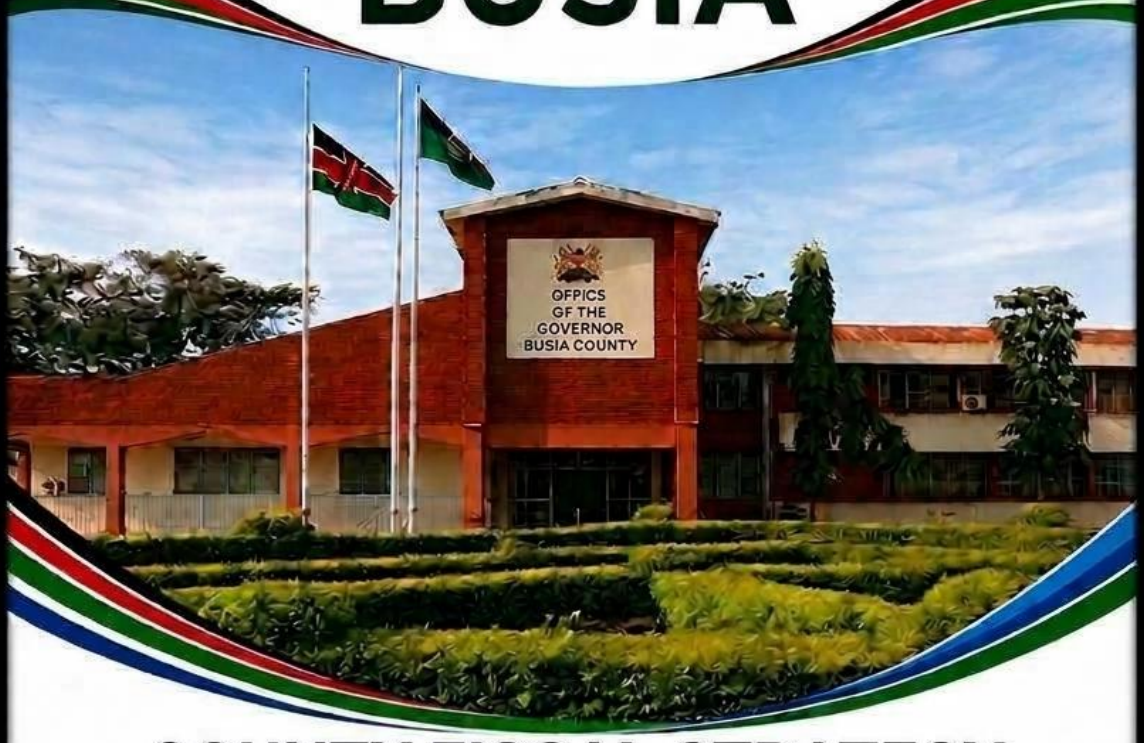
COUNTY GOVERNMENT OF

BUSIA



COUNTY FISCAL STRATEGY PAPER REPORT

FOR FINANCIAL YEAR 2027/2028

DEPARTMENT OF COUNTY TREASURY & ECONOMIC PLANNING

VISION

A transformative and progressive county for sustainable and equitable development.

DECEMBER 2026

FOREWORD

The Busia County Fiscal Strategy Paper (CFSP) for the Financial Year 2027/2028 sets out the County Government's fiscal policy direction and medium-term financial roadmap covering the period from FY 2027/2028 to FY 2029/2030. Prepared in strict compliance with the Public Finance Management Act, 2012, and the Public Finance Management (County Governments) Regulations, 2015, this document harmonizes county aspirations with overarching national and local development frameworks. Specifically, it is anchored in the Bottom-Up Economic Transformation Agenda (BETA), Kenya Vision 2030, the Fourth Medium-Term Plan (MTP IV) 2023–2027, the Draft Budget Policy Statement (BPS) 2027, and the Governor's Manifesto. Shaped through an inclusive and consultative process, this Paper integrates diverse stakeholder perspectives to ensure public resources remain directly responsive to the needs and priorities of Busia County residents.

At the heart of this strategy is a commitment to high-impact priority areas designed to accelerate socio-economic transformation and elevate living standards across the county. Key interventions focus on expanding access to quality, affordable healthcare; advancing climate-smart and sustainable agriculture; empowering micro, small, and medium enterprises (MSMEs); and modernizing both physical and social infrastructure. Recognizing that strong institutions and a skilled populace drive lasting progress, the CFSP also champions public sector reforms to deepen governance, transparency, and accountability, alongside targeted investments in early childhood education as the bedrock of long-term human capital, and support for the creative economy to unlock cultural and economic value.

Realizing these development priorities requires prudent fiscal management and a resilient financing framework. Consequently, the CFSP outlines decisive measures to bolster own-source revenue by optimizing existing collection streams, exploring innovative revenue sources, and rolling out end-to-end revenue automation to enhance efficiency and curb leakages. Beyond internal revenue mobilization, the County will deepen strategic collaborations with development partners and leverage Public–Private Partnerships (PPPs) to unlock supplementary capital for transformative projects.

Ultimately, the FY 2027/2028 CFSP serves as a disciplined blueprint for sustainable growth. By channeling strategic investments into health, agriculture, infrastructure, and education, the County Government is cultivating an enabling environment for economic stability, institutional integrity, and shared prosperity for every resident of Busia County.

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

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ACKNOWLEDGEMENT

The County Fiscal Strategy Paper (CFSP) for the Financial Year 2027/2028 provides a comprehensive assessment of the medium-term macroeconomic and fiscal outlook, establishing the policy framework to guide fiscal management and economic performance across Busia County. It articulates the County Government's policy priorities and fiscal measures for the Medium-Term Expenditure Framework (MTEF) period spanning FY 2027/2028 to FY 2029/2030, while setting out expenditure priorities and sector ceilings for FY 2027/2028 informed by departmental strategies and overarching development goals.

The formulation of this Paper was anchored in an inclusive, consultative, and participatory process, enriched by substantive contributions from county departments and key external stakeholders. We extend our sincere gratitude to all individuals and institutions whose insights strengthened the quality, relevance, and credibility of this document.

I wish to express my profound appreciation to H.E. the Governor, H.E. the Deputy Governor, and all Members of the County Executive Committee for their steadfast leadership, strategic guidance, and unwavering commitment throughout the preparation of this Paper. Special gratitude is also extended to the County Executive Committee Member for County Treasury and Economic Planning for his exemplary stewardship, direction, and support.

In particular, I commend CPA. Evans Wangata, Director of Budget and his Deputy Director CPA. Jesse Mang'eni for their dedicated leadership and technical oversight, which were instrumental in steering this process to a successful conclusion. I further recognize the invaluable contributions of the core technical team— CPA. Kevin Otieno, Ms. Marlene Ajiambo, Ms. Beverly Anyokorit, CPA. Emily Chemusto, Mr. Amos O. Imooh, CPA. Chrispinus Oroni, Mr. William Chepkowony, Ms. Sherry Okuku, Mr. Tiberius Muganda, Ms. Maureen Ochieng, Ms. Verah Ingutia, and Ms. Minayo Mercy —alongside all departmental budget officers, for their professionalism, collaboration, and tireless dedication in the drafting, review, and timely finalization of the FY 2027/2028 CFSP.

Ahmed Aden Hefow

Chief Officer – County Treasury and Economic Planning

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List of Acronyms and Abbreviations

Acronym	Full Meaning
ADP	Annual Development Plan
AIA / A-in-A	Appropriations in Aid
BCRH	Busia County Referral Hospital
BETA	Bottom-Up Economic Transformation Agenda
BPS	Budget Policy Statement
CAIP	County Aggregation Centre and Industrial Park
CBK	Central Bank of Kenya
CBROP	County Budget Review and Outlook Paper
CBEF	County Budget and Economic Forum
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
CIMES	County Integrated Monitoring and Evaluation System
ECDE	Early Childhood Development Education
e-CIMES	Electronic County Integrated Monitoring and Evaluation System
e-GP	Electronic Government Procurement
EALASCA	Eastern Africa Local Authorities Sports and Cultural Association
EPRA	Energy and Petroleum Regulatory Authority
FAO	Food and Agriculture Organization
FIF	Facility Improvement Financing
FLLoCA	Financing Locally-Led Climate Action
GBV	Gender-Based Violence
GDP	Gross Domestic Product
GIS	Geographic Information System
HDU	High Dependency Unit
HRH	Human Resources for Health
ICU	Intensive Care Unit
IMF	International Monetary Fund
IPPD	Integrated Personnel and Payroll Database
IPSAS	International Public Sector Accounting Standards
ICPAK	Institute of Certified Public Accountants of Kenya
JKIA	Jomo Kenyatta International Airport
KDSP	Kenya Devolution Support Programme
KEPH	Kenya Essential Package for Health
KESONIA	Kenya Shilling Overnight Interbank Average
KICC	Kenyatta International Convention Centre
KICOSCA	Kenya Inter-County Sports and Cultural Association
KPLC	Kenya Power and Lighting Company
KRA	Kenya Revenue Authority
KUSP	Kenya Urban Support Programme
M&E	Monitoring and Evaluation
MICE	Meetings, Incentives, Conferences and Exhibitions
MIA	Moi International Airport
MPLS	Multiprotocol Label Switching
MPC	Monetary Policy Committee
MSMEs	Micro, Small and Medium Enterprises

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Acronym	Full Meaning
MTEF	Medium-Term Expenditure Framework
MTP	Medium-Term Plan
MTP IV	Fourth Medium-Term Plan
NAVCDP	National Agricultural Value Chain Development Project
NG-CDF	National Government Constituencies Development Fund
OSR	Own-Source Revenue
PFM	Public Finance Management
PIM	Public Investment Management
PLWDs	Persons Living with Disabilities
POS	Point-of-Sale
PPPs	Public–Private Partnerships
REREC	Rural Electrification and Renewable Energy Corporation
RRI	Rapid Response Initiative
RMS	Revenue Management System
SACCOs	Savings and Credit Cooperative Organizations
SHA	Social Health Authority
SGBV	Sexual and Gender-Based Violence
SGR	Standard Gauge Railway
SME	Small and Medium Enterprise
SMS	Short Messaging Service
SNV	Netherlands Development Organisation (SNV)
TSA	Treasury Single Account
UDG	Urban Development Grant
UHC	Universal Health Coverage
UNCDF	United Nations Capital Development Fund
UNICEF	United Nations Children's Fund
UN-SDG	United Nations Sustainable Development Goals
USAID	United States Agency for International Development
USD	United States Dollar
VAT	Value Added Tax
VTC	Vocational Training Centre
WASH	Water, Sanitation and Hygiene
ZBB	Zero-Based Budgeting

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LEGAL BASIS FOR THE PUBLICATION OF THE COUNTY FISCAL STRATEGY PAPER

The County Fiscal Strategy Paper is prepared in accordance with Section 117 of the Public Financial Management Act, 2012. The law states that:

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

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

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

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

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

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

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

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FISCAL RESPONSIBILITY PRINCIPLES IN THE PUBLIC FINANCIAL MANAGEMENT LAW

In line with the Constitution, the Public Financial Management (PFM) Act 2012, sets out the fiscal responsibility principles to ensure prudence and transparency in the management of public resources. Section 107(2) of the PFM Act states that:

1) The County Government's **recurrent expenditure** shall not exceed the county government's total revenue.
2) Over the medium term, a minimum of **30%** of the County budget shall be allocated to **development expenditure.**
3) The County Government's expenditure on **wages and benefits** for public officers shall not exceed **35 percent** of the county government's total revenue.
4) Over the medium term, the County **Government's borrowings** shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.
5) **Public debt** and obligations shall be maintained at a sustainable level as approved by the County Assembly.
6) **Fiscal risks** shall be managed prudently and,
7) A reasonable degree of predictability with respect to the level of **tax rates** and **tax bases** shall be maintained, taking into account any tax reforms that may be made in the future.

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I. RECENT ECONOMIC DEVELOPMENTS AND MEDIUM-TERM OUTLOOK

1.1 Global Economic Outlook

Global economic growth is projected to decelerate from **3.5 percent** in 2025 to **3.1 percent** in 2026**,** before recovering to **3.4 percent** in 2027**,** as presented in **Table 1.1.** The anticipated slowdown in 2026 is largely attributable to the prolonged conflict in the Middle East, which has disrupted global energy supply chains, driven up international commodity prices, intensified inflationary pressures and constrained economic activity. These developments, coupled with persistent geopolitical uncertainties, continue to weigh on global economic prospects.

Source; IMF World Economic Outlook, October 2026

1.1.1 Global Economy

The adverse effects of geopolitical tensions and energy-market disruptions are, however, partly mitigated by increased investment in Artificial Intelligence (AI) and the continued growth of technology-driven trade. Global economic growth is expected to rebound to **3.4 percent** in 2027**,** supported by the gradual easing of energy-related supply shocks, improved supply-chain conditions and sustained investment in AI, which is expected to enhance productivity, stimulate trade and strengthen overall economic activity.

Source; IMF World Economic Outlook, October 2026

1.1.2 Advanced Economies (United States of America, Euro Area, Japan and UK)

Economic growth in advanced economies is projected to edge upwards from **2.0 percent** in 2025 to **2.1 percent** in 2026**,** before easing to **1.8 percent** in 2027. However, growth prospects across these economies are expected to remain varied, largely reflecting differences in energy dependence and exposure to international market shocks. Net energy-exporting economies are likely to benefit from favourable terms-of-trade effects, while net energy-importing countries face increased production costs and renewed inflationary pressures.

In the United States, economic growth is projected to remain relatively robust at **2.3 percent** in both 2026 and 2027**,** underpinned by resilient domestic demand and continued investment in technology-related sectors. The Euro Area is expected to register a modest improvement in economic performance in 2027 as energy-related pressures gradually ease. Conversely, growth in the United Kingdom is projected to moderate, reflecting persistent economic constraints and prevailing global uncertainties.

Source; IMF World Economic Outlook, October 2026

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1.1.3 Emerging and Developing Economies (China and India)

Growth in Emerging Market and Developing Economies is expected to slow from **4.5 percent** in 2025 to **3.7 percent** in 2026, before rebounding to **4.4 percent** in 2027**.** Economic performance across these economies is projected to vary considerably, depending on their exposure to geopolitical tensions, international energy-market disruptions and prevailing domestic economic conditions.

The Middle East and Central Asia are expected to experience the most pronounced slowdown, primarily due to disruptions in energy production, transportation and distribution networks. In contrast, Emerging and Developing Asia is anticipated to remain comparatively resilient, supported by sustained domestic demand and increased investment in technology-related activities. Growth prospects are expected to improve in 2027 as energy production recovers and international trade and transportation routes gradually normalize, particularly in economies directly affected by ongoing conflicts.

Source; IMF World Economic Outlook, October 2026

1.1.4 Sub-Saharan Africa (South Africa and Nigeria)

Economic growth in Sub-Saharan Africa is projected to remain steady at **4.5 percent** in 2025, 2026 and 2027**.** However, the stable regional growth outlook conceals considerable disparities among individual economies, arising from differences in fiscal and monetary policy space, the pace of structural reforms, exposure to commodity-price fluctuations, climate-related shocks and access to external financing.

Oil-importing and non-resource-intensive economies are expected to face increased economic pressures arising from elevated energy and food prices, which could further constrain domestic demand and fiscal space. On the other hand, some of the region's larger economies are likely to sustain moderate growth, benefiting from previous macroeconomic stabilization measures and ongoing structural reform initiatives.

Despite these positive prospects, the regional economic outlook remains constrained by elevated public debt-servicing obligations, inadequate foreign exchange reserves, declining official development assistance and limited integration into the rapidly expanding global technology ecosystem. These challenges could undermine fiscal sustainability, constrain investment and limit the region's capacity to fully capitalise on emerging opportunities associated with technological advancement and the global expansion of Artificial Intelligence.

Source; IMF World Economic Outlook, October 2026

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Table 1: Global Economic Performance and Outlook

Economy	Growth (%)			
	Actual		Projections	
	2024	2025	2026	2027
World	3.5	3.5	3.1	3.4
Advanced Economies	1.9	2.0	2.1	1.8
Of which: USA	2.8	2.3	2.3	2.3
Euro Area	1.0	1.2	1.1	1.2
Japan	(0.2)	1.1	0.6	0.7
United Kingdom	1.1	1.2	1.3	1.2
Emerging and Developing Economies	4.5	4.5	3.7	4.4
Of which: China	5.0	5.0	4.5	4.0
India	7.1	7.8	7.0	7.0
Sub-Saharan Africa	4.2	4.5	4.5	4.5
Of which: South Africa	0.5	1.1	1.0	1.3
Nigeria	4.1	4.0	4.2	4.3

Source; IMF World Economic Outlook, October 2026

1.2 Domestic Economic Performance

The Kenyan economy has continued to demonstrate considerable resilience despite heightened global economic uncertainties, registering an average growth rate of **5.0 percent** between 2022 and 2025. This performance surpassed the corresponding global average of **3.5 percent** and the Sub-Saharan African average of **4.1 percent**, underscoring the economy's relative strength and capacity to withstand external shocks. The resilience has largely been underpinned by prudent macroeconomic management, sustained implementation of structural reforms and progressive economic diversification, which have collectively strengthened the country's economic fundamentals.

This positive growth momentum was sustained during the first half of 2026, with real Gross Domestic Product (GDP) expanding by **5.1 percent** in both the first and second quarters**,** compared to **4.9 percent** in the corresponding quarters of 2025 **(Table 1.2).** Economic expansion was broad-based, with all major sectors recording positive growth. The improved performance was largely driven by stronger activity in manufacturing, construction, electricity and water supply, wholesale and retail trade, transport and storage, as well as information and communication. Notably, this growth was realised against a backdrop of persistent disruptions and uncertainty in global energy markets, coupled with the premature cessation of the March–May long rains, which adversely affected agricultural production.

Source of Data: Kenya National Bureau of Statistics

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1.2.1 Primary Sector

The Primary Sector recorded growth of **4.1 percent** in the first quarter and **3.6 percent** in the second quarter of 2026**,** compared to **5.7 percent** and **4.4 percent,** respectively, in the corresponding quarters of 2025. The sector's positive performance was sustained by continued expansion in agriculture, forestry and fishing, as well as mining and quarrying. Nevertheless, the pace of growth moderated in both quarters relative to the corresponding periods in 2025, reflecting slower expansion across these constituent sub-sectors.

The agriculture, forestry and fishing sub-sector expanded by **3.8 percent** in the first quarter of 2026**,** down from **5.3 percent** in the corresponding quarter of 2025, before moderating further to **3.5 percent** in the second quarter**,** compared to **4.0 percent** in the corresponding quarter of 2025. Growth during the first half of the year was supported by increased output of tea, sugarcane, vegetables and cut flowers, alongside improved performance in horticultural exports. However, the sector faced notable headwinds arising from lower coffee production associated with the biennial production cycle, reduced fruit exports and unfavourable weather conditions. In particular, the early cessation of the March–May long rains in May 2026 disrupted crop production during critical growth stages, necessitating downward revisions in projected agricultural output.

The mining and quarrying sub-sector maintained positive growth, expanding by **9.1 percent** in the first quarter and **5.8** percent in the second quarter of 2026**,** compared to **12.7 percent** and **13.7 percent**, respectively, in the corresponding quarters of 2025. The continued expansion was largely supported by sustained demand for mineral and quarry products from the construction and manufacturing industries. However, the growth rate moderated in both quarters, partly reflecting the relatively high base established in 2025, when mining activity rebounded following subdued performance in 2024, supported by renewed investment and increased sectoral activity.

Source of Data: Kenya National Bureau of Statistics

1.2.2 Secondary Sector (Industry)

The Industry Sector registered growth of **5.1 percent** in the first quarter and **4.3 percent** in the second quarter of 2026**,** compared to **3.6 percent** and **4.1 percent**, respectively, in the corresponding quarters of 2025. The improved overall performance was largely attributable to

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stronger activity in manufacturing, construction, and electricity and water supply, which collectively reinforced the sector's contribution to economic growth.

The manufacturing sub-sector expanded by **4.4 percent** in the first quarter and **2.2 percent** in the second quarter of 2026**,** compared to **2.8 percent** and **1.3 percent,** respectively, in the corresponding quarters of 2025. The improved performance was driven by increased production in both food and non-food manufacturing. Within food manufacturing, higher output of sugar and soft drinks supported growth, although processed milk production declined in the second quarter of 2026, largely due to reduced milk supply. Meanwhile, non-food manufacturing benefited from increased production of assembled motor vehicles, galvanised sheets and cement. The expansion was further reinforced by increased credit extended to manufacturing enterprises, supporting business operations and productive capacity.

The construction sub-sector recorded growth of **6.6 percent** in the first quarter and **6.0 percent** in the second quarter of 2026**,** compared to **4.5 percent** and **7.3 percent**, respectively, in the corresponding quarters of 2025. Performance during the period was supported by the settlement of pending bills, which improved liquidity and cash flows for contractors and suppliers, continued implementation of public infrastructure projects, and sustained investment by the private sector. These developments helped maintain construction activity and stimulated demand for construction inputs, as reflected in increased production of key materials, particularly cement and galvanised sheets.

The electricity and water supply sub-sector expanded by **4.3 percent** in the first quarter and **7.7 percent** in the second quarter of 2026**,** compared to **4.1 percent** and **6.5 percent**, respectively, in the corresponding quarters of 2025. The stronger performance, particularly in the second quarter, was primarily supported by increased electricity generation from renewable energy sources, notably geothermal and hydropower, alongside reduced dependence on thermal-based electricity generation. This reflects the continued contribution of renewable energy to the stability and expansion of the country's electricity supply.

Source of Data: Kenya National Bureau of Statistics

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1.2.3 Tertiary Sector (Services)

The Services Sector maintained a positive growth trajectory, expanding by **5.0 percent** in the first quarter and **5.4 percent** in the second quarter of 2026, compared to **4.8 percent** and **5.3 percent,** respectively, in the corresponding quarters of 2025. The sector's performance was underpinned by improved activity in wholesale and retail trade, transport and storage, information and communication, real estate, and education, reflecting sustained demand for services and continued expansion of economic activities across the country.

The transport and storage sub-sector grew by **3.6 percent** in the first quarter and **4.4 percent** in the second quarter of 2026**,** compared to **3.6 percent** and **3.3 percent,** respectively, in the corresponding quarters of 2025. The improved performance was supported by increased activity across road, rail and water transport systems, as evidenced by higher consumption of light diesel, increased passenger and cargo traffic on the Standard Gauge Railway (SGR), and improved cargo throughput at the Port of Mombasa. These developments point to sustained domestic and international trade, alongside increased demand for logistics and transportation services. However, the decline in international passenger arrivals through Jomo Kenyatta International Airport (JKIA) and Moi International Airport (MIA) partly offset the gains recorded in other transport segments.

The accommodation and food services sub-sector registered robust growth of **14.7 percent** in the first quarter and **7.4 percent** in the second quarter of 2026**,** compared to **8.0 percent** and **12.8 percent,** respectively, in the corresponding quarters of 2025. The strong performance was largely driven by increased international visitor arrivals through the country's major airports, reflecting the continued recovery of the tourism industry, improved international air connectivity and strengthening demand for accommodation, catering and other hospitality-related services. Although growth moderated in the second quarter, the sub-sector continued to record a positive expansion.

The information and communication sub-sector expanded by **5.0 percent** in the first quarter and **7.2 percent** in the second quarter of 2026**,** compared to **5.5 percent** and **5.9 percent,** respectively, in the corresponding quarters of 2025. The improved performance, particularly in the second quarter, was supported by increased domestic and international mobile voice traffic, growth in mobile money transactions and expanded internet usage. These developments reflect the continued penetration of digital technologies, increased adoption of electronic financial

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services and growing reliance on digital communication platforms. However, domestic Short Messaging Services (SMS) traffic continued to decline, largely due to the increasing preference for over-the-top (OTT) messaging applications, particularly WhatsApp, which have progressively transformed consumer communication patterns.

The financial and insurance sub-sector recorded growth of **6.3 percent** in the first quarter and **6.1 percent** in the second quarter of 2026**,** compared to **5.3 percent** and **7.1 percent**, respectively, in the corresponding quarters of 2025. The sector's performance was supported by increased lending to the private sector and declining lending rates, which reduced the cost of borrowing and encouraged greater uptake of credit. These developments helped sustain financial intermediation and support economic activity across various productive sectors.

Source of Data: Kenya National Bureau of Statistics

Table 2: Sectoral GDP Performance

Sectors/Sub-sectors	Annual Growth	Quarterly Growth Rates			
	2025	2025 Q1	2025 Q2	2026 Q1	2026Q2
1. Primary sector	**3.7**	**5.7**	**4.4**	**4.1**	**3.6**
1.1. Agriculture, forestry and fishing	3.1	5.3	4.0	3.8	3.5
1.2. Mining and quarrying	14.9	12.7	13.7	9.1	5.8
2. Secondary Sector (Industry)	**4.1**	**3.6**	**4.1**	**5.1**	**4.3**
2.1. Manufacturing	2.0	2.8	1.3	4.4	2.2
2.2. Electricity and Water supply	5.2	4.1	6.5	4.3	7.7
2.3. Construction	6.8	4.5	7.3	6.6	6.0
3. Tertiary sector (Services)	**5.0**	**4.8**	**5.3**	**5.0**	**5.4**
3.1. Wholesale and retail trade	3.6	4.3	2.6	4.1	4.7
3.2. Accomodation and food service	15.6	8.0	12.8	14.7	7.4
3.3. Transport and storage	3.7	3.6	3.3	3.6	4.4
3.4. Information and communication	4.8	5.5	5.9	5.0	7.2
3.5. Financial and insurance	6.5	5.3	7.1	6.3	6.1
3.6. Public administration	8.3	9.5	8.7	5.7	7.0
3.7. Others	3.8	3.7	4.7	4.6	4.8
of which: Professional, Admin & Support Services	5.0	4.1	7.0	2.4	3.7
Real estate	3.9	4.6	4.3	5.0	5.5
Education	2.8	1.8	3.8	6.2	5.2
Health	5.5	4.7	7.0	4.3	4.5
Taxes less subsidies	3.1	4.1	3.8	4.3	5.3
Real GDP	**4.6**	**4.9**	**4.9**	**5.1**	**5.1**

Source of Data: Kenya National Bureau of Statistics

1.2.4 Overall Real GDP

The Kenyan economy recorded an annual real GDP growth rate of **4.6 percent** in 2025**.** On a quarterly basis, economic growth remained steady at **4.9 percent** in both the first and second quarters of 2025**.** The growth momentum strengthened during the first half of 2026, with real GDP expanding by **5.1 percent** in each of the first and second quarters**,** reflecting improved economic activity and sustained resilience across the major sectors of the economy.

(i) Inflation Developments

Overall inflation accelerated to **6.8 percent** in September 2026**,** up from **4.6 percent** in September 2025**,** largely reflecting rising energy costs associated with elevated international oil prices. Despite this increase, inflation remained within the Government's target band of **5.0 ± 2.5 percent (Figure 1.1).**

Core inflation also increased, rising to **4.0 percent** in September 2026 from **2.9 percent** in September 2025. This upward movement was primarily driven by higher prices of processed food commodities, particularly milk and wheat products, as well as edible oils. Similarly, non-core inflation rose significantly to **14.0 percent**, compared to 9.6 percent over the same period, largely attributable to increased energy prices, higher transportation costs and rising food prices.

The inflation outlook for October and November 2026 remains exposed to further upward pressures, particularly from anticipated increases in domestic energy costs. In its latest pricing review covering the period 15th October to 14th November 2026**,** the Energy and Petroleum Regulatory Authority (EPRA) announced increases in the maximum retail prices of petroleum products, with super petrol rising by **KSh 12.93 per litre**, diesel by **KSh 9.90 per litre** and kerosene by **KSh 28.49 per litre**. The price adjustments were largely attributed to higher landed costs of imported petroleum products, reflecting elevated international oil prices and supply-chain disruptions associated with the ongoing conflict in the Middle East. These increases are expected to exert additional pressure on transportation, manufacturing and distribution costs, with possible second-round effects on the general price level and household cost of living.

In response to the prevailing cost-of-living pressures, the Government has sustained interventions aimed at cushioning households and productive sectors against the adverse effects

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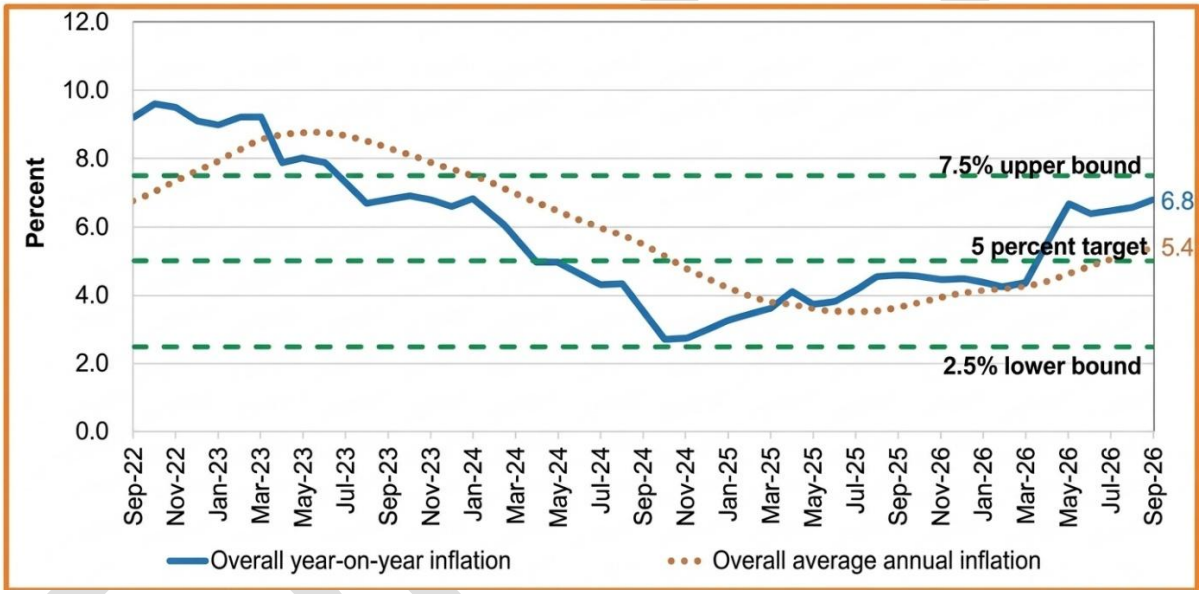
of rising energy and food prices. One such intervention is the temporary reduction of Value Added Tax (VAT) on petroleum products from **16 percent** to **8 percent**. Although the relief measure was initially scheduled to lapse in October 2026, its proposed extension for a further 90 days is currently subject to consideration through a Bill before Parliament.

Additionally, the Government continues to implement the fertiliser subsidy programme to enhance farmers' access to affordable agricultural inputs, reduce production costs and stimulate domestic food production. These interventions, complemented by continued surveillance of domestic and international commodity markets, are intended to contain inflationary pressures, protect household purchasing power and preserve overall macroeconomic stability.

Source of Data: Kenya National Bureau of Statistics

Graph 1: : Inflation Rate, Percent



Source of Data: Kenya National Bureau of Statistics

(ii) Interest Rate Developments

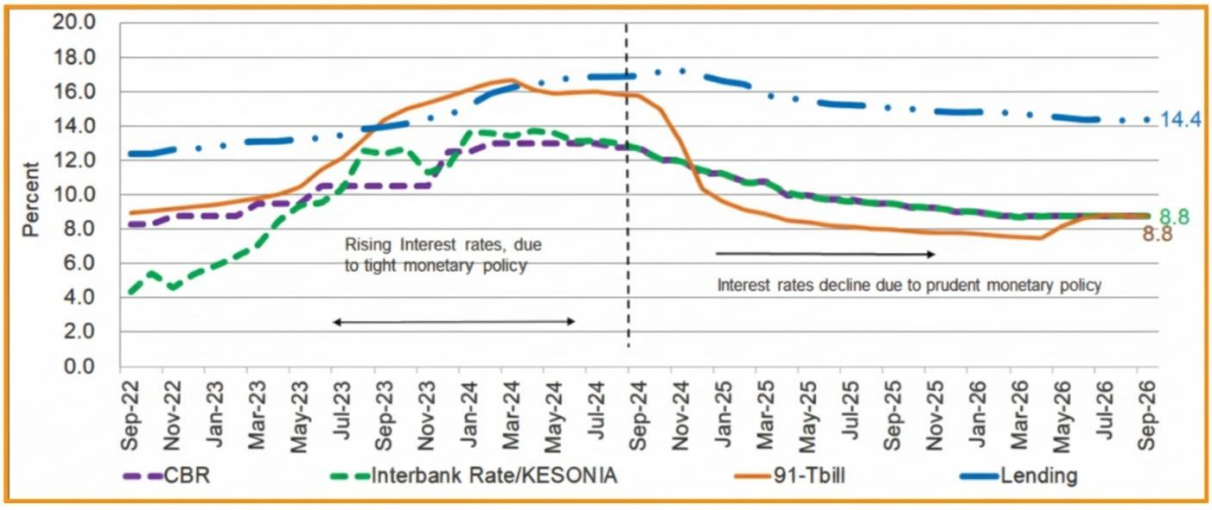
The Central Bank of Kenya (CBK), through its Monetary Policy Committee (MPC), has maintained an accommodative monetary policy stance, progressively lowering the Central Bank Rate (CBR) from **13.0 percent** in July 2024 to **8.75 percent** by September 2026 **(Figure 1.2).** This sustained easing reflects efforts to stimulate domestic economic activity by improving access to affordable credit, reducing the cost of borrowing and encouraging private sector investment. The policy adjustments are also intended to maintain price stability, anchor inflation expectations and promote stability in the foreign exchange market.

The Kenya Shilling Overnight Interbank Average (KESONIA) declined to **8.8 percent** in September 2026**,** from **9.6 percent** in September 2025, reflecting a reduction in overnight interbank lending rates in response to the prevailing monetary policy easing. Developments in Treasury bill yields, however, were mixed across the different maturities. The 91-day and 182-day Treasury bill rates increased to **8.8 percent** and **8.9 percent**, respectively, in September 2026, from **8.0 percent** for both maturities in September 2025. Conversely, the 364-day Treasury bill rate declined to **9.1 percent**, from **9.6 percent** over the same period. These divergent movements suggest variations in investor demand and investment preferences across maturities, influenced by market expectations regarding future interest rate movements, investment horizons and the balance between expected returns and exposure to interest rate risks.

In the commercial banking sector, average lending rates declined to **14.4 percent** in September 2026**,** from **15.1 percent** in September 2025, while average deposit rates fell to **6.9 percent**, from **7.6 percent** over the same period. Consequently, the interest rate spread widened marginally to **7.5 percentage** points**,** compared to **7.4 percentage** points in September 2025, indicating that deposit rates declined slightly more sharply than lending rates. The reduction in commercial banks' lending rates is consistent with the gradual transmission of monetary policy easing to the broader financial sector. This is expected to progressively reduce the cost of credit, improve private sector access to financing, stimulate investment and strengthen economic activity.

Source of Data: Central Bank of Kenya

Graph 2: Interest Rates, Percent



Source of Data: Central Bank of Kenya

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(iii) Foreign Exchange Reserves

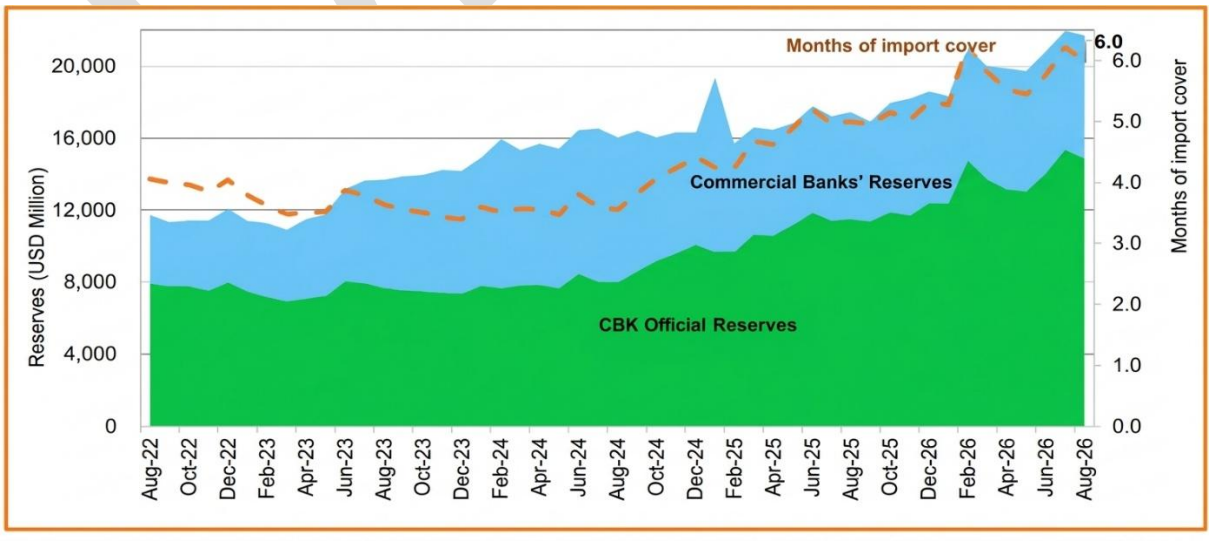
The country's external reserve position strengthened considerably during the period under review, with total foreign exchange holdings within the banking system rising to **US$21,684.3 million** in August 2026**,** from **US$17,408.5 million** in August 2025. This improvement was largely driven by the substantial accumulation of official foreign exchange reserves held by the Central Bank of Kenya (CBK), which increased to **US$14,906.8 million**, equivalent to **6.0 months** of import cover**,** compared to **US$11,480.5 million**, representing **5.0 months** of import cover, in August 2025.

Similarly, foreign exchange holdings by commercial banks increased to **US$6,777.5 million** in August 2026**,** from **US$5,928.0 million** in the corresponding period of 2025 **(Figure 1.3)**, reflecting an improvement in foreign currency liquidity within the banking sector.

The positive trend in external reserves was sustained into October 2026, with official foreign exchange reserves reaching **US$14,930 million** as at 1st October 2026, equivalent to **6.1 months** of import cover**.** The strengthened reserve position provides an important buffer against external vulnerabilities, enhances the country's capacity to meet international payment obligations and supports stability in the foreign exchange market. Furthermore, the increased import cover strengthens confidence in the economy's external position and enhances its resilience to potential domestic and international economic shocks.

Source of Data: Central Bank of Kenya

Graph 3: Foreign Exchange Reserves (US$ Million)



Source of Data: Central Bank of Kenya

(iv) Exchange Rate Developments

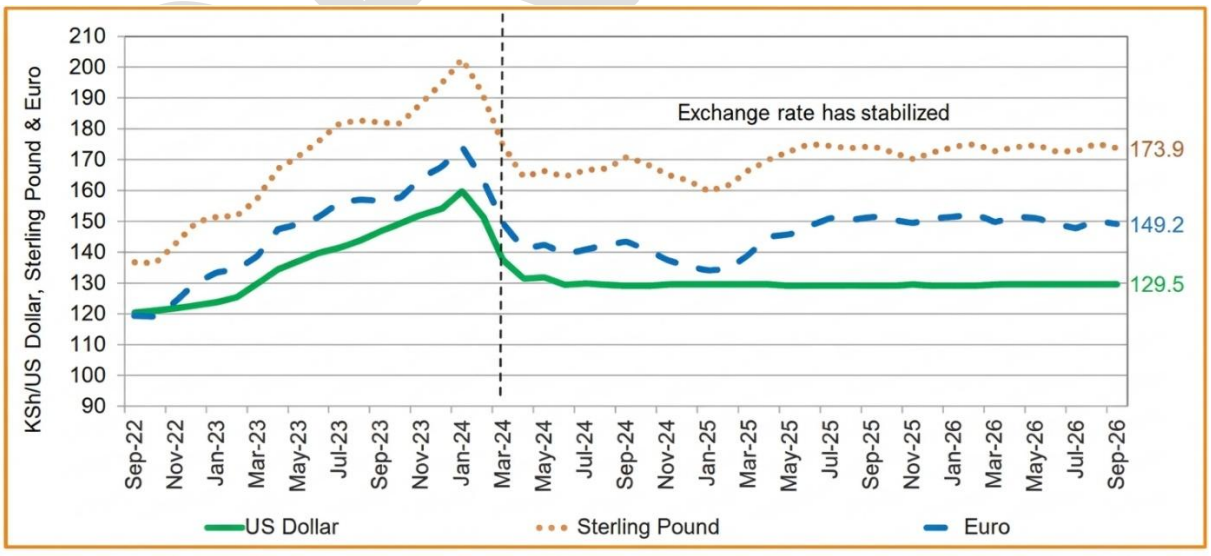
The Kenya Shilling maintained relative stability against major international currencies during the period under review, reflecting improved conditions in the domestic foreign exchange market. Against the US Dollar, the Shilling averaged **KSh 129.5** in September 2026**,** compared to **KSh 129.2** in September 2025. This represents marginal depreciation over the year, but a significant recovery from its historical low of **KSh 160.8** recorded in January 2024.

Against the Sterling Pound, the Kenya Shilling registered a modest appreciation, with the exchange rate improving to an average of **KSh 173.9 per Pound** in September 2026**,** from **KSh 174.6** in September 2025. Similarly, the Shilling strengthened against the Euro, appreciating to **KSh 149.2 per Euro**, compared to **KSh 151.6** over the same period in 2025.

The relative stability of the domestic foreign exchange market was largely supported by improved foreign exchange reserve holdings, sustained diaspora remittance inflows and foreign currency earnings from agricultural exports. These inflows helped strengthen the supply of foreign exchange in the domestic market, cushioning the Kenya Shilling against external pressures and contributing to greater exchange rate stability **(Figure 1.4).**

Source of Data: Central Bank of Kenya

Graph 4: Kenya Shilling Exchange Rate



Source of Data: Central Bank of Kenya

1.3. Fiscal Policy

1.3.1. Domestic Revenue Mobilization

The County Government of Busia will sustain the implementation of revenue administration and policy interventions aimed at enhancing own-source revenue (OSR) performance while safeguarding the growth of local economic activities. Over the medium term, the County will prioritize strengthening domestic resource mobilization through the following key interventions:

i) Strengthening the Revenue Policy and Legal Framework

The County will undertake a review and ensure effective implementation of the County Revenue Administration Act and other relevant revenue legislation. The reforms will seek to streamline and harmonize revenue streams, address administrative inefficiencies, and promote fairness, transparency and predictability in revenue assessment and collection. These measures are expected to enhance taxpayer compliance, minimize administrative costs and establish a more sustainable framework for growth in own-source revenue.

ii) Modernization of Revenue Administration Systems

The County will deepen ongoing revenue administration reforms through continued investment in digital revenue collection platforms, automation of payment processes and strengthening of revenue data management systems. These initiatives will improve efficiency and transparency, minimize revenue leakages, broaden the revenue base and promote equitable contribution by ensuring that all eligible taxpayers meet their respective obligations.

iii) Enhancement of Non-Tax Revenue Streams

The County will strengthen the capacity of Departments and County Entities to optimize revenue generation from public services and facilities. This will entail improving service delivery, reviewing existing fees and charges where necessary, and enhancing operational and administrative systems to support efficient and performance-oriented revenue collection. Particular attention will be directed towards revenue streams such as market fees, bus park fees and trade licences.

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1.3.2. Expenditure Performance and Reforms

The County Government will continue to strengthen expenditure management and control mechanisms to safeguard fiscal discipline, promote prudent utilization of public resources and enhance value for money. Key interventions will include enforcing austerity measures to contain recurrent expenditure, prioritizing development expenditure and strengthening public procurement systems to promote transparency, accountability and operational efficiency.

The County will also enhance human resource management through strengthened payroll controls and rationalization of staffing levels to ensure optimal deployment and utilization of personnel. Furthermore, the County will explore Public–Private Partnerships (PPPs) and other alternative financing arrangements for commercially viable projects, with a view to leveraging private sector investment and easing pressure on public finances.

Implementation of the Treasury Single Account (TSA)

To strengthen public cash management and improve visibility over available financial resources, the County Government of Busia is implementing the Treasury Single Account (TSA) framework in line with national government guidelines. The reforms are intended to consolidate County bank accounts, minimize idle cash balances and promote the efficient utilization of public funds. The implementation of the framework has contributed to improved cash forecasting, liquidity management and overall fiscal discipline.

Transition to Accrual-Based Accounting

In line with ongoing public sector accounting reforms, the County Government is progressively transitioning from cash-based to accrual-based accounting in accordance with the International Public Sector Accounting Standards (IPSAS). The transition is expected to strengthen the quality and comprehensiveness of financial reporting, improve the management of assets and liabilities, and enhance fiscal oversight. The County is continuing with efforts to identify, verify and fully recognize its assets and liabilities to support more comprehensive and informed financial management.

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Institutionalization of Zero-Based Budgeting (ZBB)

The County Government has institutionalized Zero-Based Budgeting (ZBB) in its budget preparation process. Under this approach, Departments are required to justify proposed expenditures based on priority programmes, service delivery requirements and expected results rather than relying solely on previous budget allocations. This approach promotes prudent resource allocation, strengthens expenditure discipline and ensures that budget proposals are aligned with the County's development priorities and available resources.

Strengthening Public Investment Management (PIM)

To improve the efficiency, effectiveness and value for money of public investments, the County continues to strengthen its Public Investment Management (PIM) framework. The reforms provide a systematic basis for the identification, appraisal, prioritization, selection and implementation of development projects. This is intended to ensure that public investments are economically viable, deliver tangible development outcomes and remain aligned with the County Integrated Development Plan (CIDP) and County Fiscal Strategy Paper (CFSP) priorities.

1.3.3. Deficit Financing Policy

The County Government of Busia will pursue a balanced budget policy and will not resort to borrowing to finance budget deficits. Any borrowing, where considered necessary and permissible, will be restricted to financing development expenditure and undertaken strictly in accordance with the Public Finance Management Act, 2012, subject to the requisite approvals of the County Assembly and the National Government.

To maintain fiscal sustainability, the County will prioritize enhanced domestic revenue mobilization, expenditure rationalization, prudent cash management and the systematic clearance of pending bills. These measures will strengthen budget credibility, minimize the accumulation of expenditure arrears and ensure that available resources are utilized within sustainable fiscal limits.

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1.4. Kenya's Macroeconomic Outlook

Kenya's economic growth is projected at **5.0 percent** in 2026, lower than the **5.3 percent** projected in the 2026 Budget Policy Statement. This downward revision reflects the anticipated adverse effects of the ongoing conflict in the Middle East, particularly through increased energy prices and disruptions to global supply chains. Economic growth is expected to improve marginally to **5.1 percent** in 2027, supported by stronger performance in the industrial and services sectors, alongside an anticipated easing of external economic pressures.

These projections are premised on a global economy expected to expand by **3.0 percent** in 2026 and **3.4 percent** in 2027. Global economic activity is expected to benefit from easing trade tensions, relatively accommodative financial conditions and sustained investment in emerging technologies, particularly artificial intelligence.

Kenya's growth outlook will be underpinned by the resilience of the agricultural sector, continued expansion of services and a gradual recovery in industrial activity. Performance in agriculture will largely depend on weather conditions, the cost of agricultural inputs and the productivity of key value chains. Industrial sector growth is expected to remain robust, supported by sustained activity in the construction sector, particularly through the Affordable Housing Programme, ongoing infrastructure development, continued settlement of pending bills and implementation of Public–Private Partnership projects. Private sector participation is expected to remain a major driver of construction activity, supported by declining commercial bank lending rates. Meanwhile, the services sector is expected to maintain its resilience, driven by continued digitization and sustained growth in key subsectors, particularly financial and insurance services, trade, tourism, information and communication technology.

Domestic demand is expected to remain resilient, supported by increased private sector credit, lower commercial bank lending rates and sustained investment activity. The easing of monetary policy is anticipated to stimulate borrowing, consumption and productive investment. In addition, a relatively stable exchange rate and adequate foreign exchange reserves are expected to provide a buffer against external economic shocks. Nevertheless, elevated global energy prices arising from the Middle East conflict are likely to sustain inflationary pressures, increase production costs and constrain household purchasing power. Inflation is projected to remain within the target range of **5±2.5 percent**, although the outlook remains vulnerable to uncertainties surrounding international oil prices and global supply chains.

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Private sector investment is expected to benefit from ongoing measures to enhance competitiveness, eliminate regulatory bottlenecks and improve market efficiency. Positive investor sentiment, improved access to international capital markets, continued fiscal consolidation and exchange rate stability, underpinned by credible monetary policy and prudent public debt management, are expected to further strengthen Kenya's investment climate.

Public–Private Partnerships (PPPs) are expected to play an increasingly significant role in bridging the country's infrastructure financing gap. The National Treasury continues to develop critical policy and regulatory instruments, including regulations under the PPP Act, 2021, as well as related guidelines and procedure manuals. As at the end of FY 2025/26, a total of 54 PPP projects were at various stages of the project cycle. The Government targets to mobilize **KSh. 100 billion** in private sector investment through PPPs in FY 2027/28 by collaborating with private investors to develop projects in priority sectors.

Key projects targeted for implementation include the University of Nairobi Purpose-Built Student Accommodation (UoN PBSA) Project; the expansion of teaching and student accommodation facilities at the College of Health Sciences, Moi Teaching and Referral Hospital (MTRH); the Meru Cancer Care Centre Project; the Nairobi–Mombasa Expressway Project; the Commercial Spaceport Development Project; the Development of Kenya's Diplomatic Properties; and the Kenya Prisons Staff Housing Project. The ongoing privatization of selected State-owned enterprises is expected to complement these initiatives by improving operational efficiency, attracting domestic and foreign investment and creating additional fiscal space for priority development programmes.

Growth in public consumption is expected to remain moderate, consistent with the Government's medium-term fiscal consolidation agenda. Recurrent expenditure as a proportion of GDP is projected to decline gradually, while development expenditure is expected to increase to facilitate the implementation of priorities under the Bottom-Up Economic Transformation Agenda (BETA). To improve liquidity in the private sector and stimulate economic activity, the Government will continue to prioritize the clearance of pending bills, particularly in the roads sector, with the process being facilitated through a bond issuance by the Kenya Roads Board.

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The external sector outlook remains exposed to risks arising from heightened geopolitical tensions and elevated international energy prices. The current account deficit is projected to widen to **3.2 percent** of GDP in 2026 and **3.5 percent** in 2027, compared to **2.1 percent** in 2025, largely reflecting an expansion in the trade deficit due to higher international oil prices. These pressures are expected to be partly offset by export earnings from agricultural products, manufactured goods and tourism, alongside sustained remittance inflows. Adequate foreign exchange reserves, together with inflows from official financing, portfolio investments and foreign direct investment, are expected to support external sector stability. However, the outlook remains subject to downside risks, including further increases in global commodity prices, supply chain disruptions and tightening external financing conditions.

1.4.1. Monetary Policy Management in Kenya

Monetary policy in Kenya is primarily geared towards maintaining low and stable inflation, safeguarding financial stability and supporting sustainable economic growth. The inflation-targeting framework has become firmly established as the principal anchor of monetary policy, with an inflation target range of **5±2.5 percent.** The use of separate measures of core and non-core inflation enables the Central Bank of Kenya (CBK) to distinguish temporary food and fuel price shocks from underlying inflationary trends when making policy decisions.

With inflation remaining within the target range despite various domestic and external shocks, the Monetary Policy Committee (MPC) has progressively eased the monetary policy stance, reducing the Central Bank Rate (CBR) to **8.75 percent** in February 2026. The reduction in the policy rate has contributed to lower borrowing costs and supported the recovery of private sector credit.

The CBK has also made significant progress in modernizing its monetary policy operations in line with the White Paper on Modernization of the Monetary Policy Framework and Operations. In August 2025, the Kenya Shilling Overnight Interbank Average (KESONIA) was introduced as the benchmark risk-free rate for the economy. Subsequently, in February 2026, the interest rate corridor around the Central Bank Rate was narrowed from **±75** to **±50** basis points, thereby keeping short-term money market rates more closely aligned with the policy rate. The CBK has also completed its transition to a full inflation-targeting regime. Collectively, these reforms are intended to enhance the clarity, effectiveness and predictability of monetary policy signals to financial markets, households and businesses.

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Since September 2025, commercial banks have been required to price all variable-rate loans using the revised Risk-Based Credit Pricing Model. Under this framework, the interest rate charged on a loan comprises KESONIA and a premium reflecting the bank's operating costs and the borrower's credit risk. By linking loan pricing more closely to the policy rate, the framework facilitates faster transmission of monetary policy changes to borrowers. Furthermore, disclosure of lending rates, risk premiums and applicable fees on banks' websites and the Total Cost of Credit platform enables borrowers to make informed comparisons across financial institutions, thereby promoting competition and transparency in the credit market.

The financial sector safety net is also being strengthened through the development of additional institutional and policy frameworks. The CBK has developed frameworks for Emergency Liquidity Assistance and a Financial Stability Facility, with the supporting legal amendments at an advanced stage. These arrangements are intended to strengthen the CBK's capacity to act as lender of last resort while maintaining a clear distinction between crisis support interventions and routine monetary policy operations. In addition, the National Treasury and other partner agencies are developing a macroprudential policy and crisis management framework. The modernization of the national payments infrastructure, including the extension of operating hours for the Kenya Electronic Payment and Settlement System, is further facilitating the transition towards a 24-hour digital economy.

Over the medium term, the CBK's monetary policy priorities will focus on maintaining well-anchored inflation expectations, particularly in view of risks associated with elevated global oil prices; strengthening the transmission of monetary policy decisions to commercial lending rates; sustaining growth in private sector credit; and operationalizing the macroprudential and crisis management frameworks. Effective coordination among monetary, fiscal and regulatory authorities will remain critical to safeguarding macroeconomic and financial stability.

1.4.2. Macroeconomic Assumptions Underlying the Medium-Term Fiscal Framework

The preparation of the FY 2027/28 Budget and the medium-term fiscal framework is anchored on the following key macroeconomic assumptions:

i. Global macroeconomic conditions are expected to remain relatively stable over the medium term.
ii. Real GDP growth is projected at **5.3 percent** in 2025 and is expected to sustain this growth momentum over the medium term, largely supported by improved agricultural

productivity, a resilient services sector and continued implementation of priority interventions under the Bottom-Up Economic Transformation Agenda (BETA).

iii. Favourable weather conditions are anticipated to support agricultural production and enhance productivity across key agricultural value chains.

iv. Inflation is expected to remain within the medium-term target range of **5±2.5 percent**.

v. Interest rates are expected to continue declining in line with the prevailing monetary policy stance and thereafter remain relatively stable over the medium term, thereby facilitating increased private sector credit and supporting economic activity.

vi. The exchange rate is expected to remain relatively stable over the medium term.

1.5. Risks to the Economic Outlook

The economic outlook remains vulnerable to a combination of domestic and external downside risks that could undermine projected growth, exacerbate inflationary pressures and constrain fiscal performance. On the domestic front, unfavourable weather conditions, including droughts, floods and erratic rainfall patterns, pose a significant threat to agricultural production, food supply and price stability. Such developments could erode household purchasing power, disrupt economic activities and heighten inflationary pressures. In addition, climate-related damage to critical infrastructure could necessitate unplanned public expenditure, thereby diverting resources from priority development programmes.

Other domestic risks include subdued private sector investment, deceleration in credit growth and potential delays in the implementation of key infrastructure projects and structural reform programmes, which could weaken the momentum of economic expansion. Furthermore, underperformance in revenue collection, the outcome of the appeal relating to the Safaricom transaction and heightened uncertainty in the lead-up to the August 2027 General Election could adversely affect fiscal outcomes, investor confidence and the broader business environment.

On the external front, persistent geopolitical tensions and volatility in international energy and commodity markets remain major sources of uncertainty. A sustained rise in global oil prices could translate into higher domestic fuel, transport and production costs, widen the import bill and intensify inflationary pressures, while further weakening the current account position.

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Disruptions to global trade and supply chains could also increase the cost and limit the availability of imported raw materials and intermediate goods. Similarly, tighter global financial conditions could increase the cost of external borrowing, dampen capital inflows and exert additional pressure on the exchange rate.

A more pronounced slowdown in global economic activity than currently anticipated could weaken external demand for Kenya's exports, reduce tourism earnings and moderate remittance inflows. In addition, adverse movements in international commodity prices could diminish export receipts from key agricultural products. Increased volatility in international financial markets and shifts in global investor sentiment could further undermine portfolio investment flows and tighten domestic financial conditions.

The Government will continue to closely monitor the evolution of these risks and implement timely, targeted and appropriate policy interventions to mitigate their potential adverse effects. Emphasis will remain on strengthening fiscal discipline, enhancing economic resilience, accelerating structural reforms and promoting diversification of the productive base to improve the economy's capacity to withstand shocks and sustain inclusive and resilient growth.

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II. UPDATE ON FISCAL PERFORMANCE

2.1. Overview

During the Financial Year 2025/2026, the County Government implemented an approved budget amounting to **KSh. 11.159 billion**. The budget was financed through various revenue streams, comprising **KSh. 7.957 billion** from the National Government's Equitable Share, **KSh. 728.472 million** from Loans and Conditional Grants, and **KSh. 999.761 million** from Own Source Revenue (OSR). The OSR comprised **KSh. 554.680 million** from local revenue sources and **KSh. 445.063 million** from Appropriations in Aid (A-in-A). In addition, the budget incorporated **KSh. 1.102 billion** in balances brought forward from the previous financial year.

In terms of expenditure allocation, the approved budget provided **KSh. 7.358 billion** for Recurrent Expenditure to cater for personnel emoluments and operational requirements, while **KSh. 3.801 billion** was earmarked for Development Expenditure to finance priority programmes, projects and infrastructure investments across the County.

2.2. Revenue Performance

During the Financial Year 2025/2026, the County Government realised total receipts amounting to **KSh. 9.895 billion**. These comprised **KSh. 7.957 billion** from the National Government's Equitable Share, **KSh. 728.472 million** from Conditional Grants, and **KSh. 700.930 million** from Own Source Revenue (OSR). The OSR collections consisted of **KSh. 203.907 million** from local revenue sources and **KSh. 497.023 million** from Facility Improvement Financing (FIF). Additionally, the County utilised **KSh. 509.372 million** in balances brought forward from the previous financial year.

The revenue performance reflects the County's continued reliance on transfers from the National Government, complemented by locally mobilised resources and facility-level revenue collections. Strengthening own-source revenue mobilisation, improving collection efficiency and enhancing the absorption of available grants remain critical to improving the County's fiscal sustainability and financing its development priorities.

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Table 3: Summary of County Receipts for the FY 2025/26

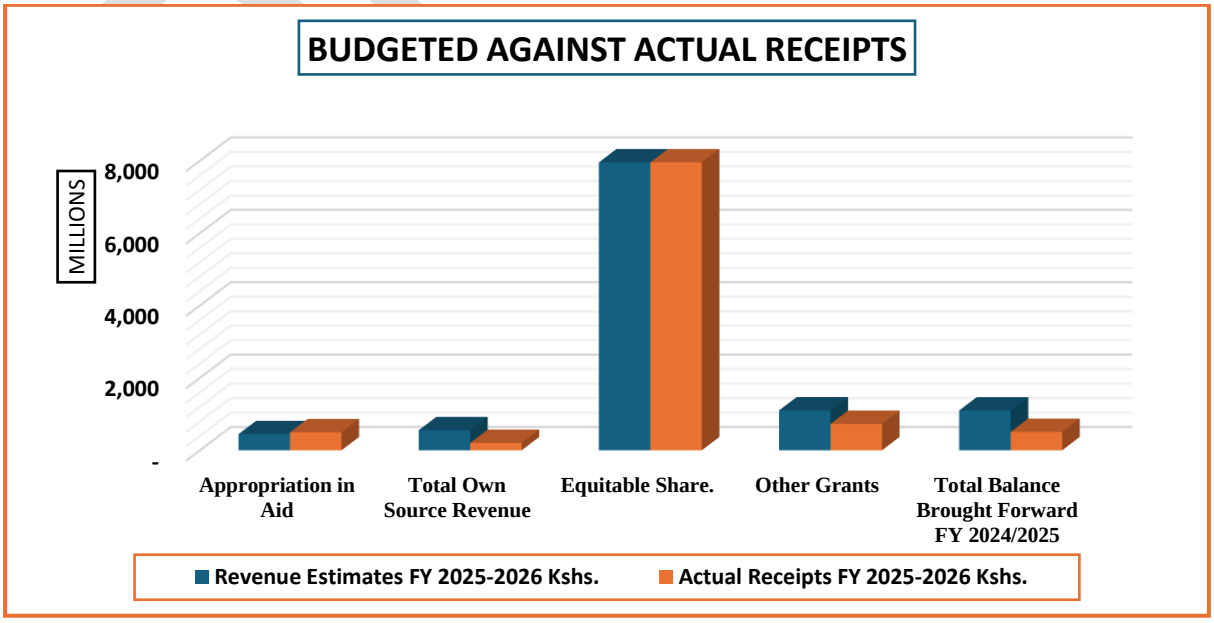
Revenue Sources	Revised Revenue Estimates	Actual Receipts	2nd Revised Revenue Estimates	Actual Receipts	Over/(Under) Performance	% Receipt
	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-
	KSh.	KSh.	KSh.	KSh.	KSh.	[%]
Appropriation in Aid	229,705,635	267,185,147	445,062,668	497,022,726	51,960,058	111.67%
Total Own Source Revenue	**697,006,996**	**506,668,697**	**554,697,942**	**203,907,247**	**(350,790,695)**	**36.76%**
National Government:						
Equitable Share.	7,514,935,582	7,514,935,582	7,956,564,058	7,956,564,058	-	100.00%
Other Grants	977,628,778	298,939,201	1,101,725,837	728,472,124	(373,253,713)	66.12%
Total Balance Brought Forward FY 2024/2025	**1,580,577,382**	**1,580,577,382**	**1,101,427,966**	**509,371,640**	**(592,056,327)**	**46.25%**
Received balances brought forward			509,371,640	509,371,640	-	100.00%
Receivable balances			592,056,327	-	(592,056,327)	0.00%
Grand Total Revenue	**10,770,148,738**	**9,901,120,862**	**11,159,478,472**	**9,895,337,795**	**(1,264,140,677)**	**88.67%**

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

Performance of Revenue Sources Against Approved Targets

The graph above illustrates the County's revenue performance during the Financial Year 2025/2026 against the respective annual targets. The National Government's Equitable Share recorded full realisation at **100 per cent** of the annual target, while Own Source Revenue (OSR) achieved **70.1 per cent** of the projected target. Conditional Grants registered a realisation rate of **66.12 per cent** over the same period. In addition, the County had balances brought forward from the previous financial year, comprising both outstanding amounts receivable and funds actually received during the Financial Year 2025/2026.

Graph 5: Approved budget against Actual receipts for FY 2025/26



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

Own Source Revenue Performance

The table below provides a detailed breakdown of the County's Own Source Revenue (OSR) performance by department, highlighting the respective revenue streams and their contributions to the overall revenue mobilisation effort.

Table 4: Own source revenue per stream

Revenue Sources	Revised Budget Estimates	Actual Receipts	Revised Budget Estimates	First Quarter Receipts	Second Quarter Receipts	Third Quarter Receipts	Fourth Quarter Receipts	Percentage Deviation
	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2025/2026	FY 2025/2026	FY 2025/2026	FY 2024/2025
	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	[%]
Administrative Services	**3,373,535**	**4,140,750**	**12,104,805**	**304,500**	**622,111**	**2,812,586**	**3,409,021**	**28.2%**
Fire Safety	2,720,080	3,336,200	11,004,805	285,000	243,000	2,362,400	2,675,700	**24.3%**
Payroll Products					314,611	367,186	611,821	
Impounding/Clamp. Fees	653,455	804,550	1,100,000	19,500	64,500	83,000	121,500	**11.0%**
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	**115,350,778**	**60,542,974**	**126,327,240**	**15,299,706**	**26,675,382**	**40,497,709**	**47,602,538**	**37.7%**
Sugar Cane Cess	20,359,000	20,231,103	35,000,000	5,250,036	7,214,303	14,132,507	17,002,456	**48.6%**
Transit Produce Cess	30,674,240	24,812,145	50,174,240	6,497,460	11,947,570	17,609,550	20,993,700	**41.8%**
Tobacco Cess	999,182	1,701,980	3,500,000	-	2,094,278	2,094,278	2,094,278	**59.8%**
Fish Cess	1,005,147	714,430	2,200,000	190,080	474,170	474,170	708,320	**32.2%**
Tractor Hire Services	50,000,000	4,494,295	10,000,000	1,260,145	574,075	674,200	674,200	**6.7%**
Agriculture Training College	1,038,241	1,426,080	4,500,000	308,000	1,015,056	1,015,056	1,155,056	**25.7%**
Veterinary Services	2,427,800	3,269,575	5,782,200	802,525	1,403,350	1,688,800	1,943,430	**33.6%**
Stock Sale	3,993,209	3,022,430	5,400,000	802,910	1,402,460	1,402,460	1,402,460	**26.0%**
Fish Traders License	130,020	177,400	730,000	7,200	4,500	4,500	4,500	**0.6%**
Fish Movement Permit	120,450	109,350	625,000	47,050	63,670	623,728	705,678	**112.9%**
Livestock movement permit	217,800		217,800			-		**0.0%**
Vaccination	605,000		-			-		
Artificial Insemination	84,700		-			-		
Slaughter premise licenses	505,615		1,000,000	83,700	207,350	479,850	479,850	**48.0%**
Meat Carrier License	72,600		-			-		
Meat inspection fees(Bovine, pigs, sheep and goats)	2,057,000		-			-		
Reg. Of Boats License	34,540	155,050	200,000	1,000		-	-	**0.0%**
Fisherman's License	84,700	175,700	285,000	300		-	-	**0.0%**
Fish Import Permit	41,404	126,836	500,000	10,000	274,600	298,610	298,610	**59.7%**
Wakhungu Fish Farm	110,000	-	6,000,000		-	-	-	**0.0%**
Cage Licensing	112,530	119,600	213,000	39,300	-	-	-	**0.0%**
Fingerling Sale	-	7,000	-			-	140,000	
Certificate of Transport	508,200		-			-		
Automation for licenses for Agro-dealers	169,400		-			-		
Youth, Sports, Culture, Gender, Creative Arts and Social Services	**311,600**	**242,070**	**700,000**	**48,240**	**75,600**	**137,400**	**139,400**	**19.9%**
Hire Of Hall / Office	61,600	47,910	200,000	18,500	-	37,000	37,000	**18.5%**
Hire of Busia County Stadium	-		-		-	-		
Registration/ Renewal of SHGs, CBOs, Women groups and Youth groups	200,000	194,160	500,000	29,740	75,600	100,400	102,400	**20.5%**
Community Cultural Centres	50,000	-	-		-	-	-	
Lands, Housing And Urban Development	**107,062,756**	**37,299,158**	**154,885,495**	**3,290,694**	**7,626,487**	**20,011,825**	**31,480,659**	**20.3%**
Plot Rent	1,989,286	2,975,341	2,842,369	686,183	852,293	1,246,470	1,246,470	**43.9%**
Plot Rent Arrears	913,022	-	2,500,000		124,627	347,604	347,604	**13.9%**
Cilor(Contributions in lieu of rates) Arrears	10,000,000		9,708,510			-		**0.0%**
Cilor	7,200,000	544,500	7,200,000		33,200	33,200	33,200	**0.5%**
Rent/Gov Houses	4,963,022	1,868,737	6,000,000	221,900	1,352,400	1,573,010	1,885,945	**31.4%**
Land Rates	30,456,078	6,396,829	11,000,000	234,864	1,696,753	2,980,340	4,227,043	**38.4%**
Land Rates (Arrears)	28,250,182	354,727	68,227,438		900,900	1,459,120	1,459,120	**2.1%**
application Of Plans	3,000,000	68,000	5,565,000	16,000	-	-	14,300	**0.3%**
Building Plans approval	5,420,378	2,390,500	7,500,000	673,500	875,300	1,631,300	2,437,800	**32.5%**
Solid Waste	-		-			-		
Advertisement	13,770,788	22,700,524	34,292,178	1,458,247	1,791,014	10,740,781	19,829,177	**57.8%**
Animal Control and Welfare	1,100,000		50,000			-		**0.0%**
Transport, Roads and Public Works	**43,084,226**	**27,796,430**	**54,510,654**	**5,979,990**	**10,805,101**	**17,847,632**	**20,824,992**	**38.2%**
Trailer Parking Fees	5,715,438	3,090,620	6,245,864	718,590	1,357,200	2,136,530	2,670,800	**42.8%**

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Revenue Sources	Revised Budget Estimates	Actual Receipts	Revised Budget Estimates	First Quarter Receipts	Second Quarter Receipts	Third Quarter Receipts	Fourth Quarter Receipts	Percentage Deviation
	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2025/2026	FY 2025/2026	FY 2025/2026	FY 2024/2025
	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	[%]
Reserved Parking	3,449,996	6,211,250	10,252,436	611,480	1,320,601	4,928,001	6,001,591	**58.5%**
Bus Parking Fees	33,700,992	18,464,560	31,960,104	4,649,920	8,080,300	10,736,101	12,105,601	**37.9%**
Machine Hire	217,800	30,000	6,052,250		47,000	47,000	47,000	**0.8%**
Water, Environment, Irrigation, Natural Resources and Climate Change	**12,459,151**	**8,994,318**	**21,874,201**	**1,882,904**	**2,235,337**	**3,958,255**	**4,511,573**	**20.6%**
Solid Waste	2,888,017	3,424,000	4,000,000	407,700	405,800	1,728,800	1,728,800	**43.2%**
Sand Cess	1,336,335	3,032,180	7,000,000	823,860	1,096,920	1,278,070	1,480,400	**21.1%**
Busia Hills Water Supply	524,625	598,904	1,024,625	186,521	127,730	260,098	606,686	**59.2%**
Busijo Water Supply	234,185	177,405	534,185	83,535	32,730	32,730	32,730	**6.1%**
Alema Water Supply	95,077	-	195,077		-	-	-	**0.0%**
Munana Water Supply	668,726	158,715	1,368,726	17,695	2,500	2,500	2,500	**0.2%**
Butula Water Supply	734,428	658,740	1,234,428	93,775	228,947	228,947	228,947	**18.5%**
Port Victoria Water Supply	1,598,969	744,374	2,298,969	219,218	88,910	88,910	88,910	**3.9%**
Drilling Rig	3,776,605	-	2,776,605		-	-	-	**0.0%**
Noise	394,020	200,000	733,422	50,600	251,800	338,200	342,600	**46.7%**
Water Bowser	208,164	-	708,164		-	-	-	**0.0%**
Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)	**119,950,893**	**100,101,550**	**184,295,548**	**11,542,667**	**15,662,244**	**67,866,988**	**93,654,664**	**50.8%**
Liquor License	5,488,300	1,500,000	12,000,000		-	-	-	**0.0%**
Single Business Permit	83,488,130	74,130,520	121,400,662	7,300,120	9,467,054	56,024,312	82,474,874	**67.9%**
Market Stall / Kiosk	823,251	813,975	4,000,000	108,700	339,690	477,470	477,470	**11.9%**
Charcoal Fees	937,804		-			-		
Markets Fees	28,747,659	12,529,940	30,846,279	2,903,120	5,821,280	11,330,986	10,372,100	**33.6%**
Weights & Measures	330,000	38,000	5,300,000		-	-	296,000	**5.6%**
Co-Operatives Audit Fees	48,983	66,080	2,400,000	17,850	24,220	24,220	24,220	**1.0%**
Other Miscellaneous	86,766	11,023,035	8,348,607	1,212,877	10,000	10,000	10,000	**0.1%**
Total Revenue Local Source	**401,592,939**	**239,117,250**	**554,697,943**		**63,702,262**	**153,132,395**	**201,622,847**	**36.3%**
Appropriation in Aid								
Health Services and Sanitation	**295,414,061**	**267,551,447**	**445,062,668**	**16,814,631**	204,840,445		**2,284,400**	**0.5%**
Mortuary Fees(Facilities)	**7,242,328**	**5,148,650**	**9,191,818**	**1,156,406**	-		**-**	**0.0%**
Slaughter Fees	**548,391**	**366,300**	**-**					
Public Health services	**4,500,000**	**5,763,800**	**5,270,639**	**544,300**	1,838,801	**1,902,700**	**2,284,400**	**43.3%**
Hospital User Fees-(Facilities)	**173,943,374**	**112,230,901**	**152,241,675**	**15,113,925**	-		**-**	**0.0%**
SHA(Facilities)	**109,179,968**	**144,041,796**	**278,358,536**		-		**-**	**0.0%**
Busia County Referral Hospital	**113,820,124**	**102,696,128**	**136,609,461**		**49,547,030**	**91,893,240**	**136,708,292**	**100.1%**
Mortuary Fees	2,281,622	2,195,050	2,768,234			-		**0.0%**
Hospital User Fees-	80,694,577	33,522,739	62,493,636			-		**0.0%**
SHA	30,843,925	66,978,339	71,347,591			-		**0.0%**
Khunyangu Sub County Hospital	25256802	18621714	30,341,189		**8,831,203**	**14,006,340**	21,344,064	**70.3%**
Hospital User Fees-	10,069,555	9,228,709	7,752,618					**0.0%**
SHA	15,187,247	9,393,005	22,588,571					**0.0%**
Nambale Sub County Hospital	17470205	12265334	21,715,628		**4,973,944**	**11,414,294**	17,447,820	**80.3%**
Hospital User Fees-	8,087,452	5,590,921	6,309,956					**0.0%**
SHA	9,382,753	6,674,413	15,405,672					**0.0%**
Alupe Sub County Hospital	17781125	14351394	22,947,108		**6,988,763**	**13,349,394**	23,210,479	**101.1%**
Mortuary Fees	615,672	73,600	881,917					**0.0%**
Hospital User Fees-	5,649,700	3,889,239	4,491,575					**0.0%**
SHA	11,515,753	10,388,555	17,573,616					**0.0%**
Teso North Sub County Hospital	21190911	21753720	23,609,579		**8,038,896**	**17,483,347**	30,550,440	**129.4%**
Mortuary Fees	2,441,812	1,533,700	3,099,451					**0.0%**
Hospital User Fees-	8,286,371	6,157,296	6,092,053					**0.0%**
SHA	10,462,728	14,062,724	14,418,075					**0.0%**
Sio Port Sub County Hospital	10494825	8664462	12,771,674		**1,608,858**	**4,189,037**	8,474,213	**66.4%**
Hospital User Fees-	3,653,827	2,696,469	2,895,456					**0.0%**
SHA	6,840,998	5,967,993	9,876,218					**0.0%**
Port Victoria Sub County Hospital	29505110	20504309	40,735,258		**6,683,176**	**10,338,350**	16,916,057	**41.5%**
Mortuary Fees	1,903,222	1,346,300	2,442,216					**0.0%**
Hospital User Fees-	4,987,453	3,616,478	3,942,354					**0.0%**
SHA	22,614,435	15,541,531	34,350,688					**0.0%**
Matayos Sub County Hospital	4,764,863	3,676,902	6,717,348		**3,071,713**	**4,587,272**	6,413,677	**95.5%**
Hospital User Fees-	4,627,256	1,324,929	5,480,181					**0.0%**
SHA	137,607	2,351,973	1,237,167					**0.0%**
Amukura Sub County Hospital	5,325,215	5,780,528	8,210,092		**5,483,841**	**8,697,429**	11,093,066	**135.1%**
Hospital User Fees-	4,564,762	2,991,411	3,730,552					**0.0%**
SHA	760,453	2,789,117	4,479,540					**0.0%**
Bumala B Sub County Hospital	5,078,991	4,856,624	4,105,046		**3,142,704**	**4,592,574**	6,592,139	**160.6%**
Hospital User Fees-	4,540,600	3,071,061	3,221,022					**0.0%**
SHA	538,391	1,785,563	884,024					**0.0%**
Mukhobola Sub County Hospital	5,261,081	2,982,144	8,210,092		**3,132,279**	**3,227,082**	5,791,501	**70.5%**

Revenue Sources	Revised Budget Estimates	Actual Receipts	Revised Budget Estimates	First Quarter Receipts	Second Quarter Receipts	Third Quarter Receipts	Fourth Quarter Receipts	Percentage Deviation
	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2025/2026	FY 2025/2026	FY 2025/2026	FY 2024/2025
	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	[%]
Hospital User Fees-	4,481,755	742,319	3,344,368					**0.0%**
SHA	779,326	2,239,825	4,865,724					**0.0%**
Angurai Sub County Hospital	4,558,693	2,392,011	7,463,720		**2,343,797**	**3,634,200**	4,700,713	**63.0%**
Hospital User Fees-	4,483,762	794,147	5,719,499					**0.0%**
SHA	74,931	1,597,864	1,744,221					**0.0%**
Lupida Sub County Hospital	4,741,746	6,909,395	8,210,092		**7,364,819**	**11,665,920**	14,625,880	**178.1%**
Hospital User Fees-	4,700,325	2,638,501	7,636,545					**0.0%**
SHA	41,421	4,270,894	573,547					**0.0%**
Health Centres - 18No	25,115,979	35,966,682	64,045,747		**38,014,886**	**58,304,516**	75,140,391	**117.3%**
Hospital User Fees-	25,115,979	35,966,682	25,827,515					**0.0%**
SHA	-		38,218,232					**0.0%**
Dispensaries	-	-	44,100,000		**53,775,735**	**94,838,857**	114,142,546	**258.8%**
Hospital User Fees-			3,304,350					**0.0%**
SHA			40,795,650					**0.0%**
CPHRA						**3,085,237**	3,871,448	
TOTAL AIA	**290,365,670**	**261,421,347**	**445,062,668**	-	**204,840,445**	**355,307,089**	**497,022,726**	**111.670%**
Total Own Source Revenue+ AIA	**467,301,361**	**239,483,550**	**999,760,616**	**55,163,332**	**268,542,707**	**508,439,484**	**700,929,973**	**70.1%**

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

Under the Department of Agriculture, revenue streams relating to livestock movement permits, vaccination services, artificial insemination, meat inspection and transport certification have been appropriately consolidated under Veterinary Services. This rationalisation is intended to streamline revenue administration, eliminate functional overlaps and enhance operational efficiency and effective service delivery.

Emerging Revenue Challenges

During the period under review, the County identified several structural, operational and institutional challenges that continue to constrain optimal revenue mobilisation and administration. These challenges present significant fiscal and performance risks that require timely intervention to strengthen revenue controls, minimise leakages, enhance collection efficiency and maximise the County's revenue potential in subsequent financial periods. The key challenges are outlined below:

- **Lack of a Comprehensive Taxpayer Database**: The County lacks a comprehensive, accurate and regularly updated taxpayer database to provide a reliable foundation for revenue forecasting, annual target setting and performance monitoring. This limitation compromises the County's ability to identify and map potential taxpayers, establish the full revenue base and effectively track compliance levels.
- **Weaknesses in the Revenue Management System (RMS)**: The existing Revenue Management System exhibits significant internal control deficiencies, particularly in user access management and transaction accountability. Officers with assigned system access rights are able to initiate billing, issue receipts and reassign transactions without

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adequate audit trails and independent verification mechanisms. These weaknesses expose the County to potential revenue leakages, unauthorised transactions, manipulation of revenue records and challenges in accountability and reconciliation.

- **Inadequate Point-of-Sale (POS) Devices**: The County has an insufficient number of Point-of-Sale (POS) devices to support comprehensive digital revenue collection across all revenue streams. This challenge is further compounded by inadequate data bundles, which undermine the effective and consistent utilisation of the available devices. Consequently, the resulting gaps in digital collection coverage create opportunities for cash transactions outside approved revenue collection channels, increasing the risk of revenue leakages.
- **Inadequate Staffing Levels**: The Directorate of Revenue initially had an establishment of 200 officers before the staff vetting exercise. Following the exercise, the number of officers assigned to the Directorate reduced to 116, five of whom have subsequently exited service through retirement and natural attrition. This has further diminished the available workforce, placing considerable strain on revenue collection, field supervision, enforcement and compliance monitoring activities. The reduced staffing capacity continues to constrain the Directorate's ability to effectively discharge its mandate across the County.
- **Direct Posting of Officers to Specific Revenue Streams**: The practice of assigning officers directly and continuously to specific revenue streams limits staff rotation and weakens independent oversight and supervision. Prolonged attachment to particular collection points may create opportunities for collusion, compromise institutional accountability and expose the County to revenue management irregularities. It also limits operational flexibility in deploying available personnel to areas requiring greater revenue collection attention.
- **Outstanding Revenue Arrears and Unresolved Audit Queries**: The County continues to contend with outstanding revenue arrears and unresolved audit queries relating to various revenue streams, including payroll by-products, land rates and stall rents. These outstanding balances undermine the accuracy of reported revenue performance and may result in foregone revenue if not addressed promptly. There is, therefore, a need for comprehensive verification, reconciliation and validation of the outstanding balances, followed by appropriate recovery measures and resolution of the associated audit queries.

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- **Inadequate Fuel and Operational Facilitation**: The Directorate experiences persistent constraints in fuel allocation and operational facilitation, notwithstanding that approximately 80 per cent of its activities are field-based. Inadequate operational resources limit mobility and impede routine field inspections, revenue supervision, enforcement, taxpayer sensitisation and follow-up on outstanding revenue. This compromises the Directorate's operational effectiveness and its ability to maximise revenue collection across the County.
- **Inadequate Infrastructure in Potential Markets:** Several high-revenue-potential markets, including Tangakona and Ganjala, lack essential amenities and adequate supporting infrastructure necessary for effective market operations and revenue administration. The absence of basic facilities and an enabling trading environment has contributed to resistance among traders towards payment of prescribed market fees. This situation constrains revenue mobilisation while undermining the County's ability to provide an enabling environment for sustainable trade and commercial activities.

2.3. Expenditure Performance

During the Financial Year 2025/2026, the County Government recorded total expenditure amounting to **KSh. 8.526 billion** against an approved annual budget of **KSh. 11.159 billion**, representing an overall budget absorption rate of **76.4 per cent**. This level of expenditure reflects the extent to which the County utilised its approved financial resources to finance recurrent operations and implement planned development programmes and projects during the period under review.

Table 5: Summary of FY 25/26 Expenditure Performance for County Executive and Assembly

Description	Revised Budget Estimates FY 2024/2025 (Ksh.)	Actual Expenditure FY 2024/2025 (Ksh.)	Revised Budget Estimates FY 2025/2026 (Ksh.)	Actual Expenditure FY 2025/2026 (Ksh.)	Absorption Rate for FY 2025/2026 (%)
County Executive	**9,928,694,532**	**7,951,855,500**	**10,245,380,467**	**7,644,237,385**	**74.61%**
Recurrent Expenditure	6,059,946,400	5,955,364,663	6,498,522,879	6,014,376,245	92.55%
Employee Compensation	3,538,044,063	3,307,648,039	4,195,104,724	4,189,094,245	99.86%
Operations & Maintenance	2,521,902,347	2,417,516,624	2,303,418,155	1,825,281,999	79.24%
Development Expenditure	3,863,748,132	1,996,490,837	3,746,857,588	1,629,861,114	43.50%
County Assembly	**846,454,206**	**845,103,562**	**914,098,045**	**881,923,318**	**96.48%**
Recurrent Expenditure	804,254,206	804,245,638	859,598,045	848,795,578	98.74%
Employee Compensation	445,462,004	443,582,761	434,077,663	423,273,196	97.51%
Operations & Maintenance	358,792,202	360,662,877	425,522,382	425,522,382	100.00%
Development Expenditure	42,200,000	40,857,924	54,500,000	33,127,740	60.78%
Total Expenditure	**10,770,148,738**	**8,796,959,062**	**11,159,478,512**	**8,526,160,703**	**76.40%**

***Source: Busia County Treasury,* 2025**

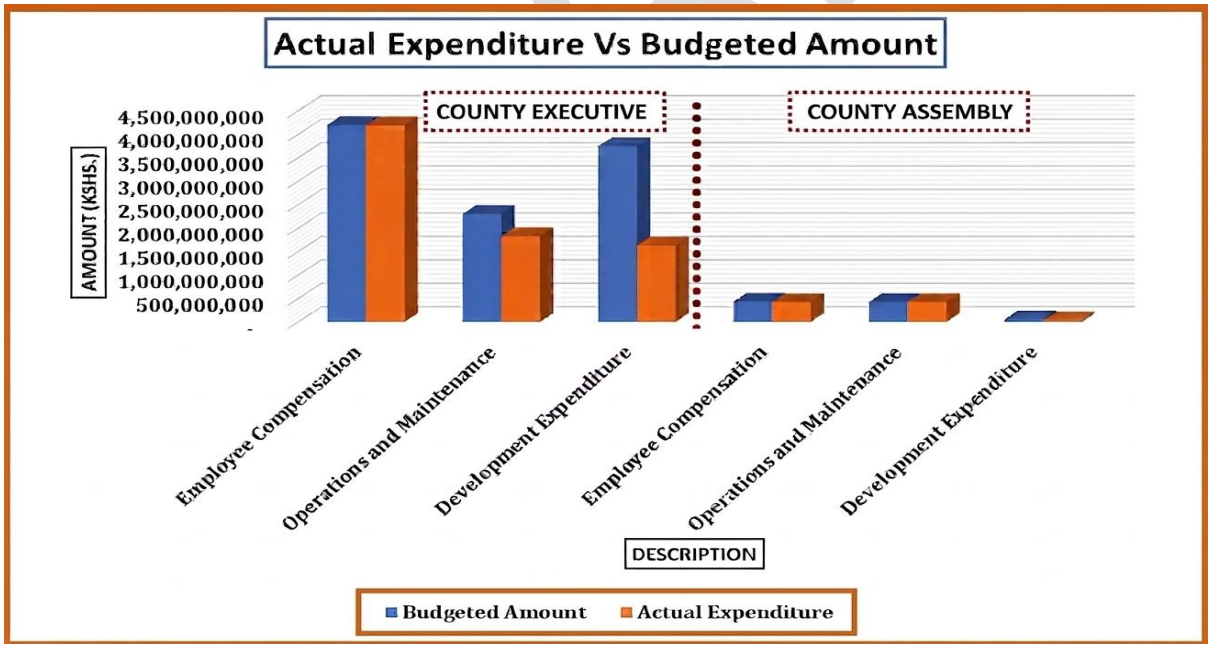
Absolute Expenditure Analysis-FY 2025/2026

An analysis of expenditure in absolute terms indicates that the highest expenditure was recorded under Employee Compensation for the County Executive**,** amounting to **KSh. 4.19 billion**. This was followed by Operations and Maintenance for the County Executive**,** which accounted for **KSh. 1.83 billion**, reflecting the substantial resource requirements associated with personnel costs and the day-to-day operations of the County Government.

Conversely, the lowest expenditure was recorded under Development Expenditure for the County Assembly**,** which stood at **KSh. 33.12 million**. This was followed by Employee Compensation for the County Assembly**,** which amounted to **KSh. 423.27 million**.

The expenditure pattern highlights the predominance of recurrent spending, particularly personnel-related costs, in the County's overall expenditure profile, while development spending under the County Assembly remained comparatively low.

Graph 6: Analysis of County Expenditure Performance for the FY 25/26



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

Expenditure Analysis per Department for the FY 2025/2026

An analysis of departmental expenditure in absolute terms indicates that the Department of Health Services and Sanitation recorded the highest expenditure during the Financial Year 2025/2026, amounting to **KSh. 2.66 billion**. This was followed by the County Assembly**,** which incurred expenditure of **KSh. 881.92 million**, and the Department of Public Service Management**,** with total expenditure amounting to **KSh. 852.61 million**.

On the other hand, the County Law Office recorded the lowest expenditure, amounting to **KSh. 34.62 million**. This was followed by the Department of Strategic Partnerships and Digital Economy, which recorded expenditure of **KSh. 39.90 million**, and the Department of Public Service Board, with expenditure totalling **KSh. 63.25 million**.

The expenditure distribution reflects varying resource requirements and spending priorities across the County's departments and entities, with the Health Services and Sanitation sector accounting for the largest share of expenditure. The relatively low expenditure recorded by some departments may warrant further examination to establish whether it reflects their respective budgetary allocations, operational requirements or implementation and absorption capacity.

Table 6: Expenditure Analysis per Department for the FY 2025/2026

Vote Title	Economic Classification	Revised Estimates FY 2024/2025	Actual FY 2024/2025	Revised Budget Estimates FY 2025/2026 [A]	Actuals FY 2025/2026 [B]	Absorption Rate
		KSh.	KSh.	KSh.	KSh.	%
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	**Recurrent**	**251,201,831**	**250,184,265**	**252,204,060**	**238,024,605**	**94.38%**
	Employee Compensation	188,862,848	188,852,385	216,007,110	215,782,822	**99.90%**
	Operations and Maintenance	62,338,983	61,331,881	36,196,950	22,241,783	**61.45%**
	Development	863,561,654	445,145,488	636,152,628	434,327,607	**68.27%**
	Total	**1,114,763,485**	**695,329,753**	**888,356,688**	**672,352,212**	**75.68%**
Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)	**Recurrent**	**98,909,577**	**96,522,217**	**81,044,808**	**61,260,395**	**75.59%**
	Employee Compensation	52,619,069	52,616,154	54,093,401	54,079,435	**99.97%**
	Operations and Maintenance	46,290,508	43,906,063	26,951,407	7,180,960	**26.64%**
	Development	404,819,223	195,592,022	269,610,821	133,459,164	**49.50%**
	Total	**503,728,800**	**292,114,239**	**350,655,629**	**194,719,559**	**55.53%**
Education and Industrial Skills Development	**Recurrent**	**649,922,923**	**644,715,295**	**699,669,524**	**650,254,002**	**92.94%**
	Employee Compensation	512,697,256	512,668,852	560,557,817	560,030,867	**99.91%**
	Operations and Maintenance	137,225,667	132,046,444	139,111,707	90,223,135	**64.86%**
	Development	184,562,857	24,851,170	206,221,609	166,347,029	**80.66%**
	Total	**834,485,780**	**669,566,465**	**905,891,133**	**816,601,031**	**90.14%**
The County Treasury and Economic Planning	**Recurrent**	**810,004,995**	**743,401,893**	**637,641,486**	**607,102,452**	**95.21%**
	Employee Compensation	263,602,562	263,587,958	300,114,571	300,052,901	**99.98%**
	Operations and Maintenance	500,763,121	479,813,935	337,526,915	307,049,551	**90.97%**
	Development	**45,639,312**		**17,919,656**	-	**0.00%**
	Total	**855,644,307**	**743,401,893**	**655,561,142**	**607,102,452**	**92.61%**
Youth, Sports, Culture, Gender, Creative Arts and Social Services	**Recurrent**	**232,647,920**	**223,533,191**	**270,509,842**	**218,468,374**	**80.76%**
	Employee Compensation	52,503,935	52,501,026	52,513,808	52,333,826	**99.66%**
	Operations and Maintenance	180,143,985	171,032,165	217,996,034	166,134,548	**76.21%**
	Development	42,368,218	-	25,790,031	5,485,373	**21.27%**
	Total	**275,016,138**	**223,533,191**	**296,299,873**	**223,953,747**	**75.58%**

Vote Title	Economic Classification	Revised Estimates FY 2024/2025	Actual FY 2024/2025	Revised Budget Estimates FY 2025/2026 [A]	Actuals FY 2025/2026 [B]	Absorption Rate
		KSh.	KSh.	KSh.	KSh.	%
Transport, Roads and Public Works	**Recurrent**	**156,172,152**	**154,304,757**	**154,904,321**	**128,549,571**	**82.99%**
	Employee Compensation	81,490,684	81,486,169	83,555,152	83,383,872	**99.80%**
	Operations and Maintenance	74,681,468	72,818,588	71,349,169	45,165,699	**63.30%**
	Development	753,742,011	714,392,130	790,589,196	458,402,204	**57.98%**
	Total	**909,914,163**	**868,696,887**	**945,493,517**	**586,951,775**	**62.08%**
Public Service Management`	**Recurrent**	**649,740,739**	**628,343,561**	**932,477,917**	**852,605,760**	**91.43%**
	Employee Compensation	232,586,842	232,573,956	452,457,757	452,090,896	**99.92%**
	Operations and Maintenance	417,153,897	395,769,605	480,020,160	400,514,864	**83.44%**
	Development			**352,500,000**	-	**0.00%**
	Total	**649,740,739**	**628,343,561**	**1,284,977,917**	**852,605,760**	**66.35%**
Lands, Housing and urban Development	**Recurrent**	**226,459,548**	**219,505,532**	**212,322,390**	**169,809,711**	**79.98%**
	Employee Compensation	63,222,343	63,218,840	66,175,063	65,192,122	**98.51%**
	Operations and Maintenance	163,237,205	156,286,691	146,147,327	104,617,589	**71.58%**
	Development	**209,001,663**	**100,753,888**	**232,746,987**	34,235,160	**14.71%**
	Total	**435,461,211**	**320,259,420**	**445,069,377**	**204,044,871**	**45.85%**
Water, Environment, Irrigation, Natural Resources and Climate Change	**Recurrent**	**151,654,907**	**148,493,638**	**147,429,403**	**128,371,162**	**87.07%**
	Employee Compensation	92,668,545	92,663,411	94,152,036	93,356,845	**99.16%**
	Operations and Maintenance	58,986,362	55,830,227	53,277,367	35,014,317	**65.72%**
	Development	**866,212,113**	**353,386,191**	**842,218,856**	272,246,772	**32.32%**
	Total	**1,017,867,020**	**501,879,829**	**989,648,259**	**400,617,934**	**40.48%**
Health Services and Sanitation	**Recurrent**	**2,243,308,961**	**2,224,679,537**	**2,579,334,707**	**2,548,623,418**	**98.81%**
	Employee Compensation	1,761,260,021	1,761,162,444	2,053,694,979	2,052,716,185	**99.95%**
	Operations and Maintenance	482,048,940	463,517,093	525,639,728	495,907,233	**94.34%**
	Development	**461,392,026**	**160,369,948**	**345,383,514**	112,965,975	**32.71%**
	Total	**2,704,700,987**	**2,385,049,485**	**2,924,718,221**	**2,661,589,393**	**91.00%**
County Public Service Board	**Recurrent**	**96,299,382**	**115,447,023**	**73,040,633**	**63,245,662**	**86.59%**
	Employee Compensation	25,961,726	25,960,288	29,563,226	29,059,066	**98.29%**
	Operations and Maintenance	70,337,656	89,486,735	43,477,407	34,186,596	**78.63%**
	Total	**96,299,382**	**115,447,023**	73,040,633	**63,245,662**	**86.59%**
County Law Office	**Recurrent**	**82,256,594**	**79,840,624**	**55,329,033**	**34,617,018**	**62.57%**
	Employee Compensation	13,074,486	13,073,762	15,820,129	14,897,878	**94.17%**
	Operations and Maintenance	69,182,108	66,766,862	39,508,904	19,719,140	**49.91%**
	Total	**82,256,594**	**79,840,624**	**55,329,033**	**34,617,018**	**62.57%**
Strategic Partnerships and Digital Economy	**Recurrent**	**58,960,335**	**58,392,353**	**49,792,832**	**39,446,471**	**79.22%**
	Employee Compensation	24,168,957	24,167,618	29,159,980	29,145,000	**99.95%**
	Operations and Maintenance	34,791,378	34,224,735	20,632,852	10,301,471	**49.93%**
	Development	**6,000,000**		**10,994,000**	450,000	**4.09%**
	Total	**64,960,335**	**58,392,353**	**60,786,832**	**39,896,471**	**65.63%**
The Governorship	**Recurrent**	**374,048,916**	**368,000,777**	**352,821,883**	**273,997,643**	**77.66%**
	Employee Compensation	173,324,779	173,315,176	187,239,695	186,972,527	**99.86%**
	Operations and Maintenance	200,724,137	194,685,600	165,582,188	87,025,116	**52.56%**
	Development	**26,449,055**	**2,000,000**	**16,730,290**	11,941,858	**71.38%**
	Total	**400,497,971**	**370,000,777**	**369,552,173**	**285,939,501**	**77.37%**
County Assembly	**Recurrent**	**804,254,206**	**804,245,638**	**859,598,045**	**848,795,577**	**98.74%**
	Employee Compensation	445,462,004	443,582,761	434,075,663	423,135,752	**97.48%**
	Operations and Maintenance	358,792,202	360,662,877	425,522,382	425,659,825	**100.03%**
	Development	**42,200,000**	**40,857,924**	**54,500,000**	33,127,740	**60.78%**
	Total	**846,454,206**	**845,103,562**	**914,098,045**	**881,923,317**	**96.48%**
Summary	**Recurrent**	**6,864,200,606**	**6,759,610,300**	**7,358,120,884**	**6,863,171,821**	**93.27%**
	Employee Compensation	3,983,506,057	3,981,430,800	4,629,180,387	4,612,229,994	**99.63%**
	Operations and Maintenance	2,880,694,549	2,778,179,501	2,728,940,497	2,250,941,827	**82.48%**
	Development	**3,905,948,132**	**2,037,348,761**	**3,801,357,588**	**1,662,988,882**	**43.75%**
Totals		10,770,148,738	8,796,959,061	11,159,478,472	**8,526,160,703**	**76.40%**

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

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Expenditure Challenges

The County Government of Busia continues to experience expenditure-related challenges, particularly the sustained growth in recurrent expenditure, with personnel emoluments accounting for a significant proportion of the overall budget. This situation continues to exert pressure on the County's fiscal space, limiting the resources available for development expenditure and the implementation of priority programmes and projects.

Furthermore, the implementation of the electronic Government Procurement (e-GP) system has encountered operational and capacity-related challenges, including intermittent system downtimes and inadequate user proficiency. These constraints have contributed to procurement delays, disrupted procurement processes and slowed the execution of development projects, thereby affecting the timely delivery of planned programmes.

To mitigate these challenges, the County is pursuing measures aimed at rationalizing recurrent expenditure, strengthening expenditure controls and prioritizing high-impact development programmes with the greatest potential to deliver socio-economic benefits to residents. In addition, targeted interventions are being undertaken to stabilize and fully operationalize the e-GP system through enhanced user training, technical support and continuous system monitoring. These measures are intended to improve procurement efficiency, accelerate project implementation and enhance the overall effectiveness of public expenditure management.

2.4. Management of Pending Bills

During the Financial Year 2026/2027, the County Government constituted a Pending Bills Verification Committee mandated to review, scrutinize and validate outstanding financial obligations carried forward from the Financial Year 2025/2026. Following the verification exercise, eligible pending bills were established at **KSh. 3.674 billion**, comprising **KSh. 2.416 billion** in respect of Recurrent Expenditure and **KSh. 1.258 billion** relating to Development Expenditure.

As at 30th June 2026, the County had settled pending bills amounting to **KSh. 506.092 million**, comprising **KSh. 208.196 million** for Recurrent Expenditure and **KSh. 297.895 million** for Development Expenditure. The relatively modest level of settlement during the initial period

was largely attributable to the timing of budgetary provisions, as allocations earmarked for pending bills clearance were incorporated into the Supplementary Budget, whose implementation commenced in the third quarter of the financial year. Consequently, the County anticipates an accelerated settlement of verified outstanding obligations during the remaining period of implementation.

Going forward, the County Treasury will prioritize the settlement of verified pending bills as a first charge against available fiscal resources. This will be reinforced through the strategic provision of adequate and ring-fenced allocations during supplementary budget processes to facilitate the systematic clearance of outstanding obligations. The approach is intended to curb the accumulation of expenditure arrears, restore supplier and contractor confidence, strengthen the County's financial credibility and improve overall fiscal discipline.

Furthermore, the County will strengthen the enforcement of commitment controls to ensure that expenditure obligations are incurred strictly within approved budgetary provisions and available resources. These measures will help minimize the emergence of new pending bills while promoting prudent expenditure management, budget credibility and fiscal sustainability.

Table 7: Pending Bill Status

No	Description	Pending Bills as at 1st July 2025	Amount Paid as at 30th June 2026	Bal C/F as at 30th June 2026
1	Recurrent	1,395,958,621	117,867,129	1,278,091,492
2	Development	1,258,115,665	297,895,077	960,220,588
	Total	**2,654,074,286**	**415,762,206**	**2,238,312,080**
3	Statutory & Other Deduction	928,735,250	90,329,336	838,405,914
4	KRA	91,026,155	-	91,026,155
	Grand Total	**3,673,835,691**	**506,091,542**	**3,167,744,149**

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

2.5. Revised Estimates

During the Financial Year 2026/2027, the County Government prepared revised budget estimates, which commenced implementation on 1st July 2026. The revision was necessitated by the need to accommodate verified pending bills and approved rollovers carried forward from the previous financial year, incorporate balances brought forward from FY 2025/2026, and provide for conditional grants that remained outstanding as at the close of the preceding financial year.

Furthermore, the supplementary budget process necessitated a rationalisation and reprioritisation of expenditure allocations in response to the shortfall in Own Source Revenue (OSR) collections against the approved targets for FY 2025/2026. This adjustment was intended to align the revised expenditure framework with the County's realistic resource envelope, address outstanding financial obligations and ensure that available resources were directed towards critical recurrent requirements and priority development interventions.

The revised estimates therefore sought to strengthen budget credibility, accommodate legitimate financial commitments and promote prudent fiscal management within the prevailing resource constraints.

2.6. Busia County Fiscal Risks and Mitigation Measures

The County Government of Busia continues to face a number of fiscal risks that could potentially undermine budget implementation, constrain the delivery of essential public services and compromise fiscal sustainability over the medium term. These risks arise from both internal and external factors, including revenue underperformance, rising expenditure pressures, accumulated pending bills, procurement inefficiencies and over-reliance on transfers from the National Government. Effective identification, assessment and mitigation of these risks remain critical to safeguarding the County's fiscal position and ensuring the prudent utilisation of public resources.

The key fiscal risks and corresponding mitigation measures are outlined below:

1. Revenue Underperformance

The County faces the risk of continued underperformance in Own Source Revenue (OSR) collections, primarily attributable to weaknesses in revenue administration and collection systems, low taxpayer compliance and potentially over-ambitious revenue projections. During the Financial Year 2025/2026, the County realised Own Source Revenue amounting to **KSh. 700.929 million** against an annual target of **KSh. 999.761 million**, representing a performance rate of approximately **70.1 per cent**. This shortfall reflects a persistent fiscal vulnerability that could potentially extend into FY 2027/2028 if appropriate corrective measures are not sustained. Continued revenue underperformance would reduce the County's available fiscal space, constrain budget execution and undermine the financing of priority programmes and service delivery obligations.

Mitigation Measures

To address this risk, the County will:

- Accelerate the automation and digitisation of revenue collection processes to enhance efficiency, transparency and accountability.
- Strengthen the capacity of revenue officers through targeted training, improved supervision and provision of adequate operational and logistical support.
- Adopt realistic and evidence-based revenue projections informed by the County's actual revenue performance and prevailing economic conditions.
- Enhance enforcement mechanisms, taxpayer sensitisation and compliance monitoring to broaden the revenue base and improve collection efficiency.

2. Accumulation of Pending Bills

The accumulation of unpaid financial obligations to suppliers and contractors remains a significant fiscal risk to the County. Persistent pending bills exert pressure on cash flows, undermine supplier confidence, expose the County to potential legal disputes and reduce the fiscal flexibility required to finance priority programmes and projects. If left unaddressed, the continued accumulation of arrears could compromise budget credibility and weaken the County's overall financial management framework.

Mitigation Measures

The County has instituted and will continue implementing a range of interventions aimed at containing and progressively eliminating pending bills, including:

- Treating verified pending bills as a first charge in subsequent budgetary allocations, subject to available fiscal resources.
- Prioritizing the completion of ongoing and stalled projects before initiating additional projects.
- Developing and implementing a structured, multi-year pending bills clearance strategy.
- Providing dedicated budgetary allocations for the settlement of verified outstanding obligations.
- Restricting the initiation of new projects until existing contractual and pending bills obligations are brought under control.
- Strengthening expenditure commitment controls to ensure that new obligations are undertaken strictly within approved budgetary provisions and available resources.

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3. High Wage Bill and Personnel Expenditure Risk

The continued growth in personnel emoluments presents a significant fiscal sustainability risk, as rising compensation costs increasingly constrain the resources available for development expenditure and other essential operational requirements. The County's wage bill accounts for a substantial proportion of its total revenue, thereby exerting pressure on the available fiscal space and increasing the risk of non-compliance with statutory expenditure thresholds. This situation requires particular attention in view of the provisions of Section 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015, which prescribe limits on personnel expenditure relative to the County's total revenue.

If not effectively managed, the continued escalation of personnel costs could undermine the County's capacity to finance development priorities, meet statutory fiscal obligations and maintain a sustainable expenditure structure over the medium term.

Mitigation Measures

To contain the growth of the wage bill and promote a sustainable public service establishment, the County, through the County Public Service Board, will pursue the following interventions:

- Implement a controlled non-replacement policy for retired non-technical staff, subject to critical service delivery requirements.
- Strengthen controls over recruitment and new appointments to ensure that employment decisions are informed by approved staffing establishments and available fiscal space.
- Rationalise the existing workforce through staff audits, optimal deployment and realignment of personnel to areas of critical need.
- Prioritise the recruitment of essential technical and specialised personnel necessary for effective service delivery.
- Strengthen payroll management and establishment controls to eliminate irregularities and contain avoidable personnel expenditure.

4. Procurement and E-Procurement Implementation Risks

The County continues to experience challenges in the full adoption and effective utilisation of the electronic Government Procurement (e-GP) system. These challenges are primarily associated with inadequate technical capacity, limited user proficiency and intermittent system-related constraints. Consequently, procurement processes have experienced delays, affecting

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the timely acquisition of goods and services and slowing the implementation of planned development projects. Prolonged procurement timelines may further undermine budget absorption and the timely delivery of public services.

Mitigation Measures

To address these challenges, the County will:

- Intensify capacity-building initiatives and continuous user training for procurement officers, accounting officers and other system users.
- Strengthen ICT infrastructure and technical support to enhance system reliability and minimise operational disruptions.
- Enforce compliance with the mandatory use of the e-GP system in accordance with applicable procurement laws and regulations.
- Enhance procurement planning, monitoring and coordination to minimise delays and accelerate project implementation.
- Undertake regular system performance assessments and provide timely technical interventions to address emerging operational challenges.

5. Over-Reliance on National Government Transfers

The County's significant dependence on transfers from the National Government, particularly the Equitable Share and Conditional Grants, exposes its fiscal operations to external risks associated with delayed disbursements, unpredictable release schedules and potential reductions in transfers. Such uncertainties may disrupt cash-flow planning, delay the implementation of budgeted programmes and projects, and constrain the County's ability to meet its expenditure obligations in a timely manner.

Mitigation Measures

To minimise exposure to this risk, the County will:

- Intensify Own Source Revenue mobilisation and strengthen the administration of existing revenue streams.
- Diversify the County's revenue base by identifying and exploiting untapped revenue potential across various sectors.
- Align expenditure commitments and implementation schedules with confirmed funding flows and realistic cash-flow projections.

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- Strengthen cash-flow forecasting and expenditure prioritisation to cushion critical services against delays in National Government transfers.
- Enhance engagement with the National Treasury and relevant national government agencies to facilitate the timely disbursement of approved transfers and conditional grants.

6. Sustainability and Governance of Statutory and Operational Funds

The sustainability and effective administration of certain County funds and programmes remain a potential fiscal and institutional risk. Challenges relating to outdated or expired enabling legislation, weak governance arrangements and inadequate administrative frameworks may compromise the continued operation of these funds, affect their financial sustainability and undermine the delivery of intended public services. Where not adequately addressed, such weaknesses may also expose the County to governance, accountability and compliance risks.

Mitigation Measures

To safeguard the sustainability and effective operation of County funds, the County will:

- Ensure the timely operationalisation and effective administration of established funds and programmes in accordance with their respective legal frameworks.
- Undertake periodic reviews of enabling legislation and initiate necessary amendments, renewals or legislative interventions to address identified gaps.
- Strengthen governance, oversight and accountability structures governing the management and utilisation of County funds.
- Enhance financial reporting, internal controls and performance monitoring to ensure prudent management of fund resources.
- Regularly assess the financial and operational sustainability of established funds to ensure alignment with the County's development priorities and available fiscal resources.

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Overall Fiscal Risk Management Outlook

The effective management of the identified fiscal risks will remain a key priority for the County Treasury over the medium-term planning period. The proposed mitigation measures are intended to strengthen revenue performance, contain expenditure pressures, progressively eliminate pending bills, improve procurement efficiency and enhance the sustainability of County finances. The County will continue to monitor these risks through its budget implementation, financial reporting and oversight frameworks to ensure that emerging fiscal vulnerabilities are identified and addressed promptly, thereby safeguarding fiscal discipline, budget credibility and sustainable service delivery.

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III. DEPARTMENTAL PRIORITIES

Prioritization and Allocation of Resources to Programmes

The County Government's execution of capital projects will be prioritized in alignment with the objectives set forth in key national and county plans, including the Kenya Vision 2030, the Medium-Term Plan IV, the Bottom-up Transformation Agenda (BETA), and the County Integrated Development Plan (CIDP 2023-2027). This strategic focus aims to ensure that projects directly contribute to national and county priorities. Furthermore, the County Government will continue its policy of expenditure prioritization to better serve its citizens. Resources allocations will be guided by several criteria, such as the findings of performance reviews for ongoing programs, the linkage of programs with the objectives of the CIDP 2023-2027, and the degree to which these programmes address core poverty interventions. Additionally, the alignment of the programmes with departmental mandates, expected outputs and outcomes, cost-effectiveness, and sustainability will be considered, as well as the programmes' contribution to the implementation of constitutional mandates, Acts, regulations, and policies, they should also prioritize the payment of outstanding pending bills/debts.

In line with these priorities, departments are required to account for the funding needs of ongoing projects, particularly those that require multi-year funding, before initiating new development projects.

Finally, the FY 2027/2028 departmental priorities are informed by performance analysis of previous financial years, stakeholder consultations, and departmental data to ensure clear justification and differentiation from prior-year priorities. This strengthens evidence-based planning, transparency and alignment with the CIDP 2023-2027, ADP 2026-2027 and the National fiscal policy framework.

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

The Department of Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness has identified strategic priorities for FY 2027/2028 and the medium-term period FY 2028/2029–2029/2030, aimed at enhancing agricultural productivity, strengthening food and nutrition security, promoting climate-resilient agriculture and improving household incomes.

The priorities are guided by the Public Finance Management Act, 2012, the Public Finance Management (County Governments) Regulations, 2015, the Busia County Integrated

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Development Plan (CIDP) 2023–2027, the Annual Development Plan FY 2027/2028 and relevant national development priorities.

The Department will focus on improving agricultural production and commercialization, strengthening livestock and fisheries development, promoting sustainable utilization of blue economy resources, enhancing agricultural extension services and facilitating market access and value addition.

Summary of Achievements for FY 2023/24–2025/26 MTEF Period

During FY 2023/2024 to FY 2025/2026, the Department of Agriculture made progress in crop production, livestock development, veterinary services, fisheries, agribusiness and farmer support. It expanded access to farm inputs through the distribution of certified seeds, fertilizer, agricultural lime and other planting materials; supported mechanisation and reached farmers with extension advice; and, through NAVCDP, mapped, profiled and registered 142,484 farming households and assessed 157 cooperative societies. Livestock interventions included disease vaccination, artificial insemination, poultry and goat support, fodder production and improvements to livestock market infrastructure. In fisheries, the Department supported smallholder farmers with fingerlings and feed, expanded cage and pond aquaculture, and reported fish production growth from 176 tonnes to 226 tonnes during the period. It also strengthened agricultural value chains, farmer organizations and market access through partnerships and projects including KeLCoP and NAVCDP. These achievements contributed to improved production, livelihoods and food security across Busia County, despite funding, operational and weather-related constraints.

Strategic Priorities for FY 2027/2028 and the Medium Term

The Department of Agriculture, Livestock, Fisheries and Blue Economy has identified key strategic priorities for FY 2027/2028 and the Medium Term aimed at improving agricultural productivity, strengthening food and nutrition security, promoting commercialization, increasing household incomes and creating sustainable employment opportunities. The priorities seek to address key sector challenges, including low production, limited access to quality inputs and extension services, livestock diseases, inadequate infrastructure, post-harvest losses, climate variability and weak market linkages.

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The Department will prioritize crop development through increased access to subsidized agricultural inputs, crop diversification, strengthened extension services, mechanization, soil fertility improvement, crop protection and improved post-harvest management. These interventions aim to increase farm productivity, reduce production costs, strengthen climate resilience and improve household food security and incomes.

Under agribusiness development, the focus will be on transforming subsistence farming into commercially viable enterprises through farmer mobilization and registration for the e-voucher fertilizer subsidy programme, establishment of ward-level input stores, promotion of value addition and agro-processing, and strengthening market access through Farmer Producer Organizations (FPOs), SACCOs and digital platforms. These efforts are expected to improve farmers' access to inputs and markets, increase earnings and create employment along agricultural value chains.

The Department will also strengthen fisheries and blue economy development by promoting aquaculture and capture fisheries, improving Beach Management Unit operations, developing fisheries infrastructure and markets, and enhancing extension services, post-harvest management and value addition. Partnerships with research institutions will further support technology transfer, increased productivity and sustainable utilization of fisheries resources.

Under livestock development, priority interventions will target dairy, indigenous chicken, pig and meat goat value chains through improved breeds, animal feeds, farmer capacity building, fodder and pasture development, and partnerships with development stakeholders. The Department will also invest in livestock marketing and processing infrastructure, strengthen regulatory frameworks, and implement digital livestock identification systems to improve productivity, market access and household incomes.

Veterinary development will focus on strengthening animal disease prevention, surveillance and control, improving veterinary public health and food safety, and enhancing livestock productivity. Key interventions will include establishing disease control and outbreak response structures, strengthening disease reporting systems, promoting artificial insemination and other breeding technologies, upgrading slaughter facilities, and expanding veterinary extension services through the One Health approach.

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Additionally, climate resilience, technology adoption and institutional strengthening will remain cross-cutting priorities across all programmes. Emphasis will be placed on climate-smart agricultural practices, soil health improvement, mechanization, digital extension services, research partnerships and adoption of sustainable production technologies to strengthen farmers' resilience and improve resource utilization.

Overall, the Department's priorities for FY 2027/2028 and the Medium Term are geared towards addressing constraints across agricultural value chains, improving food and nutrition security, promoting commercial agriculture, creating employment and enhancing household livelihoods. Implementation will be supported through strategic partnerships, resource mobilization, farmer capacity development and sustainable resource management, with the broader objective of strengthening the agricultural sector's contribution to inclusive and sustainable economic growth in Busia County.

Resource Allocation

The approved resource allocation for FY 2027/2028 amounts to **KSh. 739,664,959** and over the medium term **KSh. 755,448,258** for FY 2028/2029 and **KSh. 771,576,923** for FY 2029/2030.

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

The Department is responsible for facilitating and promoting trade, investment, industrial development, cooperative growth, fair trade practices, and social protection through the control of drug and substance abuse. Its overall objective is to foster self-reliance, create employment opportunities, generate wealth, and promote inclusive economic growth throughout Busia County.

The Department fulfils this mandate through strategic programmes and interventions aimed at strengthening business development, expanding market access, promoting value addition and innovation, developing industrial infrastructure, enhancing access to cooperative financing, and safeguarding consumer interests. These initiatives are geared towards increasing productivity, improving service delivery, creating employment opportunities, raising household incomes, and enhancing the overall socio-economic well-being of county residents.

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For effective execution of its mandate, the Department is structured into five directorates: Trade, Industrialization, Cooperatives, Small and Micro Enterprises, and Alcoholic Drinks and Drug Abuse Control.

Summary of Achievements for FY 2023/24–2025/26 MTEF Period

The department has realized substantial progress on the construction of the county aggregation and industrial park at Nasewa, with the project now estimated at 85% completion, positioning the county as an emerging hub for industrial investment and economic transformation. The Export Processing Zone has advanced significantly and is now estimated at 78% completion, a milestone that will enhance the county's integration into the global value chains and boost foreign exchange earnings.

In the year under review, there was improvement in consumer protection through improved fair-trade practices; the increase in consumer protection was as a result of enhanced number of legal metrology equipment examined, tested and verified from a target of 1,500 to 1,696 and 38 random inspections conducted across the county. Through a strategic donor-funded programme, the department trained 2,150 traders, equipping local entrepreneurs with essential skills to expand market access, improve competitiveness, and drive inclusive trade growth across the county. The department fenced Rakite market and completed construction of Siwongo market, Bukiri market, and Mayenje market. In addition, 3-door pit latrines were constructed at Buyofu market and Emalaya in Bukhayo West ward. The department also registered 32 new cooperative

The continued completion of new markets and renovation of existing markets in the county has enhanced revenue for the county as well as provided a conducive business environment for traders to conduct their businesses. The advanced construction of the County Aggregation Centre and Industrial Park (CAIP) has created jobs for both skilled and unskilled labourers in the construction sites. The markets offer traders a conducive and hygienic environment to conduct their businesses, and as a result business interruptions due to unfavorable weather conditions have been minimized. Registration of new cooperative societies has widened the cooperative movement across the county. The Corporate Audit has ensured good governance and compliance of the cooperative societies with the Cooperative Societies Act. Weights and Measures have promoted fair trade practices and consumer protection.

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Strategic Priorities (FY 2027/2028 – FY 2029/2030)

In the next Financial Year 2027/2028, the department will increase access to trade and investment through provision of grants to MSMEs and construction and rehabilitation of market infrastructure. Fair Trade practices will be strengthened through verification and calibration of weighing and measuring equipment. To promote Industrialization the department will construct aggregation centers across the county to revamp value chain additions in order to improve access to cooperative societies, the department will issue loans to cooperatives societies and construct cotton collection centers to enhance cooperative development. Furthermore, to enhance Control of Alcoholic Drinks and Drug Abuse, the department will prioritize the completion of Butula Treatment and Rehabilitation Centers to treat and rehabilitate the victims.

The department has been allocated **KSh.. 301,605,504** in FY 2027/2028 and over the medium term **KSh.. 307,367,614** for FY 2028/2029 and **KSh.. 313,790,366** FY 2029/2030

3. Education and Industrial Skills Development

The Department of Education and Industrial Skills Development is responsible for expanding access to quality early childhood education and strengthening technical and vocational skills development to support human capital development, youth empowerment and socio-economic transformation in Busia County. The Department seeks to improve learning outcomes and productivity through strengthened foundational education, improved learning infrastructure and equipping young people with relevant technical and industrial skills that respond to labour market demands.

The Department delivers its mandate through two directorates: Early Childhood Development Education (ECDE) and Vocational Training.

The Directorate of Early Childhood Development Education is responsible for overseeing the implementation of the ECDE curriculum, monitoring children's growth and development, maintaining education data to inform equitable resource allocation and enhancing the capacity of ECDE teachers. It also focuses on improving learning environments through the development of classroom infrastructure and provision of outdoor play equipment to support holistic child development.

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The Directorate of Vocational Training is responsible for developing and implementing policies, guidelines and quality assurance standards governing vocational training. Its mandate also encompasses the management of instructors and support staff, promotion of ICT integration and youth innovation, coordination of development partner-supported programmes, and strengthening institutional and human resource capacity within vocational training centres.

Summary of Achievements for FY 2023/24–2025/26 MTEF Period

The Department, through the Directorate of Early Childhood Education, continued to promote holistic child development by enhancing learners' cognitive, social, emotional and spiritual growth. This was achieved through improvements in ECDE infrastructure, provision of learning materials and regular quality assurance and standards assessments. Other achievements included facilitating ECDE learners to participate in national drama and music festivals, developing a Nutrition and Meal Policy alongside its implementation framework, building the capacity of Boards of Management on nutrition-sensitive programmes, equipping ECDE centres with tables and chairs, and developing capitation policies.

Through the Directorate of Vocational Training, the Department continued to strengthen and harmonize the Technical and Vocational Education and Training (TVET) system to enhance the provision of quality skills and competencies. Key interventions focused on policy development and review, infrastructure improvement, provision of modern training equipment and recruitment of qualified instructors. Notable achievements included construction of administration blocks at Namasali, Katakwa and Busagwa Vocational Training Centres (VTCs), construction of an ablution block at Busagwa VTC, and completion and equipping of KBEST Programme workshops at Busia and Namasali VTCs.

Medium-Term Strategic Priorities (FY 2027/2028 – MTEF)

The Department will prioritize improving access to quality Early Childhood Development Education (ECDE) through continued investment in infrastructure, learning materials and child nutrition programmes. Key interventions will include construction and completion of ECDE classrooms, renovation of existing facilities, development of modern Water, Sanitation and Hygiene (WASH) facilities, and equipping ECDE centres with age-appropriate furniture. The Department will also enhance the quality of learning through the provision of Competency-Based Curriculum (CBC) teaching and learning materials, additional learning resources and digital learning equipment. Further, efforts will be directed towards strengthening school

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feeding and nutrition programmes to support learners' health, attendance and retention. These interventions will be supported by planned allocations of **KSh 127.89 million** in FY 2027/2028, compared to **KSh 119.70 million** in FY 2026/2027, with a projected allocation of **KSh 76.79 million** for FY 2028/2029.

Under Vocational Training, the Department will focus on expanding and improving the infrastructure and training capacity of Vocational Training Centres (VTCs) to enhance access to quality technical and vocational skills development. Planned interventions will include construction of workshops, administration blocks, sanitation facilities and hostels, renovation of existing infrastructure, and integration of homecraft centres with VTCs. The Department will also prioritise equipping training institutions through the procurement of modern tools and equipment to facilitate practical, competency-based training. The programme is projected to receive **KSh 27.35 million** in FY 2027/2028, up from **KSh 24.86 million** in FY 2026/2027, with allocations expected to increase to **KSh 30.08 million** in FY 2028/2029

The department has been allocated **KSh.. 898,109,643** in the FY 2027/2028 and over the medium term **KSh.. 916,071,836** for FY 2028/2029 and **KSh.. 934,393,272** for FY 2029/2030.

4. The County Treasury and Economic Planning

The Department is responsible for providing strategic leadership and oversight in economic planning, budgeting, revenue mobilization, accounting services, internal audit, and supply chain management within the County Government. It plays a pivotal role in the formulation and coordination of development plans, mobilization and management of financial resources, and promotion of prudent public expenditure in accordance with the Constitution of Kenya, the Public Finance Management Act, 2012, and other relevant legal frameworks.

Through effective planning, budgeting, monitoring, and evaluation, the Department facilitates informed, evidence-based decision-making, prioritization of development initiatives, and alignment of financial resources with the County's development priorities. Its functions contribute to sustainable economic growth by strengthening fiscal discipline, enhancing service delivery, improving revenue generation, promoting transparency and accountability, and ensuring value for money in the utilization of public resources. These efforts further support employment creation through the implementation of development projects, enhance productivity through timely financing of priority programmes, and improve the overall socio-

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economic well-being of county residents through efficient and equitable delivery of public services.

Summary of Achievements for FY 2023/24–2025/26 MTEF Period

During the FY 2023/24–FY 2025/26 MTEF period, the Department recorded notable achievements in strengthening public financial management, economic planning and resource mobilization.

The Directorate of Economic Planning, Statistics and Monitoring & Evaluation coordinated the preparation of key development plans, including the Annual Development Plan, reviewed the County M&E Policy to facilitate operationalization of e-CIMES, and adopted a Project Monitoring and Tracking System to enhance monitoring of development projects. The establishment of a statistical unit was also initiated to strengthen data collection and evidence-based planning.

The Directorate of Budget ensured timely preparation of statutory budget documents and provided technical guidance to departments on budgetary matters. These efforts contributed to improved budget credibility and the County's recognition by Bajeti Hub among counties producing comprehensive planning documents.

The Directorate of Revenue enhanced automation of revenue collection across several streams and implemented structural reforms to improve efficiency and minimize revenue leakages. Consequently, own-source revenue increased from **KSh.. 506 million** in FY 2024/25 to **KSh.. 701** million in FY 2025/26.

The Directorate of Accounting Services strengthened financial reporting through preparation of financial statements and adopted IPSAS Accrual-based reporting to enhance accuracy, timeliness and accountability in financial management.

The Internal Audit Directorate conducted internal audits and advisory reviews of county programmes and projects, while strengthening accountability and internal controls through quarterly audit reporting.

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The Supply Chain Management Directorate enhanced the adoption of e-procurement in line with the Public Procurement and Asset Disposal Act, 2015, improving procurement efficiency, transparency and accountability.

Strategic Priorities for FY 2027/2028 and the Medium Term

The Department's priorities for FY 2027/28 and the medium term are guided by the need to strengthen public financial management and improve economic policy formulation and planning. The priorities respond to challenges in revenue mobilization, budget implementation, procurement, asset management, financial controls and the availability of reliable data for planning and decision-making.

The Department will therefore focus on enhancing own-source revenue collection, strengthening procurement efficiency and compliance, improving the management of County assets and liabilities, and reinforcing internal control systems. It will also prioritize the development of an integrated digital system for economic planning, public investment appraisal and reporting to improve project preparation, planning coordination and evidence-based decision-making.

The department has been allocated **KSh.. 649,520,349** in the FY 2027/2028 and over the medium term **KSh.. 662,510,756** for FY 2028/29 and **KSh.. 675,760,971** for FY 2029/30.

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

The mandate of the department is to mobilize the Busia community towards sustainable social protection, talent development and equal opportunities for youth, women, persons living with disabilities (PLWDs), older persons, and other vulnerable groups. The Department contributes to inclusive growth and social cohesion through promotion of sports and culture, youth empowerment, gender equality, tourism development, and provision of social protection services that enhance livelihoods, identity and community resilience.

The Department operates through five directorates: -

Youth: - This directorate is responsible for the development of Youth empowerment centres, digital and vocational skills, enterprise development, mentorship, innovation and talent identification.

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Sports: - the directorate is responsible for Sports infrastructure, grassroots competitions and leagues, talent development, sports equipment, county and inter-county participation.
Tourism: - the directorate's responsibility is Tourism product development, destination marketing, community-based tourism, visitor information, business and conference tourism.
Gender: - It's responsible for Gender mainstreaming, women's economic empowerment, GBV prevention and referral, gender-responsive planning and data.
Culture and Social Services: - This directorate is responsible for enhancing Cultural heritage and creative arts, cultural facilities and festivals, children and social welfare, support to PWDs, older persons and vulnerable households.

Summary of Achievements for FY 2023/24–2025/26 MTEF Period

During the review period, the Department recorded notable achievements across its key programme areas, contributing to cultural preservation, talent development, youth empowerment, social welfare, gender equality and tourism promotion. Under culture and creative arts, the Department conducted cultural auditions across sub-counties, culminating in a county cultural festival that attracted over 1,000 performers. Artisan engagement initiatives benefited 211 participants, while Bumbe Cultural Centre was completed and commissioned.

In sports development, the County participated in EALASCA and KICOSCA sporting events and organized ward-level competitions culminating in the Governor's Cup. Refurbishment of Busia Stadium was also reported to be ongoing. Under youth empowerment, 8,992 young people benefited from digital access and skills development in agribusiness, entrepreneurship, procurement and content creation, while the Youth Talent Search Expo attracted 492 participants.

In children and social services, Port Victoria Social Hall was renovated, while the County Children's Policy was approved by the County Assembly and officially launched. Under gender affairs, the Department reached over 1,000 participants through the 16 Days of Activism campaign, launched the Sexual and Gender-Based Violence (SGBV) Policy, and marked International Women's Day with over 1,001 participants. Additionally, 117 cross-border women benefited from training on the African Union Agenda 2063.

Under tourism development, the Department mapped tourism sites in Bunyala and Samia, developed tourism promotional materials including a documentary, brochures and a guidebook,

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and supported community-based tourism initiatives. It also organized boat racing and Miss Tourism events and established a partnership with the Kenyatta International Convention Centre (KICC) to promote Meetings, Incentives, Conferences and Exhibitions (MICE) tourism.

Strategic Priorities for FY 2027/2028 and the Medium Term

The Department's strategic priorities for FY 2027/2028 and the Medium-Term focus on promoting youth empowerment, sports development, tourism, cultural preservation, gender equality and social protection. These interventions are aimed at enhancing skills development, creating employment and enterprise opportunities, nurturing talent, promoting social inclusion and improving the livelihoods of vulnerable groups across the County.

Under youth empowerment and development, the Department will prioritize equipping and operationalizing youth empowerment centres, providing digital, vocational, entrepreneurship and financial literacy training, supporting youth groups and strengthening mentorship, apprenticeship and enterprise linkages. It will also promote talent identification, innovation and creative arts development.

In sports development, the focus will be on rehabilitating sporting facilities, organizing grassroots competitions, county leagues and the Governor's Cup, providing sports equipment, building the capacity of sports personnel and supporting participation in county, national and regional competitions.

Under tourism development and promotion, the Department will map and develop tourism attractions, improve visitor information and promotional materials, support community-based tourism and cultural events such as Marenga and Bumbe boat racing, and strengthen partnerships with tourism stakeholders to position Busia as a preferred domestic and regional destination.

For culture, heritage and creative arts, priorities will include operationalizing cultural facilities, organizing sub-county cultural events and annual county festivals, supporting artists and artisans through training and market linkages, and preserving indigenous knowledge, languages, music, dance and heritage sites.

Under gender affairs and women's economic empowerment, the Department will strengthen women's entrepreneurship through training and mentorship, promote gender-responsive

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planning and budgeting, intensify awareness and prevention initiatives against gender-based violence, and improve referral and support systems for survivors.

Finally, under social protection, children and disability inclusion, the Department will prioritize strengthening beneficiary identification and referral systems, providing assistive devices to persons with disabilities, enhancing child protection mechanisms, improving accessibility of public facilities and promoting the inclusion of vulnerable groups in community programmes. Collaboration with health, education and national social protection agencies will also be strengthened to improve coordination and access to essential services.

Overall, these priorities seek to foster inclusive socio-economic development, preserve cultural identity, expand opportunities for young people and women, promote tourism and sports, and strengthen social protection for vulnerable populations across Busia County.

The department has been allocated **KSh. 164,213,670** in the FY 2027/2028 and over the medium term **KSh.. 167,497,943** for FY 2028/29 and **KSh.. 170,847,900** for FY 2029/30.

6. Transport, Roads and Public Works

The Department is structured into three directorates: Public Works, Roads, and Transport and Fleet Management. It is mandated to create an enabling environment for investment and socio-economic development within the County through the provision and maintenance of quality road networks and public infrastructure. The Department also provides technical guidance, supervision, and support to other departments in the implementation of infrastructure projects to ensure adherence to established standards and specifications.

Its key priority areas include the development, rehabilitation, and maintenance of County Road infrastructure, promotion of road safety awareness, construction and maintenance of public buildings, improvement of public transport services and safety, and effective management and maintenance of the County fleet. These interventions are aimed at improving connectivity, facilitating trade and investment, enhancing mobility, supporting efficient public service delivery, and promoting sustainable economic development across the County.

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Summary of Achievements for FY 2023/24–2025/26 MTEF Period

During the FY 2023/2024, the Department of Roads, Transport and Public Works recorded significant achievements in the implementation of infrastructure projects across the county. A total of 60 projects were implemented across the seven sub-counties and 43 wards, out of which 58 projects were completed and put into use, while 2 projects were ongoing at the time of reporting. The projects comprised 38 county road refurbishment and maintenance projects, 13 major drainage infrastructure projects, including bridges and box culverts, as well as other interventions involving equipment, waterways, boats and building works.

During FY 2025/2026, Under the Roads Directorate, routine maintenance was undertaken on a total of 346 kilometers of county roads across the seven sub-counties. Out of this, 258 kilometers were successfully completed, while maintenance works covering 88 kilometers were ongoing at the time of reporting. These interventions were aimed at improving road accessibility, enhancing connectivity and facilitating the movement of people, goods and services across the county.

The Department continued to strengthen road infrastructure through the upgrading of 2.4 kilometers of county roads to bitumen standards. This intervention was aimed at improving road quality, reducing travel time and enhancing access to essential services and economic opportunities.

Under Public Works, the Department initiated the construction of 28 box culverts to improve drainage and accessibility, particularly in areas prone to flooding. Of these, 21 were completed, while 7 were still ongoing at the time of reporting.

In addition, under Alternative Transport, the Department ensured regular servicing and maintenance of the county fleet of road construction equipment. This contributed to improved operational efficiency, reduced equipment downtime and enhanced the capacity of the Department to undertake road construction and maintenance activities.

Overall, these achievements demonstrate the Department's continued commitment to improving road infrastructure, strengthening drainage systems, enhancing transport services and facilitating socioeconomic development across the county.

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Strategic Priorities for FY 2027/2028 and the Medium Term

Over the medium term, the Department proposes to continue improving road connectivity and access to essential services; expand routine maintenance and rehabilitation of county roads; upgrade selected roads to bitumen and Cabros/concrete paving block standards; construct bridges and box culverts; improve drainage and storm-water management; strengthen road safety; maintain and renew road construction equipment; improve waterways, jetties and motor-boat services; and improve public works facilities and construction standards.

The department has been allocated **KSh. 622,486,239** for FY 2027/28, **KSh. 635,495,964** for FY 2028/29 and **KSh. 648,782,684** for FY 2029/30.

7. Public Service Management

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

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

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

Summary of Achievements for FY 2023/24–2025/26 MTEF Period

The Department made progress in strengthening human resource management and promoting staff welfare through compliance with HR policies and labour laws, revitalization of the performance contracting process, and capacity building on alcohol, drug and substance abuse, pre-retirement planning and records management. Other achievements included effective management of staff pension matters, promotion of staff cohesion through fair labour practices, enforcement of the one-third basic salary rule, facilitation of tax exemption certificates for

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employees with disabilities, and reduction of salary payments processed outside the IPPD system.

Strategic Priorities for FY 2027/2028 and the Medium Term

The Department will prioritize strengthening public service management through efficient coordination of administrative support services and human resource development. Key interventions will focus on improving the quality of services, enhancing the working environment, strengthening service delivery and facilitating staff recruitment. Performance will be measured through the number of employees recruited and the percentage achievement of set programme targets.

The Department will enhance county communication and publicity to strengthen information dissemination and stakeholder engagement. Planned interventions will focus on improving public awareness and access to county information through the production of documentaries, television programmes and newspaper supplements, as well as the development of a bulk SMS system. Progress will be measured by the number of communication and publicity materials produced and bulk SMS systems developed.

Under public administration, the Department will focus on strengthening devolved units to improve service delivery and ensure county functions reach communities at the grassroots level. Performance will be assessed based on the percentage of households reached through devolved functions.

The Department will also strengthen security and enforcement functions to enhance security across the county. This will involve improving the provision of security services and extending security coverage to the grassroots level to promote safety and security within communities.

The department has been allocated **KSh. 1,093,725,135** in the FY 2027/2028 and over the medium term **KSh. 1,115,599,637** for FY 2028/29 and **KSh. 1,137,911,630** FY 2029/30.

8. Lands, Housing and Urban Development

The Department is mandated to oversee land administration and management, undertake surveys of public land, facilitate the resolution of land-related disputes, and regulate physical planning and development within the County. Its functions also encompass the maintenance and refurbishment of public housing, promotion of appropriate building technologies, and advancement of sustainable urban development and management.

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To effectively execute its mandate, the Department is organized into four directorates: Lands, Survey, Physical Planning and Housing & Urban Development.

Summary of Achievements for FY 2023/24–2025/26 MTEF Period

During the financial year 2023/2024, the Department of Lands, Housing and Urban Development initiated the development of the County Physical and Land Use Development Plan (County Spatial Plan) in collaboration with the National Government's State Department of Physical Planning. To date, a concept paper and a survey report have been prepared, with the survey report awaiting approval by the County Assembly.

The Department also established a Geographic Information System (GIS) laboratory with funding from the Food and Agriculture Organization (FAO).

A total of 2.832 acres of land was acquired in the financial year 2024/2025 for the following purposes: one (1) acre for Totokakile Dispensary, 0.6 acres for Apegei Dispensary in Chakol North, one (1) acre for Sigulu Dispensary in Nangina Ward, 0.12 acres for Mabale Dispensary, and 0.19 acres for Khusuna ECDE in Bunyala South Ward.

Strategic Priorities for FY 2027/2028 and the Medium Term

The department's priorities for FY 2027/2028 are aligned with the Annual Development Plan (ADP) for FY 2027/2028 and are aimed at promoting sustainable land management, improving urban infrastructure, enhancing housing conditions and strengthening urban development across the County.

The department will prioritize the preparation of two urban plans to guide orderly urban development and provide a framework for land-use planning, infrastructure provision and investment within Busia County. The plans will help address challenges associated with unplanned urban growth, competing land uses and inadequate urban infrastructure while promoting sustainable development of urban centres.

The department will undertake the fencing of County Government land to protect public land against encroachment, illegal occupation and unauthorized use. This will safeguard county assets, minimize land disputes and ensure that land reserved for public projects and future development remains available for its intended purposes.

The department will facilitate the acquisition of land to strengthen the county's landbank for future development projects.

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The department will prioritize the opening and maintenance of stormwater drainage channels in targeted urban centres to improve drainage and reduce flooding and waterlogging. This will help protect roads, buildings and other infrastructure from damage, improve sanitation and enhance the resilience of urban settlements, particularly during periods of heavy rainfall.

The department will continue to undertake the construction of pathways and parking slots to improve accessibility, pedestrian safety and traffic management within urban centres. The intervention will provide designated spaces for pedestrians and vehicles, reduce congestion and support business activities while improving the general outlook of the urban centres.

The department will facilitate the establishment of dumpsites to strengthen solid waste management and improve environmental sanitation. This will provide appropriate waste disposal facilities, reduce indiscriminate dumping and complement ongoing county efforts in waste collection and management, thereby promoting cleaner and healthier urban environments.

The department will undertake the upgrading of one informal settlement to improve living conditions and access to basic infrastructure and urban services. The intervention will address challenges associated with unplanned settlements, inadequate infrastructure and poor environmental conditions while promoting inclusive and sustainable urban development. The department will also explore opportunities for collaboration with the National Government and development partners to support settlement upgrading initiatives.

The department has been allocated **KSh. 192,790,056** in the FY 2027/2028 and over the medium term **KSh. 197,005,857** for FY 2028/29 and **KSh. 201,316,774** FY 2029/30.

9. Busia Municipality

Busia Municipality was established in accordance with the Urban Areas and Cities Act, 2011, as amended in 2016 and 2019, and the Busia Municipality Charter, which was gazetted in 2018. Its elevation to municipal status was informed by its position as the headquarters of Busia County and its attainment of the statutory minimum population threshold of 50,000 residents.

The Municipality covers three administrative wards: Burumba, Angoromo, and Mayenje. Given the rapid population growth experienced across these areas, strategic and integrated

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urban planning is essential to guide orderly development and ensure the sustainable provision of urban services and infrastructure.

The Municipality has a fully constituted and operational Municipal Board and management team responsible for overseeing its governance, administration, and development functions.

Summary of Achievements for FY 2023/24–2025/26 MTEF Period

During FY 2025/2026, the Municipality commenced construction of pathways/parking slots at the Fish Market Area, Border Periphery, and Matatu Stage Area.

Strategic Priorities for FY 2027/2028 and the Medium Term

The priorities for Busia Municipality for FY 2027/2028 are guided by the Municipality's Annual Development Plan and focus on improving urban infrastructure, mobility, environmental sanitation, and overall service delivery. The interventions aim to address existing infrastructure gaps, enhance the urban environment, and improve the quality of services provided to residents and businesses. Under the Kenya Urban Support Programme (KUSP) Phase II, the Municipality will also utilize the Urban Development Grant (UDG) to finance priority infrastructure investments, particularly the upgrading of selected roads to bitumen standards.

Key priority interventions will include:

Parking and traffic management: Construction of designated parking facilities to ease congestion, improve vehicle management, enhance access to businesses, and increase revenue collection from parking services.

Stormwater drainage: Opening and maintenance of drainage channels to improve water flow and minimize flooding within the town.

Pedestrian infrastructure: Construction of pedestrian walkways and parking facilities to enhance accessibility, improve road safety, reduce conflicts between motorists and pedestrians, and facilitate commercial activities.

Solid waste management: Acquisition of waste management equipment to strengthen waste collection, transportation, and disposal, thereby promoting a cleaner, healthier, and more sustainable urban environment.

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Public lighting: Installation and maintenance of streetlights and high-mast lights to enhance public safety, improve security, support night-time economic activities, and improve the functionality of public spaces.

Public sanitation: Construction of sanitation blocks, particularly in busy commercial centres and public spaces, to improve access to sanitation facilities, promote hygiene, reduce open defecation, and safeguard public health.

Road infrastructure development: Upgrading of selected roads to bitumen standards through KUSP Phase II funding under the UDG to improve accessibility and connectivity, reduce dust and maintenance costs, and facilitate trade and economic activities within Busia Town.

The department has been allocated **KSh. 252,273,577** in the FY 2027/2028 and over the medium term **KSh. 257,319,048** for FY 2028/29 and **KSh. 262,465,429** FY 2029/30.

10. Malaba Municipality

Malaba is the second urban centre in Busia County and the most recently designated as an urban centre. Situated within the Teso region, it comprises four administrative wards: Malaba North, Malaba Central, Malaba South, and Amukura West.

Summary of Achievements for FY 2023/24–2025/26 MTEF Period

With support from the World Bank, in the financial year 2025/2026, Malaba Municipality prepared a feasibility study for installing streetlights in Malaba town and constructing ablution blocks in Malaba and Amagoro.

Strategic Priorities for FY 2027/2028 and the Medium Term

The priorities for Malaba Municipality for FY 2027/2028 are aligned with the Municipality's Annual Development Plan and focus on improving urban infrastructure, facilitating trade, enhancing public safety and promoting a conducive business environment. The Municipality will construct designated parking spaces to improve vehicle management and ease congestion in Malaba Town. Given the high movement of vehicles associated with cross-border trade and transport activities, organized parking facilities will help reduce roadside parking, improve traffic flow and enhance accessibility to commercial establishments and public facilities.

Through the Kenya Urban Support Programme Phase II, the Municipality will prioritize the upgrading of selected roads to bitumen standards using the Urban Development Grant (UDG). The intervention will improve the quality of the municipal road network, facilitate the movement of goods and people, and strengthen connectivity within the town. Improved roads will also support cross-border trade.

The Municipality will undertake stormwater management through the opening and maintenance of drainage channels to improve the flow of stormwater and minimize flooding within the town. This is particularly important in protecting roads, business premises and residential areas from water damage while improving sanitation and reducing the risk of water stagnation during rainy seasons.

The Municipality will prioritize the installation and maintenance of streetlights and high-mast lights in strategic locations to improve security and visibility. The intervention will enhance safety for residents, traders and travellers, support extended business operating hours and improve the functionality of public spaces, particularly within busy commercial and transport areas.

The Municipality will prioritize the construction of new markets to provide organized and accessible trading spaces for traders and small-scale businesses. The markets will help address challenges associated with informal trading, inadequate trading facilities and congestion in existing commercial areas.

The department has been allocated **KSh. 90,498,840** in the FY 2027/2028 and over the medium term **KSh. 92,308,817** for FY 2028/29 and **KSh. 94,154,994** FY 2029/30.

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

The Department comprises six directorates: Water and Sewerage, Irrigation and Land Reclamation, Environment, Natural Resources, Climate Change, and Energy.

The Department is mandated to provide sustainable water and sanitation services, develop irrigation infrastructure to enhance food security, conserve the environment and natural resources, promote climate change adaptation and mitigation, and support the development of renewable energy for sustainable development.

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Summary of Achievements for FY 2023/24–2025/26 MTEF Period

During the reporting period, the Department implemented various projects aimed at improving water and energy access, strengthening climate resilience, conserving the environment and improving community livelihoods.

The Directorate of Water developed 5.1 kilometres of sewer lines in Malaba Town with support from the National Government through the Lake Victoria North Water Works Development Agency. Other completed interventions included the repair and maintenance of water infrastructure, installation and maintenance of solar lighting, and the development of boreholes and shallow wells.

The Directorate of Environment planted 30,000 trees through partnerships with various stakeholders, including the Kenya Forest Service. It also established tree nurseries at the Department's headquarters and in Bukhayo East, and undertook spring rehabilitation works in Bunyala.

The Directorate established one ward-based irrigation scheme in Angurai East Ward to support agricultural production and improve food security.

The Department made significant progress in rural electrification, connecting 984 households in collaboration with the National Government Constituency Development Fund (NG-CDF).

Street lighting performance exceeded the target, with 359 grid and solar lighting units installed and maintained against a target of 89. In addition, 18 solar mass lighting units were installed against a target of 21. These initiatives were implemented in partnership with NG-CDF, Kenya Power and Lighting Company (KPLC), and the Rural Electrification and Renewable Energy Corporation (REREC).

Under the Financing Locally-Led Climate Action (FLLoCA) Programme, the Department continued implementing climate-resilient projects, including solarisation and rehabilitation of water supply systems such as Mabunge Community Borehole and Bwamani Primary School Borehole. Other ongoing interventions include the installation of hybrid power systems at Port Victoria Sub-County Hospital, construction of climate-resilient infrastructure, tree growing and school greening initiatives, and catchment conservation across the County.

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Strategic Priorities for FY 2027/2028 and the Medium Term

The Department will prioritize expanding access to safe and reliable water through the development, rehabilitation and maintenance of water infrastructure. Key interventions will include constructing water storage facilities with a capacity of 500 cubic meters, laying 75 kilometers of water pipelines, developing two water schemes, metering 700 households, solarizing five water systems and maintaining ten existing schemes. Through BUWASSCO, the Department will further expand urban water and sewerage coverage by extending five kilometers of water pipelines, installing 400 water meters, developing three kilometers of sewer lines and connecting 20 households and five institutions to the sewer network.

Environmental conservation efforts will focus on afforestation, agroforestry and sustainable land management. Planned interventions include planting 50,000 trees, supporting tree planting in two institutions and towns, establishing a mini water tower and an additional tree nursery, promoting bamboo farming on one hectare and generating 1,000 seedlings. The Department will also promote sustainable management of two acres of land and support one nature-based enterprise.

The Department will strengthen climate change mitigation and adaptation through the implementation of the Financing Locally-Led Climate Action (FLLoCA) Programme, targeting 20 community-driven climate change adaptation and resilience initiatives across the county.

To enhance agricultural productivity and address flooding and waterlogging, the Department will expand irrigation infrastructure and strengthen land reclamation initiatives. Planned interventions include establishing one gravity-fed and two solar-powered irrigation schemes, rehabilitating two existing schemes, constructing two water pans and rehabilitating three irrigation reservoirs. The Department will also support two farmer producer organizations with irrigation equipment and services. Under land reclamation, priority will be given to developing two drainage schemes, constructing two kilometers of dykes in flood-prone areas and installing two kilometers of gabions along degraded riverbanks.

The Department will promote sustainable utilization and management of natural resources through catchment and watershed conservation, rehabilitation of degraded ecosystems and restoration of mining sites. Key interventions will include conserving two catchment areas, rehabilitating two mining sites and restoring two degraded sites through soil conservation and sand-harvesting site rehabilitation. Additional measures will include planting trees across three

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hectares of watershed areas, protecting ten natural springs and supporting six nature-based enterprises.

In the energy sector, the Department will prioritize expanding access to electricity and promoting renewable energy solutions across the county. Planned interventions include facilitating electricity connections for 950 households, installing and maintaining 200 grid and solar-powered streetlights, and providing and maintaining 20 solar-powered mass lights.

The department has been allocated **KSh. 616,306,216** in the FY 2027/2028 and over the medium term **KSh. 628,632,340** for FY 2028/29 and **KSh. 641,204,987** FY 2029/30.

12. Health Services and Sanitation

The Department of Health and Sanitation is mandated to coordinate and oversee health service delivery in Busia County, aligning with Kenya's Vision 2030 and the Kenya Health Policy 2014–2030. The department operates under three directorates:

Curative Health Services &Universal Health Coverage (UHC) mandated with Provision of Primary Health care, provision of clinical services, management of health facilities and pharmacies, diagnostic services including radiology and laboratory services, provision of nursing services, provision of rehabilitative services and ensuring equitable access to quality and affordable healthcare.

Preventive and Promotive Health Services mandated to undertake health promotion and education activities, provide technical advice on Promotive and preventive health, campaign and creation of awareness on diseases of public interest, provision of community health services through community strategy, disease surveillance and investigation, Inspection of premises and institutions, education, and community health programs.

Administrative and Support services mandated with Strengthening HRH management and development, Advocate for financial and procurement autonomy of the County referral hospital and the 12 sub county hospitals, Develop and implement county level policies, legal frameworks/regulations, manuals and SOPs to support healthcare delivery ensuring access to health services activities by all residents, improving quality of services and ensuring affordability of health services among others.

Summary of Achievements for FY 2023/24–2025/26 MTEF Period

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Between FY 2023/24 and FY 2025/26, the Department of Health and Sanitation recorded notable achievements in strengthening healthcare infrastructure, expanding access to medical services, improving preventive and promotive health programmes, and enhancing institutional capacity, despite resource constraints and competing funding priorities.

During FY 2023/24 and FY 2024/25, the Department expanded diagnostic and curative healthcare capacity through the installation of four X-ray machines, equipping and operationalizing hospital theatres, strengthening laboratory services across the County, and installing standby generators in selected health facilities. It also advanced infrastructure development through the completion and refurbishment of maternity units, laboratories, sanitation blocks, and other health facilities. Access to primary healthcare was further enhanced through the establishment of four Primary Care Networks, operationalization of additional dispensaries, fencing of health facilities, and equipping of 81 lower-level facilities. Institutional capacity was also strengthened through the establishment of a functional county Monitoring and Evaluation unit.

In FY 2025/26, further progress was made in healthcare financing, infrastructure, and service delivery. The Department collected **KSh.. 493.9 million** against a revenue target of **KSh. 445 million** and submitted **KSh. 574 million** in claims under the Social Health Authority (SHA), of which **KSh. 310 million** was received. Healthcare infrastructure was expanded through the operationalization of six new dispensaries, completion of four maternity units, installation of specialized medical equipment, and establishment of Intensive Care Unit (ICU) and High Dependency Unit (HDU) services at Busia County Referral Hospital. Major improvements were also undertaken in several sub-county hospitals and dispensaries.

Service delivery improved through expanded eye care services, with over 15,000 clients screened and 918 cataract surgeries performed, increased immunization coverage, and the rollout of Point-of-Care Ultrasound services in 68 facilities, supported by the training of 423 healthcare workers. Maternal and child health outcomes also improved, with increased family planning uptake and a reduction in teenage pregnancies. Additionally, community health services were strengthened through support to 233 community health units, while the establishment of a Public Health Emergency Operations Centre enhanced preparedness for disease outbreaks. Significant progress was also recorded in malaria control, with prevalence declining from **38.5%** to below **20%**, malaria incidence reducing by **59%**, and severe malaria admissions decreasing by **55%.**

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Overall, these interventions contributed to expanded healthcare infrastructure, improved access to essential and specialized medical services, strengthened disease prevention and surveillance, and enhanced the quality and efficiency of healthcare delivery across Busia County.

Strategic Priorities for FY 2027/2028 and the Medium Term

In FY 2027/2028, the Department of Health and Sanitation will focus on strengthening emergency response, expanding diagnostic and rehabilitative services, and modernizing health infrastructure to enhance equitable access and service delivery. Emergency referral capacity will be reinforced through the procurement of advanced life-saver ambulances for Nambale and Teso North Sub-County Hospitals, while rehabilitative care will be expanded through bulk acquisition of physiotherapy and occupational therapy equipment at BCRH. Diagnostic services will be scaled up with installation of X-Ray machines, procurement of laboratory equipment for BCRH and Alupe, and bulk supply of assorted laboratory equipment across multiple sub-county hospitals to broaden disease detection capacity.

Infrastructure modernization will prioritize operationalization of the Intensive Care Unit at BCRH, construction of new wards and laboratories at Nambale, Lupida, Bumala B, and Khunyangu, and refurbishment and equipping of theatres at Sio Port and Nambale. Hospital hygiene and infection control will be improved through installation of modern laundry systems and kitchen blocks, while specialized services will be strengthened with procurement of ophthalmology and dental equipment, expansion of maternal and newborn units, and completion of the Alupe Mother and Child Specialized Hospital. Inclusive access will be promoted through construction of gender-sensitive sanitation blocks, refurbishment of Teso North Hospital, expansion of the BCRH mortuary, and installation of solar backup systems and standby generators to ensure uninterrupted power supply.

Preventive and promotive health services will emphasize malaria and TB control through procurement of microscopes and Trunart diagnostic equipment, alongside operationalization of new dispensaries in Adungosi, Kengatuny, Rwatama, and Kapesur. Completion of stalled projects including staff housing, laboratories, maternity wards, and sanitation facilities will restore service readiness at lower-level facilities, while refurbishment of dispensaries and fencing of health centers will further strengthen community health infrastructure. Procurement of assorted equipment for 88 lower-level facilities will ensure compliance with KEPH norms and standards.

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General administration and support services will be enhanced through institutionalization of staff replacement, recruitment of additional health care workers and procurement of automated plasma extractors to strengthen blood and tissue services, and acquisition of a medical waste collection lorry to improve countywide waste management. Collectively, these strategic interventions will advance universal health coverage, improve service delivery, and establish sustainable health infrastructure aligned with CIDP pillars and national health strategies**.**

The Department will ensure that all new infrastructure developments, renovations, and facility upgrades incorporate universal accessibility standards to promote disability inclusion and guarantee equitable access to services for Persons with Disabilities (PWDs). Disability-friendly features such as ramps, accessible walkways, adapted sanitary facilities, clear signage, and other assistive infrastructure shall be integrated into all projects as a mandatory requirement.

The department has been allocated **Kshs 3,282,040,194** in the FY 2027/2028 and over the medium term **KSh. 3,347,680,998** for FY 2028/29 and **KSh. 3,414,634,618** for FY 2029/30.

13. County Public Service Board

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

In executing its mandate, the department will provide efficient and effective professional services for the realization of the County development goals through competitive recruitment, planning, developing and managing of human capital.

In ensuring institutional professionalism and good governance, The Public Service Board will endeavor to promote transparency, accountability and adherence to national values and principles through enforcement of Leadership and Integrity Act 2012, Public Officers Ethics, Conduct of Public Officers, Performance Management Systems and Training Curriculum.

Summary of Achievements for FY 2023/24–2025/26 MTEF Period

In its Achievements the Department undertook promotions in the following Departments: Health and Sanitation, Infrastructure and Energy, Finance and Economic Planning, Agriculture,

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Livestock and Fisheries, Public Service and Administration, Trade, Investment, Co-operatives and Industry, Water, Environment and Natural Resources, Sports, Culture and Social Services, Governorship and Lands, Housing and Urban Development.

The Public Service Board also undertook recruitment of staff in the following Departments: Agriculture, Livestock and Fisheries, Finance and Economic Planning, Education and Vocational Training, Health and Sanitation and Governorship.

The department has been allocated **Kshs 100,479,955** in the FY 2027/2028 and over the medium term **KSh. 102,489,554** for FY 2028/29 and **KSh. 104,539,345** for FY 2029/30.

14. The Governorship

Comprised of the Office of the Governor, Deputy Governor, and County Secretary, provides policy leadership, coordination of service delivery, disaster management and linkage between the County Executive and other institutions.

Summary of Achievements for FY 2023/24–2025/26 MTEF Period

The directorate of Disaster Management cumulatively has constructed sixteen (16) high mast lightning arrestors in lightning prone areas i.e Chamasiri, Kakapel, Korisai, Katakwa, BCRH, Matayos SCH, Murumba, Rwatama, Burinda primary school, St. Paul's Amukura High School, Amerikwai primary, Agenga dispensary and Samia Girls

For fire compliance, the directorate rolled out annual fire compliance program by inspecting and issuing certificates to fire-compliant business premises, schools, government and private buildings and prayer centres.

The disaster management directorate has successfully responded and mitigated the fire incidences in the County

Through the program of disaster risk management two lightning arrestors were recently repaired i.e Agenga Dispensary and Matayos Sub-County Hospital this will help curb the risk of lightning-related incidents. The office of the governor through the directorate of Disaster Management hosted a National Symposium on disaster risk preparedness, reduction and mitigation at Alupe University. The event attracted atleast 2,000 participants as it provided a platform for deliberations on disaster preparedness, risk reduction, and resilience-building

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strategies. The Directorate further conducted fire safety awareness and fire drill training for 60 officers and stakeholders operating at Busia and Malaba One-Stop Border Post thereby strengthening emergency preparedness and response capacity.

The directorate of service delivery, in collaboration with KDSP, developed one main dashboard for tracking all county projects and programs with feedback mechanisms from the public.

Strategic Priorities for FY 2027/2028 and the Medium Term

The Department will prioritize strengthening disaster risk management through enhanced preparedness, mitigation and response mechanisms to improve the county's capacity to prevent and respond to emergencies. Key interventions will include the acquisition of firefighting equipment, installation of two lightning arrestors, and implementation of disaster preparedness and mitigation initiatives. The Department will also undertake maintenance of existing lightning arrestors.

The department has been allocated **Kshs 380,327,867** in the FY 2027/2028 and over the medium term **KSh. 387,934,424** for FY 2028/29 and **KSh. 395,693,113** for FY 2029/30.

15. County Assembly

The County Assembly core functions are to develop legislation, perform oversight and representation. It is more committed to building an effective county assembly that is responsive to the needs of the people that is driven by the ideal of realizing better quality life for the people of Busia County.

In collaboration with Executive the County Assembly has continued to draft and pass into law various policies and legislation that has accelerated development and improved the livelihood of the people. It has exercised oversight role to the County Executive through summons to county Officers to appear before the Committees of the assembly and by requesting of information from various departments.

Summary of Achievements for FY 2023/24–2025/26 MTEF Period

During the FY 2023/24 to FY 2025/26 period, the County Assembly made progress in improving its institutional infrastructure and operational capacity through the acquisition of land parcels for the construction of ward offices, completion of the Speaker’s official residence, installation of an electric perimeter fence and landscaping at the residence, as well as the implementation of Phase II of the E-Parliament system.

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Strategic Priorities for FY 2027/2028 and the Medium Term

The County Assembly's strategic priorities for FY 2027/2028 and the Medium Term are centered on strengthening its core mandates of legislation, representation and oversight. To achieve these objectives, the Assembly will focus on enhancing the capacity of Members and technical staff through targeted training, strengthening stakeholder engagement and public participation mechanisms, and improving institutional infrastructure. Key infrastructure interventions will include the construction of ward offices, installation of modern multimedia systems in committee rooms, and provision of solar panels and parking shades. These interventions are aimed at improving institutional capacity, promoting effective public participation, strengthening accountability and enhancing the overall efficiency of the County Assembly in executing its constitutional mandate.

The department has been allocated **Kshs 1,129,327,523** in the FY 2027/2028 and over the medium term **KSh. 1,151,914,073** for FY 2028/29 and **KSh. 1,174,952,355** for FY 2029/30.

16. County Law Office

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

Summary of Achievements for FY 2023/24–2025/26 MTEF Period

During the reporting period, the Department provided legal advisory services to various County Government departments and represented the County Government in court cases and other legal proceedings. The Department also facilitated the drafting, review and development of county legislation, reviewed contracts, agreements and other legal documents to safeguard the interests of the County Government, and strengthened legal compliance by promoting adherence to constitutional and statutory requirements.

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Strategic Priorities for FY 2027/2028 and the Medium Term

The County Law Office plays a critical role in providing legal services and advisory support to the County Government, ensuring compliance with the Constitution, national and county legislation, and promoting the rule of law in the management of county affairs.

During the FY 2027/2028 and over the Medium-Term Expenditure Framework (MTEF) period (FY 2027/2028–FY 2030/2031), the Department will prioritize strengthening legal advisory services, effective management of litigation and dispute resolution, drafting and review of county legislation, enforcement of contractual obligations, and protection of the County Government's legal interests.

The Department will also focus on enhancing legal compliance across county departments, strengthening institutional capacity, promoting alternative dispute resolution mechanisms, and improving access to timely and quality legal services.

The department has been allocated **Kshs 57,509,745** in the FY 2027/2028 and over the medium term **KSh. 58,659,939** for FY 2028/29 and **KSh. 59,833,138** for FY 2029/30.

17. Strategic Partnerships, ICT and Digital Economy

The Department of Strategic Partnerships, ICT and Digital Economy is Mandated to facilitate access to ICT-enabled services in Busia County through development of ICT infrastructure, while utilizing digital space opportunities to enhance strategic partnerships, resource mobilization and efficient public service delivery.

The Department’s work is cross-cutting. It supports the implementation of county priorities under the County Integrated Development Plan and other approved policy and planning instruments by facilitating collaboration with national government agencies, development partners, the private sector, academia, civil society and other stakeholders.

Summary of Achievements for FY 2023/24–2025/26 MTEF Period

During FY 2025/2026, the Department registered notable achievements in strengthening the County's digital infrastructure, mobilizing development resources and fostering strategic partnerships. Under ICT and Digital Economy, five County departments were connected to Local Area Networks (LAN), while the County ICT Digital Centre was operationalised and equipped. The Department also successfully completed the Multiprotocol Label Switching

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(MPLS) connectivity project, covering Bunyala, Samia, Butula, Teso South, Nambale and the County Headquarters, at a cumulative cost of KSh.. 4.994 million against an estimated cost of KSh.. 5 million, achieving 100 per cent physical completion.

In resource mobilization, the Department facilitated USD 4.3 million through the Government of Denmark and UN-Habitat partnership for urban resilience and sustainable development, secured approximately KSh.. 59 million from USAID for agricultural production and other development interventions, and submitted a USD 10 million proposal to UNCDF for water and sewerage infrastructure. It also negotiated a donation of 50 computers from Stanbic Bank.

The Department further strengthened strategic partnerships and UN-SDG mainstreaming through stakeholder engagements, monitoring of SDG-aligned projects in six County departments, preparation of monitoring and evaluation frameworks, and support to various departments in integrating SDGs into policy documents. It undertook thirteen desk research exercises, supported the preparation and review of twenty-one Memoranda of Understanding (MoUs), and developed nineteen grant proposals and five concept notes to attract development financing.

Additionally, the Department negotiated and signed strategic partnership agreements with SNV Netherlands Development Organization under the Power for Food Partnership, focusing on regenerative agriculture, renewable energy, food security and climate resilience, and with Bumbe National Polytechnic to support capacity building for commercial motorcycle riders across the County. These achievements demonstrate the Department's growing contribution to leveraging external resources, strengthening institutional collaboration and advancing digital transformation in support of the County's development agenda.

Strategic Priorities for FY 2027/2028 and the Medium Term

The Department’s strategic priorities for FY 2027/2028 are informed by its mandate, previous achievements and the need to address gaps in digital infrastructure, service delivery and resource mobilization. Under Strategic Partnerships, the establishment of a County Donor Resource and Partnership Hub will strengthen coordination with development partners, improve access to funding opportunities and enhance the County’s ability to mobilize external resources.

Under ICT and Digital Economy, the Department will prioritize expanding LAN connectivity, upgrading the County Headquarters server room and developing a one-stop e-County platform

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to improve connectivity, information sharing and access to public services. Public Wi-Fi and MPLS hotspots will further promote digital inclusion, while the proposed ICT hub will support innovation, entrepreneurship and digital skills development.

These priorities build on the Department's previous achievements and are intended to strengthen institutional capacity, improve service delivery and advance Busia County's digital transformation agenda.

The department has been allocated **Kshs 110,758,160** in the FY 2027/2028 and over the medium term **KSh. 112,973,323** for FY 2028/29 and **KSh. 115,232,790** for FY 2029/30.

ADHERENCE TO FISCAL RESPONSIBILITY PRINCIPLES

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

I. **The County government's recurrent expenditure shall not exceed the County government's total revenue;** The County Government has always prepared and implemented a balanced budget with a maximum of 70 percent allocated to recurrent expenditure while a minimum of 30 percent allocated to development expenditure. In the Financial Year 2027-2028 the County has projected an allocation of **70 percent** on recurrent expenditure and **30 percent** on development expenditure.

II. **Over the medium term a minimum of thirty percent of the County government's budget shall be allocated to the development expenditure;** Over the medium term the County Government has maintained a minimum of 30 percent on development budget. In the FY 2027/2028 the County projects **30 percent** on development expenditure.

III. **The County government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the County government's total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly;** In line with section 25(1) (b) of the PFM (County Governments) regulations 2015, County Governments are required not to exceed 35 percent of their total revenue on wages and benefits. In the FY 2027/2028 the County Government wage bill is projected at **47 percent** which was higher than the stipulated

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

IV. **Over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;** Over time the County Government has been implementing a balanced budget. In the long run if and when the County incorporates borrowings/public debt in its budget then it shall be used only for capital expenditure.

V. **The County debt shall be maintained at a sustainable level as approved by County assembly;** The County Government has put measures to ensure realistic projections and subsequent collection of own source revenues which include automation of revenue streams. This will ensure implementation of a balanced budget hence reducing recurring pending bills. In addition to strengthening contracting and procurement oversight to avoid unnecessary expenditures and prevent further accumulation of debt.

VI. **The fiscal risks shall be managed prudently;** The County Government has put forth measures to increase own source revenue collection such as revenue automation and increasing revenue streams and ensure focus on priority programs.

VII. **A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained,** taking into account any tax reforms that may be made in the future. The County Government through preparation of the Finance Act ensured charges, fees and levies are prudently imposed and are in line with the statutory laws.

ALIGNMENT OF CFSP TO NATIONAL OBJECTIVES

In compliance with Section 117(2) of the Public Finance Management Act, 2012, the County Government has adopted a programme-based prioritization framework that ensures all departmental priorities, programmes, and interventions are fully aligned to national development objectives as set out in the Budget Policy Statement (BPS) 2026 and the Bottom-Up Economic Transformation Agenda (BETA). Resource allocation has been guided by national priorities, the County Integrated Development Plan (CIDP), Vision 2030, and Medium-Term Plan IV, while prioritizing completion of ongoing projects and settlement of pending bills.

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Agricultural Transformation and Inclusive Growth, a core pillar of BETA, is addressed through substantial investments in agriculture, livestock, fisheries, irrigation, water, and climate resilience. Programmes under Smart Agriculture, Agribusiness, Fisheries and Blue Economy, Irrigation Development, and Climate Change Adaptation focus on increasing productivity, strengthening value chains, promoting food and nutrition security, expanding farm incomes, and enhancing resilience among smallholder farmers, women, and youth.

The MSMEs Economy pillar is implemented through targeted interventions in trade, cooperatives, industrialization, markets development, youth enterprise support and vocational skills training. Investments in market infrastructure, industrial parks, EPZs, cooperative financing, MSME capacity building and skills development are aimed at stimulating entrepreneurship, value addition, job creation, and inclusive economic growth at the grassroots level.

In alignment with the Housing and Settlement priority, the County is strengthening land administration, physical planning and sustainable urban development, including investments in municipal infrastructure within Busia and Malaba municipalities. These interventions support orderly urbanization and enhanced access to basic services.

The Digital Superhighway agenda is mainstreamed across departments through expanded ICT infrastructure, revenue automation, e-procurement, health information systems, and ICT-enabled service delivery. Strategic investments in digital platforms enhance efficiency, transparency, accountability and citizen access to government services.

The Creative Industry pillar is advanced through investments in youth empowerment, sports, culture, tourism, creative arts and digital skills, including cultural infrastructure, talent development programmes, creative industry expos, sports competitions and support to artisans and content creators. These initiatives promote cultural heritage, generate income opportunities, and expand employment for youth and creative entrepreneurs.

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IV. BUDGET FRAMEWORK FOR FY 2027/28 AND THE MEDIUM TERM

4.1. Revenue Projections

Equitable share is projected at **Kshs 8.615 billion** as per the draft County Allocation of Revenue bill 2027 while the conditional grants has been projected at **Kshs 1.077 billion** as per the County Government Additional Allocation bill 2027.

On the other hand, Own source revenue has been projected at **KSh. 989.36 million** and will be supported by ongoing reforms within the directorate of revenue and with the presence of Facility improvement financing in place to support health facilities we anticipate a steady growth in own source revenue.

The FY 2027/2028 revenue projections are as follows;

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Table 8: Revenue Projection for the FY 2027/2028 and the MTEF

Revenue Sources	Revised Budget	Actual Receipts	Approved CFSP Ceilings	Revenue Estimates	CBROP Ceilings	CFSP Proposed Ceilings	Projection	
	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2026/2027	FY 2027/2028	FY 2027/2028	FY 2028/2029	FY 2029/2030
	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.
Administrative Services	**12,104,805**	**3,409,021**	**17,971,505**	**17,971,505**	**14,768,656**	**14,768,656**	**16,245,521**	**17,870,073**
Fire Safety	11,004,805	2,675,700	3,836,630	3,836,630	4,220,293	4,220,293	4,642,322	5,106,555
Payroll products	-	611,821	13,209,642	13,209,642	9,530,606	9,530,606	10,483,667	11,532,034
Impounding/Clamp. Fees	1,100,000	121,500	925,233	925,233	1,017,756	1,017,756	1,119,532	1,231,485
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	**126,327,240**	**47,122,688**	**79,627,889**	**87,183,965**	**80,590,678**	**93,590,698**	**102,949,767**	**113,244,744**
Sugar Cane Cess	35,000,000	17,002,456	22,254,213	22,254,213	20,479,635	32,479,635	35,727,598	39,300,358
Transit Produce Cess	50,174,240	20,993,700	27,293,360	27,293,360	30,022,695	30,022,695	33,024,965	36,327,461
Tobacco Cess	3,500,000	2,094,278	1,701,980	1,701,980	1,872,178	1,872,198	2,059,418	2,265,360
Fish Cess	2,200,000	708,320	821,595	821,595	903,754	903,754	994,129	1,093,542
Tractor Hire Services	10,000,000	674,200	5,168,439	5,168,439	5,685,283	5,685,283	6,253,811	6,879,193
Agriculture Training Centre	4,500,000	1,155,056	3,565,200	3,565,200	3,921,720	3,921,720	4,313,892	4,745,281
Veterinary Services	5,782,200	1,943,430	8,173,938	15,230,013	8,441,331	8,441,331	9,285,464	10,214,011
Stock Sale	5,617,800	1,402,460	7,556,075	7,556,075	5,311,683	6,311,683	6,942,851	7,637,136
Fish Traders License	730,000	4,500	443,500	443,500	487,850	487,850	536,635	590,299
Fish Movement Permit	625,000	705,678	273,375	273,375	300,713	300,713	330,784	363,862
Slaughter premise licenses	-	-	915,750	1,115,750	1,227,325	1,227,325	1,350,058	1,485,063
Meat Carrier License	1,000,000		-	-	-	-	-	-
Reg. Of Boats License			387,625	387,625	426,388	426,388	469,026	515,929
Fisherman's License	200,000		439,250	439,250	483,175	483,175	531,493	584,642
Fish Import Permit	285,000	298,610	317,090	317,090	348,799	348,799	383,679	422,047
Wakhungu Fish Farm	500,000		-	-	-	-	-	-
Cage Licensing	6,000,000		299,000	299,000	328,900	328,900	361,790	397,969
Fingerling Sale	213,000	140,000	17,500	17,500	19,250	19,250	21,175	23,293
Certificate of Transport				300,000	330,000	330,000	363,000	399,300
Youth, Sports, Culture, Gender, Creative Arts and Social Services	**700,000**	**139,400**	**343,059**	**343,059**	**377,365**	**377,365**	**415,101**	**456,612**
Hire Of Hall / Office	200,000	37,000	119,775	119,775	131,753	131,753	144,928	159,421
Hire of Busia County Stadium			-	-	-	-	-	-
Registration/ Renewal of SHGs, CBOs, Women groups and Youth groups	500,000	102,400	223,284	223,284	245,612	245,612	270,174	297,191
Lands, Housing And Urban Development	**154,885,495**	**31,480,659**	**78,224,266**	**78,224,266**	**65,046,693**	**94,551,362**	**104,006,498**	**114,407,148**
Plot Rent	2,842,369	1,246,470	7,438,353	7,438,353	5,182,188	5,700,407	6,270,448	6,897,492
Plot Rent Arrears	2,500,000	347,604	-	-	-	-	-	-
Cilor(Contributions in lieu of rates) Arrears	9,708,510		-	-	-	-	-	-

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Revenue Sources	Revised Budget	Actual Receipts	Approved CFSP Ceilings	Revenue Estimates	CBROP Ceilings	CFSP Proposed Ceilings	Projection	
	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2026/2027	FY 2027/2028	FY 2027/2028	FY 2028/2029	FY 2029/2030
	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.
Cilor	7,200,000	33,200	2,994,750	2,994,750	2,294,225	2,523,648	2,776,013	3,053,614
Rent/Gov Houses	6,000,000	1,885,945	6,540,580	6,540,580	5,194,637	5,714,101	6,285,511	6,914,062
Land Rates	11,000,000	4,227,043	24,307,950	24,307,950	15,738,745	27,312,620	30,043,882	33,048,270
Land Rates (Arrears)	68,227,438	1,459,120	5,320,905	5,320,905	5,852,996	11,438,294	12,582,123	13,840,336
Application Of Plans	5,565,000	14,300	78,200	78,200	86,020	94,622	104,084	114,493
Building Plans Approval	7,500,000	2,437,800	4,302,900	4,302,900	4,733,190	5,206,509	5,727,160	6,299,876
advertisement	34,292,178	19,829,177	27,240,629	27,240,629	25,964,692	36,561,161	40,217,277	44,239,005
Animal Control and Welfare	50,000		-	-	-	-	-	-
Transport, Roads and Public Works	**54,510,654**	**20,824,992**	**46,141,796**	**46,141,796**	**30,755,976**	**56,755,976**	**62,431,573**	**68,674,730**
Trailer Parking Fees	6,245,864	2,670,800	3,554,213	3,554,213	3,909,634	3,909,634	4,300,598	4,730,658
Reserved Parking	10,252,436	6,001,591	9,316,875	9,316,875	10,248,563	14,248,563	15,673,419	17,240,761
Bus Parking Fees	31,960,104	12,105,601	33,236,208	33,236,208	16,559,829	38,559,829	42,415,812	46,657,393
Machine Hire	6,052,250	47,000	34,500	34,500	37,950	37,950	41,745	45,920
Water, Environment, Irrigation, Natural Resources and Climate Change	**21,874,201**	**4,511,573**	**10,343,466**	**10,343,466**	**11,377,812**	**12,480,134**	**13,728,148**	**15,100,962**
Solid Waste	4,000,000	1,728,800	3,937,600	3,937,600	4,331,360	4,331,360	4,764,496	5,240,946
Sand Cess	7,000,000	1,480,400	3,487,007	3,487,007	3,835,708	4,938,030	5,431,833	5,975,016
Busia Hills Water Supply	1,024,625	606,686	688,740	688,740	757,614	757,614	833,375	916,712
Busijo Water Supply	534,185	32,730	204,016	204,016	224,417	224,417	246,859	271,545
Alema Water Supply	195,077	-	-	-	-	-	-	-
Munana Water Supply	1,368,726	2,500	182,522	182,522	200,774	200,774	220,852	242,937
Butula Water Supply	1,234,428	228,947	757,551	757,551	833,306	833,306	916,637	1,008,300
Port Victoria Water Supply	2,298,969	88,910	856,030	856,030	941,633	941,633	1,035,796	1,139,376
Drilling Rig	2,776,605		-	-	-	-	-	-
Noise	733,422	342,600	230,000	230,000	253,000	253,000	278,300	306,130
Water Bowser	708,164	-	-	-	-	-	-	-
Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)	**184,295,548**	**93,654,664**	**128,854,301**	**128,854,301**	**119,301,834**	**192,301,834**	**211,532,017**	**232,685,219**
Liquor License	12,000,000	-	1,725,000	1,725,000	1,897,500	3,897,500	4,287,250	4,715,975
Single Business Permit	121,400,662	82,474,874	100,817,507	100,817,507	95,461,361	139,461,361	153,407,497	168,748,247
Market Stall / Kiosk	4,000,000	477,470	936,071	936,071	1,029,678	1,029,678	1,132,646	1,245,911
Charcoal Fees			-	-	-	-	-	-
Markets Fees	30,846,279	10,372,100	25,238,780	25,238,780	20,762,658	47,762,658	52,538,924	57,792,817
Weights & Measures	5,300,000	296,000	43,700	43,700	48,070	48,070	52,877	58,165
Co-Operatives Audit Fees	2,400,000	24,220	75,992	75,992	83,591	83,591	91,950	101,145
Other Miscellaneous	8,348,607	10,000	17,250	17,250	18,975	18,975	20,873	22,960
Local Own Source Revenue	**554,697,943**	**203,907,247**	**361,506,282**	**369,062,357**	**322,219,013**	**464,826,024**	**511,308,626**	**562,439,489**
Health Services and Sanitation	**445,062,668**	**2,764,250**	**443,475,418**	**443,475,418**	**497,822,960**	**524,529,625**	**576,982,588**	**634,680,846**

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Revenue Sources	Revised Budget	Actual Receipts	Approved CFSP Ceilings	Revenue Estimates	CBROP Ceilings	CFSP Proposed Ceilings	Projection	
	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2026/2027	FY 2027/2028	FY 2027/2028	FY 2028/2029	FY 2029/2030
	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.
Mortuary Fees(Facilities)	9,191,818		8,769,814	8,769,814	9,646,795	9,646,795	10,611,475	11,672,622
Slaughter Fees	5,270,634	479,850	-	-	-	-	-	-
Public Health		2,284,400	8,013,800	8,013,800	8,815,180	9,215,780	10,137,358	11,151,094
Hospital User Fees-(Facilities)	152,241,680		189,284,431	189,284,431	208,212,874	226,249,597	248,874,557	273,762,012
SHA(Facilities)	278,358,536		237,407,373	237,407,373	271,148,110	279,417,453	307,359,198	338,095,118
Busia County Referral Hospital	**136,609,461**	**136,708,292**	**160,417,146**	**160,417,146**	**176,458,861**	**184,479,719**	**202,927,690**	**223,220,460**
Mortuary Fees	2,768,234		3,335,861	3,335,861	3,669,447	3,669,447	4,036,392	4,440,031
Hospital User Fees-	62,493,636		73,870,027	73,870,027	81,257,030	85,257,030	93,782,733	103,161,006
SHA	71,347,591		83,211,258	83,211,258	91,532,384	95,553,242	105,108,566	115,619,423
Khunyangu Sub County Hospital	**30,341,189**	**21,344,064**	**31,250,114**	**31,250,114**	**34,375,125**	**35,937,631**	**39,531,395**	**43,484,534**
Hospital User Fees-	7,752,618		14,263,486	14,263,486	15,689,835	15,689,835	17,258,818	18,984,700
SHA	22,588,571		16,986,628	16,986,628	18,685,291	20,247,797	22,272,576	24,499,834
Nambale Sub County Hospital	**21,715,628**	**17,447,820**	**21,000,436**	**21,000,436**	**23,100,480**	**24,150,501**	**26,565,551**	**29,222,106**
Hospital User Fees-	6,309,956		9,634,647	9,634,647	10,598,112	10,598,112	11,657,923	12,823,715
SHA	15,405,672		11,365,789	11,365,789	12,502,368	13,552,389	14,907,628	16,398,391
Alupe Sub County Hospital	**22,947,108**	**23,210,479**	**23,241,956**	**23,241,956**	**25,566,152**	**26,389,173**	**29,028,090**	**31,930,899**
Mortuary Fees	881,917		381,436	381,436	419,580	419,580	461,538	507,691
Hospital User Fees-	4,491,575		6,714,089	6,714,089	7,385,498	8,208,519	9,029,371	9,932,308
SHA	17,573,616		16,146,431	16,146,431	17,761,074	17,761,074	19,537,182	21,490,900
Teso North Sub County Hospital	**23,609,579**	**30,550,440**	**32,349,175**	**32,349,175**	**35,584,093**	**37,201,551**	**40,921,706**	**45,013,876**
Mortuary Fees	3,099,451		2,754,606	2,754,606	3,030,067	3,030,067	3,333,073	3,666,381
Hospital User Fees-	6,092,053		10,300,481	10,300,481	11,330,529	11,330,529	12,463,582	13,709,940
SHA	14,418,075		19,294,088	19,294,088	21,223,497	22,840,955	25,125,050	27,637,555
Sio Port Sub County Hospital	**12,771,674**	**8,474,213**	**13,911,874**	**13,911,874**	**15,303,061**	**15,998,655**	**17,598,521**	**19,358,373**
Hospital User Fees-	2,895,456		4,523,382	4,523,382	4,975,720	4,975,720	5,473,292	6,020,621
SHA	9,876,218		9,388,492	9,388,492	10,327,341	11,022,935	12,125,229	13,337,752
Port Victoria Sub County Hospital	**40,735,258**	**16,916,057**	**35,256,863**	**35,256,863**	**38,782,549**	**40,545,392**	**44,599,932**	**49,059,925**
Mortuary Fees	2,442,216		2,297,911	2,297,911	2,527,702	2,527,702	2,780,472	3,058,520
Hospital User Fees-	3,942,354		6,110,204	6,110,204	6,721,224	8,484,067	9,332,474	10,265,722
SHA	34,350,688		26,848,748	26,848,748	29,533,623	29,533,623	32,486,985	35,735,684
Matayos Sub County Hospital	**6,717,348**	**6,413,677**	**6,059,333**	**6,059,333**	**6,665,266**	**6,968,234**	**7,665,058**	**8,431,564**
Hospital User Fees-	5,480,181		3,638,557	3,638,557	4,002,413	4,002,413	4,402,654	4,842,919
SHA	1,237,167		2,420,776	2,420,776	2,662,854	2,965,822	3,262,404	3,588,644
Amukura Sub County Hospital	**8,210,092**	**11,093,066**	**8,443,135**	**8,443,135**	**9,287,449**	**9,709,605**	**10,680,565**	**11,748,621**
Hospital User Fees-	3,730,552		5,273,792	5,273,792	5,801,171	5,801,171	6,381,288	7,019,417
SHA	4,479,540		3,169,343	3,169,343	3,486,277	3,908,433	4,299,277	4,729,204
Bumala B Sub County Hospital	**4,105,046**	**6,592,139**	**7,396,119**	**7,396,119**	**8,135,731**	**8,505,537**	**9,356,091**	**10,291,700**
Hospital User Fees-	3,221,022		5,341,361	5,341,361	5,875,497	5,875,497	6,463,047	7,109,351
SHA	884,024		2,054,758	2,054,758	2,260,234	2,630,040	2,893,044	3,182,348
Mukhobola Sub County Hospital	**8,210,092**	**5,791,501**	**5,612,684**	**5,612,684**	**6,173,952**	**6,454,679**	**7,100,146**	**7,810,161**
Hospital User Fees-	3,344,368		2,983,196	2,983,196	3,281,516	3,281,516	3,609,667	3,970,634

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Revenue Sources	Revised Budget	Actual Receipts	Approved CFSP Ceilings	Revenue Estimates	CBROP Ceilings	CFSP Proposed Ceilings	Projection	
	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2026/2027	FY 2027/2028	FY 2027/2028	FY 2028/2029	FY 2029/2030
	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.
SHA	4,865,724		2,629,488	2,629,488	2,892,437	3,173,163	3,490,479	3,839,527
Angurai Sub County Hospital	**7,463,720**	**4,700,713**	**4,090,697**	**4,090,697**	**4,499,767**	**4,704,302**	**5,174,732**	**5,692,205**
Hospital User Fees-	5,719,499		3,015,398	3,015,398	3,316,938	3,316,938	3,648,632	4,013,495
SHA	1,744,221		1,075,299	1,075,299	1,182,829	1,387,364	1,526,100	1,678,710
Lupida Sub County Hospital	**8,210,092**	**14,625,880**	**9,280,267**	**9,280,267**	**10,208,294**	**10,672,307**	**11,739,537**	**12,913,491**
Hospital User Fees-	7,636,545		4,988,663	4,988,663	5,487,529	5,487,529	6,036,282	6,639,910
SHA	573,547		4,291,604	4,291,604	4,720,764	5,184,777	5,703,255	6,273,581
Health Centres - 18No	**64,045,747**	**75,140,391**	**48,524,671**	**48,524,671**	**63,377,138**	**60,655,839**	**66,721,423**	**73,393,565**
Hospital User Fees-	25,827,515		10,000,000	10,000,000	11,000,000	11,000,000	12,100,000	13,310,000
SHA	38,218,232		38,524,671	38,524,671	52,377,138	49,655,839	54,621,423	60,083,565
Dispensaries	**44,100,000**	**114,142,546**	**28,627,148**	**28,627,148**	**31,489,863**	**42,940,722**	**47,234,794**	**51,958,273**
Hospital User Fees-	3,304,350		28,627,148	28,627,148	31,489,863	42,940,722	47,234,794	51,958,273
SHA	40,795,650						-	-
CPHRA	**-**	**3,871,448**		**-**	**-**	**-**	**-**	**-**
Appropriation in Aid	**445,062,668**	**497,022,726**	**443,475,418**	**443,475,418**	**497,822,960**	**524,529,625**	**576,982,588**	**634,680,846**
				-				
Total Own Source Revenue	**999,760,611**	**700,929,973**	**804,981,700**	**804,981,700**	**820,041,972**	**989,355,649**	**1,088,291,214**	**1,197,120,335**
Equitable Share.	7,956,564,058	7,956,564,058	8,052,092,605	8,052,092,605	8,213,134,457	8,615,077,013	8,731,684,201	8,842,765,987
Other Grants	1,101,725,837	728,472,124	936,651,545	1,366,528,258	1,236,028,258	1,077,204,968	1,077,204,968	1,077,204,968
Balance B/F	1,101,427,966	509,371,640		-	-	-	-	-
Grand Total	**11,159,478,472**	**9,895,337,795**	**9,793,725,850**	**10,223,602,563**	**10,269,204,687**	**10,681,637,630**	**10,897,180,383**	**11,117,091,291**

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4.2. Expenditure ceilings

This section presents the FY 2027/2028 departmental ceilings and MTEF projections

Table 9: Medium Term Departmental Ceilings, 2027/2028-2029/2030

VOTE TITLE	ECONOMIC CLASSIFICATION	ACTUAL EXPENDITURE	APPROVED BUDGET	PROPOSED ADP	CBROP CEILINGS	CFSP PROPOSED CEILINGS	PROJECTION		% SHARE OF TOTAL ESTIMATES		
		FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2027/2028	FY 2027/2028	FY 2028/2029	FY 2029/2030	FY 27/28	FY 28/29	FY 29/30
		KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	[%]	[%]	[%]
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	**Recurrent**	**238,024,605**	**239,241,899**	**263,170,000**	**241,867,703**	**241,867,703**	**246,705,057**	**251,639,158**	**2.26%**	**2.26%**	**2.26%**
	Employee Compensation	215,782,822	215,903,416		218,062,450	218,062,450	222,423,699	226,872,173	2.04%	2.04%	2.04%
	Operations and Maintenance	22,241,783	23,338,483		23,805,253	23,805,253	24,281,358	24,766,985	0.22%	0.22%	0.22%
	Development	434,327,607	**654,155,273**	**678,200,000**	**608,204,479**	**497,797,256**	**508,743,201**	**519,937,765**	**4.66%**	**4.67%**	**4.68%**
	Total	**672,352,212**	**893,397,172**	**941,370,000**	**850,072,182**	**739,664,959**	**755,448,258**	**771,576,923**	**6.92%**	**6.93%**	**6.94%**
Trade, Investment, Industrialisation, Co-operatives, Small and Micro Enterprises (SME)	**Recurrent**	**61,260,395**	**99,631,801**	**109,590,000**	**101,605,504**	**96,605,504**	**98,537,614**	**100,508,366**	**0.90%**	**0.90%**	**0.90%**
	Employee Compensation	54,079,435	75,197,182		75,949,154	75,949,154	77,468,137	79,017,500	0.71%	0.71%	0.71%
	Operations and Maintenance	7,180,960	24,434,619		25,656,350	20,656,350	21,069,477	21,490,866	0.19%	0.19%	0.19%
	Development	133,459,164	**151,640,522**	**284,000,000**	**194,000,000**	**205,000,000**	**209,100,000**	**213,282,000**	**1.92%**	**1.92%**	**1.92%**
	Total	**194,719,559**	**251,272,323**	**393,590,000**	**295,605,504**	**301,605,504**	**307,637,614**	**313,790,366**	**2.82%**	**2.82%**	**2.82%**
Education and Industrial Skills Development	**Recurrent**	**650,254,002**	**720,012,731**	**792,010,000**	**727,869,643**	**717,869,643**	**732,227,036**	**746,871,576**	**6.72%**	**6.72%**	**6.72%**
	Employee Compensation	560,030,867	654,334,289		660,877,632	660,877,632	674,095,185	687,577,088	6.19%	6.19%	6.18%
	Operations and Maintenance	90,223,135	65,678,442		66,992,011	56,992,011	58,131,851	59,294,488	0.53%	0.53%	0.53%
	Development	166,347,029	**140,244,078**	**231,390,000**	**155,240,000**	**180,240,000**	**183,844,800**	**187,521,696**	**1.69%**	**1.69%**	**1.69%**
	Total	**816,601,031**	**860,256,809**	**1,023,400,000**	**883,109,643**	**898,109,643**	**916,071,836**	**934,393,272**	**8.41%**	**8.41%**	**8.41%**
The County Treasury and Economic Planning	**Recurrent**	**607,102,452**	**770,344,249**	**847,380,000**	**780,520,349**	**614,520,349**	**626,810,756**	**639,346,971**	**5.75%**	**5.75%**	**5.75%**
	Employee Compensation	300,052,901	332,249,737		338,044,892	338,044,892	344,805,790	351,701,905	3.16%	3.16%	3.16%
	Operations and Maintenance	307,049,551	438,094,512		442,475,457	276,475,457	282,004,966	287,645,066	2.59%	2.59%	2.59%
	Development	-	**75,000,000**	**61,000,000**	**15,000,000**	**35,000,000**	**35,700,000**	**36,414,000**	**0.33%**	**0.33%**	**0.33%**
	Total	**607,102,452**	**845,344,249**	**908,380,000**	**795,520,349**	**649,520,349**	**662,510,756**	**675,760,971**	**6.08%**	**6.08%**	**6.08%**
Youth, Sports, Culture, Gender, Creative Arts and Social Services	**Recurrent**	**218,468,374**	**90,096,410**	**99,110,000**	**92,213,670**	**90,213,670**	**92,017,943**	**93,858,302**	**0.84%**	**0.84%**	**0.84%**
	Employee Compensation	52,333,826	58,563,246		59,734,511	59,734,511	60,929,201	62,147,785	0.56%	0.56%	0.56%
	Operations and Maintenance	166,134,548	31,533,164		32,479,159	30,479,159	31,088,742	31,710,517	0.29%	0.29%	0.29%
	Development	5,485,373	**98,938,200**	**152,000,000**	**66,000,000**	**74,000,000**	**75,480,000**	**76,989,600**	**0.69%**	**0.69%**	**0.69%**

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VOTE TITLE	ECONOMIC CLASSIFICATION	ACTUAL EXPENDITURE	APPROVED BUDGET	PROPOSED ADP	CBROP CEILINGS	CFSP PROPOSED CEILINGS	PROJECTION		% SHARE OF TOTAL ESTIMATES		
		FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2027/2028	FY 2027/2028	FY 2028/2029	FY 2029/2030	FY 27/28	FY 28/29	FY 29/30
		KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	[%]	[%]	[%]
	Total	**223,953,747**	**189,034,610**	**251,110,000**	**158,213,670**	**164,213,670**	**167,497,943**	**170,847,902**	**1.54%**	**1.54%**	**1.54%**
Transport, Roads and Public Works	**Recurrent**	**128,549,571**	**125,714,796**	**138,290,000**	**129,486,240**	**129,486,239**	**132,075,964**	**134,717,484**	**1.21%**	**1.21%**	**1.21%**
	Employee Compensation	83,383,872	68,548,614		70,605,072	70,605,072	72,017,173	73,457,517	0.66%	0.66%	0.66%
	Operations and Maintenance	45,165,699	57,166,182		58,881,167	58,881,167	60,058,791	61,259,967	0.55%	0.55%	0.55%
	Development	458,402,204	**502,273,265**	**890,000,000**	**487,000,000**	**493,000,000**	**503,420,000**	**514,065,200**	**4.62%**	**4.62%**	**4.62%**
	Total	**586,951,775**	**627,988,061**	**1,028,290,000**	**616,486,240**	**622,486,239**	**635,495,964**	**648,782,684**	**5.83%**	**5.83%**	**5.84%**
Public Service Management	**Recurrent**	**852,605,760**	**748,737,757**	**823,610,000**	**756,225,135**	**741,225,135**	**756,049,637**	**771,170,630**	**6.94%**	**6.94%**	**6.94%**
	Employee Compensation	452,090,896	297,161,858		300,133,477	300,133,477	306,136,146	312,258,869	2.81%	2.81%	2.81%
	Operations and Maintenance	400,514,864	451,575,899		456,091,658	441,091,658	449,913,491	458,911,761	4.13%	4.13%	4.13%
	Development	-	**352,500,000**	**200,000,000**	**352,500,000**	**352,500,000**	**359,550,000**	**366,741,000**	**3.30%**	**3.30%**	**3.30%**
	Total	**852,605,760**	**1,101,237,757**	**1,023,610,000**	**1,108,725,135**	**1,093,725,135**	**1,115,599,637**	**1,137,911,630**	**10.24%**	**10.24%**	**10.24%**
Lands, Housing and urban Development	**Recurrent**	**169,809,711**	**73,241,070**	**123,000,000**	**75,188,431**	**106,790,056**	**108,925,857**	**111,104,374**	**1.00%**	**1.00%**	**1.00%**
	Employee Compensation	65,192,122	42,867,322		43,295,995	43,295,995	44,161,915	45,045,153	0.41%	0.41%	0.41%
	Operations and Maintenance	104,617,589	30,373,748		31,892,435	63,494,061	64,763,942	66,059,221	0.59%	0.59%	0.59%
	Development	34,235,160	**35,000,000**	**208,000,000**	**55,000,000**	**86,000,000**	**88,080,000**	**90,212,400**	**0.81%**	**0.81%**	**0.81%**
	Total	**204,044,871**	**108,241,070**	**331,000,000**	**130,188,431**	**192,790,056**	**197,005,857**	**201,316,774**	**1.80%**	**1.81%**	**1.81%**
Water, Environment, Irrigation, Natural Resources and Climate Change	**Recurrent**	**128,371,162**	**131,146,678**	**144,260,000**	**134,306,216**	**134,306,216**	**136,992,340**	**139,732,187**	**1.26%**	**1.26%**	**1.26%**
	Employee Compensation	93,356,845	104,316,451		106,402,780	106,402,780	108,530,836	110,701,452	1.00%	1.00%	1.00%
	Operations and Maintenance	35,014,317	26,830,227		27,903,436	27,903,436	28,461,505	29,030,735	0.26%	0.26%	0.26%
	Development	272,246,772	**531,947,314**	**472,000,000**	**421,000,000**	**482,000,000**	**491,640,000**	**501,472,800**	**4.51%**	**4.51%**	**4.51%**
	Total	**400,617,934**	**663,093,992**	**616,260,000**	**555,306,216**	**616,306,216**	**628,632,340**	**641,204,987**	**5.77%**	**5.77%**	**5.77%**
Health Services and Sanitation	**Recurrent**	**2,548,623,418**	**2,602,131,115**	**2,855,080,000**	**2,639,115,072**	**2,881,040,194**	**2,938,660,998**	**2,997,434,218**	**26.97%**	**26.97%**	**26.96%**
	Employee Compensation	2,052,716,185	2,099,905,333		2,141,903,440	2,241,197,701	2,286,021,655	2,331,742,088	20.98%	20.98%	20.97%
	Operations and Maintenance	495,907,233	502,225,782		497,211,632	639,842,493	652,639,343	665,692,130	5.99%	5.99%	5.99%
	Development	112,965,975	**245,061,769**	**504,200,000**	**308,000,000**	**401,000,000**	**409,020,000**	**417,200,400**	**3.75%**	**3.75%**	**3.75%**
	Total	**2,661,589,393**	**2,847,192,884**	**3,359,280,000**	**2,947,115,072**	**3,282,040,194**	**3,347,680,998**	**3,414,634,618**	**30.73%**	**30.72%**	**30.72%**
County Public Service Board	**Recurrent**	**63,245,662**	**97,747,874**	**107,520,000**	**100,479,955**	**100,479,955**	**102,489,554**	**104,539,345**	**0.94%**	**0.94%**	**0.94%**
	Employee Compensation	29,059,066	39,261,139		39,653,750	39,653,750	40,446,825	41,255,762	0.37%	0.37%	0.37%
	Operations and Maintenance	34,186,596	58,486,735		60,826,204	60,826,204	62,042,728	63,283,583	0.57%	0.57%	0.57%

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VOTE TITLE	ECONOMIC CLASSIFICATION	ACTUAL EXPENDITURE	APPROVED BUDGET	PROPOSED ADP	CBROP CEILINGS	CFSP PROPOSED CEILINGS	PROJECTION		% SHARE OF TOTAL ESTIMATES		
		FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2027/2028	FY 2027/2028	FY 2028/2029	FY 2029/2030	FY 27/28	FY 28/29	FY 29/30
		KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	[%]	[%]	[%]
	Development										
	Total	**63,245,662**	**97,747,874**	**107,520,000**	**100,479,955**	**100,479,955**	**102,489,554**	**104,539,345**	**0.94%**	**0.94%**	**0.94%**
The Governorship	**Recurrent**	**273,997,643**	**357,481,286**	**393,230,000**	**361,056,099**	**342,007,867**	**348,848,024**	**355,824,985**	**3.20%**	**3.20%**	**3.20%**
	Employee Compensation	186,972,527	194,456,508		196,401,073	196,401,073	200,329,095	204,335,676	1.84%	1.84%	1.84%
	Operations and Maintenance	87,025,116	163,024,778		164,655,026	145,606,794	148,518,930	151,489,308	1.36%	1.36%	1.36%
	Development	11,941,858	**21,269,710**	**108,000,000**	**78,000,000**	**38,320,000**	**39,086,400**	**39,868,128**	**0.36%**	**0.36%**	**0.36%**
	Total	**285,939,501**	**378,750,996**	**501,230,000**	**439,056,099**	**380,327,867**	**387,934,424**	**395,693,113**	**3.56%**	**3.56%**	**3.56%**
County Assembly	**Recurrent**	**848,795,577**	**869,598,046**	**956,560,000**	**871,793,638**	**1,129,327,523**	**1,151,914,073**	**1,174,952,355**	**10.57%**	**10.57%**	**10.57%**
	Employee Compensation	423,273,195	439,118,321		441,313,913	602,664,684	614,717,978	627,012,337	5.64%	5.64%	5.64%
	Operations and Maintenance	425,522,382	430,479,725		430,479,725	526,662,839	537,196,096	547,940,018	4.93%	4.93%	4.93%
	Development	33,127,740	**30,000,000**	**192,000,000**	**30,000,000**	**0**	**0**	**0**	**0.00%**	**0.00%**	**0.00%**
	Total	**881,923,317**	**899,598,046**	**1,148,560,000**	**901,793,638**	**1,129,327,523**	**1,151,914,073**	**1,174,952,355**	**10.57%**	**10.57%**	**10.57%**
County Law Office	**Recurrent**	**34,617,018**	**65,358,491**	**71,890,000**	**66,509,745**	**57,509,745**	**58,659,939**	**59,833,138**	**0.54%**	**0.54%**	**0.54%**
	Employee Compensation	14,897,878	15,591,629		15,747,545	15,747,545	16,062,496	16,383,746	0.15%	0.15%	0.15%
	Operations and Maintenance	19,719,140	49,766,862		50,762,199	41,762,199	42,597,443	43,449,392	0.39%	0.39%	0.39%
	Development			38,000,000							
	Total	**34,617,018**	**65,358,491**	**71,890,000**	**66,509,745**	**57,509,745**	**58,659,939**	**59,833,138**	**0.54%**	**0.54%**	**0.54%**
Strategic Partnerships and Digital Economy	**Recurrent**	**39,446,471**	**55,559,364**	**61,120,000**	**45,758,160**	**45,758,160**	**46,673,323**	**47,606,790**	**0.43%**	**0.43%**	**0.43%**
	Employee Compensation	29,145,000	35,679,743		25,679,743	25,679,743	26,193,338	26,717,205	0.24%	0.24%	0.24%
	Operations and Maintenance	10,301,471	19,879,621		20,078,417	20,078,417	20,479,986	20,889,585	0.19%	0.19%	0.19%
	Development	450,000	**70,950,000**	**76,000,000**	**61,000,000**	**65,000,000**	**66,300,000**	**67,626,000**	**0.61%**	**0.61%**	**0.61%**
	Total	**39,896,471**	**126,509,364**	**137,120,000**	**106,758,160**	**110,758,160**	**112,973,323**	**115,232,790**	**1.04%**	**1.04%**	**1.04%**
Busia Municipality	**Recurrent**	**-**	**22,827,311**		**23,455,584**	**22,889,977**	**23,347,777**	**23,814,732**	**0.21%**	**0.21%**	**0.21%**
	Employee Compensation	-	12,827,311		12,955,584	12,389,977	12,637,777	12,890,532	0.12%	0.12%	0.12%
	Operations and Maintenance	-	10,000,000		10,500,000	10,500,000	10,710,000	10,924,200	0.10%	0.10%	0.10%
	Development	**-**	**184,000,000**	**114,500,000**	**214,500,000**	**229,383,600**	**233,971,272**	**238,650,697**	**2.15%**	**2.15%**	**2.15%**
	Total	**-**	**206,827,311**		**237,955,584**	**252,273,577**	**257,319,048**	**262,465,429**	**2.36%**	**2.36%**	**2.36%**
Malaba Municipality	**Recurrent**	**-**	**15,751,554**		**16,309,070**	**22,889,977**	**23,347,777**	**23,814,732**	**0.21%**	**0.21%**	**0.21%**
	Employee Compensation	-	5,751,554		5,809,070	12,389,977	12,637,777	12,890,532	0.12%	0.12%	0.12%

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VOTE TITLE	ECONOMIC CLASSIFICATION	ACTUAL EXPENDITURE	APPROVED BUDGET	PROPOSED ADP	CBROP CEILINGS	CFSP PROPOSED CEILINGS	PROJECTION		% SHARE OF TOTAL ESTIMATES		
		FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2027/2028	FY 2027/2028	FY 2028/2029	FY 2029/2030	FY 27/28	FY 28/29	FY 29/30
		KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	[%]	[%]	[%]
	Operations and Maintenance	-	10,000,000		10,500,000	10,500,000	10,710,000	10,924,200	0.10%	0.10%	0.10%
	Development	**-**	**46,000,000**	**86,000,000**	**60,000,000**	**67,608,863**	**68,961,041**	**70,340,261**	**0.63%**	**0.63%**	**0.63%**
	Total	**-**	**61,751,554**		**76,309,070**	**90,498,840**	**92,308,817**	**94,154,994**	**0.85%**	**0.85%**	**0.85%**
	Grand Total	**8,526,160,703**	**10,223,602,563**	**11,842,610,000**	**10,269,204,689**	**10,681,637,631**	**10,897,180,383**	**11,117,091,291**	**100.00%**	**100.00%**	**100.00%**
Summary	**Recurrent**	**6,863,171,821**	**7,084,622,432**	**7,785,820,000**	**7,163,760,210**	**7,474,787,912**	**7,624,283,670**	**7,776,769,343**	**69.98%**	**69.97%**	**69.95%**
	Employee Compensation	4,612,367,437	4,691,733,653	0	4,752,570,080	5,019,230,413	5,119,615,021	5,222,007,322	46.99%	46.98%	46.97%
	Operations and Maintenance	2,250,804,384	2,392,888,779	0	2,411,190,130	2,455,557,499	2,504,668,649	2,554,762,022	22.99%	22.98%	22.98%
	Development	1,662,988,882	3,138,980,131	4,295,290,000	3,105,444,479	**3,206,849,719**	**3,272,896,713**	**3,340,321,948**	**30.02%**	**30.03%**	**30.05%**
	Grand Total	**8,526,160,703**	**10,223,602,563**	**12,081,110,000**	**10,269,204,689**	**10,681,637,631**	**10,897,180,383**	**11,117,091,291**	**100.00%**	**100.00%**	**100.00%**

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4.3. Summary of departmental programmes for the FY 2027/2028 and the medium term

Table 10: Programmes for the FY 2027/2028 and the Medium Term

DEPARTMENT	PROGRAMME	SUB PROGRAMME	KEY OUTPUTS	KEY PERFORMANCE INDICATORS	PROPOSED TARGET	PROPOSED CFSP CEILINGS	PROJECTION	PROJECTION
						FY 2027/2028 (KSh.)	FY 2028/2029 (KSh.)	FY 2029/2030 (KSh.)
Agriculture	General Administration and Support Services	Administrative support services	Improved service delivery			241,867,703	246,705,057	251,639,158
Recurrent Total						**241,867,703**	**246,705,057**	**251,639,158**
Agriculture	Crop Development			Settlement of pending bills		99,000,000	101,970,000	105,029,100
Agriculture	Crop Development	Mechanization Services	Increased access to Mechanization	Acreage ploughed through subsidized tractor hire services	12,500	25,000,000	25,500,000	26,010,000
Agriculture	Crop Development			Number of Tractors to be repaired	6	5,000,000	5,100,000	5,202,000
Agriculture	Crop Development			Tractor implements acquired (Planters, rotavators, chisel & Mould Board Plough)	10	5,000,000	5,100,000	5,202,000
Agriculture	Crop Development	Input Access	Increased Acreage under Oil crops and Production Volume (Tonnage) of oil crops	Acreage under cotton	3,000	8,000,000	8,160,000	8,323,200
Agriculture	Crop Development			Acreage under Ground nuts	12,500	10,000,000	10,200,000	10,404,000
Agriculture	Crop Development			Acreage under Soy Bean	12,000	10,000,000	10,200,000	10,404,000
Agriculture	Crop Development			Acreage of Sunflower produced	5,000	10,000,000	10,200,000	10,404,000
Agriculture	Crop Development		Increased acreage under Food crops and Production Volume (Tonnage) for food crops	Acreage under Maize	135,000	20,000,000	20,400,000	20,808,000
Agriculture	Crop Development			Acreage under Rice	8	8,000,000	8,160,000	8,323,200
Agriculture	Crop Development			Acreage under Cassava	30,845	5,000,000	5,100,000	5,202,000
Agriculture	Crop Development			Acreage under finger millet	10,333	5,000,000	5,100,000	5,202,000
Agriculture	Crop Development	Soil Fertility Improvement	Improved soil fertility	Number of farms sampled and tested for soil PH	3,333	2,000,000	2,040,000	2,080,800
Agriculture	Crop Development			Acreage limed	3,200	3,000,000	3,060,000	3,121,200
Agriculture	Crop Development	Crop Protection and post-harvest handling	Strigger infestation managed	Number of farming households accessing bioherbicides (kichawi kill)	8,750	2,000,000	2,040,000	2,080,800
Agriculture	Crop Development		Insects and pests managed	Number of farming households supported with pesticides	8,750	3,000,000	3,060,000	3,121,200
Agriculture	Crop Development		Aflatoxins managed	Number of farming households supported with afflasafe	17,500	3,000,000	3,060,000	3,121,200
Agriculture	Crop Development		Post-Harvest management Improved	Number of farming households supported with Hermatic bags	17,500	3,000,000	3,060,000	3,121,200
Agriculture	Crop Development	National Agricultural Development Project		Number of Beneficiaries/ Farmers Reached with Agricultural Assets or service	17,500	54,455,256	55,544,361	56,655,248

DEPARTMENT	PROGRAMME	SUB PROGRAMME	KEY OUTPUTS	KEY PERFORMANCE INDICATORS	PROPOSED TARGET	PROPOSED CFSP CEILINGS	PROJECTION	PROJECTION
						FY 2027/2028 (KSh.)	FY 2028/2029 (KSh.)	FY 2029/2030 (KSh.)
Agriculture	General Administration and Support Services	Administrative support services	Improved service delivery			241,867,703	246,705,057	251,639,158
Agriculture	Livestock Development	Livestock Production, Productivity & Profitability	Indigenous chicken chicks distributed to farmer groups	Number of indigenous chicken chicks distributed	2	2,000,000	2,040,000	2,080,800
Agriculture	Livestock Development		Farmer groups supported with poultry start-up feeds	Number of poultry start-up feed bags distributed to farmers	3	3,000,000	3,060,000	3,121,200
Agriculture	Livestock Development			Number of households trained/ reached with livestock assets or services		68,142,000	69,504,840	70,894,937
Agriculture	Veterinary Development	Animal Disease and Vector Control	Livestock vaccinated against common livestock diseases	Number of cattle vaccinated against Lumpy Skin Disease	75,000	5,000,000	5,100,000	5,202,000
Agriculture	Veterinary Development			Number of cattle vaccinated against Anthrax and Black quarter	75,000	5,000,000	5,100,000	5,202,000
Agriculture	Veterinary Development			Number of goats vaccinated against Anthrax and Black quarter	30,000	1,500,000	1,530,000	1,560,600
Agriculture	Veterinary Development			Number of sheep vaccinated against Anthrax and Black quarter	30,000	1,500,000	1,530,000	1,560,600
Agriculture	Veterinary Development			Number of cattle vaccinated against Foot and Mouth Disease	75,000	5,000,000	5,100,000	5,202,000
Agriculture	Veterinary Development			Number of goats vaccinated against Foot and Mouth Disease	30,000	3,600,000	3,672,000	3,745,440
Agriculture	Veterinary Development			Number of sheep vaccinated against Foot and Mouth Disease	30,000	3,600,000	3,672,000	3,745,440
Agriculture	Veterinary Development			Number of poultry vaccinated against Newcastle Disease, Fowl Pox	300,000	1,000,000	1,020,000	1,040,400
Agriculture	Veterinary Development		Assorted essential veterinary Drugs and Lab reagents procured	Number of animals treated	1,000	1,000,000	1,020,000	1,040,400
Agriculture	Veterinary Development			Number of samples tested	3,000	1,000,000	1,020,000	1,040,400
Agriculture	Veterinary Development	Livestock Breed Improvement	Improved animal breeds	Number of animals served with AI	5,000	3,000,000	3,060,000	3,121,200
Agriculture	Fisheries and blue economy development	Fisheries, aquaculture and blue economy development	Increased fish production and productivity	Quantity of fish produced from aquaculture (Tons)	122	10,000,000	10,200,000	10,404,000
Agriculture	Fisheries and blue economy development			Value addition equipment distributed to landing sites (Assorted)	1	10,000,000	10,200,000	10,404,000
Agriculture	Fisheries and blue economy development	Fish Breeding Development	Increased fish Production	Number of fingerlings produced	3,000,000	15,000,000	15,300,000	15,606,000
Agriculture	Agribusiness development	Agribusiness Infrastructure Development	Incubation centre completed and operationalized	Incubation centre completed and operationalized	1	20,000,000	20,400,000	20,808,000
Agriculture	Agribusiness development		Timely access to fertilizer	Number of farmers accessing fertilizer	10	10,000,000	10,200,000	10,404,000
Agriculture	Agribusiness development		Farmers and corpotaives linked to reliable buyers, and processors	Number of active linkages and contracts established	5	5,000,000	5,100,000	5,202,000
Agriculture	Agribusiness development		Fish filleting plant completed	Fish filleting plant completed and operationalized	5	5,000,000	5,100,000	5,202,000

DEPARTMENT	PROGRAMME	SUB PROGRAMME	KEY OUTPUTS	KEY PERFORMANCE INDICATORS	PROPOSED TARGET	PROPOSED CFSP CEILINGS	PROJECTION	PROJECTION
						FY 2027/2028 (KSh.)	FY 2028/2029 (KSh.)	FY 2029/2030 (KSh.)
Agriculture	General Administration and Support Services	Administrative support services	Improved service delivery			241,867,703	246,705,057	251,639,158
Agriculture	Agribusiness development		Community Value Chain-Based Mini processing centres (MPCs) for priority value chains	Number of MPCs established	35	35,000,000	35,700,000	36,414,000
Agriculture	Agribusiness development		Completion and Operationalization of County Feed Mills/ Processing	Number of County feed mills completed	3	3,000,000	3,060,000	3,121,200
Development Total						**497,797,256**	**508,743,201**	**519,937,765**
Agriculture Total						**739,664,959**	**755,448,258**	**771,576,923**
Trade	General Administration and Support Services	Administrative support services	Improved service delivery			96,605,504	98,537,614	100,508,366
Recurrent Total						**96,605,504**	**98,537,614**	**100,508,366**
Trade	Trade Development and Investment			Settlement of pending bills		15,000,000	15,300,000	15,606,000
Trade	Trade Development and Investment	**MSME Promotion**	MSME loans, Grants and revolving fund disbursed	Number of beneficiaries of MSMEs loans	3,500	35,000,000	35,700,000	36,414,000
Trade	Trade Development and Investment			Number of beneficiaries (cooperatives) of revolving fund		35,000,000	35,700,000	36,414,000
Trade	Trade Development and Investment		Juakali sub sector developed	No. of Juakali parks established		5,000,000	5,100,000	5,202,000
Trade	Trade Development and Investment			No. of Juakali artisans trained		1,000,000	1,020,000	1,040,400
Trade	Trade Development and Investment	**Market modernization and Development**	New markets Established	No. of markets renovated	7	10,000,000	10,200,000	10,404,000
Trade	Trade Development and Investment		Modern Ablution Blocks constructed	No. of modern ablution blocks constructed	7	14,000,000	14,280,000	14,565,600
Trade	Trade Development and Investment		New Bodaboda shades constructed	No. of sheds constructed	35	3,000,000	3,060,000	3,121,200
Trade	Industrialization	**Industrial Development**	Industrial parks developed	No. of industrial parks completed and operationalised	1	50,000,000	51,000,000	52,020,000
Trade	Industrialization		Cotton Value added	No. of Cotton ginneries established	1	15,000,000	15,300,000	15,606,000
Trade	Industrialization		Cassava value added	No. of cassava collection centres. established	1	9,000,000	9,180,000	9,363,600
Trade	Fair Trade practices	Weights and Measuring Equipment Verification		No. of inspectors working standard toolkits, inpectors beam scale and inspectors check pump measures acquired	1	2,000,000	2,040,000	2,080,800
Trade	Co-operative Business Development	Cooperative Development	Co-operative financing scheme established	Amount of grants awarded to co-operative societies	70	6,000,000	6,120,000	6,242,400
Trade	Alcoholic Drinks and Drug Abuse	**Liquor Regulation, Licensing and**	Treatment and Rehabilitation Center Completed	Number of rehabilitation centres completion	**1**	5,000,000	5,100,000	5,202,000

DEPARTMENT	PROGRAMME	SUB PROGRAMME	KEY OUTPUTS	KEY PERFORMANCE INDICATORS	PROPOSED TARGET	PROPOSED CFSP CEILINGS	PROJECTION	PROJECTION
						FY 2027/2028 (KSh.)	FY 2028/2029 (KSh.)	FY 2029/2030 (KSh.)
Agriculture	General Administration and Support Services	Administrative support services	Improved service delivery			241,867,703	246,705,057	251,639,158
		Infrastructure Development						
Development Total						**205,000,000**	**209,100,000**	**213,282,000**
Trade Total						**301,605,504**	**307,637,614**	**313,790,366**
Education	General Administration and Support Services	Administrative support services	Improved service delivery			717,869,643	732,227,036	746,871,576
Recurrent Total						**717,869,643**	**732,227,036**	**746,871,576**
Education	Early childhood development education			Settlement of pending bills		25,000,000	25,500,000	26,010,000
Education	Early childhood development education	ECDE infrastructure development	Child and disability friendly ECDE centres constructed	No. Of ECDE Classrooms Constructed	50	50,000,000	51,000,000	52,020,000
Education	Early childhood development education			No. of Stalled ECDE Classrooms to be completed	50	25,000,000	25,500,000	26,010,000
Education	Early childhood development education		ECDE Centres renovated	No. of ECDE centres renovated	35	10,000,000	10,200,000	10,404,000
Education	Early childhood development education		ECDE centres equipped with modern WASH facilities	No. of Sanitation Block Constructed	35	21,000,000	21,420,000	21,848,400
Education	Early childhood development education		ECD centres equipped with Age Appropriate Furniture	No. of ECDE centres with age appropriate ECDE Furniture	35	5,540,000	5,650,800	5,763,816
Education	Early childhood development education	ECDE Learning materials	ECDE centre equipped with learning materials	No. of ECDE centres provided with New CBC Teaching & learning materials	462	10,000,000	10,200,000	10,404,000
Education	Early childhood development education			No of ECDE centre provided with digital learning materials	35	3,500,000	3,570,000	3,641,400
Education	Vocational Training Development	VTCs Infrastructure Development	Workshops constructed	No. of workshops constructed	2	8,000,000	8,160,000	8,323,200
Education	Vocational Training Development		Administration blocks constructed	No. of administration blocks	2	10,000,000	10,200,000	10,404,000
Education	Vocational Training Development		Renovation of existing infrastructure	Number of VTCs renovated	3	1,800,000	1,836,000	1,872,720
Education	Vocational Training Development		Sanitation blocks constructed	No. of sanitation blocks constructed	4	2,400,000	2,448,000	2,496,960
Education	Vocational Training Development	Equipping of VTCs	Purchase of Modern Tools and Equipment	No VTCs Supplied with Modern Tools and Equipment	27	8,000,000	8,160,000	8,323,200
Development Total						**180,240,000**	**183,844,800**	**187,521,696**
Education Total						**898,109,643**	**916,071,836**	**934,393,272**
County Treasury and Economic Planning	General Administration and Support Services	Administrative support services	Improved service delivery			614,520,349	626,810,756	639,346,971
Recurrent Total						**614,520,349**	**626,810,756**	**639,346,971**

DEPARTMENT	PROGRAMME	SUB PROGRAMME	KEY OUTPUTS	KEY PERFORMANCE INDICATORS	PROPOSED TARGET	PROPOSED CFSP CEILINGS	PROJECTION	PROJECTION
						FY 2027/2028 (KSh.)	FY 2028/2029 (KSh.)	FY 2029/2030 (KSh.)
Agriculture	General Administration and Support Services	Administrative support services	Improved service delivery			241,867,703	246,705,057	251,639,158
County Treasury and Economic Planning	Public Financial Management			Settlement of pending bills		20,000,000	20,400,000	20,808,000
County Treasury and Economic Planning	Public Financial Management	Revenue mobilization	Increased Own source revenue	Revenue collection system maintained	1	15,000,000	15,300,000	15,606,000
Development Total						**35,000,000**	**35,700,000**	**36,414,000**
County Treasury and Economic Planning Total						**649,520,349**	**662,510,756**	**675,760,971**
Sports	General Administration and Support Services	Administrative support services	Improved service delivery			90,213,670	92,017,943	93,858,302
Recurrent Total						**90,213,670**	**92,017,943**	**93,858,302**
Sports	Culture Promotion and Development			Settlement of pending bills		8,000,000	8,160,000	8,323,200
Sports	Culture Promotion and Development	Cultural promotion	Modern community library constructed at Busia Town, Phase	Number of modern community Libraries built	1	8,000,000	8,160,000	8,323,200
Sports	Child Care, right and Protection	Rehabilitation and custody	Child Protection Centres constructed at Mauko	Number of child protection centers constructed	1	10,000,000	10,200,000	10,404,000
Sports	Child Care, right and Protection		Public day care center constructed	Public Day Care constructed in Busia Town.	1	8,000,000	8,160,000	8,323,200
Sports	Youth Empowerment and Development	Youth Enterprise and Empowerment	Construction of Busia County youth empowerment center and theatre hub	Number of youth empowerment center constructed and theatre hub	1	15,000,000	15,300,000	15,606,000
Sports	Promotion and Development of Sports	Sports Promotion and Infrastructural Development	Completion of Malaba sports complex	Malaba sports complex completed	1	10,000,000	10,200,000	10,404,000
Sports	Promotion and Development of local tourism in the county		Fencing of Chelelemuk hills and construction of eco-toilets	Chelelemuk hills fenced and eco-toilet constructed	1	5,000,000	5,100,000	5,202,000
Sports	Gender Affairs Programmes	Enhancing and sustaining gender resilience	Gender based violence center at BCRH constructed and equipped with data information system	Gender-based violence center at BCRH equipped and Operationalized	1	10,000,000	10,200,000	10,404,000
Development Total						**74,000,000**	**75,480,000**	**76,989,600**
Sports Total						**164,213,670**	**167,497,943**	**170,847,902**
Roads	General Administration and Support Services	Administrative support services	Improved service delivery			129,486,239	132,075,964	134,717,484
Recurrent Total						**129,486,239**	**132,075,964**	**134,717,484**
Roads	Road network			Settlement of pending bills		56,000,000	57,680,000	59,410,400

DEPARTMENT	PROGRAMME	SUB PROGRAMME	KEY OUTPUTS	KEY PERFORMANCE INDICATORS	PROPOSED TARGET	PROPOSED CFSP CEILINGS	PROJECTION	PROJECTION
						FY 2027/2028 (KSh.)	FY 2028/2029 (KSh.)	FY 2029/2030 (KSh.)
Agriculture	General Administration and Support Services	Administrative support services	Improved service delivery			241,867,703	246,705,057	251,639,158
Roads	Road network	Road infrastructure development	Kilometres of roads upgraded to bitumen standards	Number of Kilometres of roads upgraded to bitumen standards	2	100,000,000	102,000,000	104,040,000
Roads	Road network		Box culverts and bridges constructed	Number of box culverts and bridges constructed	10	50,000,000	51,000,000	52,020,000
Roads	Road network		Kilometres of Earth and gravel roads Maintained	Number of Kilometres of Earth and gravel roads Maintained	200	210,000,000	214,200,000	218,484,000
Roads	Road network		Road construction equipment purchased	Number of road construction equipment purchased	1	40,000,000	40,800,000	41,616,000
Roads	Road network		Roads Construction Equipment Maintained	Number of Roads Construction Equipment maintained and in good condition	4	20,000,000	20,400,000	20,808,000
Roads	Road network		Road safety Infrastructure Installed	Number of Road safety Infrastructure Installed	15	5,000,000	5,100,000	5,202,000
Roads	Alternative Transport Infrastructure Development	Alternative transport development	Waterways established	Number of Kilometers of waterways established	6	10,000,000	10,200,000	10,404,000
Roads	Alternative Transport Infrastructure Development		Jetties in good working conditions	Number of jetties constructed	1	2,000,000	2,040,000	2,080,800
Development Total						**493,000,000**	**503,420,000**	**514,065,200**
Roads Total						**622,486,239**	**635,495,964**	**648,782,684**
PSM	General Administration and Support Services	Administrative support services	Improved service delivery			741,225,135	756,049,637	771,170,630
Recurrent Total						**741,225,135**	**756,049,637**	**771,170,630**
PSM	Service Delivery	KDSP II	Counter fund for KDSP II projects that will be advised as per the development partner conditions of grants			352,500,000	359,550,000	366,741,000
Development Total						**352,500,000**	**359,550,000**	**366,741,000**
PSM Total						**1,093,725,135**	**1,115,599,637**	**1,137,911,630**
Lands	General Administration and Support Services	Administrative support services	Improved service delivery			106,790,056	108,925,857	111,104,374
Recurrent Total						**106,790,056**	**108,925,857**	**111,104,374**
Lands	Physical planning and Land use management			Settlement of pending bills		36,000,000	37,080,000	38,192,400
Lands	Physical planning and Land use management	County physical planning and development framework	Urban plans developed	Number of urban plans prepared	2	6,000,000	6,120,000	6,242,400
Lands	Physical planning and Land use management			Number of acres of County government land fenced	6.67	4,000,000	4,080,000	4,161,600
Lands	Urban Management Services	Urban Infrastructure development	stormwater management	Number of Kms of stormwater drainage	2	10,000,000	10,200,000	10,404,000

DEPARTMENT	PROGRAMME	SUB PROGRAMME	KEY OUTPUTS	KEY PERFORMANCE INDICATORS	PROPOSED TARGET	PROPOSED CFSP CEILINGS	PROJECTION	PROJECTION
						FY 2027/2028 (KSh.)	FY 2028/2029 (KSh.)	FY 2029/2030 (KSh.)
Agriculture	General Administration and Support Services	Administrative support services	Improved service delivery			241,867,703	246,705,057	251,639,158
		and management		channels opened and maintained				
Lands	Urban Management Services		Solid waste management	Number of dumpsites established in sub-counties	1	10,000,000	10,200,000	10,404,000
Lands	Housing Development and Management	Housing Management	Well-maintained government houses and offices	Number of housing units renovated	10	10,000,000	10,200,000	10,404,000
Lands	Housing Development and Management			Number of office blocks/units renovated	1	10,000,000	10,200,000	10,404,000
Development Total						**86,000,000**	**88,080,000**	**90,212,400**
Lands Total						**192,790,056**	**197,005,857**	**201,316,774**
Water	General Administration and Support Services	Administrative support services	Improved service delivery			134,306,216	136,992,340	139,732,187
Recurrent Total						**134,306,216**	**136,992,340**	**139,732,187**
Water	Water supply services			Settlement of pending bills		61,000,000	62,220,000	63,464,400
Water	Water supply services	Development of Water infrastructure	Storage facilities constructed	Total volume of storage developed (M3)	200	7,000,000	7,140,000	7,282,800
Water	Water supply services		Water pipeline constructed	KMs of pipeline developed	37.5	50,000,000	51,000,000	52,020,000
Water	Water supply services		Water schemes developed	Number of water schemes developed & No. of institutions served	1	25,000,000	25,500,000	26,010,000
Water	Water supply services		Metered households	No. of households metered	350	3,500,000	3,570,000	3,641,400
Water	Water supply services		Solarized water systems	No. of water systems solarized	2	6,000,000	6,120,000	6,242,400
Water	Water supply services		Infrastructural maintenance	No. of water Scheme infrastructure maintained	7	3,000,000	3,060,000	3,121,200
Water	BUWASCO	Development of Water infrastructure	Water pipeline constructed	KMs of pipeline developed	3	6,000,000	6,120,000	6,242,400
Water	BUWASCO		Meters acquired and metered	No. of meters acquired and metered	200	2,000,000	2,040,000	2,080,800
Water	Sewerage Services	Development of sewerage infrastructure	Sewer line developed	Number of KM of Sewer line developed	3	5,000,000	5,100,000	5,202,000
Water	Sewerage Services			No. of households connected to sewer line	20	2,000,000	2,040,000	2,080,800
Water	Sewerage Services			Number of institutions connected to sewer line	5	1,000,000	1,020,000	1,040,400
Water	Environmental conservation and management	Afforestation & agroforestry	Trees planted in line with presidential decree (15Billion trees by 2030)	Number of trees planted	50000	1,500,000	1,530,000	1,560,600
Water	Environmental conservation and management			Number of institutions and towns planted	1	1,000,000	1,020,000	1,040,400
Water	Environmental conservation and management		Bamboo promoted	Area under bamboo (Ha)	1	1,000,000	1,020,000	1,040,400
Water	Environmental conservation and management		Tree nurseries established	Number of tree nurseries developed	4	2,000,000	2,040,000	2,080,800

DEPARTMENT	PROGRAMME	SUB PROGRAMME	KEY OUTPUTS	KEY PERFORMANCE INDICATORS	PROPOSED TARGET	PROPOSED CFSP CEILINGS	PROJECTION	PROJECTION
						FY 2027/2028 (KSh.)	FY 2028/2029 (KSh.)	FY 2029/2030 (KSh.)
Agriculture	General Administration and Support Services	Administrative support services	Improved service delivery			241,867,703	246,705,057	251,639,158
Water	Climate Change Mitigation and adaptation	Climate change mitigation and resilience	Financing Locally -led climate change actions promoted (County Contribution)	Number of locally -led climate change actions promoted		277,000,000	282,540,000	288,190,800
Water	Irrigation and Land Reclamation services	Development/ construction of Irrigation infrastructure	gravity irrigation schemes established	No. of gravity irrigation systems/schemes established	1	5,000,000	5,100,000	5,202,000
Water	Irrigation and Land Reclamation services		solarized irrigation system/ scheme constructed	No. of solarized irrigation systems/ schemes constructed	2	2,000,000	2,040,000	2,080,800
Water	Irrigation and Land Reclamation services		Irrigation schemes revived/rehabilitated	No. of irrigation schemes rehabilitated (revived)	2	2,000,000	2,040,000	2,080,800
Water	Irrigation and Land Reclamation services		Development/construction of irrigation water storage reservoirs (dams, water pans) across the county	No. of water pans constructed/developed	5	5,000,000	5,100,000	5,202,000
Water	Irrigation and Land Reclamation services		Rehabilitation/reconstruction of irrigation water reservoirs (dams, water pans) across the county	No. of irrigation water reservoirs rehabilitated	3	2,000,000	2,040,000	2,080,800
Water	Irrigation and Land Reclamation services	Farmer Led Irrigation developments-FLID (Irrigation farmer and institution support services)	Farmers producer organizations (Groups) supported with irrigation equipment and services across the county	No. of farmer producer organizations supported	10	2,000,000	2,040,000	2,080,800
Water	Natural Resource Management	Catchment and watershed conservation	Catchment and watershed conserved	Number of catchment and watershed conserved	2	1,000,000	1,020,000	1,040,400
Water	Natural Resource Management	Watershed conservation as a natural resource	Degraded land sites rehabilitated through development of soil conservation structures, filling back of sand harvested sites (use gabions on riverbanks)	Number of degraded sites rehabilitated	2	2,000,000	2,040,000	2,080,800
Water	Natural Resource Management		Trees in watershed areas planted	Ha. Of trees planted and no. of trees planted	20000	1,000,000	1,020,000	1,040,400
Water	Natural Resource Management		Natural springs within catchment protected	Number of springs protected	5	1,000,000	1,020,000	1,040,400
Water	Energy Development	Installation And maintenance of solar and electrical installations	street lights installed	Number of grid/solar street lighting units installed and maintained	20	2,000,000	2,040,000	2,080,800
Water	Energy Development		solar mass lights installed	number of solar mass light units installed and maintained	2	3,000,000	3,060,000	3,121,200
Development Total						**482,000,000**	**491,640,000**	**501,472,800**
Water Total						**616,306,216**	**628,632,340**	**641,204,987**

DEPARTMENT	PROGRAMME	SUB PROGRAMME	KEY OUTPUTS	KEY PERFORMANCE INDICATORS	PROPOSED TARGET	PROPOSED CFSP CEILINGS	PROJECTION	PROJECTION
						FY 2027/2028 (KSh.)	FY 2028/2029 (KSh.)	FY 2029/2030 (KSh.)
Agriculture	General Administration and Support Services	Administrative support services	Improved service delivery			241,867,703	246,705,057	251,639,158
Health	General Administration and Support Services	Administrative support services	Improved service delivery			2,881,040,194	2,938,660,998	2,997,434,218
Recurrent Total						**2,881,040,194**	**2,938,660,998**	**2,997,434,218**
Health	Curative and Rehabilitative services			Settlement of pending bills		93,000,000	94,860,000	96,757,200
Health	Curative and Rehabilitative services	Ambulance and referral services	Enhanced capacity of Emergency and Referral Services	No of ambulances procured and maintained	2	20,000,000	20,400,000	20,808,000
Health	Curative and Rehabilitative services	Rehabilitative and palliative services	Enhanced Rehabilitative and Palliative services	Number of facilities with functional corrective therapy clinics (Physiotherapy, occupational therapy)	1	5,000,000	5,100,000	5,202,000
Health	Curative and Rehabilitative services	Diagnostic services in Higher level facilities	Strengthened diagnostic services	Number of Hospital with Radiology equipment procured and functional	1	4,500,000	4,590,000	4,681,800
Health	Curative and Rehabilitative services			No of hospital laboratories accredited	2	4,000,000	4,080,000	4,161,600
Health	Curative and Rehabilitative services			No of Hospital with assorted laboratory equipment procured	11	7,000,000	7,140,000	7,282,800
Health	Curative and Rehabilitative services	Infrastructure development at Tier 3 facilities countywide	Improved infrastructure for service delivery (Tier 3 HFs)	A fully functional Level 5 Hospital refurbishment and operationalization (as per national KEPH guidelines; norms and standards)	1	10,000,000	10,200,000	10,404,000
Health	Curative and Rehabilitative services			Number of Ultra-modern Integrated Medical Complex established at Level 4 hospitals	1	10,000,000	10,200,000	10,404,000
Health	Curative and Rehabilitative services			Number of Level 4 hospitals established and functional as per national infrastructure norms and standards and KEPH guidelines	3	30,000,000	30,600,000	31,212,000
Health	Curative and Rehabilitative services			Number of Theatres constructed and operationalized	1	5,000,000	5,100,000	5,202,000
Health	Curative and Rehabilitative services			Number of facilities with equipped and functional laundry Machine with squeezer & Drier	2	10,000,000	10,200,000	10,404,000
Health	Curative and Rehabilitative services			Number of facilities with equipped and functional satellite eye units	1	5,000,000	5,100,000	5,202,000
Health	Curative and Rehabilitative services			Number of facilities with functional dental units	1	2,000,000	2,040,000	2,080,800
Health	Curative and Rehabilitative services			No. of health facilities with operational backup power supplies, by type (green)	1	5,000,000	5,100,000	5,202,000
Health	Curative and Rehabilitative services			Number of hospitals with functional maternity and Newborn Units	1	10,000,000	10,200,000	10,404,000
Health	Curative and Rehabilitative services			Number of specialized maternal hospital that are functional	1	25,000,000	25,500,000	26,010,000
Health	Curative and Rehabilitative services			No. of health facilities with gender-sensitive and	2	5,000,000	5,100,000	5,202,000

DEPARTMENT	PROGRAMME	SUB PROGRAMME	KEY OUTPUTS	KEY PERFORMANCE INDICATORS	PROPOSED TARGET	PROPOSED CFSP CEILINGS	PROJECTION	PROJECTION
						FY 2027/2028 (KSh.)	FY 2028/2029 (KSh.)	FY 2029/2030 (KSh.)
Agriculture	General Administration and Support Services	Administrative support services	Improved service delivery			241,867,703	246,705,057	251,639,158
				disability inclusive sanitation blocks				
Health	Curative and Rehabilitative services			Number of Hospitals Refurbished.	1	5,000,000	5,100,000	5,202,000
Health	Curative and Rehabilitative services			Number of hospital mortuaries constructed and expanded	1	10,000,000	10,200,000	10,404,000
Health	Curative and Rehabilitative services			Number of facilities with stand by generators	1	5,000,000	5,100,000	5,202,000
Health	Curative and Rehabilitative services	Hospital equipment		Number of Hospital with adequate equipment as per KEPH level and norms and standards	1	8,000,000	8,160,000	8,323,200
Health	Preventive and Promotive health services	Malaria	Reduced Burden of Malaria	Procurement of Microscopes	1	2,000,000	2,040,000	2,080,800
Health	Preventive and Promotive health services	TB	Reduced TB burden	Procurement of Trunart Equipment	2	5,000,000	5,100,000	5,202,000
Health	Preventive and Promotive health services	Infrastructure Development and equipment at Tier 2	Facility Infrastructure developed and maintained	Number of new facilities operationalized	3	7,000,000	7,140,000	7,282,800
Health	Preventive and Promotive health services			Number of staff housing units constructed	2	5,000,000	5,100,000	5,202,000
Health	Preventive and Promotive health services			Number of stalled projects Completed in Level 2 & 3	14	53,500,000	54,570,000	55,661,400
Health	Preventive and Promotive health services			Number of lower-level facilities Refurbished.	11	18,000,000	18,360,000	18,727,200
Health	Preventive and Promotive health services			Number of maternities constructed and operationalized	1	6,000,000	6,120,000	6,242,400
Health	Preventive and Promotive health services			Number of Health Facilities Fenced	1	2,000,000	2,040,000	2,080,800
Health	Preventive and Promotive health services			Number of lower-level facilities with sanitation blocks constructed	8	9,000,000	9,180,000	9,363,600
Health	Preventive and Promotive health services	Lower-level Hospital equipment		Number of facilities with adequate equipment as per KEPH level and norms and standards	88	10,000,000	10,200,000	10,404,000
Health	General Administration, Planning and support services	Blood and Tissue Transplant Services		Number of Blood Donation Equipment procured	1	5,000,000	5,100,000	5,202,000
Development Total						**401,000,000**	**409,020,000**	**417,200,400**
Health Total						**3,282,040,194**	**3,347,680,998**	**3,414,634,618**
County Public service Board	General Administration and Support Services	Administrative support services	Improved service delivery			100,479,955	102,489,554	104,539,345
Recurrent Total						**100,479,955**	**102,489,554**	**104,539,345**
County Public service Board Total						**100,479,955**	**102,489,554**	**104,539,345**
Governorship	General Administration and Support Services	Administrative support services	Improved service delivery			342,007,867	348,848,024	355,824,985

DEPARTMENT	PROGRAMME	SUB PROGRAMME	KEY OUTPUTS	KEY PERFORMANCE INDICATORS	PROPOSED TARGET	PROPOSED CFSP CEILINGS	PROJECTION	PROJECTION
						FY 2027/2028 (KSh.)	FY 2028/2029 (KSh.)	FY 2029/2030 (KSh.)
Agriculture	General Administration and Support Services	Administrative support services	Improved service delivery			241,867,703	246,705,057	251,639,158
Recurrent Total						**342,007,867**	**348,848,024**	**355,824,985**
Governorship	Disaster Risk Management			Settlement of pending bills		22,000,000	22,440,000	22,888,800
Governorship	Disaster Risk Management	Disaster preparedness	Strengthened capacity on disaster preparedness, Response and management	Number of disaster management center established and equipped	1	10,000,000	10,200,000	10,404,000
Governorship	Disaster Risk Management		Reduced number of disaster incidences	Number of lightning arrestors installed	2	5,000,000	5,100,000	5,202,000
Governorship	Disaster Risk Management			Number of lightning arrestors Repaired and maintained	3	1,320,000	1,346,400	1,373,328
Development Total						**38,320,000**	**39,086,400**	**39,868,128**
Governorship Total						**380,327,867**	**387,934,424**	**395,693,113**
County Assembly	General Administration and Support Services	Administrative support services	Improved service delivery			1,129,327,523	1,151,914,073	1,174,952,355
Recurrent Total						**1,129,327,523**	**1,151,914,073**	**1,174,952,355**
County Assembly Total						**1,129,327,523**	**1,151,914,073**	**1,174,952,355**
County Law	General Administration and Support Services	Administrative support services	Improved service delivery			57,509,745	58,659,939	59,833,138
Recurrent Total						**57,509,745**	**58,659,939**	**59,833,138**
County Law Total						**57,509,745**	**58,659,939**	**59,833,138**
Strategic Partnerships	General Administration and Support Services	Administrative support services	Improved service delivery			45,758,160	46,673,323	47,606,790
Recurrent Total						**45,758,160**	**46,673,323**	**47,606,790**
Strategic Partnerships	Resource Mobilization	Resource Mobilization	Improved engagement and coordination of development partners	County donor resource and Partnership Hub	1	15,000,000	15,300,000	15,606,000
Strategic Partnerships	ICT & Digital Economy			Settlement of pending bills		4,000,000	4,080,000	4,161,600
Strategic Partnerships	ICT & Digital Economy	ICT infrastructure and Connectivity	Enhanced ICT infrastructure and Connectivity	Number of county offices with access to Local Access Network	**1**	4,000,000	4,080,000	4,161,600
Strategic Partnerships	ICT & Digital Economy			Number of sub county and ward admin offices connected with internet	35	5,000,000	5,100,000	5,202,000
Strategic Partnerships	ICT & Digital Economy			Server room Upgraded at HQ	1	1,000,000	1,020,000	1,040,400
Strategic Partnerships	ICT & Digital Economy	Digital Economy	Enhanced Digital Inclusion and Citizen engagement	One-Stop E-County Platform and system Developed.	1	20,000,000	20,400,000	20,808,000
Strategic Partnerships	ICT & Digital Economy			Number of Public Wi-Fi MLPS hotspots for Markets and learning centre Installed.	10	10,000,000	10,200,000	10,404,000
Strategic Partnerships	ICT & Digital Economy		Improved Innovation and digital economy	ICT hub Established	1	6,000,000	6,120,000	6,242,400

DEPARTMENT	PROGRAMME	SUB PROGRAMME	KEY OUTPUTS	KEY PERFORMANCE INDICATORS	PROPOSED TARGET	PROPOSED CFSP CEILINGS	PROJECTION	PROJECTION
						FY 2027/2028 (KSh.)	FY 2028/2029 (KSh.)	FY 2029/2030 (KSh.)
Agriculture	General Administration and Support Services	Administrative support services	Improved service delivery			241,867,703	246,705,057	251,639,158
Development Total						**65,000,000**	**66,300,000**	**67,626,000**
Strategic Partnerships Total						**110,758,160**	**112,973,323**	**115,232,790**
Busia Municipality	General Administration and Support Services	Administrative support services	Improved service delivery			22,889,977	23,347,777	23,814,732
Recurrent Total						**22,889,977**	**23,347,777**	**23,814,732**
Busia Municipality	Busia Municipality	Municipal Infrastructure development and management	Traffic management in municipalities	Number of parking slots constructed	100	10,000,000	10,200,000	10,404,000
Busia Municipality	Busia Municipality			Number of KMs of access roads opened and maintained	5	5,000,000	5,100,000	5,202,000
Busia Municipality	Busia Municipality			Renovation of municipal markets	5	20,000,000	20,400,000	20,808,000
Busia Municipality	Busia Municipality		Stormwater management	Number of Kms of drainage channels opened and maintained	1	10,000,000	10,200,000	10,404,000
Busia Municipality	Busia Municipality		Solid waste management	Number of solid waste skip bins	2	4,000,000	4,080,000	4,161,600
Busia Municipality	Busia Municipality		Improved economy and security within urban areas	Number of streets and high mast lights installed and maintained	3	10,500,000	10,710,000	10,924,200
Busia Municipality	Busia Municipality		Established public utilities	Number of sanitation blocks constructed	2	5,000,000	5,100,000	5,202,000
Busia Municipality	Busia Municipality	Kenya Urban Support Programme (KUSP II)	Kilometres ok roads upgraded to bitumen standard	Number of Kms of road upgraded to bitumen standards	50	164,883,600	168,181,272	171,544,897
Development Total						**229,383,600**	**233,971,272**	**238,650,697**
Busia Municipality Total						**252,273,577**	**257,319,048**	**262,465,429**
Malaba Municipality	General Administration and Support Services	Administrative support services	Improved service delivery			22,889,977	23,347,777	23,814,732
Recurrent Total					200,000	**22,889,977**	**23,347,777**	**23,814,732**
Malaba Municipality	Malaba Municipality	Municipal Infrastructure development and management	Traffic management in municipalities	Number of parking slots constructed	20	4,000,000	4,080,000	4,161,600
Malaba Municipality	Malaba Municipality	Kenya Urban Support Programme (KUSP II)	Kilometres ok roads upgraded to bitumen standard	Number of Kms of road upgraded to bitumen standards	1	47,608,863	48,561,041	49,532,261
Malaba Municipality	Malaba Municipality		Stormwater management	Number of Kms of drainage channels opened and maintained	1	10,000,000	10,200,000	10,404,000
Malaba Municipality	Malaba Municipality		Improved economy and security within urban areas	Number of streets and high mast lights installed and maintained	2	6,000,000	6,120,000	6,242,400
Development Total						**67,608,863**	**68,961,041**	**70,340,261**
Malaba Municipality Total						**90,498,840**	**92,308,817**	**94,154,994**
Grand Total						**10,681,637,631**	**10,897,180,383**	**11,117,091,291**

With the prevailing constrained fiscal space, prudent prioritization of essential expenditures will remain paramount in guiding resource allocation. Accordingly, all departments and entities are required to focus on high-priority programmes and interventions that demonstrate clear value for money and high socio-economic returns, while rationalizing and eliminating low-impact and non-essential activities.

Further emphasis shall be placed on completion of ongoing and near-completion projects, fulfillment of statutory obligations, protection of critical service delivery programmes, and settlement of verified pending bills to enhance fiscal discipline and service delivery outcomes.

4.4. Medium Term Expenditure Estimates

The County has approved an allocation of **KSh. 600 million** towards payment of pending bills, rollovers and completion of stalled and incomplete projects. While this allocation may not be sufficient to fully address all pending bills and ongoing projects, it represents a deliberate step towards unlocking value from existing investments and improving service delivery. In view of the prevailing fiscal constraints, priority will be accorded to base on aging analysis, settlement of verified pending bills as well as near-completion projects requiring minimal additional funding, high-impact projects with low completion costs, and projects that directly support the delivery of essential services.

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