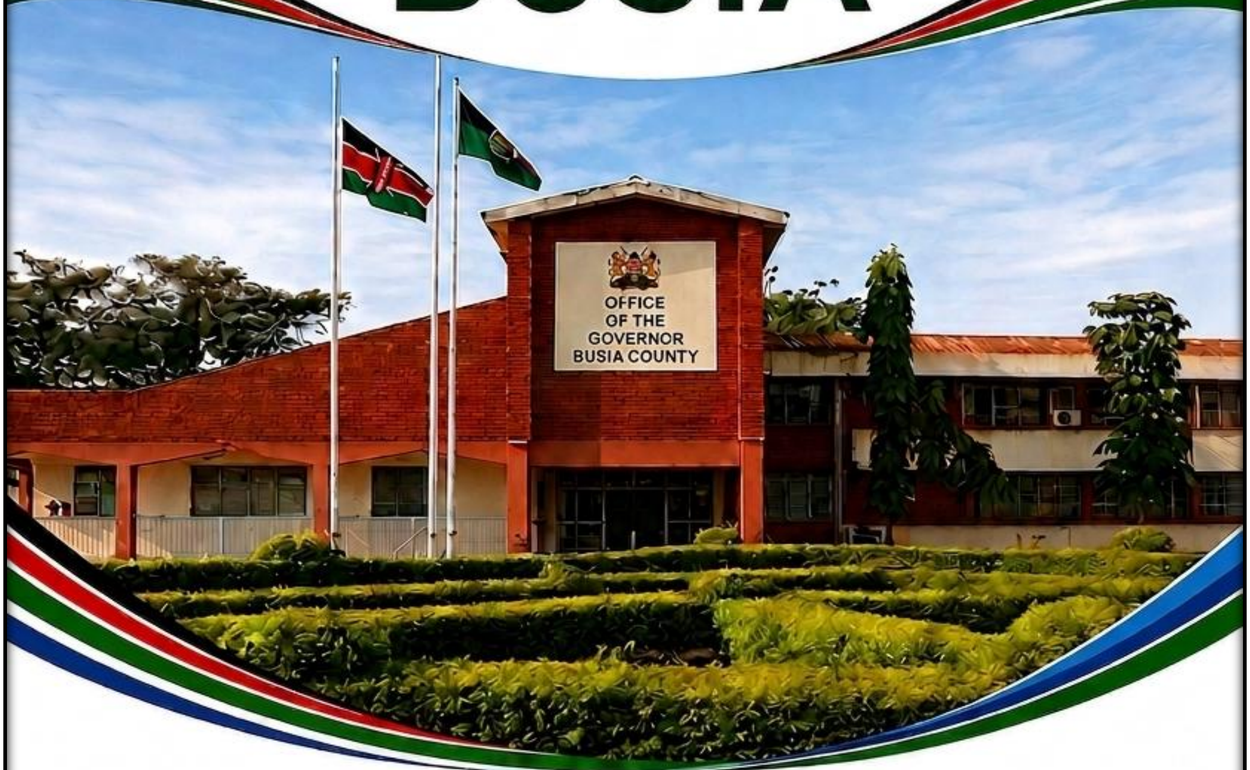
# COUNTY GOVERNMENT OF BUSIA




# IMPLEMENTATION STATUS REVIEW REPORT [FOURTH QUARTER]

## FOR FINANCIAL YEAR 2025/2026

**DEPARTMENT OF COUNTY TREASURY & ECONOMIC PLANNING**

**VISION**

**A transformation and progressive county for sustainable and equitable development.**

SEPTEMBER 2026

## FOREWORD

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

This Report has been prepared in accordance with Article 183 of the Constitution of Kenya 2010, and Section 166(4)(a) and (b) of the Public Finance Management Act, 2012**.** It presents the budget implementation performance for the Fourth Quarter of the Financial Year 2025/2026, based on financial and non-financial activities carried out by the County Government and its entities.

The report analyses revenue performance, expenditure trends, budget absorption, programme and project implementation, and service delivery outcomes. It further highlights key challenges affecting budget execution and the measures being undertaken to address them. By integrating financial and non-financial performance, the report provides a balanced view of the County Government's progress towards its planned objectives and development priorities.

In conclusion, it is my expectation that the achievements, challenges, risks and recommendations contained herein will inform sound decision-making, strengthen budget implementation and contribute to inclusive and sustainable development for the people of Busia County and the Country at large.

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

## ACKNOWLEDGMENT

The preparation of this Budget Implementation Review Report is a product of the collective commitment, professionalism, and dedication of various individuals and institutions. Their timely provision of accurate financial and non-financial information has been instrumental in ensuring the quality, credibility, and completeness of this Report, and underscores the County Government's commitment to transparency, accountability, and prudent management of public resources.

I sincerely appreciate His Excellency the Governor for his visionary leadership, strategic direction, and continued support towards the effective implementation of County programmes and strengthening of public financial management.

I also extend my appreciation to the County Executive Committee Members, all Chief Officers, County Assembly and other stake holders for their invaluable technical guidance and steadfast commitment to the preparation of this report. Special recognition goes to the Director of Budget for his leadership, coordination, and oversight. Appreciation also goes to all the staff under the directorate of Budget in ensuring the timely and quality preparation of this document.

**Ahmed Aden Hefow**
**Chief Officer**
**County Treasury and Economic Planning**

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# I. Introduction

The Budget Implementation Status Review Report is a critical instrument for ensuring compliance with the provisions of the PFM Act, 2012, and the applicable County Governments Regulations, 2015. It provides a comprehensive and transparent assessment of the utilization of public resources during the financial year. In particular, the report presents actual revenue collections and expenditure, compares these outcomes against the approved budget estimates, and analyses the resulting variances.

The Fourth Quarter Budget Implementation Status Review Report was prepared in accordance with Article 183 of Constitution of Kenya, 2010 and Section 166 of the Public Finance Management Act, 2012. These provisions mandate the County Treasury to prepare the budget implementation status review report, coordinate the preparation of revenue and expenditure estimates, and oversee the implementation of the approved budgets.

The report therefore provides stakeholders with an important basis for assessing the effectiveness, efficiency, accountability, and prudence with which public resources were managed as per the approved planned programmes during the reporting period.

For the Financial Year 2025/2026, the County's total revenue amounted to **Kshs. 11.159 billion**. This comprised of **Kshs. 7.957 billion** from Equitable Share, **Kshs. 1.102 billion** from Conditional Grants, Local Own source revenue of **Kshs. 999 million** (**Kshs. 445 million** from FIF as Appropriations-in-Aid and **Kshs. 554 million** as Local Own Source Revenue from other sources) and **Kshs. 1.101 billion** as the balance brought forward from the previous financial year.

Consequently, a total of **Kshs. 7.358 billion** was allocated to recurrent expenditure, while **Kshs. 3.801 billion** was earmarked for development expenditure. These allocations represent **65.93 percent** and **34.07 percent** respectively.

## Expenditure Allocation per Department – FY 2025/2026

The total expenditure allocation for the Financial Year **2025/2026** amounted to **Kshs. 11,159,478,472**, representing **100%** of the County Government's Budget for the Financial Year **2025/2026.**

**Table 1: Financial year 2025/2026 Expenditure Allocation per department**

| No | Vote Title | Total Revised Budget Estimate FY 2023/2024 | Total Revised Budget Estimate FY 2024/2025 | Total Budget Estimate FY 2025/2026 | 2nd Revised Budget Estimates FY 2025/2026 | | | | Total 2nd Revised Budget Estimate FY 2025/2026 | Allocation Percentage |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Employee Compensation | Operation & Maintenance | Total Recurrent Budget | Total Development Budget | | |
| | | | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | % |
| 1 | Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness | 1,145,709,197 | 1,114,763,485 | 816,244,316 | 216,007,110 | 36,196,950 | 252,204,060 | 636,152,628 | 888,356,687 | **8.0%** |
| 2 | Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises | 501,504,572 | 503,728,800 | 341,871,668 | 54,093,401 | 26,951,407 | 81,044,808 | 269,610,821 | 350,655,629 | **3.1%** |
| 3 | Education and Industrial Skills Development | 778,386,869 | 834,485,780 | 804,840,084 | 560,557,817 | 139,111,707 | 699,669,524 | 206,221,609 | 905,891,133 | **8.1%** |
| 4 | The County Treasury and Economic Planning | 738,115,106 | 810,004,995 | 696,892,616 | 300,114,571 | 337,526,915 | 637,641,486 | 17,919,656 | 655,561,142 | **5.9%** |
| 5 | Youth, Sports, Culture, Gender, Creative Arts and Social Services | 193,978,023 | 275,016,138 | 234,706,008 | 52,513,808 | 217,996,034 | 270,509,842 | 25,790,031 | 296,299,873 | **2.7%** |
| 6 | Transport, Roads and Public Works | 772,082,197 | 909,914,163 | 788,606,364 | 83,555,152 | 71,349,169 | 154,904,321 | 790,589,196 | 945,493,517 | **8.5%** |
| 7 | Public Service Management | 512,469,929 | 649,740,739 | 747,626,617 | 452,457,757 | 480,020,160 | 932,477,917 | 352,500,000 | 1,284,977,917 | **11.5%** |
| 8 | Lands, Housing and urban Development | 325,177,626 | 435,461,211 | 241,481,352 | 66,175,063 | 146,147,327 | 212,322,390 | 232,746,987 | 445,069,377 | **4.0%** |
| 9 | Water, Environment, Irrigation, Natural Resources and Climate Change | 828,414,366 | 1,017,867,020 | 889,356,286 | 94,152,036 | 53,277,367 | 147,429,403 | 842,218,856 | 989,648,260 | **8.9%** |
| 10 | Health Services and Sanitation | 2,779,802,288 | 2,704,700,987 | 2,949,321,601 | 2,053,694,979 | 525,639,728 | 2,579,334,707 | 345,383,514 | 2,924,718,221 | **26.2%** |
| 11 | County Public Service Board | 100,769,619 | 120,296,314 | 97,884,047 | 29,563,226 | 43,477,407 | 73,040,633 | - | 73,040,633 | **0.7%** |
| 12 | The Governorship | 85,751,725 | 400,497,971 | 380,930,391 | 187,239,695 | 165,582,188 | 352,821,883 | 16,730,290 | 369,552,173 | **3.3%** |
| 13 | County Assembly | 62,076,677 | 846,454,206 | 913,882,566 | 434,075,663 | 425,522,382 | 859,598,045 | 54,500,000 | 914,098,045 | **8.2%** |
| 14 | County Law Office | 397,737,610 | 82,256,594 | 70,364,830 | 15,820,129 | 39,508,904 | 55,329,033 | | 55,329,033 | **0.5%** |
| 15 | Strategic Partnerships and Digital Economy | 981,057,352 | 64,960,335 | 63,743,937 | 29,159,980 | 20,632,852 | 49,792,832 | 10,994,000 | 60,786,832 | **0.5%** |
| | **Totals** | **10,203,033,156** | **10,770,148,738** | **10,037,752,683** | **4,629,180,387** | **2,728,940,497** | **7,358,120,884** | **3,801,357,588** | **11,159,478,472** | **100%** |

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

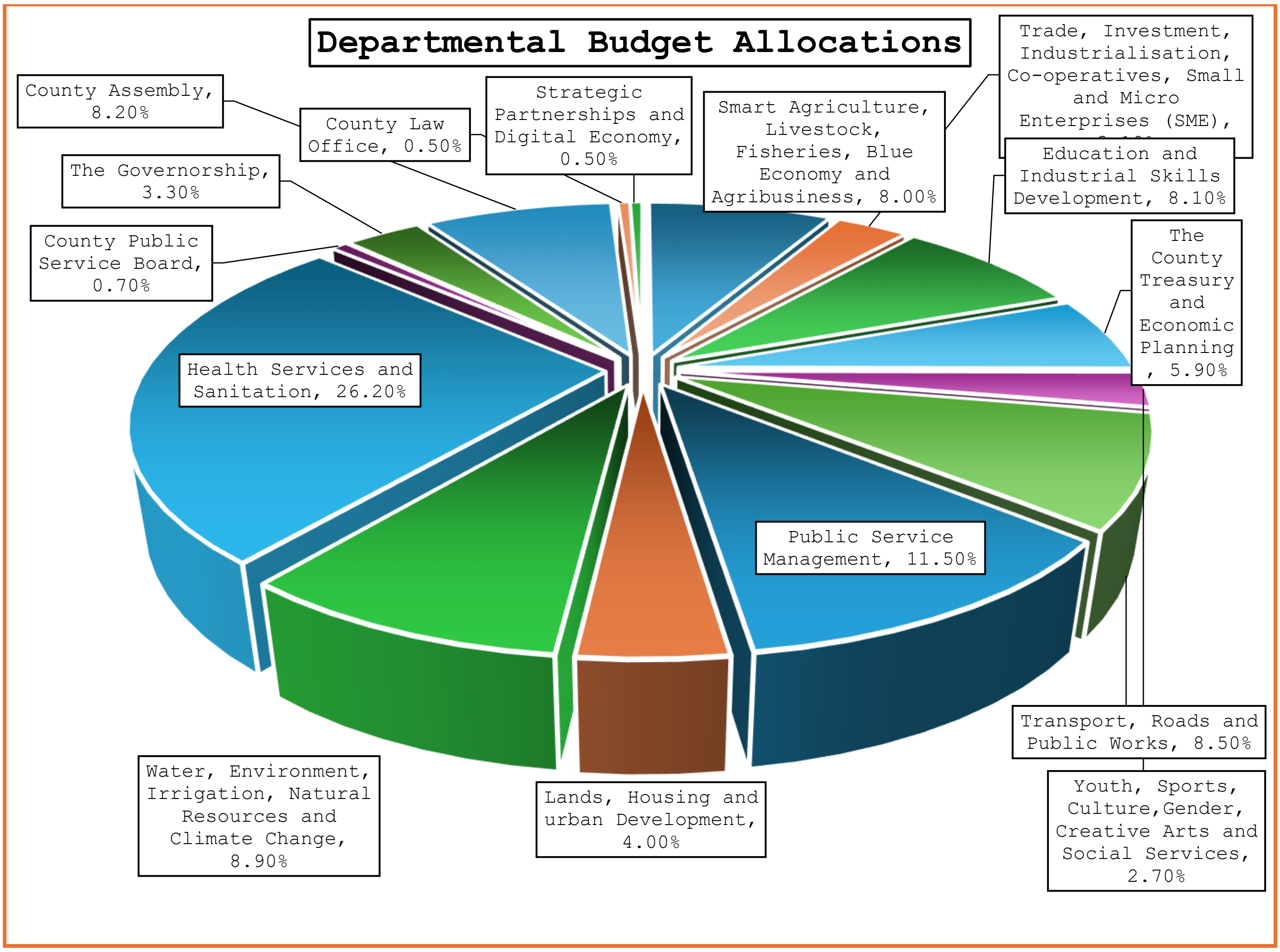
## Budget Allocation per Department

The County Government's budget allocation reflects its key service delivery and development priorities. The **Department of Health Services** received the largest allocation at **26.2%**, followed by **Public Service Management at 11.5%** and **Water, Environment, Irrigation, Natural Resources and Climate Change at 8.9%**. These allocations demonstrate the priority given to healthcare, human resource management, and water infrastructure development.

The lowest allocations were made to the **Public Service Board (0.7%)**, **County Law Office (0.5%)**, and **Strategic Partnerships and Digital Economy (0.5%)**. Despite their relatively small budgetary shares, these institutions perform important governance, legal, digital transformation and strategic partnership functions.

Overall, the allocation pattern reflects the County Government's emphasis on **essential service delivery, institutional capacity and infrastructure development**, while underscoring the need for all departments to utilize their allocated resources effectively and efficiently to achieve measurable results.

**Chart 1: Financial Year 2025/2026 Expenditure Allocation per Department**




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

## II. Revenue Performance

### 1. Revenue Performance – Fourth Quarter FY 2025/2026

During the Financial Year (FY) 2025/2026, the County Government realized total revenue receipts amounting to **Kshs. 9,097,175,139** against an approved budget estimate of **Kshs. 11,159,478,472**. This represented an overall revenue performance rate of **81.52 per cent**, resulting in an absolute revenue shortfall of **Kshs. 2,062,303,333**, equivalent to **18.48 per cent** of the annual revenue target.

In terms of performance by revenue source, **Appropriation in Aid (A-in-A)** recorded the highest performance, achieving **111.67 per cent** of its budgeted target. This was followed by the **Equitable Share from the National Government**, which achieved **100 per cent** of the budgeted allocation. The strong performance under these two revenue streams significantly contributed to the overall revenue outturn during the financial year.

Conversely, **Other Grants** recorded the lowest performance, achieving only **26.48 per cent** of the budgeted target. This was followed by **Local Own Source Revenue (OSR)**, which achieved **36.77 per cent** of its budgeted target. The relatively low performance in these revenue categories points to challenges in the mobilisation and realisation of projected local and external revenue sources and consequently contributed to the overall revenue shortfall. The County Government shall adopt a realistic, evidence-based and continuously monitored revenue forecasting and mobilization framework**.**

**Table 2:Fourth Quarter Summary Receipts for FY 2025/2026**

| Revenue Sources | Revised Budget Estimates | 4th Quarter Receipts | 2nd Revised Estimates | 1st Quarter Receipts | 2nd Quarter Receipts | 3rd Quarter Receipts | 4th Quarter Receipts | Receipt |
|---|---|---|---|---|---|---|---|---|
| | FY 2024/2025 | FY 2024/2025 | FY 2025/2026 | FY 2025/2026 | FY 2025/2026 | FY 2025/2026 | FY 2025/2026 | FY 2025/2026 |
| | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | (%) |
| Own Source Revenue | 467,301,361 | 239,483,550 | 554,697,942 | 11,115,900 | 63,702,262 | 138,235,567 | 203,934,990 | **36.77%** |
| Appropriation in Aid | 229,705,635 | 267,185,147 | 445,062,668 | 87,123,802 | 204,840,445 | 355,307,089 | 497,022,726 | **111.67%** |
| Equitable Share. | 7,514,935,582 | 7,514,936,176 | 7,956,564,058 | 1,378,855,527 | 3,659,925,696 | 4,388,667,957 | 7,956,564,058 | **100.00%** |
| Other Grants | 977,628,778 | 298,939,201 | 1,101,725,838 | 311,776,125 | 259,570,780 | 422,702,667 | 291,737,415 | **26.48%** |
| **Total Revenue** | **9,189,571,356** | **8,320,544,074** | **10,058,050,506** | **1,788,871,354** | **4,188,039,183** | **5,304,913,280** | **8,949,259,189** | **88.98%** |
| **Balance Brought Forward FY 24/25** | **1,580,577,382** | **1,580,577,382** | **1,101,427,966** | 304,785,195 | 69,167,230 | 953,512,016 | 147,915,950 | **13.43%** |
| **Grand Total Revenue** | **10,770,148,738** | **9,901,121,456** | **11,159,478,472** | **2,093,656,549** | **4,257,206,413** | **6,258,425,296** | **9,097,175,139** | **81.52%** |

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

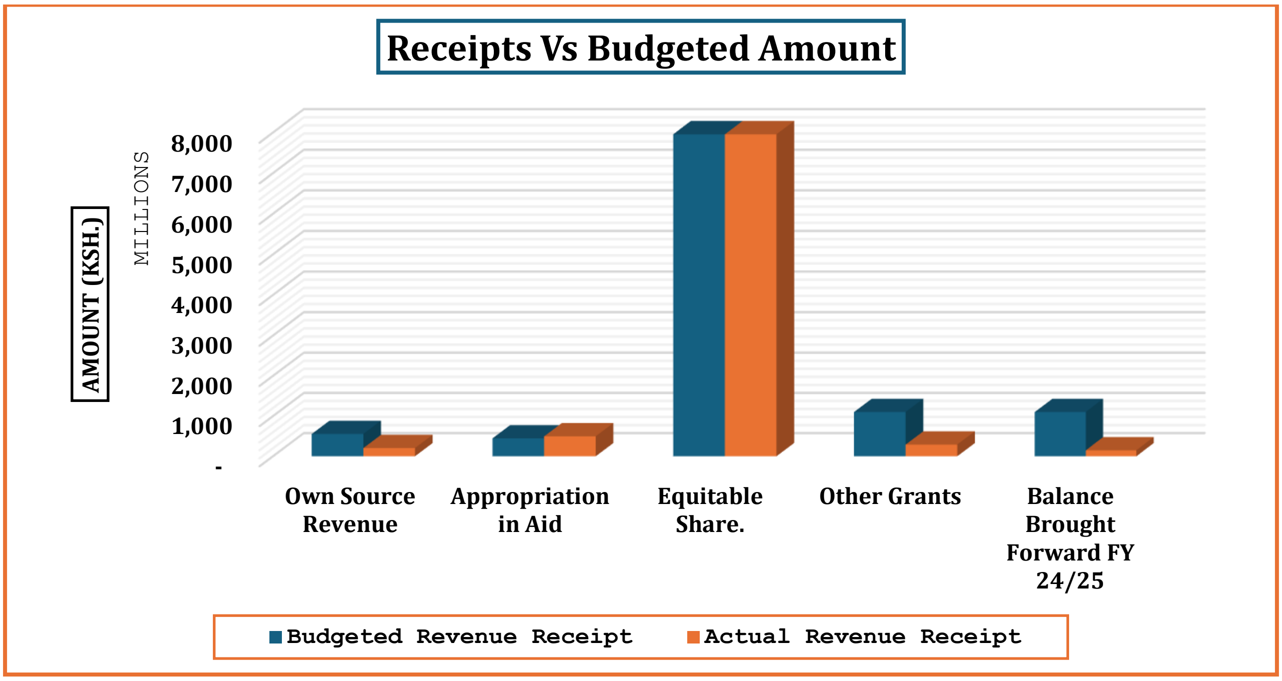
**Absolute Analysis of Revenue Performance-Fourth Quarter of FY 2025/2026**

In absolute terms, the **Equitable Share from the National Government** constituted the largest source of revenue, with actual receipts amounting to **Kshs. 7,956,564,058**. This was followed by **Appropriation in Aid (A-in-A)**, which generated **Kshs. 497,022,726** during the financial year. The dominance of the Equitable Share demonstrates the County Government's continued reliance on transfers from the National Government to finance the implementation of its programmes and service delivery obligations.

On the other hand, **Local Own Source Revenue (OSR)** recorded the lowest actual revenue collection in absolute terms, amounting to **Kshs. 203,934,990**, followed by **Other Grants**, which realised **Kshs. 291,737,415**. The low outturn from OSR, relative to the budgeted target, highlights the need to strengthen local revenue administration, enhance revenue collection efficiency, broaden the local revenue base, and improve compliance among revenue payers.

The County Government shall prioritize **sustainable growth in Own Source Revenue while maintaining effective management of Equitable Share, A-in-A and grant resources**. A combination of realistic forecasting, automation, enhanced compliance, stronger enforcement, improved grant management and regular performance monitoring will provide a sound basis for improving revenue performance and strengthening the County's fiscal sustainability.

**Graph 1: Receipts Against proposed revenues Quarter Four FY 2025/2026**




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

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

During the fourth quarter of **FY 2025/2026**, the County Government recorded cumulative total Own Source Revenue (OSR) collections amounting to **Kshs. 700,929,973**, against annual revenue target of **Kshs. 999,760,616**. This represented an overall performance rate of **70.11 per cent** of the target. Although the County did not achieve the full annual OSR target, the overall performance was significantly supported by strong collections by FIF under Appropriation in Aid (A-i-A).

The Appropriation in Aid emerged as the highest-performing revenue stream. It generated **Kshs. 497,022,726** against a budgeted target of **Kshs. 445,062,668**, representing an impressive performance rate of **111.67 per cent**. This performance exceeded the annual target by **Kshs. 51,960,058**, demonstrating the significant contribution of health-facility-generated revenues to the County's overall own-source revenue performance. The collection also represented a substantial increase from **Kshs. 229,837,579** in FY 2024/2025 to **Kshs. 267,185,147** in FY 2025/2026 collected under the same. This notable improvement underscores the potential of FIF under A-i-A as an important source of additional revenue when supported by effective revenue administration, enhanced service delivery, and improved collection mechanisms.

In contrast, **Local Own Source Revenue** recorded a considerably lower performance during the period under review. The County collected **Kshs. 203,934,990** against a budgeted target of **Kshs. 554,697,943**, translating to **36.77 per cent**. The performance fell significantly below the set target, resulting in an uncollected revenue gap of **Kshs. 350,762,953**. Furthermore, the collection represented a decline of **Kshs. 35,548,560** compared with the **Kshs. 239,483,550** collected in FY 2024/2025. The persistent underperformance of local revenue therefore remains a key concern, given its importance in financing County Government operations and reducing over-reliance on transfers from the National Government.

However, to improve on own source revenue performance the County Government Shall strengthen revenue administration, broaden the local revenue base, enhance compliance among revenue payers, improve enforcement mechanisms, strengthen monitoring and accountability of revenue collection, seal revenue leakages, leverage technology to improve assessment, improve on billing, collection and reconciliation processes. More emphasis Shall be given to revenue streams that have consistently underperformed against their targets.

**Table 3: Fourth Quarter Cumulative Performance of Own Source Revenue FY 2025/2026**

| 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 |
| | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | [%] |
| **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%** |
| 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%** |

| **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** |
| | **Kshs.** | **Kshs.** | **Kshs.** | **Kshs.** | **Kshs.** | **Kshs.** | **Kshs.** | **[%]** |
| **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%** |
| 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**

## III. Expenditure Performance

### 1. Expenditure Performance– Fourth Quarter FY 2025/2026

During FY 2025/2026, the County Government recorded total actual expenditure of **Kshs. 8.526 billion** against a total approved budget of **Kshs. 11.595 billion**, representing an overall absorption rate of **76.40 per cent**. The expenditure performance reflects the extent to which the County Government was able to implement its planned programmes and utilize the resources allocated for the financial year.

The expenditure performance varied across the different economic classifications and levels of government. The **highest absorption rate was recorded under Operations and Maintenance for the County Assembly at 100 per cent**, indicating that expenditure under this category was marginally above the approved provision. This was followed by **Employee Compensation for the County Executive at 99.86 per cent**, demonstrating a high level of utilization of the resources allocated for personnel-related expenditures, including salaries, wages and other employee-related obligations.

On the other hand, the **lowest absorption rate was recorded under Development Expenditure for the County Executive at 43.50 per cent**. The relatively low absorption of development funds indicates that a substantial proportion of the resources earmarked for development programmes and capital projects was not utilized during the financial year. This has been influenced by delays in procurement processes, project implementation challenges, delayed disbursement of funds, pending approvals, variations in project implementation schedules, or other administrative and operational constraints.

The **Operations and Maintenance expenditure for the County Executive recorded an absorption rate of 79.24 per cent**, which, although comparatively higher than development expenditure, indicates that approximately one-fifth of the approved allocation remained unutilized. The County Government shall therefore continue strengthening expenditure planning, procurement management, cash-flow forecasting and programme implementation to enhance budget execution and minimize unspent balances.

Overall, the expenditure performance of **76.4 per cent** demonstrates substantial implementation of the approved budget during FY 2025/2026. However, the significant variation between recurrent and development absorption rates points to the need for enhanced measures to improve the execution of development programmes. Going forward, departments shall strengthen quarterly expenditure monitoring, align procurement plans with cash-flow projections, address implementation bottlenecks promptly, and undertake regular reviews of budget performance to ensure that available resources are efficiently and effectively utilized in accordance with approved plans and applicable public financial management requirements.

**Table 4: Summary of Expenditure Performance**

| Description | Revised Budget Estimates FY 2024/2025 | Actual Expenditure FY 2024/2025 | Revised Budget Estimates FY 2025/2026 | 1st Quarter Actuals FY 2025/2026 | 2nd Quarter Actuals FY 2025/2026 | 3rd Quarter Actuals FY 2025/2026 | Actual Expenditure FY 2025/2026 | Absorption Rate for FY 2025/2026 |
|---|---|---|---|---|---|---|---|---|
| | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | (%) |
| **County Executive** | **9,923,694,532** | **7,951,855,500** | **10,245,380,467** | **1,953,030,889** | **2,917,268,622** | **5,778,934,521** | **7,644,237,385** | **74.61%** |
| **Recurrent Expenditure** | **6,059,946,400** | **5,955,364,663** | **6,498,522,879** | **1,274,316,396** | **2,398,515,131** | **4,289,487,465** | **6,014,376,243** | **92.55%** |
| Employee Compensation | 3,538,044,053 | 3,537,848,039 | 4,195,104,724 | 928,404,935 | 846,687,539 | 3,081,716,175 | 4,189,094,245 | 99.86% |
| Operations & Maintenance | 2,521,902,347 | 2,417,516,624 | 2,303,418,155 | 345,911,461 | **926,967,827** | 1,207,771,290 | 1,825,281,998 | 79.24% |
| **Development Expenditure** | **3,863,748,132** | **1,996,490,837** | **3,746,857,588** | **678,714,493** | **3,844,236,449** | **1,489,447,056** | **1,629,861,142** | **43.50%** |
| **County Assembly** | **846,454,206** | **845,103,562** | **914,098,045** | **140,625,661** | **327,934,048** | **479,490,775** | **881,923,318** | **96.48%** |
| **Recurrent Expenditure** | **804,254,206** | **804,245,638** | **859,598,045** | **123,617,651** | **93,796,421** | **470,000,000** | **848,795,578** | **98.74%** |
| Employee Compensation | 445,462,004 | 443,582,761 | 434,075,663 | - | 234,137,627 | 9,490,775 | 423,273,196 | 97.51% |
| Operations & Maintenance | 358,792,202 | 360,662,877 | 425,522,382 | - | 1,450,000 | **6,258,425,296** | 425,522,382 | 100.00% |
| **Development Expenditure** | **42,200,000** | **40,857,924** | **54,500,000** | **17,008,010** | **329,384,048** | | **33,127,740** | **60.78%** |
| **Total Expenditure** | **10,770,148,738** | **8,796,959,062** | **11,159,478,512** | **2,093,656,550** | **4,173,620,497** | **6,258,425,296** | **8,526,160,703** | **76.40%** |

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

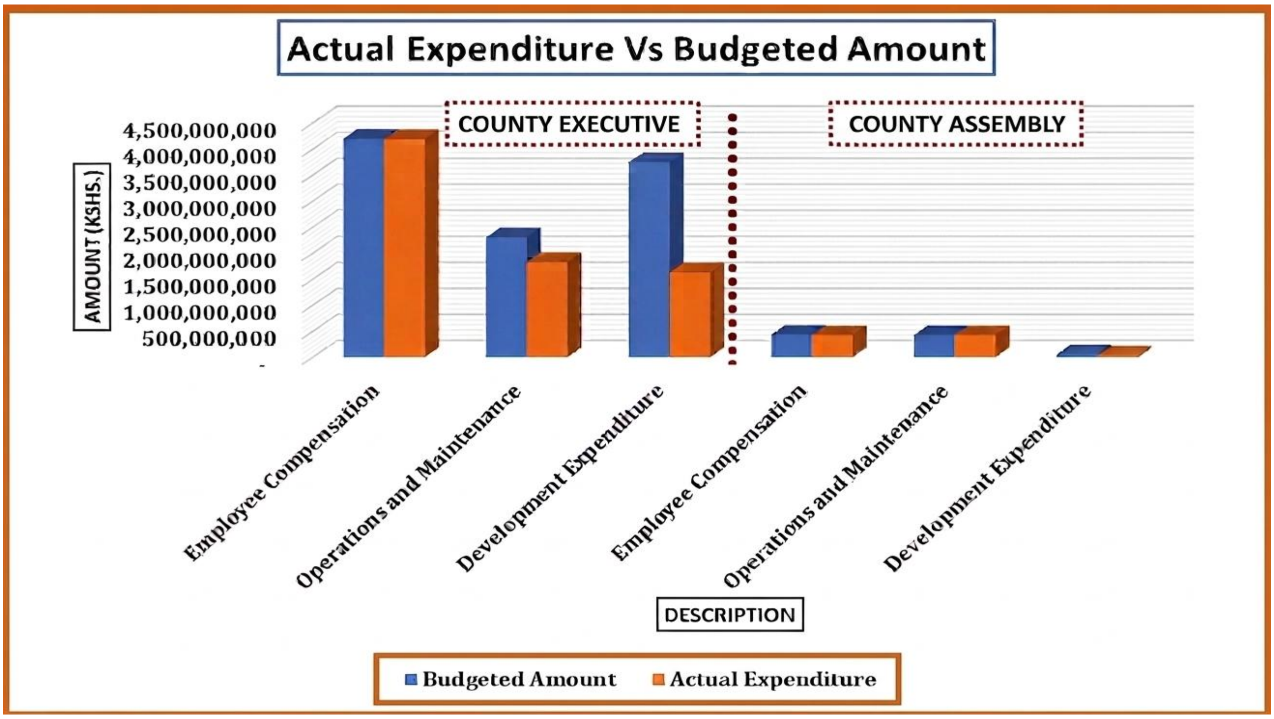
### Absolute Expenditure Analysis-Fourth Quarter FY 2025/2026

In terms of **absolute expenditure**, the largest expenditure was recorded under **Employee Compensation for the County Executive**, amounting to **Kshs. 4.19 billion**. This was followed by **Operations and Maintenance for the County Executive**, which recorded expenditure of **Kshs. 1.83 billion**. The significant expenditure under employee compensation reflects the substantial recurrent financial commitment required to meet personnel-related obligations, including salaries and other employee-related costs. Similarly, the high expenditure under Operations and Maintenance underscores the resources required to sustain the day-to-day delivery of County Government services and operations.

The **lowest expenditure in absolute terms** was recorded under **Development Expenditure for the County Assembly**, amounting to **Kshs. 33.12 million**. This was followed by **Employee Compensation for the County Assembly**, which recorded expenditure of **Kshs. 423.27 million**. The comparatively low development expenditure by the County Assembly is consistent with its relatively smaller development budget compared with the County Executive.

Overall, the expenditure performance indicates that the County Government absorbed approximately four-quarters of its approved budget during FY 2025/2026. While the overall absorption rate of **76.4 per cent** demonstrates substantial utilization of the available resources, the significant variation in absorption across expenditure categories highlights the need for improved budget execution and expenditure management.

**Graph 2: Actual Expenditure Against Revenue Estimates of Fourth Quarter**




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

2. **Expenditure Performance per Economic Classification – Fourth Quarter FY 2025/2026**

During the FY 2025/2026, the County Government recorded actual expenditure of **Kshs. 8.53 billion** against an approved budget of **Kshs. 11.16 billion**, representing an overall absorption rate of **76.40%**. The expenditure performance reflects the extent to which the County was able to implement its approved programmes and activities within the financial year.

The highest absorption rates were recorded under **Operations and Maintenance** for the **County Assembly**, which achieved an exceptionally high absorption rate of **100%**. This was followed by **Employee Compensation** for the Department of **County Treasury**, at **99.98%**, and **Employee Compensation** for the Department of **Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SMEs)**, at **99.97%**. The high absorption rates in these categories indicate that the respective departments were largely able to utilize their approved allocations for the intended recurrent expenditure requirements, particularly employee-related costs and essential operational activities.

On the other hand, the lowest absorption rates were recorded under **Development Expenditure** for the Department of **County Treasury and Economic Planning**, which recorded **0%** absorption.

This was followed by **Development Expenditure** for the Department of **Strategic Partnerships and Digital Economy**, at **4.09%**, and **Development Expenditure** for the Department of **Lands, Housing and Urban Development**, at **14.71%**.

The notably low absorption of development expenditure points to challenges in the implementation of capital projects and development programmes during the financial year. Such challenges may be associated with delays in procurement processes, project implementation, contract execution, availability and release of development funds, or other administrative and technical constraints. Going forward, the county shall strengthen project planning, procurement preparedness, contract management and monitoring of development programmes to ensure that approved development resources are translated into tangible outputs and outcomes within the respective financial year.

### Absolute Expenditure by Vote/Department

In absolute terms, the Department of Health Services and Sanitation recorded the highest expenditure during FY 2025/2026, amounting to **Kshs. 2.66 billion**. This was followed by the County Assembly, with expenditure of **Kshs. 881.92 million,** and the Department of Public Service Management, which recorded expenditure of **Kshs. 852.61 million.**

The relatively high expenditure recorded by the Department of Health Services and Sanitation reflects the substantial resources required to finance the delivery of health services, including personnel costs, medical supplies, operations and maintenance, and other essential health-related programmes. The expenditure levels of the County Assembly and Public Service Management similarly reflect the resources required to support legislative functions, human resource management and the administration of County Government operations.

In contrast, the **County Law Office** recorded the lowest expenditure in absolute terms, amounting to **Kshs. 34.62 million**. This was followed by the Department of **Strategic Partnerships and Digital Economy**, at **Kshs. 39.90 million**, and the Department of **Public Service Board**, at **Kshs. 63.25 million**.

The relatively low absolute expenditure in these departments is partly attributable to their comparatively smaller budget allocations and the nature of their functions. Nevertheless, departments with low expenditure levels Shall continue to ensure that their approved budgets are effectively aligned with planned activities and that implementation is undertaken within the prescribed financial and legal frameworks.

Overall, the expenditure performance indicates a relatively strong utilization of recurrent resources, particularly employee compensation and operational expenditures, but highlights significant weaknesses in the absorption of development resources. The County Government Shall therefore place greater emphasis on improving the timely implementation of development programmes, strengthening procurement and project management processes, and enhancing expenditure monitoring throughout the financial year. This would support better budget execution, improve service delivery and ensure that approved development allocations generate the intended benefits to the residents of the County.

### Table 5: Expenditure per Economic Classification

| Vote Title | Economic Classification | Revised Estimates FY 2024/2025 | 4th Quarter Actual FY 2024/2025 | Revised Budget Estimates FY 2025/2026 [A] | First Quarter Actuals FY 2025/2026 | Second Quarter Actuals FY 2025/2026 | Third Quarter Actuals FY 2025/2026 | Actuals FY 2025/2026 [B] | Absorption Rate |
|---|---|---|---|---|---|---|---|---|---|
| | | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | % |
| **Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness** | **Recurrent** | **251,201,831** | **250,184,265** | **252,204,060** | **6,667,200** | **101,307,177** | **121,741,250** | **238,024,605** | **94.38%** |
| | Employee Compensation | 188,862,848 | 188,852,385 | 216,007,110 | 2,193,753 | 91,938,939 | 95,426,628 | 215,782,822 | **99.90%** |
| | Operations and Maintenance | 62,338,983 | 61,331,881 | 36,196,950 | 4,473,447 | 9,368,238 | 26,314,622 | 22,241,783 | **61.45%** |
| | **Development** | 863,561,654 | 445,145,488 | 636,152,628 | **236,822,043** | **264,747,043** | **472,267,697** | 434,327,607 | **68.27%** |
| | **Total** | **1,114,763,485** | **695,329,753** | **888,356,688** | **243,489,243** | **366,054,220** | **594,008,947** | **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** | **4,347,378** | **34,888,940** | **27,060,903** | **61,260,395** | **75.59%** |
| | Employee Compensation | 52,619,069 | 52,616,154 | 54,093,401 | 503,195 | 26,761,757 | 8,517,720 | 54,079,435 | **99.97%** |
| | Operations and Maintenance | 46,290,508 | 43,906,063 | 26,951,407 | 3,844,183 | 8,127,183 | 18,543,183 | 7,180,960 | **26.64%** |
| | **Development** | 404,819,223 | 195,592,022 | 269,610,821 | **53,636,199** | **53,636,199** | **150,681,523** | 133,459,164 | **49.50%** |
| | **Total** | **503,728,800** | **292,114,239** | **350,655,629** | **57,983,577** | **88,525,139** | **177,742,426** | **194,719,559** | **55.53%** |
| **Education and Industrial Skills Development** | **Recurrent** | **649,922,923** | **644,715,295** | **699,669,524** | **93,599,075** | **209,569,154** | **346,460,134** | **650,254,002** | **92.94%** |
| | Employee Compensation | 512,697,256 | 512,668,852 | 560,557,817 | 86,576,623 | 198,761,402 | 309,970,646 | 560,030,867 | **99.91%** |
| | Operations and Maintenance | 137,225,667 | 132,046,444 | 139,111,707 | 7,022,452 | 10,807,752 | 36,489,488 | 90,223,135 | **64.86%** |
| | **Development** | 184,562,857 | 24,851,170 | 206,221,609 | **6,137,992** | **76,999,455** | **85,183,181** | 166,347,029 | **80.66%** |
| | **Total** | **834,485,780** | **669,566,465** | **905,891,133** | **99,737,067** | **286,568,609** | **431,643,315** | **816,601,031** | **90.14%** |
| **The County Treasury and Economic Planning** | **Recurrent** | **810,004,995** | **743,401,893** | **637,641,486** | **162,381,676** | **430,162,480** | **620,348,999** | **607,102,452** | **95.21%** |
| | Employee Compensation | 263,602,562 | 263,587,958 | 300,114,571 | 25,933,037 | 159,843,601 | 319,001,699 | 300,052,901 | **99.98%** |
| | Operations and Maintenance | 500,763,121 | 479,813,935 | 337,526,915 | 136,448,639 | 270,318,879 | 301,347,300 | 307,049,551 | **90.97%** |
| | **Development** | **45,639,312** | | **17,919,656** | - | - | - | - | **0.00%** |
| | **Total** | **855,644,307** | **743,401,893** | **655,561,142** | **162,381,676** | **430,162,480** | **620,348,999** | **607,102,452** | **92.61%** |
| **Youth, Sports, Culture, Gender, Creative Arts and Social Services** | **Recurrent** | **232,647,920** | **223,533,191** | **270,509,842** | **32,638,775** | **58,263,456** | **148,974,852** | **218,468,374** | **80.76%** |
| | Employee Compensation | 52,503,935 | 52,501,026 | 52,513,808 | 14,580,382 | 25,937,663 | 16,573,948 | 52,333,826 | **99.66%** |
| | Operations and Maintenance | 180,143,985 | 171,032,165 | 217,996,034 | 18,058,393 | 32,325,793 | 132,400,904 | 166,134,548 | **76.21%** |
| | **Development** | 42,368,218 | - | 25,790,031 | **9,877,658** | **9,877,658** | **15,363,031** | 5,485,373 | **21.27%** |
| | **Total** | **275,016,138** | **223,533,191** | **296,299,873** | **176,789,546** | **68,141,114** | **164,337,883** | **223,953,747** | **75.58%** |
| **Transport, Roads and Public Works** | **Recurrent** | **156,172,152** | **154,304,757** | **154,904,321** | **9,004,950** | **61,181,688** | **73,910,275** | **128,549,571** | **82.99%** |
| | Employee Compensation | 81,490,684 | 81,486,169 | 83,555,152 | 337,497 | 42,257,101 | 42,600,499 | 83,383,872 | **99.80%** |
| | Operations and Maintenance | 74,681,468 | 72,818,588 | 71,349,169 | 8,667,453 | 18,924,587 | 31,309,776 | 45,165,699 | **63.30%** |
| | **Development** | 753,742,011 | 714,392,130 | 790,589,196 | **144,150,771** | **199,460,948** | **287,840,963** | 458,402,204 | **57.98%** |
| | **Total** | **909,914,163** | **868,696,887** | **945,493,517** | **153,155,721** | **260,642,636** | **361,751,238** | **586,951,775** | **62.08%** |
| **Public Service Management** | **Recurrent** | **649,740,739** | **628,343,561** | **932,477,917** | **75,102,756** | **249,198,835** | **428,370,459** | **852,605,760** | **91.43%** |
| | Employee Compensation | 232,586,842 | 232,573,956 | 452,457,757 | 8,343,076 | 132,114,418 | 88,194,266 | 452,090,896 | **99.92%** |
| | Operations and Maintenance | 417,153,897 | 395,769,605 | 480,020,160 | 66,759,680 | 117,084,417 | 340,176,193 | 400,514,864 | **83.44%** |
| | **Development** | | | **352,500,000** | - | - | - | - | **0.00%** |
| | **Total** | **649,740,739** | **628,343,561** | **1,284,977,917** | **75,102,756** | **249,198,835** | **428,370,459** | **852,605,760** | **66.35%** |
| **Lands, Housing and urban Development** | **Recurrent** | **226,459,548** | **219,505,532** | **212,322,390** | **22,835,906** | **49,327,830** | **60,454,303** | **169,809,711** | **79.98%** |
| | Employee Compensation | 63,222,343 | 63,218,840 | 66,175,063 | 8,840,071 | 30,600,071 | 21,267,496 | 65,192,122 | **98.51%** |
| | Operations and Maintenance | 163,237,205 | 156,286,691 | 146,147,327 | 13,995,835 | 18,727,759 | 39,186,807 | 104,617,589 | **71.58%** |
| | **Development** | **209,001,663** | **100,753,888** | **232,746,987** | **28,588,585** | **30,558,587** | **49,985,011** | 34,235,160 | **14.71%** |
| | **Total** | **435,461,211** | **320,259,420** | **445,069,377** | **51,424,491** | **79,886,417** | **110,439,314** | **204,044,871** | **45.85%** |
| **Water, Environment, Irrigation, Natural Resources and Climate Change** | **Recurrent** | **151,654,907** | **148,493,638** | **147,429,403** | **77,865,653** | **76,857,291** | **122,110,008** | **128,371,162** | **87.07%** |
| | Employee Compensation | 92,668,545 | 92,663,411 | 94,152,036 | 74,270,653 | 60,433,186 | 92,474,697 | 93,356,845 | **99.16%** |
| | Operations and Maintenance | 58,986,362 | 55,830,227 | 53,277,367 | 3,595,000 | 16,424,105 | 29,635,311 | 35,014,317 | **65.72%** |
| | **Development** | **866,212,113** | **353,386,191** | **842,218,856** | **119,530,243** | **203,860,689** | **287,312,655** | 272,246,772 | **32.32%** |
| | **Total** | **1,017,867,020** | **501,879,829** | **989,648,259** | **197,395,896** | **280,717,980** | **409,422,663** | **400,617,934** | **40.48%** |
| **Health Services and Sanitation** | **Recurrent** | **2,243,308,961** | **2,224,679,537** | **2,579,334,707** | **751,174,391** | 1,461,459,598 | 2,132,204,085 | **2,548,623,418** | **98.81%** |
| | Employee Compensation | 1,761,260,021 | 1,761,162,444 | 2,053,694,979 | 703,315,340 | 1,419,165,300 | 2,005,421,382 | 2,052,716,185 | **99.95%** |
| | Operations and Maintenance | 482,048,940 | 463,517,093 | 525,639,728 | 47,859,051 | 42,294,298 | 126,782,703 | 495,907,233 | **94.34%** |
| | **Development** | **461,392,026** | **160,369,948** | **345,383,514** | **78,971,407** | **82,026,385** | **125,069,154** | 112,965,975 | **32.71%** |
| | **Total** | **2,704,700,987** | **2,385,049,485** | **2,924,718,221** | **830,145,798** | **1,543,485,983** | **2,257,273,239** | **2,661,589,393** | **91.00%** |
| **County Public Service Board** | **Recurrent** | **96,299,382** | **115,447,023** | **73,040,633** | **5,142,576** | **26,796,453** | **25,771,321** | **63,245,662** | **86.59%** |
| | Employee Compensation | 25,961,726 | 25,960,288 | 29,563,226 | 770,600 | 13,657,120 | 1,657,120 | 29,059,066 | **98.29%** |

| Vote Title | Economic Classification | Revised Estimates FY 2024/2025 | 4th Quarter Actual FY 2024/2025 | Revised Budget Estimates FY 2025/2026 [A] | First Quarter Actuals FY 2025/2026 | Second Quarter Actuals FY 2025/2026 | Third Quarter Actuals FY 2025/2026 | Actuals FY 2025/2026 [B] | Absorption Rate |
|---|---|---|---|---|---|---|---|---|---|
| | | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | % |
| | Operations and Maintenance | 70,337,656 | 89,486,735 | 43,477,407 | 4,371,976 | 13,139,333 | 24,114,201 | 34,186,596 | **78.63%** |
| | **Total** | **96,299,382** | **115,447,023** | 73,040,633 | **5,142,576** | **26,796,453** | **25,771,321** | **63,245,662** | **86.59%** |
| **County Law Office** | **Recurrent** | **82,256,594** | **79,840,624** | **55,329,033** | **953,642** | **13,457,687** | **9,953,734** | **34,617,018** | **62.57%** |
| | Employee Compensation | 13,074,486 | 13,073,762 | 15,820,129 | 176,410 | 6,720,241 | 1,074,288 | 14,897,878 | **94.17%** |
| | Operations and Maintenance | 69,182,108 | 66,766,862 | 39,508,904 | 777,232 | 6,737,446 | 8,879,446 | 19,719,140 | **49.91%** |
| | **Total** | **82,256,594** | **79,840,624** | **55,329,033** | **953,642** | **13,457,687** | **34,650,767** | **34,617,018** | **62.57%** |
| **Strategic Partnerships and Digital Economy** | **Recurrent** | **58,960,335** | **58,392,353** | **49,792,832** | **2,390,323** | **20,134,443** | **10,457,523** | **39,446,471** | **79.22%** |
| | Employee Compensation | 24,168,957 | 24,167,618 | 29,159,980 | 1,880,900 | 12,878,120 | 2,145,000 | 29,145,000 | **99.95%** |
| | Operations and Maintenance | 34,791,378 | 34,224,735 | 20,632,852 | 509,423 | 7,256,323 | 8,312,523 | 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** | **2,390,323** | **20,134,443** | **10,457,523** | **39,896,471** | **65.63%** |
| **The Governorship** | **Recurrent** | **374,048,916** | **368,000,777** | **352,821,883** | **30,212,095** | **124,663,590** | **161,669,619** | **273,997,643** | **77.66%** |
| | Employee Compensation | 173,324,779 | 173,315,176 | 187,239,695 | 683,398 | 83,649,791 | 77,390,786 | 186,972,527 | **99.86%** |
| | Operations and Maintenance | 200,724,137 | 194,685,600 | 165,582,188 | 29,528,697 | 41,013,799 | 84,278,833 | 87,025,116 | **52.56%** |
| | **Development** | **26,449,055** | **2,000,000** | **16,730,290** | **999,595** | **5,800,863** | **15,743,841** | 11,941,858 | **71.38%** |
| | **Total** | **400,497,971** | **370,000,777** | **369,552,173** | **31,211,690** | **130,464,453** | **177,413,460** | **285,939,501** | **77.37%** |
| **County Assembly** | **Recurrent** | **804,254,206** | **804,245,638** | **859,598,045** | **123,617,651** | **327,934,048** | **470,000,000** | **848,795,577** | **98.74%** |
| | Employee Compensation | 445,462,004 | 443,582,761 | 434,075,663 | - | 93,796,421 | 400,000,000 | 423,135,752 | **97.48%** |
| | Operations and Maintenance | 358,792,202 | 360,662,877 | 425,522,382 | - | 234,137,627 | 70,000,000 | 425,659,825 | **100.03%** |
| | **Development** | **42,200,000** | **40,857,924** | **54,500,000** | **17,008,010** | **1,450,000** | **9,490,775** | 33,127,740 | **60.78%** |
| | **Total** | **846,454,206** | **845,103,562** | **914,098,045** | **140,625,661** | **329,384,048** | **479,490,775** | **881,923,317** | **96.48%** |
| **Summary** | **Recurrent** | **6,864,200,606** | **6,759,610,300** | **7,358,120,884** | 1,397,934,047 | 3,245,202,670 | 4,759,487,465 | **6,863,171,821** | **93.27%** |
| | Employee Compensation | 3,983,506,057 | 3,981,430,800 | 4,629,180,387 | 928,404,935 | 2,398,515,131 | 3,481,716,175 | 4,612,229,994 | **99.63%** |
| | Operations and Maintenance | 2,880,694,549 | 2,778,179,501 | 2,728,940,497 | 345,911,461 | 846,687,539 | 1,277,771,290 | 2,250,941,827 | **82.48%** |
| | **Development** | **3,905,948,132** | **2,037,348,761** | **3,801,357,588** | **695,722,503** | **928,417,827** | 1,498,937,831 | **1,662,988,882** | **43.75%** |
| **Totals** | | 10,770,148,738 | 8,796,959,061 | 11,159,478,472 | 2,227,929,663 | 4,124,292,667 | 6,258,425,296 | **8,526,160,703** | **76.40%** |

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

### 3. Expenditure Performance per Programme – Fourth Quarter FY 2025/2026

## Programme Absorption Performance

At the programme level, the highest absorption rate of **100 per cent** was recorded under the **Social Services and Development to Vulnerable Groups Programme** in the Department of **Youth, Sports, Culture, Gender, Creative Arts and Social Services**. This performance indicates that the resources allocated to the programme were fully utilized within the financial year, demonstrating effective implementation and expenditure execution.

The **General Administration and Support Services Programme** in the Department of **Health Services and Sanitation** recorded the second-highest absorption rate of **98.81 per cent**. This was followed closely by the **General Administration and Support Services Programme** of the **County Assembly**, which achieved an absorption rate of **98.74 per cent**. The high absorption rates under these programmes indicate strong budget execution and relatively effective utilization of available resources.

On the other hand, a number of programmes recorded **zero per cent absorption**, indicating that no expenditure was incurred against the respective budgetary provisions during the financial year. These programmes included:

- Vocational Training Development and Education Support Programme under the Department of Education and Industrial Skills Development;
- Economic Planning Programme under the Department of Youth, Sports, Culture, Gender, Creative Arts and Social Services;
- Youth Empowerment and Development Programme under the Department of Youth, Sports, Culture, Gender, Creative Arts and Social Services;
- Promotion and Development of Sports Programme under the Department of Youth, Sports, Culture, Gender, Creative Arts and Social Services;
- Devolution Support Programme under the Department of Public Service Management;
- Promotion of Livelihood Diversification Programme under the Department of Water, Environment, Irrigation, Natural Resources and Climate Change; and
- Preventive and Promotive Health Services Programme under the Department of Health Services and Sanitation**.**

The zero absorption recorded under these programmes points to significant implementation and budget execution challenges. It indicates delay in procurement, inadequate programme preparedness, delayed release of funds, reallocation of resources, or failure to implement planned activities within the financial year. Such performance calls for a detailed review by the respective departments to establish the underlying causes and put in place appropriate corrective measures to improve programme implementation and budget absorption in subsequent financial years.

### Absolute Expenditure per Programme

In absolute monetary terms, the **General Administration and Support Services Programme** in the Department of **Health Services and Sanitation** recorded the highest expenditure, amounting to **Kshs. 2,548,623,418**. This was followed by the **General Administration and Support Services Programme** in the Department of **Public Service Management**, which recorded an expenditure of **Kshs. 852,605,760**. The **General Administration and Support Services Programme** of the **County Assembly** ranked third, with an expenditure of **Kshs. 848,795,577**.

The relatively high expenditure under these programmes reflects the significant resource requirements associated with administration, personnel-related costs, institutional operations and other support functions necessary for the effective delivery of County Government services. However, high absolute expenditure shall also be assessed alongside programme outputs and outcomes to ensure that expenditure translates into tangible improvements in service delivery.

The lowest expenditure in absolute terms was recorded under the **Information Communication Technology Programme** in the Department of **Strategic Partnerships and Digital Economy**, which incurred expenditure of only **Kshs. 450,000**. This was followed by the **Physical Planning and Land Use Management Programme** in the Department of **Lands, Housing and Urban Development**, with an expenditure of **Kshs. 1,100,000**. The **Social Services and Development to Vulnerable Groups Programme** in the Department of **Youth, Sports, Culture, Gender, Creative Arts and Social Services** recorded the third-lowest expenditure at **Kshs. 1,480,000**.

The low absolute expenditure recorded by these programmes warrants further examination to determine whether the low spending resulted from relatively small budget allocations, delayed implementation, procurement challenges, delayed disbursement of funds, or other operational constraints. In particular, programmes with low expenditure but significant approved budget provisions Shall be subjected to closer monitoring to ensure that planned outputs and intended benefits to residents are achieved.

### Overall Assessment

Overall, the programme-level expenditure performance for FY 2025/2026 presents a mixed picture. While several programmes achieved very high absorption rates of close to or at **100 per cent**, a number of programmes recorded **zero absorption**, highlighting disparities in implementation capacity and budget execution across departments.

Going forward, the County Government shall strengthen programme-based budget monitoring, quarterly implementation reviews, procurement planning, cash-flow management and departmental accountability. Departments shall also identify programmes at risk of under-absorption early in the financial year and institute timely corrective measures. Greater emphasis shall be placed not only on improving absorption rates but also on ensuring that expenditure is linked to measurable outputs, service delivery improvements and value for money.

In addition, programmes that consistently record low or zero expenditure shall be reviewed during the preparation of subsequent budgets to establish whether their activities remain relevant, whether their budget provisions are realistic, and whether implementation constraints can be addressed through improved planning and coordination.

## Table 6: Expenditure per Programme

| Programme (CP) | 4th Quarter Actuals FY 2023/2024 | Revised Budget Estimates FY 2024/2025 | 4th Quarter Actuals FY 2024/2025 | Revised Budget Estimate FY 2025/2026 | 1st Quarter Actuals FY 2025/2026 | 2nd Quarter Actuals FY 2025/2026 | 3rd Quarter Actuals FY 2025/2026 | 4th Quarter Actuals FY 2025/2026 | Absorption FY 2025/2026 |
|---|---|---|---|---|---|---|---|---|---|
| | Kshs. | Kshs. | Kshs. | Kshs | Kshs | Kshs | Kshs | Kshs | (%) |
| **Agriculture** | | | | | | | | - | |
| CP 1: General Administration and support services | 280,129,926 | 251,201,831 | 250,184,265 | 252,204,060 | 6,667,200 | 101,307,177 | 121,741,250 | 238,024,605 | **94.38%** |
| CP 2: Ward Economic Revitalization Programme | 645,122,284 | 863,561,654 | 445,145,488 | 636,152,628 | 236,822,043 | 264,747,043 | 472,267,697 | 434,327,607 | **68.27%** |
| **Trade** | | | | | | | | - | |
| CP 3: General Administration and support services | 96,211,577 | 98,909,577 | 96,522,217 | 81,044,808 | 4,347,378 | 14,639,805 | 27,060,903 | 61,260,395 | **75.59%** |
| CP 4: Trade Development and Investment | 33,568,708 | 64,490,000 | 42,723,601 | 98,484,448 | 2,345,468 | 2,345,468 | 3,616,388 | 12,830,293 | **13.03%** |
| CP 5: Fair Trade practices | - | 4,000,000 | 2,500,000 | - | | - | - | - | |
| CP 6: Industrialization | 118,170,777 | 319,329,223 | 133,368,421 | 157,626,373 | 51,290,731 | 51,290,731 | 147,065,135 | 116,628,871 | **73.99%** |
| CP 7: Cooperative Business Development | 5,500,000 | 17,000,000 | 17,000,000 | 13,500,000 | - | - | - | 4,000,000 | **29.63%** |
| **Education** | | - | | | - | | | - | |
| CP 8: General Administration and support services | 704,747,529 | 649,922,923 | 644,715,295 | 699,669,524 | 93,599,075 | 209,569,155 | 346,460,134 | 650,254,002 | **92.94%** |
| CP 9: Early Childhood Development Education | 12,451,363 | 131,584,493 | 16,495,190 | 187,918,132 | 852,085 | 71,713,548 | 79,897,274 | 166,347,029 | **88.52%** |
| CP 10: Vocational Training Development | 10,292,395 | 52,139,028 | 8,355,980 | 17,464,140 | 5,285,907 | 5,285,907 | 5,285,907 | - | **0.00%** |
| CP 11: Education support | | 839,336 | | 839,336.00 | - | | - | - | **0.00%** |
| **Treasury** | | - | | | - | | | - | |
| CP 12: General Administration and support services | 651,819,126 | 764,365,683 | 743,401,893 | 637,641,486 | 162,381,676 | 540,411,615 | 620,348,999 | 607,102,452 | **95.21%** |
| CP 13: Public Financial Management | 60,495,937 | 5,800,000 | | - | - | - | - | - | |
| CP 14: Economic Policy and Planning | | 39,839,312 | | 17,919,656 | - | - | - | - | **0.00%** |
| **Culture** | | - | | | - | | | - | |
| CP 15: General Administration and support services | 149,252,295 | 232,647,920 | 223,533,191 | 270,509,842 | 32,638,775 | 48,263,456 | 148,974,853 | 218,468,374 | **80.76%** |
| CP 16: Cultural Promotion and Development | 5,377,688 | 12,710,463 | | 5,424,103 | 7,930,512 | 7,930,512 | 11,935,885 | 4,005,373 | **73.84%** |
| CP 17: Youth Empowerment and Development | | 2,000,000 | | 1,998,000 | 479,782 | 479,782 | 479,782 | - | **0.00%** |
| CP 18: Promotion and Development of Sports | 4,050,566 | 17,192,600 | | 16,887,928 | 1,467,364 | 1,467,364 | 1,467,364 | - | **0.00%** |
| CP : Promotion and Development of Local Tourism in the County | | 5,000,000 | | - | - | - | - | - | |
| CP 19: Social Services and Development to Vulnerable | 570,718 | 5,465,155 | | 1,480,000 | - | - | 1,480,000 | 1,480,000 | **100.00%** |
| **Public Works** | | - | | | - | | | - | |
| CP 20: General Administration and support services | 247,588,102 | 156,172,152 | 154,304,757 | 154,904,321 | 9,004,950 | 61,181,688 | 73,910,275 | 128,549,571 | **82.99%** |
| CP 21: Road Network | 437,746,930 | 725,245,531 | 704,886,722 | 770,350,708 | 138,739,704 | 194,049,881 | 277,693,184 | 452,675,492 | **58.76%** |
| CP 22: Alternative Transport Infrastructure Development | 1,772,782 | 9,200,000 | | 5,989,384 | - | 5,411,066 | 1,879,055 | 2,869,055 | **47.90%** |
| CP 23: Building Infrastructure Development | | 19,296,480 | 9,505,408 | 14,249,104 | 5,411,066 | - | 8,268,723 | 2,857,657 | **20.05%** |
| **Public Service Management** | | - | | | - | | | - | |
| CP 24: General Administrative and support services | 486,929,936 | 649,740,739 | 628,343,561 | 932,477,917 | 75,102,756 | 179,198,836 | 428,370,459 | 852,605,760 | **91.43%** |
| CP: Devolution Support Programme | | | | 352,500,000 | | | | - | **0.00%** |
| **Lands** | | | | | | | | | |
| CP 25: General Administrative and support services | 170,227,501 | 226,459,548 | 219,505,532 | 212,322,390 | 22,835,906 | 39,327,831 | 60,454,303 | 169,809,711 | **79.98%** |
| CP 26: Physical Planning and Land Use Management | 5,246,490 | 37,893,510 | 750,000 | 18,400,000 | 3,800,000 | 3,800,000 | 3,800,000 | 1,100,000 | **5.98%** |
| CP 27: Urban Management Services | 14,244,033 | 62,169,042 | 56,700,000 | 20,631,933 | 24,788,585 | 26,758,587 | 32,710,443 | 9,539,217 | **46.24%** |
| CP 28: Housing Development and Management | 1,743,383 | 108,939,111 | 43,303,888 | 193,715,054 | - | - | 13,474,568 | 23,595,943 | **12.18%** |
| **Water** | | - | | | - | | | - | |
| CP 29: General Administrative and support services | 161,899,790 | 151,654,907 | 148,493,638 | 147,429,403 | 77,865,653 | 96,857,291 | 122,110,008 | 128,371,162 | **87.07%** |
| CP 30: Water Supply Services | 117,846,724 | 332,125,179 | 132,410,838 | 254,817,227 | 38,802,230 | 51,420,299 | 113,989,593 | 105,771,597 | **41.51%** |
| CP : Environmental Management and Protection | | - | | - | - | - | 6,815,429 | - | |
| CP 31: Environmental Conservation and Management | 3,809,306 | 9,192,725 | 4,999,000 | 18,059,205 | 1,816,429 | - | - | 6,197,204 | **34.32%** |
| CP 32: Climate Change Mitigation and Adaptation | 43,895,481 | 442,233,404 | 198,670,953 | 443,866,434 | 72,237,165 | 136,114,820 | 150,182,063 | 147,207,070 | **33.16%** |
| CP 33: Irrigation and Land Reclamation Services | 8,483,934 | 3,925,275 | 998,900 | 4,420,475 | 852,628 | 852,628 | 852,628 | 1,920,750 | **43.45%** |

| Programme (CP) | 4th Quarter Actuals | Revised Budget Estimates | 4th Quarter Actuals | Revised Budget Estimate | 1st Quarter Actuals | 2nd Quarter Actuals | 3rd Quarter Actuals | 4th Quarter Actuals | Absorption |
|---|---|---|---|---|---|---|---|---|---|
| | FY 2023/2024 | FY 2024/2025 | FY 2024/2025 | FY 2025/2026 | FY 2025/2026 | FY 2025/2026 | FY 2025/2026 | FY 2025/2026 | FY 2025/2026 |
| | Kshs. | Kshs. | Kshs. | Kshs | Kshs | Kshs | Kshs | Kshs | (%) |
| CP: Promotion of livelihood diversification | | | | 2,000,000 | 5,821,791 | | | - | **0.00%** |
| CP 34: Energy Development | 78,871,839 | 78,735,530 | 16,306,500 | 119,055,516 | | 15,472,942 | 15,472,942 | 11,150,151 | **9.37%** |
| **Health** | | - | | | | | | - | |
| CP 35: General Administration and support services | 2,372,289,114 | 2,243,308,961 | 2,224,679,537 | 2,579,334,707 | 751,174,391 | 1,506,483,691 | 2,132,204,084 | 2,548,623,418 | **98.81%** |
| CP 36: Curative and Rehabilitative Services | 62,168,751 | 282,496,766 | 151,622,826 | 169,248,212 | 78,971,407 | 82,026,385 | 73,942,906 | 112,965,975 | **66.75%** |
| CP 37: Preventive and Promotive Health Services | 64,447,593 | 178,895,260 | 8,747,122 | 176,135,302 | - | - | 51,126,249 | - | **0.00%** |
| CP : Administrative and Support Services | | - | | - | - | - | | - | |
| **Public Service Board** | | - | | | - | | | - | |
| CP 38: General Administration and support services | 100,769,618 | 120,296,314 | 115,447,023 | 73,040,633.00 | 5,142,576 | 14,796,453 | 25,771,321 | 63,245,662 | **86.59%** |
| **County Law Office** | | | | | | | | - | |
| CP 39: General Administration and support services | 85,751,723 | 82,256,594 | 79,840,624 | 55,329,033.00 | 953,643 | 7,457,687 | 9,953,734 | 34,617,018 | **62.57%** |
| **SPIDE** | | | | | | | | - | |
| CP 40: General Administration and support services | 52,076,677 | 58,960,335 | 58,392,353 | 49,792,832.00 | 2,390,323 | 7,256,323 | 10,457,523 | 39,446,471 | **79.22%** |
| CP 41: Information Communcation Technology | | 6,000,000 | | 10,994,000 | - | - | - | 450,000 | **4.09%** |
| **Governorship** | | | | | | | | - | |
| CP 42: General Administration and support services | 354,157,435 | 374,048,916 | 368,000,777 | 352,821,883 | 30,212,094 | 122,224,773 | 161,669,619 | 273,997,643 | **77.66%** |
| CP 43: Disaster Risk Management | 43,399,935 | 26,449,055 | 2,000,000 | 16,730,290 | 999,595 | 5,800,863 | 15,743,841 | 11,941,858 | **71.38%** |
| **County Assembly** | | - | | | - | | | - | |
| CP 44: General Administration and support services | 889,265,459 | 804,254,206 | 804,245,638 | 859,598,045 | 123,617,651 | 300,384,048 | 470,000,000 | 848,795,577 | **98.74%** |
| CP 45: Legislation, Representation and Oversight | 51,694,500 | 42,200,000 | 40,857,924 | 54,500,000 | 17,008,010 | 29,000,000 | 9,490,775 | 33,127,740 | **60.78%** |
| **Total Expenditure** | **8,634,087925** | **10,77,148,738** | **8,796,959,061** | **11,159,478,472** | **2,093,656,549** | **4,205,327,655** | **6,258,425,296** | **8,526,160,703** | **76.40%** |

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

## IV. Pending Bills Status as at 30th June 2026

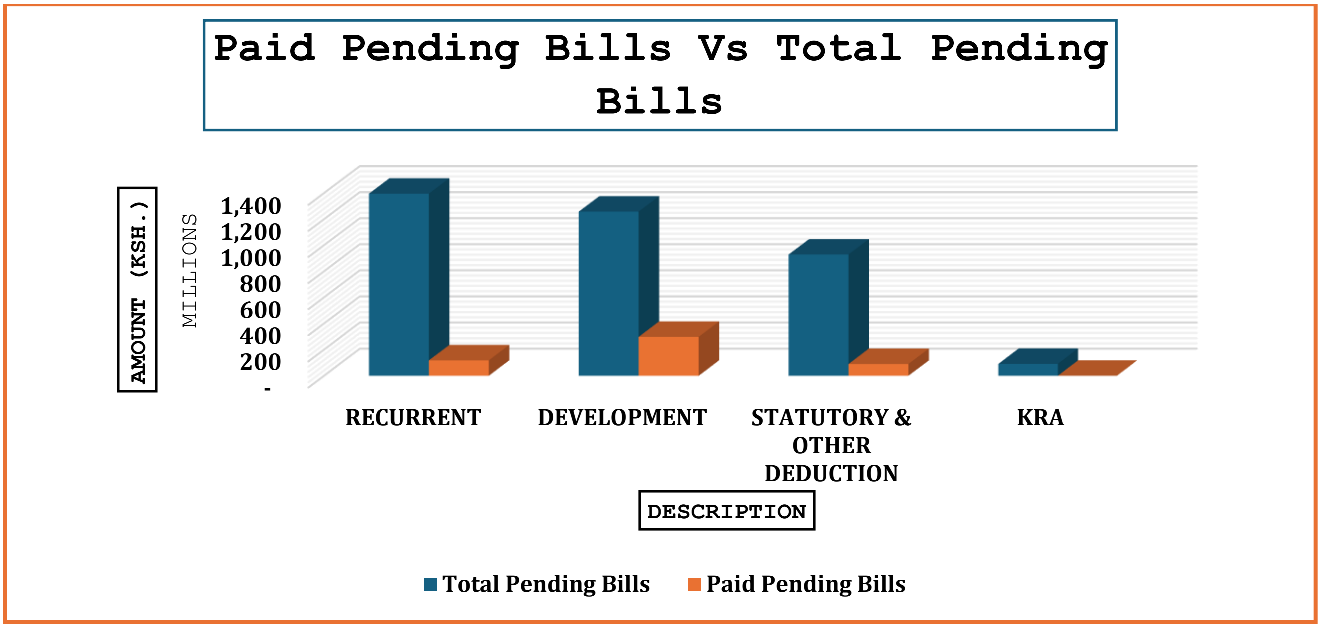
As at 30 June 2026, the County Government had paid **Kshs. 506.09 million**, equivalent to **13.8%** of the **Kshs. 3.67 billion** outstanding FY2024/2025 payables. Of the total pending bills, **Kshs. 415.76** million was used to settle recurrent and development obligations, leaving an outstanding balance of **Kshs. 2.24 billion**. Specifically, recurrent pending bills recorded payments of **Kshs. 117.87 million**, while development pending bills recorded **Kshs. 297.90 million**. Additionally, **Kshs. 90.33 million** was paid towards statutory and other deductions, reducing the outstanding balance to **Kshs. 838.41 million.**

**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**

**Graph 3: Actual Pending Bills Paid against Pending Bills by 30th June 2026**




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

**Recommendations for Strengthening Pending Bills Management**

i. **Prioritize Settlement of Verified Pending Bills**: Verified and eligible pending bills Shall be treated as a priority expenditure and settled within the available fiscal space to reduce the outstanding liabilities.

ii. **Ring-Fence Funds for Pending Bills**: The County Shall set aside adequate and dedicated budgetary allocations for the gradual clearance of pending bills, particularly during supplementary budget processes.

iii. **Strengthen Cash-Flow Planning**: Cash-flow projections Shall be improved to ensure that available resources are appropriately aligned with payment obligations and that essential liabilities are settled on time.

iv. **Enhance Commitment Controls**: Strict commitment controls Shall be enforced to ensure that departments do not enter into financial obligations without confirmed budgetary provisions and available resources.

v. **Strengthen Expenditure Oversight**: Regular monitoring of expenditure and commitments Shall be undertaken to identify emerging liabilities early and prevent the accumulation of new pending bills.

vi. **Give Priority to Tax-Related and Recurrent Liabilities**: Unpaid tax obligations and recurrent pending bills Shall receive particular attention due to their potential legal, financial, and operational implications.

vii. **Strengthen Verification and Validation of Bills**: Pending bills Shall be subjected to proper verification and validation to ensure that only genuine, eligible, and properly documented obligations are approved for payment.

viii. **Improve Supplier Confidence**: Timely settlement of verified obligations will restore confidence among suppliers and service providers, thereby improving the County's credibility and access to essential goods and services.

ix. **Prevent Accumulation of New Arrears**: Departments Shall adhere strictly to approved budgets and avoid commitments beyond available resources to ensure that new pending bills do not arise.

## V. Performance Indicators and Project Status Per Department

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

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

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

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

**Table 8: Programme Performance**

| Program Name: Crop Development | | | | | |
|---|---|---|---|---|---|
| **Program Objective: To Increase production and productivity of Edible oil and food crops** | | | | | |
| **Programme Outcome: Increased volume and production per unit of oil and food crops** | | | | | |
| **Sub Programme** | **Key Outputs** | **Key Performance Indicators** | **Targets** | | **Remarks*** |
| | | | **Planned** | **Achieved** | |
| Mechanization Services | Increased access to Mechanization | Acreage ploughed through subsidized tractor hire services | 20,000 | 969 | Migration to e-GP system led to delays of the procurement process for tractors. |
| Input Access | Increased Acreage under Oil crops | Acreage under cotton | 15,750 | 822 | High cost and access to BT Cotton seed was a limiting factor. |
| | | Acreage under Ground nuts | 12,500 | 6,155 | Inadequate budgetary allocation |
| | | Acreage under Sesame | 5,000 | 200 | Inadequate budgetary allocation |
| | | Acreage under Soy Beans | 10,820 | 9,626 | Most farmers had ready market due to availability of an off-taker e.g Greenwell and CGA |
| | | Acreage of Sunflower produced | 5,000 | 364 | Inadequate budgetary allocation |
| | Production Volume (Tonnage) for Oil crops increased | Tonnage of cotton produced | 9,450 | 288 | Poor quality seeds (open pollinated variety) |
| | | Tonnage of Ground nuts produced | 6,250 | 1662 | Inadequate budgetary allocation |
| | | Tonnage of sesame produced | 3,000 | 10 | Inadequate budgetary allocation |
| | | Tonnage Soya beans Produced | 6,490 | 7220 | Grants and seed support from partners and offtakers |
| | | Tonnage of Sunflower produced | 3,000 | 501 | Inadequate budgetary allocation |
| | Increased acreage under Food crops | Acreage under Maize | 135,000 | 123,650 | Farmers support through County subsidy program |
| | | Acreage under Rice | 7,000 | 3228 | Irrigation not fully utilized |
| | | Acreage under Cassava | 30,845 | 28992 | Ready market and supported by development partners |
| | | Acreage under finger millet | 8,333 | 9823 | support by partners with seeds and trainings enhanced acreage under production. |
| | Production Volume (Tonnage) for food crops increased | Tonnage of maize produced | 129,600 | 89028 | poor rains. |
| | | Number of 90k bags of maize produced | 1,440,000 | 989,200 | poor rains during the short rain season affected production. |
| | | Number of 90kgs bags per acre of maize (productivity) | 20 | 8 | Poor rains |
| | | Tonnage of Rice Produced (Paddy) | 16,066 | 9040 | slow expansion of the new irrigation scheme at lower Nzoia |
| | | Tonnage of Cassava produced | 222,084 | 231,932 | Supported by development partners |
| | | Tonnage of Finger millet produced | 3,333 | 2947 | Ready market and support from partners |

| | | | | | |
|---|---|---|---|---|---|
| Soil Fertility Improvement | Improved soil fertility | Number of farms sampled and tested for soil PH | 8,750 | 1804 | Sampling ongoing with support from Kalro |
| National Agricultural Value Chain Development Project | | Number of Beneficiaries/ Farmers Reached with Agricultural Assets or service | 113,727 | 75,524 | Ongoing |
| | | Increased Average Annual Sales Turnover of Project Supported FPOs (%) | 30% | 5% | Ongoing |
| **Program Name: Livestock Development** | | | | | |
| **Program Objective: To Increase production and productivity of Livestock enterprises** | | | | | |
| **Programme Outcome: Increased volume and production per unit of livestock products** | | | | | |
| **Sub Programme** | **Key Outputs** | **Key Performance Indicators** | **Planned Targets** | | |
| Livestock Production Infrastructure | Dairy parks completed and operationalized | Number of Dairy parks completed and operationalized | 2 | 0 | Ongoing |
| | Poultry Park upgraded | Number of Poultry Parks upgraded | 2 | 1 | Mudembi Poultry Park was upgraded and operationalized |
| | Apiculture demonstration Centre's established | Number of apiculture demonstration centres established with value addition equipment | 2 | 2 | Apokor and Kolanya operational |
| Pasture and Fodder Development | Improved access to pasture and fodder | Number Fodder bulking sites established | 3 | 1 | Benga in Butula Operational |
| | | Acreage of fodder established for conservation | 40 | 30 | Partner Support |
| | | Number of farmers accessing Fodder planting material | 1,200 | 1500 | Partner Support |
| Kenya Livestock Commercialization Project | | Number of Markets upgraded | 1 | 1 | The Nambale Livestock Sale Yard operational |
| | | Number of farmers trained/ reached with livestock assets or services. | 2,500 | 3000 | Partner Support |
| **Program Name: Veterinary Development** | | | | | |
| **Program Objective: Increase the scale, productivity and wellbeing of Livestock** | | | | | |
| **Programme Outcome: Health, Production and Productivity of Livestock herd improved** | | | | | |
| **Sub Programme** | **Key Outputs** | **Key Performance Indicators** | **Planned Targets** | | |
| Veterinary Infrastructure Development | Nitrogen tanks and AI Equipment acquired | Number of nitrogen tanks and A.I Equipment acquired | 7 | 7 | Partner Support |
| | | | | | |
| Animal Disease and Vector Control | | | | | |
| | Livestock vaccinated against common livestock diseases | Number of cattle vaccinated against Lumpy Skin Disease | 180,000 | 3500 | Inadequate budgetary allocation |
| | | Number of cattle vaccinated against Foot and Mouth Disease | 140,000 | 26200 | Low uptake of e-voucher |
| | | Number of poultry vaccinated against Newcastle Disease, Fowl Pox | 260,000 | 100000 | Inadequate budgetary allocation |
| | Assorted essential veterinary Drugs and Lab reagents procured | Number of animals treated | 700 | 450 | Inadequate Budget |
| | | Number of samples tested | 3,000 | 372 | Inadequate Budget |
| Livestock Breed Improvement | Improved animal breeds | Number of animals served with AI | 5,000 | 2700 | Inadequate Budget |
| | | Number of Improved calves borne | 3250 | 45 | Inadequate Budget |
| **Program Name: Fisheries and blue economy development** | | | | | |
| **Program Objective: To Increase Quantity of fish and fish products in the County** | | | | | |
| **Programme Outcome: Increased fish production and productivity** | | | | | |
| **Sub Programme** | **Key Outputs** | **Key Performance Indicators** | **Planned Targets** | **Achieved** | **Remarks** |
| Fisheries, aquaculture and blue economy development | Increased fish production | Quantity of fish produced from aquaculture (Tons) | 256 | 254 | Partner Support (ABDP, LATTICE, AQUARECH) |
| | | Number of fingerlings produced | 800,000 | 100,000 | Inadequate Budget |
| | | Quantity of fish feeds produced (Tons) | 300 | 40 | Inadequate Budget |
| Post-harvest management and value addition | Improved fish handling and value addition | Quantity of fish processed (Tons) | 50 | 241 | Partner Support |
| | | Number of aqua parks, established | 4 | 3 | Partner Support |

| | | | | | |
|---|---|---|---|---|---|
| Fisheries infrastructure development | Increased fish production and productivity | Number of cluster production ponds established | 200 | 142 | Inadequate Budget |
| | | Number of cages installed | 55 | 288 | Partner Support |
| Aquaculture Business Development Programme | Increased production, income from smallholder fish farmers in the targeted wards | Number of fish farmers supported by the program interventions | 1,300 | 2177 | ABDP supported Aquaculture farmers across the 7 sub counties |
| **Program Name: Agribusiness development** | | | | | |
| **Program Objective: To Improve Efficiency & Sustainability of Agricultural Enterprises Geared towards boosting value addition & market access** | | | | | |
| **Programme Outcome: Increased value-added products, profitability and enhanced market integration for agricultural enterprises** | | | | | |
| **Sub Programme** | **Key Outputs** | **Key Performance Indicators** | **Planned Targets** | | |
| Credit access program | Farmers access affordable loans for value chain development | Number of farmers accessing agricultural loans through ADF/Equity partnership | 5,000 | 0 | Partner Support |

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

## Table 9: Project Status

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Crop Development** | National Agricultural Value Chain Development | 2640599 | National Agricultural Value Chain Development Project | County Wide | County Wide | | GOK | 41,500,000 |
| **Livestock Development** | Kenya Livestock Commercialization on Project (KeLCoP) | 2640599 | Kenya Livestock Commercialization Project (KeLCoP | Donor funded project for projects in Teso South, Samia, Butula and Bunyala sub counties. | Donor funded project for projects in Teso South, Samia, Butula and Bunyala sub counties. | | GOK | 5,000,000 |
| **Crop Development** | Input access | 3111301 | Supply and delivery of 1240 bags of sunflower | | | Delivered | GOK | 1,698,800 |
| **Fisheries and blue economy development** | Fisheries Infrastructure Development | 3111302 | Supply of catfish growers 3mm pellets | | | Delivered | GOK | 2,625,000 |
| **Agribusiness Development** | Agribusiness Infrastructure Development | 2640599 | Kenya Climate Smart Agriculture Programme | Balances Donor funded | | | Donor | 37,060 |
| **Crop Development** | National Agricultural Value Chain Development | 2640599 | National Agricultural Value Chain Development Project | County Wide | County Wide | | Donor | 231,250,000 |
| **Fisheries and blue economy development** | Aquaculture Business Development | 2640599 | Aquaculture Business Development Programme (ABDP) | County Wide | County Wide | | Donor | 13,447,401 |
| **Livestock Development** | Kenya Livestock Commercialization on Project (KeLCoP) | 2640599 | Kenya Livestock Commercialization Project (KeLCoP | Donor funded project for projects in Teso South, Samia, Butula and Bunyala sub counties. | Donor funded project for projects in Teso South, Samia, Butula and Bunyala sub counties. | | Donor | 60,550,000 |
| **Fisheries and blue economy development** | Fisheries Infrastructure Development | 3111301 | Purchase of fish feeds | Wardwide | Bunyala West | Delivered | GOK | 4,000,000 |
| **Livestock Development** | Livestock Production Infrastructure | 3110299 | Completion and Operationalization of Teso South Dairy Park | Asinge | Chakol North | Incomplete | GOK | 7,500,000 |
| **Veterinary Development** | Veterinary Infrastructure Development | 2211004 | Animal Disease Control | County Wide | County Wide | Delivered | GOK | 973,699 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of farm inputs | County Wide | County Wide | Delivered | GOK | 5,031,967 |
| **Crop Development** | Input access | 3111301 | supply and delivery of maize seeds | ward wide | Departmental | Delivered | GOK | 2,722,125 |
| **Crop Development** | Input access | 3111301 | supply of pestcides | ward wide | Departmental | Delivered | GOK | 2,897,880 |
| **Crop Development** | Input access | 3111301 | resiltation and canal openning | | Departmental | Complete | GOK | 2,999,500 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of assortted agricultutal materials | County Wide | County Wide | Delivered | GOK | 86,830 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of Pesticides Diazol | County Wide | County Wide | Delivered | GOK | 999,440 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Crop Development** | Input Access | 3111301 | Supply and delivery of 1970 pieces of jembe | County Wide | County Wide | Delivered | GOK | 999,775 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of synthetic pyrethroids | County Wide | County Wide | Delivered | GOK | 1,417,500 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of cotton seeds(conventional seed) | County Wide | County Wide | Delivered | GOK | 1,499,400 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of soya bean seeds | County Wide | County Wide | Delivered | GOK | 1,500,000 |
| **Crop Development** | Input Access | 3111301 | Suppply and delivery of 250 bags of 2kg soya beans seed | County Wide | County Wide | Delivered | GOK | 1,500,000 |
| **Crop Development** | Input Access | 3111301 | Provision for supply and delivery 390 bags of 10kg certified groundnut seeds to Agriculture HQs | County Wide | County Wide | Delivered | GOK | 1,755,500 |
| **Crop Development** | Input Access | 3111301 | Certified Maize Seeds 2Kgs Bags | County Wide | County Wide | Delivered | GOK | 1,830,000 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of 400 bags of 10 kg of Maize seeds | County Wide | County Wide | Delivered | GOK | 1,830,000 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of 500 litres of Diazol | County Wide | County Wide | Delivered | GOK | 1,875,000 |
| **Crop Development** | Input Access | 3111301 | Supply certified maize seed | County Wide | County Wide | Delivered | GOK | 1,878,750 |
| **Crop Development** | Input Access | 3111301 | Provision for supply and delivery 506 litres of diazol insectiside to Agriculture HQs | County Wide | County Wide | Delivered | GOK | 1,897,500 |
| **Crop Development** | Input Access | 3111301 | Provision for supply and delivery 506 litres of diazol insectiside to Agriculture HQs | County Wide | County Wide | Delivered | GOK | 1,897,500 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of 220 bags of 50 kgs NPK fertilizer | County Wide | County Wide | Delivered | GOK | 1,933,360 |
| **Crop Development** | Input Access | 3111301 | Provision for supply and delivery 437 bags of 10kg certified maize seeds to Agriculture HQs | County Wide | County Wide | Delivered | GOK | 1,999,275 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of 2051 bags of 2kgs certified maize seeds | County Wide | County Wide | Delivered | GOK | 1,999,725 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of Cowpeas seed | County Wide | County Wide | Delivered | GOK | 1,999,776 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of 500 bags of 10kg maize seeds | County Wide | County Wide | Delivered | GOK | 2,287,500 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of 4000 litres of buffer solution | County Wide | County Wide | Delivered | GOK | 2,400,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Crop Development** | Input Access | 3111301 | Supply and delivery of 400 litres of buffer solition | County Wide | County Wide | Delivered | GOK | 2,400,000 |
| **Crop Development** | Input Access | 3111301 | Supplly and delivery of groundnut seeds | County Wide | County Wide | Delivered | GOK | 2,475,000 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of 550 bags of 50 kgs groundnut seeds | County Wide | County Wide | Delivered | GOK | 2,475,000 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of 746 litres of insectcide Diazol | County Wide | County Wide | Delivered | GOK | 2,797,500 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of 790 litres insectcide diazol | County Wide | County Wide | Delivered | GOK | 2,962,500 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of certified maize seeds 2kg bag | County Wide | County Wide | Delivered | GOK | 2,998,800 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of bags of certified maize seeds | County Wide | County Wide | Delivered | GOK | 2,999,100 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of 690 bags of 10 kgs groundnut seeds | County Wide | County Wide | Delivered | GOK | 3,105,000 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of 2500 bags of 50kg Agriculture lime | County Wide | County Wide | Delivered | GOK | 3,125,000 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of Duduthrin | County Wide | County Wide | Delivered | GOK | 3,136,000 |
| **Crop Development** | Input Access | 3111301 | Provision for supply and delivery 3678 bags of 50kg Agricultural lime to Agriculture HQs | County Wide | County Wide | Delivered | GOK | 3,199,860 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of 700 bags of 10 kg maize seeds | County Wide | County Wide | Delivered | GOK | 3,202,500 |
| **Crop Development** | Input Access | 3111301 | Provision for supply and delivery 2,288 bags of 2kg certified maize seeds to Agriculture HQ | County Wide | County Wide | Delivered | GOK | 3,299,700 |
| **Crop Development** | Input Access | 3111301 | Supply of maize seeds 10 kg bags | County Wide | County Wide | Delivered | GOK | 3,499,875 |
| **Crop Development** | Input access | 3111301 | Supply of bags of maize seeds | | | Delivered | GOK | 2,745,000 |
| **Fisheries and blue economy development** | Fisheries Infrastructure Development | 3110599 | Supply and delivery of 3225 pieces of tilapia brooder (male) | County Wide | County Wide | Delivered | GOK | 1,499,625 |
| **Fisheries and blue economy development** | Fisheries Infrastructure Development | 3110599 | Supply and delivery of 39,473 pieces of all male tilapia 10 grams fingerlings | County Wide | County Wide | Delivered | GOK | 1,499,974 |
| **Fisheries and blue economy development** | Fisheries Infrastructure Development | 3110599 | Supply and delivery of Tilapia Brooders | County Wide | County Wide | Delivered | GOK | 1,599,850 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Fisheries and blue economy development** | Fisheries Infrastructure Development | 3110599 | Supply and delivery 0f 4000Kg of Tilapia grower 3mm Pellet fish feeds | County Wide | County Wide | Delivered | GOK | 1,892,000 |
| **Fisheries and blue economy development** | Fisheries Infrastructure Development | 3110599 | Supply of tilapia brooders | County Wide | County Wide | Delivered | GOK | 1,997,625 |
| **Fisheries and blue economy development** | Fisheries Infrastructure Development | 3110599 | Supply and delivery of tilapia grower 3mm pellets fish feed | County Wide | County Wide | Delivered | GOK | 1,999,864 |
| **Fisheries and blue economy development** | Fisheries Infrastructure Development | 3110599 | Supply and delivery of 4301 pieces of male tilapia brooders | County Wide | County Wide | Delivered | GOK | 1,999,965 |
| **Fisheries and blue economy development** | Fisheries Infrastructure Development | 3110599 | Supply and delivery of Tilapia pre grower fish feeds | County Wide | County Wide | Delivered | GOK | 2,700,000 |
| **Fisheries and blue economy development** | Fisheries Infrastructure Development | 3110599 | Supply of tilapia fingerlings kgs starter fish feeds mash 35% | County Wide | County Wide | Delivered | GOK | 2,780,700 |
| **Fisheries and blue economy development** | Fisheries Infrastructure Development | 3110599 | Supply and delivery of All male tilapia 20 grams fingerlings | County Wide | County Wide | Delivered | GOK | **2,880,000** |
| **Livestock Development** | Livestock Production Infrastructure | 3111302 | 10 vials of breeding hormone gonabreed, Breeding hormone estroplan, dowormers,albendazole | County Wide | County Wide | Delivered | GOK | 686,114 |
| **Livestock Development** | Livestock Production Infrastructure | 3111302 | Supply and delivery of 157 livestock piglets weaners | County Wide | County Wide | Delivered | GOK | 1,295,250 |
| **Livestock Development** | Livestock Production Infrastructure | 3111302 | Supply and delivery of livestock piglets(weaners 3-4 | County Wide | County Wide | Delivered | GOK | 1,493,250 |
| **Livestock Development** | Livestock Production Infrastructure | 3111302 | Supply and delivery of bullying heifer of livestock for Marachi East Ward | County Wide | County Wide | Delivered | GOK | 2,480,000 |
| **Livestock Development** | Pasture and Fodder Development | 2211007 | Supply and delivery of 205 bags of 50 kg livestock feeds growers mash | County Wide | County Wide | Delivered | GOK | 995,890 |
| **Veterinary Development** | Veterinary Infrastructure Development | 2211004 | Supply and delivery of slaughter house disinfectants | County Wide | County Wide | Delivered | GOK | 797,616 |
| **Veterinary Development** | Veterinary Infrastructure Development | 2211004 | Provision for supply and delivery of Veterinary equipment toVeterinary HQs | County Wide | County Wide | Delivered | GOK | 1,319,920 |
| **Veterinary Development** | Veterinary Infrastructure Development | 2211004 | Supply and delivery of 49-foot spray pumps to Veterinary | County Wide | County Wide | Delivered | GOK | 1,396,500 |
| **Veterinary Development** | Veterinary Infrastructure Development | 2211004 | Supply and delivery of 408 litres of Acaracides of 500ml deltamethrin | County Wide | County Wide | Delivered | GOK | 1,999,200 |
| **Veterinary Development** | Veterinary Infrastructure Development | 2211004 | Supply and delivery of veterinary materials | County Wide | County Wide | Delivered | GOK | 2,100,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Veterinary Development** | Veterinary Infrastructure Development | 2211004 | Provision for supply and delivery of 1511 doses of Livestock vaccination services (East Coast fever vaccine to HQs | County Wide | County Wide | Delivered | GOK | 3,497,965 |
| **Crop Development** | Input access | 3111301 | supply of maize seeds | ward wide | kingandole | Delivered | GOK | 997,650 |
| **Crop Development** | Input access | 3111301 | supply of maize seeds | ward wide | Bwiri | Delivered | GOK | 1,500,000 |
| **Crop Development** | Input access | 3111301 | supply of pest spray | ward wide | Nangina | Delivered | GOK | 1,681,500 |
| **Crop Development** | Input access | 3111301 | Supply of certified seeds | ward wide | bunyala south | Delivered | GOK | 1,700,000 |
| **Crop Development** | Input access | 3111301 | supply and delivery of jembes | ward wide | Bwiri | Delivered | GOK | 2,000,000 |
| **Crop Development** | Input access | 3111301 | supply of cerfied maize seeds | ward wide | Matayos south | Delivered | GOK | 2,000,000 |
| **Crop Development** | Input access | 3111301 | supply of cerfied maize seeds | ward wide | Matayos south | Delivered | GOK | 2,500,000 |
| **Crop Development** | Input access | 3111301 | supply of cerfied maize seeds | ward wide | nambale town ship | Delivered | GOK | 2,500,000 |
| **Crop Development** | Input access | 3111301 | purchase of jembes | | Bunyala central | Delivered | GOK | 3,000,000 |
| **Crop Development** | Input access | 3111301 | supply of farm inputs- certified maize seedd | ward wide | malaba central | Delivered | GOK | 3,299,700 |
| **Fisheries and Blue Economy Development** | Fisheries Infrastructure Development | 3111302 | supply of fish feeds | ward wide | Nangina | Delivered | GOK | 1,000,000 |
| **Fisheries and Blue Economy Development** | Fisheries Infrastructure Development | 3111302 | Fish feeds | ward wide | Bwiri | Delivered | GOK | 1,500,000 |
| **Fisheries and Blue Economy Development** | Fisheries Infrastructure Development | 3111302 | supply of fingerlings | ward wide | Nangina | Delivered | GOK | 1,900,000 |
| **Fisheries and Blue Economy Development** | Fisheries Infrastructure Development | 3111302 | supply of fish feeds | ward wide | Nangina | Delivered | GOK | 1,999,822 |
| **Livestock Development** | Livestock Production Infrastructure | 3111302 | Supply of heifers | ward wide | Nambale township | Delivered | GOK | 1,100,000 |
| **Livestock Development** | Livestock Production Infrastructure | 3111302 | purchase of piglet | ward wide | bunyala south | Delivered | GOK | 1,500,000 |
| **Crop Development** | Input Access | 3111301 | Supply of Bags of 2Kg Certified Maize Seeds | Ward wide | | Delivered | GOK | 997,650 |
| **Crop Development** | Input Access | 3111301 | Provision for supply and delivery 437 bags of 10kg certified maize seeds to Nangina Ward | Ward wide | Nangina Ward | Delivered | GOK | 1,999,275 |
| **Crop Development** | Input Access | 3111301 | Supply and delivery of certified maize seeds 1,803 kg | Ward wide | | Delivered | GOK | 2,298,825 |
| **Fisheries and blue economy development** | Fisheries Infrastructure Development | 3110599 | Provision for supply and delivery of 26,315 pcs of 10g all male Tilipia fingerlings form a certified hatchery to Bwiri Ward | Ward wide | Bwiri Ward | Delivered | GOK | 999,970 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Crop Development** | Input access | 3111301 | supply of certified maize seeds | ward wide | Nangina | Delivered | GOK | 999,305 |
| **Crop Development** | Input access | 3111301 | supply and delivery of certified seeds | ward | angorom | Delivered | GOK | 2,826,525 |
| **Fisheries and Blue Economy Development** | Fisheries Infrastructure Development | 3111302 | supply of fish feeds | ward wide | Marachi North | Delivered | GOK | 500,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Kingandole | Delivered | GOK | 1,000,000 |
| **Crop Development** | Input access | 3111301 | Purchase of jembes | Wardwide | Malaba Central | Delivered | GOK | 1,000,000 |
| **Crop Development** | Input access | 3111301 | Purchase of jembes | Wardwide | Amukura Central | Delivered | GOK | 1,500,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Bwiri | Delivered | GOK | 1,500,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Nangina | Delivered | GOK | 1,500,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Bukhayo East | Delivered | GOK | 2,000,000 |
| **Crop Development** | Input access | 3111301 | Purchase of jembes | Wardwide | Bukhayo North/Walatsi | Delivered | GOK | 2,000,000 |
| **Crop Development** | Input access | 3111301 | Purchase of farm implements | Wardwide | Bwiri | Delivered | GOK | 2,000,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Elugulu | Delivered | GOK | 2,000,000 |
| **Crop Development** | Input access | 3111301 | Purchase of jembes | Wardwide | Malaba North | Delivered | GOK | 2,000,000 |
| **Crop Development** | Input access | 3111301 | Purchase of jembes | Wardwide | Busibwabo | Delivered | GOK | 2,300,000 |
| **Crop Development** | Input access | 3111301 | Purchase of jembes | Wardwide | Amukura East | Delivered | GOK | 2,400,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Bunyala South | Delivered | GOK | 2,500,000 |
| **Crop Development** | Input access | 3111301 | Purchase of jembes | Wardwide | Bunyala South | Delivered | GOK | 2,500,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Busibwabo | Delivered | GOK | 2,500,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Matayos South | Delivered | GOK | 2,500,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Mayenje | Delivered | GOK | 2,500,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Ang'urai North | Delivered | GOK | 3,000,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Malaba Central | Delivered | GOK | 3,000,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Malaba South | Delivered | GOK | 3,000,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Nambuku/Namboboto | Delivered | GOK | 3,000,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Ang'urai South | Delivered | GOK | 4,000,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Bukhayo Central | Delivered | GOK | 4,000,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Bukhayo North/Walatsi | Delivered | GOK | 4,000,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Marachi North | Delivered | GOK | 4,000,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed-maize | Wardwide | Bunyala Central | Delivered | GOK | 5,000,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Marachi West | Delivered | GOK | 5,000,000 |
| **Crop Development** | Input access | 3111301 | Purchase of certified crop seed | Wardwide | Nambale Township | Delivered | GOK | 6,000,000 |
| **Fisheries and Blue Economy Development** | Fisheries Infrastructure Development | 3111301 | Purchase of fish feeds and nets | Wardwide | Bunyala West | Delivered | GOK | 6,000,000 |
| **Livestock Development** | Livestock Production Infrastructure | 3111302 | Poultry hatching machines | Wardwide | Chakol North | Delivered | GOK | 1,500,000 |
| **Livestock Development** | Livestock Production Infrastructure | 3111302 | Purchase of heifers | Wardwide | Malaba North | Delivered | GOK | 2,000,000 |
| **Livestock Development** | Poultry production | 3111302 | Supply and delivery of one day old chicks and chick mash | | Bunyala South | Delivered | GOK | 1,000,000 |
| **Veterinary development** | Veterinary infrastructure development | 3111301 | Insect, pests and disease management (pests vaccination) | Wardwide | Agenga Nanguba | Delivered | GOK | 4,000,000 |
| **Veterinary development** | Veterinary infrastructure development | 3111301 | Insect, pests and disease management (pests vaccination) | Wardwide | Nangina | Delivered | GOK | 4,000,000 |

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

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

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

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

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

### Table 10: Programme Performance

| | | | | | |
|---|---|---|---|---|---|
| **Programme Name; Trade development and Investments** | | | | | |
| **Objective: To Increase access to trade and Investment** | | | | | |
| **Outcome: Increased access to trade and investment** | | | | | |
| **Sub Programme** | **Key Outputs/Outcome** | **Key performance indicators** | **Targets** | **Remarks*** | |
| | | | **Planned** | **Achieved** | |
| Markets modernization and development | New markets established | Number of traders trained | 2300 | 2150 | In collaboration with Stanbic bank and KIE 2150 traders were trained. |
| | | Number of markets renovated | 2 | 0 | LPO's awarded to contractors for the renovations of Chengo Market Marachi East |
| | | Number of new markets established | 5 | 0 | LPO's warded to contractors for the construction of the following markets; clinic mkt Bwiri Ward,Muramba mkt,Busibwabo mkt,Rakite mkt,Malanga mkt |
| | Modern market ablution blocks constructed | Number of modern ablution blocks constructed | 2 | 0 | LPO's awarded to contractors for the following ablution blocks; Bwiri ward, matayos market |
| | New bodaboda shades constructed | Number of shades constructed | 3 | 0 | LPO's awarded to contractors for the construction of shades at; king'andole,mariachi north,matayos south, |
| Investment promotion | Investment conference done | Busia county investment conference | 1 | 0 | No budgetary allocation due to limited resource scope |
| **Programme name; Fair Trade Practices** | | | | | |
| **Objective; To strengthen fair trade practices** | | | | | |
| **Outcome; Strengthened fair trade practices** | | | | | |
| **Sub-program** | **Key output** | **Key performance indicator** | **Planned target** | **Achieved** | **Remarks** |
| Weighing and measuring equipment verification | Modern digital calibration equipment and mobile weighbridge calibration unit acquired | Modern mobile weighbridge acquired | 1 | 0 | No budgetary allocation due to limited resource envelope |
| **Programme; Industrialization** | | | | | |
| **Objective; To promote industrialization** | | | | | |
| **Outcome; Promoted industrialization** | | | | | |
| **Sub-programme** | **Key output** | **Key performance indicator** | **Planned target** | **Achieved** | **Remarks** |
| Industrial development | Industrial parks developed | Number of industrial parks operationalised | 1 | 0 | The construction is at 85% complete. |
| | Jua-kali sub-sector developed | Number of juakali parks established | 2 | 0 | No budgetary allocation due to limited resource envelop |
| | Export processing zones established (phase 1) | Established EPZ | 1 | 0 | The construction is at 78% complete |
| **Programme; Co-operative development** | | | | | |
| **Objectives; To improve access to co-operative services** | | | | | |
| **Outcome; Improved access to co-operative services** | | | | | |
| **Sub-programme** | **Key output** | **Key performance indicators** | **Planned target** | **Achieved** | **Remarks** |
| Co-operative development | Digitalization and sensitization of ward-based co-operatives | Number of registered co-operative societies | 35 | 32 | Through ward based economic revitalization program,32 co-operative societies have been registerd |
| | Co-operatives Enterprise Development Funding | Amount of loans disbursed(millions) | 30 | 0 | Late inauguration of the board affected the disbursement of the loan |
| | | | | | |

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

## Table 11: Project Status

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Industrialization** | Industrialization Development | 3111504 | Development of Busia County Aggregation Centre and Industrial Park-b/d fy 24/25 | County Wide | County Wide | 85% complete | Donor/ GOK | 157,626,373 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Purchase of Sun Hats and Aprons | County Wide | County Wide | Requisition stage | GOK | 3,000,000 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Inua mama Mboga complete Biashara support kits | County Wide | County Wide | Requisition stage | GOK | 9,000,000 |
| **Trade Development and Investment** | Market Modernization and Development | 3110599 | Proposed construction of toilets at Odiado market Nangina ward | Odiado market | Nangina ward | Complete | GOK | 489,755 |
| **Trade Development and Investment** | Market Modernization and Development | 3110599 | Proposed construction of abolition block at Katelenyang mkt in Teso South sc | Katelenyang mkt | Amukura West | Complete | GOK | 594,760 |
| **Trade Development and Investment** | Market Modernization and Development | 3110599 | Proposed construction of Amukura Ablution block at Amukura market | Amukura market | Amukura market | Complete | GOK | 3,960,750 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed erection of Bodaboda shed at Marach North | | Marachi North | Complete | GOK | 300,000 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed construction & completion of 32 Stall with mkt shade at Siwongo mkt | Siwongo mkt | Nangina ward | 100% | GOK | 471,400 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed erection & completion of 28 Stall with annexed office & store at Rumbiye mkt | Rumbiye mkt | | Complete | GOK | 513,178 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed construction & completion of 32 Stall at Bukadanyi mkt shade phase I Bukhayo central | Bukadanyi mkt | Bukhayo central | Complete | GOK | 589,850 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed construction of mkt stalls at Malanga mkt Nangina ward | Nangina ward | | 100% | GOK | 1,269,150 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed erection & completion of 28 Stall with annexed office & store at Rumbiye mkt | Rumbiye mkt | Agenga Nagumba | Complete | GOK | 1,282,003 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed construction of mkt at Sagania in Namboboto ward | | Namboboto/ Nambuku ward | Complete | GOK | 1,489,200 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed fencing of Mayenje market | Mayenje market | Mayenje Ward | Complete | GOK | 1,497,000 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed construction of mkt Stalls at Budwongi | Budwongi market | | Complete | GOK | 1,683,200 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed renovation of Mundika mkt Bukhayo West ward | Mundika mkt | Bukhayo West ward | Complete | GOK | 1,950,800 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | proposed cnstruction of market shade at Bukiri in Agenga Nagumba Ward | Bukiri market | Agenga Nagumba Ward | Complete | GOK | 1,973,412 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed construction & completion of 28 Stall with annexed offices & store at Budokomi mkt | Budokomi mkt | Mayenje Ward | Complete | GOK | 2,008,790 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Construction of market stalls at Apegei market phase I | Apegei market | Chakol North | Complete | GOK | 2,433,090 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed construction of 28 stalls markets shed annexed with office and store at Tangakona market | Tangakona market | Nambale Township | Complete | GOK | 2,800,000 |
| **Trade Development and Investment** | Market Modernization and Development | 3110599 | Proposed construction of modern pit latrine at Buyofu market | Boyufu | Bukhayo East | 100% awaiting handing over | GOK | 629,320 |
| **Trade Development and Investment** | Market Modernization and Development | 3110599 | Proposed Construction of 6 door pit Latrine at Mayenje Market | Mayenje | Mayenje | 100% awaiting handing over | GOK | 629,820 |
| **Trade Development and Investment** | Market Modernization and Development | 3110599 | Proposed construction of 6 door pit latrine at Amongura market | Amongura | Chakol South | 50% | GOK | 630,940 |
| **Trade Development and Investment** | Market Modernization and Development | 3110599 | Proposed Construction of Modern Pit Latrine at Siwongo Market | Siwongo | | Contractor on site 50% | GOK | 630,940 |
| **Trade Development and Investment** | Market Modernization and Development | 3110599 | Proposed Construction of Modern Pit Latrine at Busijo Market | Busijo | Bwiri | 40% | GOK | 646,060 |
| **Trade Development and Investment** | Market Modernization and Development | 3110599 | Proposed Construction of ablution block at Emalaya Market | Emalaya | Bukhayo West | 100% | GOK | 1,399,670 |
| **Trade Development and Investment** | Market Modernization and Development | 3110599 | Proposed Construction of Jairos Market Ablution Block | Jairos | Malaba North | 30% | GOK | 1,984,110 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed Completion of Sisenye Market- | Sisenye | Bunyala North | 20% | GOK | 1,959,990 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed Completion of Bukiri Market | Bukiri | Bukiri | 80% | GOK | 4,954,100 |
| **Trade Development and Investment** | Market Modernization and Development | 3110599 | construction of pit latrine | siwongo market | Nangina | | GOK | 650,000 |
| **Trade development and investment** | Market modernization and development | 3111504 | fencing of buhuyi market and cattle ring+E435 | | marachi east | 100% | GOK | 1,270,620 |
| **Trade development and investment** | Market modernization and development | 3111504 | Refurbishment of Market | Bulemia | Bunyala West | 100% | GOK | 2,000,000 |
| **Trade development and investment** | Market modernization and development | 3111504 | completion of muramba market | muramba | Agenga Nanguba | 20% | GOK | 2,957,600 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed construction of 3 door latrine at Elwanikha market at Bukhayo east ward | Elwanikha marke | Bukhayo east ward | 100% | GOK | 499,840 |
| **Cooperative Business Development** | Co-operative Development | 2640303 | Grant to busia bodaboda transport cooperative | | Burumba | | GOK | 3,000,000 |
| **Trade Development and Investment** | Market Modernization and Development | 3110599 | Proposed construction of 2 door pit latrine at Bumutiru Market | Bumutiru | Kingandole | 20% | GOK | 496,200 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Construction of bodaboda shed at Namisi stage | Namisi | Bukhayo Central | 100% | GOK | 492,040 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | fencing of market | kiriko market | malaba south | | GOK | 500,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | proposed construction of 4 door latrine at siwongo market | | Nangina | | GOK | 639,800 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed Construction of mama mboga market shed at Butula Junction Market | Butula | Marachi East | 100% | GOK | 940,080 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed Completion of Market at Siwongo Market- | Siwongo | Nangina | 100% | GOK | 980,050 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed Fencing of Rakite market | Rakite | Matayos South | 100% | GOK | 996,000 |
| **Trade development and investment** | Market modernization and development | 3111504 | fencing mabale dispensary | Mabale Dispensary | Mayenje | | GOK | 1,000,000 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Completion of markets | Aboloi & Kolanya | angurai south | 0% | GOK | 1,500,000 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | completion of clinic market | Busembe | Bwiri | 30% | GOK | 1,800,000 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | completion of malanga market | malanga | Nangina | Contractor on site 50% | GOK | 1,800,000 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed Completion of Siwongo Market | Siwongo | Nangina | 100% | GOK | 1,944,510 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed Completion of Mayenje Market | Mayenje | Mayenje | 100% | GOK | 1,956,890 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed Construction of Market at Sikoma Market phase 1 | Sikoma | Marachi Central | 100% | GOK | 2,498,000 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | construction of changara market | changara | angurai east | 0% | GOK | 3,000,000 |
| **Trade Development and Investment** | Market Modernization and Development | 3111504 | Proposed construction of Lupida Market | Lupida | Bukhayo North | 0% | GOK | 4,391,530 |
| **Cooperative Business Development** | Co-operative Development | 2640303 | Grants to co-operative Societies | Wardwide | Malaba Central | 0% | GOK | 500,000 |
| **Cooperative Business Development** | Co-operative Development | 2640303 | Grants to self help groups | Wardwide | Bunyala Central | 0% | GOK | 1,000,000 |
| **Cooperative Business Development** | Co-operative Development | 2640303 | Grants to co-operative Societies | Wardwide | Bunyala South | 0% | GOK | 3,000,000 |
| **Cooperative Business Development** | Co-operative Development | 2640303 | Grant to Bunyala West Fish Farmers co-operative Society | Wardwide | Bunyala West | 0% | GOK | 3,000,000 |
| **Cooperative Business Development** | Co-operative Development | 2640303 | Grants to co-operative Societies | Wardwide | Marachi East | 0% | GOK | 3,000,000 |
| **Trade development and investment** | Market modernization and development | 3110299 | Construction of boda boda sheds | | Kingandole | 0% | GOK | 800,000 |
| **Trade development and investment** | Market modernization and development | 3110299 | Completion of fencing of market | Chengo Market | Marachi East | 0% | GOK | 800,000 |
| **Trade development and investment** | Market modernization and development | 3110299 | Fencing of market and installation of gate | Ojaamong market | Chakol South | 100% | GOK | 1,000,000 |
| **Trade development and investment** | Market modernization and development | 3110299 | Construction of modern boda boda sheds | Butula kenya stage | Marachi North | 0% | GOK | 1,000,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Trade development and investment** | Market modernization and development | 3110299 | Construction of boda boda sheds | Barongeche and Okoa stage | Matayos South | 0% | GOK | 1,000,000 |
| **Trade development and investment** | Market modernization and development | 3110299 | Completion of Malanga Market | Malanga Market | Nangina | Contractor on site 60% | GOK | 1,000,000 |
| **Trade development and investment** | Market modernization and development | 3110299 | Construction of Busibwabo market | Busibwabo market | Busibwabo | 0% | GOK | 2,000,000 |
| **Trade development and investment** | Market modernization and development | 3110599 | Construction of 3-door pit latrine | Clinic Market | Bwiri | 0% | GOK | 1,000,000 |
| **Trade development and investment** | Market modernization and development | 3110599 | Construction of abolution block | Matayos Market Phase II | Matayos South | 0% | GOK | 2,000,000 |
| **Trade development and investment** | Market modernization and development | 3111504 | Completion of market | Lupida Market | Bukhayo North/Walatsi | 0% | GOK | 1,000,000 |
| **Trade development and investment** | Market modernization and development | 3111504 | construction of market | Rakite market | Matayos South | 0% | GOK | 1,800,000 |
| **Trade development and investment** | Market modernization and development | 3111504 | Completion of market | Muramba | Agenga Nanguba | 0% | GOK | 2,000,000 |

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

### 3. Department of Education and Industrial Skills Development

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

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

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

**Table 12: Programme Performance**

| **Programme Name: Early childhood development education** | | | | | |
|---|---|---|---|---|---|
| **Objective: To increase access to equitable and quality early childhood education** | | | | | |
| **Outcome: Increased access to equitable and quality early childhood education** | | | | | |
| **Sub-Program** | **Key Outputs** | **Key Performance Indicators** | **Targets** | | **Remarks** |
| | | | **Planned** | **Achieved** | |
| ECDE Infrastructure Development | Child- and disability friendly ECDE centres constructed | No. Of ECDE Classrooms Constructed | 105 | 161 | 97 Classrooms completed under RRI Phase I. 78 Classrooms completed under RRI Phase 2. Another 4 were done under open tender. |
| | ECDE centres equipped with WASH facilities | No. of ECDE Centres equipped with WASH facilities | 35 | 12 | The directorate is in the process of constructing another 7 pit latrines under the RRI Program phase 2 |
| | ECDE Centres renovated | No.of ECDE centres renovated | 14 | 14 | The Directorate renovated 14 classrooms under RRI Phase 2 |
| | ECD centres equipped with Age-Appropriate Furniture | No. of ECDE centres with age appropriate ECDE Furniture | 35 | 30 | a total of 911 tables and 911 chairs were assembled and modeled by students from Amaase (311 tables and 311 desks) and Busia township VTC (600 tables and 600 desks) |
| ECDE Learning Material | ECDE centre equipped with learning materials | No of ECDE centres provided with digital learning materials | 35 | 301 | The Department Rolled out digital learning in 461 ECDE Centers. Each school received two digital devices for PP1 and PP2 |
| **Programme: Vocational Training Development** | | | | | |
| **objectives: To increase access to equitable and quality Vocational Training** | | | | | |
| **Outcome: Increased access to Equitable and quality Vocational Training** | | | | | |
| **Sub-Program** | **Key Outputs** | **Key performance Indicators** | **Targets** | | **Remarks** |
| | | | **Planned** | **Achieved** | |
| VTCs Infrastructure Development | Workshops constructed | No. of workshops constructed | 4 | 2 | Construction of Culinary Arts Workshop at Busia VTC and Namasali was completed |
| | Administration blocks constructed | No. of administration blocks | 2 | 2 | Osuret VTC Admin Block Phase 1 Complete. Buburi VTC Admin Block complete |
| | Renovation of existing infrastructure | Number of VTCs renovated | 3 | 2 | ICT block at Esidende and Busibi were renovated and are in use |
| Equipping of VTCs | Purchase of tools and equipment | No. VTCs Trainees equipped with tools and equipment supplied | 2 | 2 | Workshops at Busia Township and Namasali VTC were Equipped with Culinary tools and equipments. this was through KBEST Program |

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

## Table 13: Project Status

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Education Support** | Education Support Scheme | 2640599 | Rehabilitation of village polytechnic grant balance | | | | Donor | 839,336 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | Construction of ECDE classroom | Irukan Primary | Chakol North | Complete | GOK | 1,000,000 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | Construction of ECDE classroom | Asiriam Primary | Chakol South | Complete | GOK | 1,000,000 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | Construction and Completion of ECDE classroom | Amongura Primary | County Wide | Complete | GOK | 1,000,000 |
| **Early Childhood Development Education** | ECDE Learning Materials | 3111109 | ECDE equipping with age appropriate furniture | County Wide | County Wide | Complete | GOK | 2,000,000 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | Proposed construction of classroom at sidonge and busembe primary school | sidonge and busembe primary school | Namboboto and Bwiri | Complete | GOK | 149,970 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | proposed construction of 3 door modern toilet at Angorom primary school | Angorom primary school | Angorom | Complete | GOK | 489,550 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | Construction of classrooms at Nyaluanda ,Butunyi ,kingandole, Buyira,Bukwako&elunyiko primary. | County Wide | County Wide | Incomplete | GOK | 550,570 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | Consturction of twin number of ECD classroom at Mwikemo &Manyore pri school. | Mwikemo &Manyore pri school | Bukhayo Central | Complete | GOK | 1,034,840 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | Construction of 3 door pit latrine at Sumba island Bunyala West ward | Sumba island | Bunyala West | complete, not paid | GOK | 1,095,388 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | Construction of classrooms with veranda at Ekisumo pri school .Bukhayo east ward | Ekisumo pri school | Bukhayo East | Complete | GOK | 1,136,811 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | Proposed construction of.ECDE classroom at khuduru primary school. | khuduru primary school | Matayos South | Complete | GOK | 1,482,018 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | Proposed construction of ECDE at Apagei special school,Aburi primary school,Osasamet primary school and 3No. Pit latrine at Ongariama primary school | Apagei special school,Aburi primary school,Osasamet primary school and 3No. Pit latrine at Ongariama primary school | Chakol North | Complete | GOK | 1,665,800 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | proposed construction of ECDE classroom at munani,budalangi, bulagu in bunyala north ward | munani,budalangi and bulagu primary | Bunyala North | Complete | GOK | 1,944,950 |
| **Vocational Training Development** | Equiping of VTC's | 3111109 | Supply of tools at Angurai VTC | Angurai VTC | Angurai South | Complete | GOK | 1,300,000 |
| **Vocational Training Development** | VTCs Infrastructure Development | 3210202 | proposed renovation of workshop at Busibi family helper VTC | Busibi family helper VTC | Namboboto Ward | Complete | GOK | 620,210 |
| **Vocational Training Development** | VTCs Infrastructure Development | 3210202 | Proposed infrastructure development for proposed K-BEST program at Namasali VTC | Namasali VTC | Agenga Nagumba | Complete | GOK | 679,090 |
| **Vocational Training Development** | VTCs Infrastructure Development | 3210202 | proposed construction and refurbishment of the proposed K-BEST block at Busia VTC | Busia VTC | Burumba ward | Complete | GOK | 839,873 |
| **Vocational Training Development** | VTCs Infrastructure Development | 3210202 | proposed renovation of ICT Block at Esidende VTC -Bukhayo central | Esidende VTC | Bukhayo central | Complete | GOK | 1,000,000 |
| **Vocational Training Development** | VTCs Infrastructure Development | 3210202 | Finishing of Angurai vocational centre | Angurai VTC | Angurai South | Complete | GOK | 1,320,000 |
| **Vocational Training Development** | VTCs Infrastructure Development | 3210202 | proposed construction of abolition block at Busagwa VTC and completion of one numbrer ECDE classroom at Busagwa primary in bunyala certral | Busagwa VTC and Busagwa primary | Bunyala Central | Complete | GOK | 2,094,630 |
| **Vocational Training Development** | VTCs Infrastructure Development | 3210202 | Proposed construction of Administration block at Osuret | Osuret | Amukura West | Complete | GOK | 2,992,500 |
| **Vocational Training Development** | VTCs Infrastructure Development | 3210202 | construction of adminstratration block Onyunyur VTC Teso north | Onyunyur VTC | Amukura West | Complete | GOK | 3,462,798 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | Proposed completion of ECDE Classroom at Simuli Primary School Marachi Central | Simuli primary | Marachi Central | | GOK | 800,000 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | Proposed Construction of ECD Classroom at Akatagorait Primary | Akatagorait | Amukura West | | GOK | 1,494,995 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | Proposed construction of Sikura ECDE in Elugulu | Elugulu AC | Elugulu | Complete | GOK | 1,500,000 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | Proposed construction of ECDE classrooms at Koteko Primary School | Koteko Primary | Malaba South | Complete | GOK | 1,500,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | Proposed construction of ECDE classrooms at Obucuun and Akiriamata Primary Schools | Obucun and Akiriamata | County Wide | Complete | GOK | 2,600,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | construction of kasogoli kapel ecd classroom | | malaba south | Complete | GOK | 884,480 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | Being Payment of Proposed Construction of ECDE Classroom at Akatagoroit Primary | Akatagoroit Primary | Amukura west | Complete | GOK | 872,610 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | Proposed Construction of Classroom at Okisimo Primary School | Okisimo Primary School | Amukura East Ward | Complete | GOK | 1,300,000 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | Proposed Construction of Classroom at Kalalaran Teso North sub county | Kalalaran Primary | Malaba South | Complete | GOK | 1,366,150 |
| **Early Childhood Development Education** | ECDE Infrastructure Development | 3110202 | completion of ECD | Kosera | amukura east | Complete | GOK | 650,000 |
| **Early Childhood Development Education** | ECDE Infrastructure Development | 3110202 | construction of ECD classroom and toilet | bumutiru RC primary | Marachi central | Complete | GOK | 1,500,000 |
| **Early Childhood Development Education** | ECDE Infrastructure development | 3110202 | construction of ECDE classrooms under Rapids Results Initiatives | County Wide | County Wide | Complete | GOK | 96,400,000 |
| **Early Childhood Development Education** | ECDE Infrastructure Development | 3110302 | renovation of ECD musoma | musoma primary | bunyala south | Complete | GOK | 500,000 |
| **Vocational Training Development** | VTCs Infrastructure Development | 3210202 | Proposed Completion of admin Block at Buburi VTC | Buburi | Agenga Nanguba | Complete | GOK | 3,155,040 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Completion of ECDE Classroom | Musibiriri Primary School | Marachi East | Complete | GOK | 500,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Completion of ECDE Classroom | Alupe Special School | Ang'orom | Complete | GOK | 600,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Renovation of ECDE Classroom | Emagombe and Saka | Marachi Central | Complete | GOK | 700,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Oburi Primary School | Amukura East | Complete | GOK | 1,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Maira Pri. School | Bukhayo Central | Complete | GOK | 1,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Buderie Primary School | Bukhayo West | Complete | GOK | 1,000,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Kitchen/Dinning | Khuduru | Bukhayo West | Complete | GOK | 1,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Bubango Primary | Bunyala West | Complete | GOK | 1,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Centre | Amaase Pri. | Chakol South | Complete | GOK | 1,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of 3-door pit latrines | St. Teresa Chakol Girls, Okokoru Primary | Chakol South | Complete | GOK | 1,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Bumutiru AC Primary | Kingandole | Complete | GOK | 1,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Busiada | Marachi Central | Complete | GOK | 1,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Completion of ECDE Classroom | Neela | Marachi Central | Complete | GOK | 1,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Sivina ECDE | Marachi North | Complete | GOK | 1,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Renovation of ECDE Classroom | Buyama and St. Eugene | Matayos South | Complete | GOK | 2,200,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Bwamani Primary School | Mayenje | Complete | GOK | 1,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Completion of ECDE Classroom | Ikondohera Primary School | Nambale Township | Complete | GOK | 1,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Sidelewa, Obekai | Amukura Central | Complete | GOK | 2,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Ojamii primary and Township Primary | Ang'orom | Complete | GOK | 2,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Aloet Primary, Kawalun Primary | Ang'urai East | Complete | GOK | 2,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Mwangaza Primary, Musokoto DEB | Bukhayo North/Walatsi | Complete | GOK | 2,000,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Okerebwa Primary, Ong'aroi Primary | Chakol South | Complete | GOK | 2,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Bwaliro Primary, Enekaywa Primary | Elugulu | Complete | GOK | 2,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Kajei, Ikapolok and Kidek | Malaba Central | Complete | GOK | 2,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Igero, Mabunge | Matayos South | Complete | GOK | 2,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Refurbishment of ECDE Classroom | Namboboto girls and Mlimani ECDE | Nambuku/Namboboto | Complete | GOK | 2,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Wardwide | Ang'urai South | Complete | GOK | 3,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Budala, runyu and Bulwani primary schools | Bunyala South | Complete | GOK | 3,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | St. Joseph Primary School, St. Teresa Primary School and Burumba Primary School | Burumba | Complete | GOK | 3,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Bumbe, Namuduru and Bumaenga | Bwiri | Complete | GOK | 3,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Kakoli Primary School,koruruma and osasame Primary School | Malaba North | Complete | GOK | 3,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Wardwide | Bunyala North | Complete | GOK | 4,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Karisa, Aterait, Abur, Akites | Chakol North | Complete | GOK | 4,000,000 |
| **Early Childhood Development and Education** | ECDE Infrastructure Development | 3110202 | Construction of ECDE Classroom | Onyunyur Primary, Akulonyi Primary, Keng'atuny Primary and gara primary | Malaba South | Complete | GOK | 4,000,000 |

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

## 4. Department of County Treasury and Economic Planning

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

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

### Table 14: Programme Performance

| Programme Name: Public Financial Management | | | | | |
|---|---|---|---|---|---|
| Objective: To improve public financial management | | | | | |
| Outcome: Improved public financial management | | | | | |
| Sub Programme | Key Outputs/Outcome | Key performance indicators | Targets | | Remarks* |
| | | | Planned | Achieved | |
| Revenue mobilization | Increased Own source revenue | Amount of own source revenue | 999.76M | 701M | The County is committed to streamlining revenue-raising measures while ensuring realistic and achievable budgeting of own-source revenues. |

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

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

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

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

### Table 16: Programme Performance

| Programme Name; To Increase cultural promotion and development | | | | | |
|---|---|---|---|---|---|
| Objective: To Increase cultural promotion and development | | | | | |
| Outcome: Increase cultural promotion and development | | | | | |
| Sub Programme | Key Outputs/Outcome | Key performance indicators | Targets | | Remarks* |
| | | | Planned | Achieved | |
| Cultural promotion | Cultural center constructed and operationalized | Number of cultural centers constructed and operationalized | 1 | 0 | Current contractor discharged, re-budgeted for FY 2026/27 for completion. |
| Programme Name; Promotion and Development of Sports | | | | | |
| Objective: To enhance promotion and development of sports | | | | | |
| Outcome: Enhanced promotion and development of sports | | | | | |
| Sub Programme | Key Outputs/Outcome | Key performance indicators | Targets | | Remarks* |
| | | | Planned | Achieved | |
| Sports promotion and infrastructure development | Modern stadium and sports courts constructed | Number of modern stadiums constructed | 1 | 0 | Construction ongoing at ATC in collaboration with the National Government (works stated at 10%) |
| | | Number of sports complexes constructed | 1 | 1 | Malaba Sports Complex Phase 1 Completed |

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

## Table 17: Project Status

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Culture Promotion and Development** | Cultural Promotion and Infrastructural Development | 3110202 | Proposed fencing of teso south amukura cultural centre | | | Complete | GOK | 1,418,730 |
| **Culture Promotion and Development** | Cultural Promotion and Infrastructural Development | 3110202 | Costruction to Completion of KAKAPEL Community Cultural Centre phase II | KAKAPEL Community Cultural Centre | Angurai South | Complete | GOK | 4,005,373 |
| **Promotion and Development of sports** | Sports Promotion and Infrastructural Development | 3110399 | Proposed Renovation of Busia County Stadium | Busia | Burumba Ward | Complete | GOK | 2,043,150 |
| **Social Services and Development to Vulnerabl** | Social Support Services | 3110901 | Supply, delivery Installation, testing, training and equipment for operationalisation of Malaba Social Hall | Malaba Social Hall | Malaba Central | Complete | GOK | 1,480,000 |
| **Promotion and Development of sports** | Sports Promotion and Infrastructural Development | 3110504 | proposed construction of sports complex phase I in malaba town,tose north sub-county | Malaba | Malaba Cental | | GOK | 14,844,778 |
| **Youth Empowerment and Development** | Youth Enterprise and Empowerment | 3110901 | supply & delivery of various equipment & furniture for operationalization of port victoria social | Port Victoria | Bunyala West | | GOK | 1,498,000 |
| **Youth empowerment and development** | Youth enterprise and empowerment | 3110302 | Construction of 3-door pit latrine | Kamolo Youth empowerment Centre | Malaba South | | GOK | 500,000 |

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

## 6. Department of Transport, Roads and Public Works

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

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

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

| **Programme Name: Road network** | | | | | |
|---|---|---|---|---|---|
| **Objective: To increase road network** | | | | | |
| **Outcome: Increased Road network** | | | | | |
| **Sub-Programme** | **Key Output** | **Key Performance Indicators** | **Target** | | **Remarks** |
| | | | **Planned** | **Achieved** | |
| **Road infrastructure development** | Kilometers of roads upgraded | Number of Kilometers of roads upgraded to bitumen standards | 5 | 2.4 | Limited budget allocation |
| | Kilometres of Earth and gravel roads Maintained | Number of Kilometres of earth and gravel roads maintained | 800 | 346 | 88km are still ongoing |
| | Road construction equipment purchased and maintained | Number of road construction equipment purchased | 2 | 0 | No budget allocation |
| | | Number of Roads: Construction Equipment maintained and in good condition | 8 | 9 | Target Achieved |
| | Box culverts and bridges constructed | Number of box culverts constructed | 28 | 21 | 7 culverts are still ongoing |

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

**Table 19: Project Status**

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Road Network** | Road Infrastructure Development | 3111201 | Engine Calibration for Motor graders | | | 100% | GOK | 3,300,000 |
| **Road Network** | Road Infrastructure Development | 3111201 | Repair of road construction equipment | | | 100% | GOK | 4,200,000 |
| **Road Network** | Road Infrastructure Development | 2630203 | Road Maintenance Fuel Levy | County Wide | County Wide | 100% | Donor | 129,808,891 |
| **Road Network** | Road Infrastructure Development | 2630203 | Road Maintenance Fuel Levy balance | County Wide | County Wide | | Donor | 537,207 |
| **Road Network** | Road Infrastructure Development | 3110401 | Construction of Major drainage structures (Bridges and Box Culverts) | Nambere Bridge | Matayos South | | GOK | 4,000,000 |
| **Road Network** | Road Infrastructure Development | 3110401 | Upgrading of county roads to bitumen standards and cabros | Countywide | Countywide | 40% | GOK | 145,935,513 |
| **Road Network** | Road Infrastructure Development | 3110501 | Construction of Major Drainage Structures | County Wide | County Wide | 0% | GOK | 10,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | County Wide | County Wide | 100% | GOK | 18,000,000 |
| **Building Infrastructure Development** | mechanical and fabrication workshop | 3110202 | Proposed construction of mechanical unit workshop at Bumala | Bumala | Marachi West | 100% | GOK | 5,927,140 |
| **Road Network** | Road Infrastructure Development | 3110401 | Provision of upgrading of LOT 4 roads to bitumen and cabros standard | County Wide | County Wide | 100% | GOK | 21,434,360 |
| **Road Network** | Road Infrastructure Development | 3110401 | Upgrading of c778njunction Bukiri-Tahumba Junction Bunandi primary road | Bunandi primary road | Nambuku Ward | 100% | GOK | 60,768,840 |
| **Road Network** | Road Infrastructure Development | 3110501 | Proposed construction of Khunari-Sigombere Culvert footbridge and associated works | Khunari-Sigombere | | 100% | GOK | 1,670,539 |
| **Road Network** | Road Infrastructure Development | 3110601 | Routine maintenance and spot improvement of Adenyi Road | | | 100% | GOK | 2,495,020 |
| **Road Network** | Road Infrastructure Development | 3110601 | Proposed construction of storm water mangement system | County Wide | County Wide | 100% | GOK | 3,555,946 |
| **Road Network** | Road Infrastructure Development | 3110601 | Routine maintenace of Akatagoroit-Asuret Junction | Akatagoroit-Asuret | Amukura west | 100% | GOK | 7,141,339 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| | | | Road and box culvert in Amukura west | | | | | |
| **Road Network** | Road Infrastructure Development | 3111201 | Supply and delivery of farm tractors spare parts. | County Wide | County Wide | 100% | GOK | 4,637,780 |
| **Alternative Transport Infrastructure Development** | Alternative Transport Development | 3110702 | Purchase of boats | County wide | County Wide | 100% | GOK | 990,000 |
| **Road Network** | Road Infrastructure Development | 3110401 | construction of Sidukhumi box curlvert | | departments | 100% | GOK | 8,000,000 |
| **Road Network** | Road Infrastructure Development | 3110501 | Construction of Okello Bukeke box culvert | Okello Bukeke | | 100% | GOK | 3,783,774 |
| **Building Infrastructure Development** | Standardization of Construction Materials | 3110202 | construction of ward office | bukhayo west | Bukhayo west | 100% | GOK | 3,521,964 |
| **Road Network** | Road Infrastructure Development | 3110501 | construction of box calvert | Bumadeya | Bunyala West | 100% | GOK | 1,700,000 |
| **Alternative Transport Infrastructure Development** | Alternative Transport Development | 3110505 | Destillation and canal opening In Bunyala central | Bunyala central | Bunyala Central | 100% | GOK | 2,999,384 |
| **Building Infrastructure Development** | Standardization of Construction Materials | 3110202 | Proposed fencing of ward office in Kingandole ward | Ward office | Kingandole ward | 100% | GOK | 445,770 |
| **Road Network** | Road Infrastructure Development | 3110501 | Proposed construction of culvert in Namboboto ward | Wardwide | Namboboto Ward | 100% | GOK | 298,000 |
| **Road Network** | Road Infrastructure Development | 3110501 | Provision of construction of Musirira box culvert | Musirira box culvert | | 100% | GOK | 438,720 |
| **Road Network** | Road Infrastructure Development | 3110501 | Proposed construction of box culvert at maolo-makema Bukhayo central ward | Maolo-Makema | Bukhayo central ward | 100% | GOK | 696,232 |
| **Road Network** | Road Infrastructure Development | 3110501 | Construction of Alaki-Akanyo box culvert-Marachi North Ward | Alaki-Akanyo | Marachi North | 100% | GOK | 733,123 |
| **Road Network** | Road Infrastructure Development | 3110501 | Installation of culvert in Bukhayo North Ward | Wardwide | Bukhayo North | 100% | GOK | 938,400 |
| **Road Network** | Road Infrastructure Development | 3110501 | Proposed installation of culvert in roads ward wide | Wardwide | Wardwide | 100% | GOK | 973,300 |
| **Road Network** | Road Infrastructure Development | 3110501 | Supply and delivery of culverts in Nangina ward | Wardwide | Nangina Ward | 100% | GOK | 1,499,874 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Road Network** | Road Infrastructure Development | 3110501 | Proposed construction of road cross culvert in Malaba south ward | Wardwide | Malaba South | 100% | GOK | 1,598,300 |
| **Road Network** | Road Infrastructure Development | 3110501 | Supply and delivery of fuel and lubricants for road maintenance in Amukura central ward | Ward wide | Amukura central | 100% | GOK | 2,500,000 |
| **Road Network** | Road Infrastructure Development | 3110501 | Hire of machine and equipment for routine maintenance of roads in Nangina Ward | Wardwide | Nangina Ward | 100% | GOK | 2,899,400 |
| **Road Network** | Road Infrastructure Development | 3110501 | Proposed construction of culvert at Kalaran-Malaba south | Kalaran | Malaba South | 100% | GOK | 4,836,825 |
| **Road Network** | Road Infrastructure Development | 3110601 | Hire of track/lorry | Wardwide | Wardwide | 100% | GOK | 320,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Hire of truck | Ward wide | | 100% | GOK | 480,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of murram for routine maintenance of road in Bunyala Central ward | Wardwide | Bunyala Central | 100% | GOK | 495,900 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of murram of minimum CBR 20 for gravelling of roads | Wardwide | ward wide | 100% | GOK | 495,900 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of Murram for routine maintenance work | County Wide | County Wide | 100% | GOK | 495,900 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of murram for routine maintenance of roads in Amukura East Ward | Ward Wide | Amukura East Ward | 100% | GOK | 496,589 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of murram for maintenance of roads. | County Wide | County Wide | 100% | GOK | 496,589 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of fuel and lubricants for road maintenance in Chakol North ward | Wardwide | Chakol North | 100% | GOK | 500,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of fuel and lubricants for road maintenace in Angurai East ward | Ward wide | Angurai East | 100% | GOK | 500,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of murram for road maintenance in malaba central ward | Wardwide | Malaba Central | 100% | GOK | 600,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of murram in Amukura East Ward | Wardwide | Amukura East Ward | 100% | GOK | 796,050 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of murram for gravelling of roads in malaba south ward, | Wardwide | Malaba South | 100% | GOK | 796,050 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply of fuel and lubricants for utility vehicle. | Ward wide | | 100% | GOK | 900,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of murram for gravelling of roads in Angurai South ward | Ward wide | Angurai South | 100% | GOK | 989,033 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of murram for road maintenance in Elugulu ward | ward wide | Elugulu ward | 100% | GOK | 989,033 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of fuel and lubricants for routine maintenance of roadsin kingandole ward | Wardwide | Kingandole | 100% | GOK | 1,200,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Hire of machine for Road construction in Bunyala Central Ward | Wardwide | Bunyala Central | 100% | GOK | 1,499,350 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of murram -Bukhayo east ward | Wardwide | Bukhayo East | 100% | GOK | 1,631,250 |
| **Road Network** | Road Infrastructure Development | 3110601 | Routine maintenance of roads by hired machines in Malaba North ward | Ward wide | Malaba North ward | 100% | GOK | 1,632,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Hire of machine for road construction in Bukhayo central ward | Wardwide | Bukhayo Central | 100% | GOK | 1,943,546 |
| **Road Network** | Road Infrastructure Development | 3110601 | Machine for hire for routine maintenace of roads in Bunyala South | Wardwide | Bunyala South Ward | 100% | GOK | 1,962,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of murram for routine maintenance of roads in burumba ward | Ward wide | burumba ward | 100% | GOK | 1,996,727 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of fuel lubricants for routine maintenance of roads in Mayenje Ward | Wardwide | Mayenje Ward | 100% | GOK | 2,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of fuel and lubricants for routine maintenace of roads in chakol north | Wardwide | Chakol North | 100% | GOK | 2,200,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Provision for machine hire for roads maintenance in Angurai East Ward | Wardwide | Angurai East ward | 100% | GOK | 2,394,474 |
| **Road Network** | Road Infrastructure Development | 3110601 | Hire of machines for maintanance of roads in Angurai north ward | Wardwide | Angurai North Ward | 100% | GOK | 2,982,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Hire of machine and equipment for routine maintenance of roads in Angurai East Ward | Ward wide | Angurai East | 100% | GOK | 2,998,400 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of fuel and lubricants for road maintenance in Angurai south road | ward wide | Angurai south | 100% | GOK | 3,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Provision for machinery hire and road maintenance to Bukhayo West, | Wardwide | Bukhayo West Ward | 100% | GOK | 3,974,400 |
| **Road Network** | Road Infrastructure Development | 3110601 | Hire of machine for road construction in Marachi North ward | Wardwide | Marachi North Ward | 100% | GOK | 4,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Hire of machine for road construction in Elugulu ward | Wardwide | Elugulu Ward | 100% | GOK | 5,694,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Hire of machine for road construction in Bukhayo North ward | Ward wide | Bukhayo North | 100% | GOK | 5,770,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of fuel and lubricants for routine | Ward wide | Chakol South | 100% | GOK | 6,000,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| | | | maintenance of roads in chakol south | | | | | |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of murram -Bukhayo east ward | | | 100% | GOK | 3,001,500 |
| **Building Infrastructure Development** | Standardization of Construction Materials | 3110299 | Proposed fencing of ward office in Kingandole ward | Kingandole | Kingandole | 100% | GOK | 354,230 |
| **Road Network** | Road Infrastructure Development | 3110401 | construction of box curlvert | karekipi | malaba north | 50% | GOK | 4,000,000 |
| **Road Network** | Road Infrastructure Development | 3110501 | construction of curlvert | | marachi east | 50% | GOK | 600,000 |
| **Road Network** | Road Infrastructure Development | 3110501 | Proposed construction of box culvert at maolo-makema Bukhayo central ward | Maolo | Bunyala Central | 100% | GOK | 696,232 |
| **Road Network** | Road Infrastructure Development | 3110501 | Proposed installation of culvert in Bunyala North | Bunyala | Bunyala North | 100% | GOK | 800,000 |
| **Road Network** | Road Infrastructure Development | 3110501 | Proposed construction of Malaba Central box culvert | Malaba | Malaba Central | 100% | GOK | 1,000,000 |
| **Road Network** | Road Infrastructure Development | 3110501 | construction of box curlvert | kaukotoit-agonget | malaba north | 50% | GOK | 3,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of fuel and lubricants to malaba North ward | Malaba | Malaba North | 100% | GOK | 200,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Repair of fly over at Malaba Central | Malaba | Malaba Central | 100% | GOK | 393,820 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of murram for road maintenace in Bwiri ward of a minimum CBR OF 20 | Bwiri | Bwiri | 100% | GOK | 496,589 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of murram for road maintenace in Nambuku/Namboboto | Namboto | Nambuku/Nambot o | 100% | GOK | 496,589 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of murram for road maintenace in Bunyala Central | Bunyala | Bunyala Central | 100% | GOK | 496,589 |
| **Road Network** | Road Infrastructure Development | 3110601 | Hire of machine for road construction in Bunyala west | Bunyala | Bunyala West | 100% | GOK | 992,600 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of fuel and lubricants for road maintenace malaba central | Malaba | Malaba Central | 100% | GOK | 1,000,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of fuel and lubricants for opening of roads | County Wide | County Wide | 100% | GOK | 1,500,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of fuel and lubricants Malaba south ward | Malaba | Malaba South | 100% | GOK | 1,600,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Supply and delivery of murram for road maintenace in Bunyala south | Bunyala | Bunyala Central | 100% | GOK | 1,996,727 |
| **Alternative Transport Infrastructure Development** | Establishment of Waterways | 3110505 | Opening of rivers | Wardwide | Bunyala South | 100% | GOK | 2,000,000 |
| **Road Network** | Road Infrastructure Development | 3110401 | Construction of Culverts | Kamosing A, IFC Kengatuny Junction, Kamosing B, Opare (Kshs. 250,000 each) | Malaba South | 100% | GOK | 1,000,000 |
| **Road Network** | Road Infrastructure Development | 3110401 | Construction of culverts | Namuvolu, Sigomere and Muchori-Khuyala | Matayos South | 40% | GOK | 1,000,000 |
| **Road Network** | Road Infrastructure Development | 3110401 | Construction of culverts | Mamba Village-Burumba A, Bench Mawazo- Bukesa, Ebenezer - Bukesa, Kisii Estate | Burumba | 100% | GOK | 5,000,000 |
| **Road Network** | Road Infrastructure Development | 3110501 | Construction of Major drainage structures (Bridges and Box Culverts) | Aladoi culvert, Ochude chief's office and Adungosi Market road (Kwa Amake), | Chakol South | 100% | GOK | 1,000,000 |
| **Road Network** | Road Infrastructure Development | 3110501 | Construction of Culverts | Wardwide | Malaba Central | 100% | GOK | 1,000,000 |
| **Road Network** | Road Infrastructure Development | 3110501 | Construction of culverts | Wardwide | Amukura West | 100% | GOK | 1,500,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Construction of foot bridge | Nang'eni- Maolo | Bukhayo Central | 20% | GOK | 2,500,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Marachi Central | 100% | GOK | 3,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Box Culverts | Buradolo | Marachi East | 100% | GOK | 3,000,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Bunyala North | 100% | GOK | 4,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Chakol South | 100% | GOK | 4,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Box Culverts | Shirandala | Marachi East | 100% | GOK | 4,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Marachi West | 100% | GOK | 4,500,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Bunyala West | 100% | GOK | 5,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Busibwabo | 100% | GOK | 5,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Marachi East | 100% | GOK | 5,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Matayos South | 100% | GOK | 5,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Nambale Township | 100% | GOK | 5,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Nambuku/Nambo boto | 100% | GOK | 5,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Bunyala South | 100% | GOK | 5,500,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Mayenje | 100% | GOK | 5,500,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Esiria(Pefa Church)-Emalaya-Mujuru/Siwongo junc. To Kwasala Rd. Emaseno Kwirare - Esikulu Dispensary Rd. Masengenyo Junc-Kwasala Rd. Esikulu Pri.-Busia Teachers to Kisumu Ndogo ring Rd - Mundika Mkt. Mundika Lelalela - Meltus Wandera (Mukemo) Rd. Khaunya | Bukhayo West | 100% | GOK | 5,700,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| | | | | Makutano/Nakhasirumbi - Munongo Buderie Rd. Bukalama Primary School to Kemodo Road | | | | |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Agenga Nanguba | 100% | GOK | 6,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads and opening of roads | Osuret junction-Aderema - Akatagoroit Junction road, Ogema junction - Imoleit junction - Mzee Omoese junction to Osia Spring, Machakusi junction - Totokatile-Mzee Omunyin | Amukura West | 100% | GOK | 6,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Bukhayo Central | 100% | GOK | 6,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Bukhayo East | 100% | GOK | 6,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Bunyala Central | 100% | GOK | 6,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Busijo Naasali Road, Busembe, Namba tano, Namunyweda Clinic Busembe Road, Khurera Kapili road, Namudiero Road, Busembe Karani Road, Bumbe- Naasali Road | Bwiri | 100% | GOK | 6,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Elugulu | 100% | GOK | 6,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Malaba Central | 100% | GOK | 6,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Malaba South | 100% | GOK | 6,000,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Amukura Central | 100% | GOK | 7,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Malaba North | 100% | GOK | 7,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Marachi North | 100% | GOK | 7,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Nangina | 100% | GOK | 7,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Ang'urai East | 100% | GOK | 7,300,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Ang'urai North | 100% | GOK | 7,369,488 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads and opening of two new roads | Wardwide | Burumba | 100% | GOK | 7,600,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Amukura East | 100% | GOK | 8,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Ang'orom | 100% | GOK | 8,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Chakol North | 100% | GOK | 8,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Kingandole | 100% | GOK | 8,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Bukhayo North/Walatsi | 100% | GOK | 9,000,000 |
| **Road Network** | Road Infrastructure Development | 3110601 | Refurbishment of County Roads | Wardwide | Ang'urai South | 100% | GOK | 10,000,000 |
| **Building Infrastructure Development** | Standardization of Construction Materials | 3110202 | Fencing and construction of perimeter wall | public works | | 20% | GOK | 4,000,000 |

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

## 7. Department of Public Service Management

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

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

During the Financial Year 2025/26, the Department registered significant progress in implementing its programmes and achieving its strategic objectives. Key achievements included strengthening decentralized governance structures, enhancing administrative coordination, and improving the monitoring of government programmes, which contributed to more effective and efficient service delivery across the county. The Department also strengthened stakeholder collaboration, improved communication through enhanced public information management, and promoted greater citizen engagement by improving public participation and civic education initiatives.

The Department further strengthened institutional capacity by developing key governance and human resource frameworks, including the Performance Management Framework, Internship Policy, Record Management Policy, Record Classification Scheme, and the Enforcement Policy. These initiatives provided a stronger policy and administrative foundation for effective service delivery, accountability, and records management.

In addition, the Department enhanced staff welfare through the provision of medical insurance cover to all county staff and facilitated the disbursement of staff loans and mortgage facilities. To support effective communication, the Department procured camera equipment for communication officers, while a comprehensive payroll audit was undertaken to strengthen payroll integrity and improve accountability in human resource management.

## 8. Lands, Housing and Urban Development

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

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

### Table 22: Programme Performance

| **Programme Name: Physical planning and Land use management** | | | | | |
|---|---|---|---|---|---|
| **Objective: To strengthen physical planning and land use management** | | | | | |
| **Outcome: Strengthened physical planning and land use management** | | | | | |
| **Sub Programme** | **Key Outputs/Outcome** | **Key performance indicators** | **Targets** | | **Remarks*** |
| | | | **Planned** | **Achieved** | |
| Land use administration and management | County land bank acquired | Acres of land acquired | 15 | 4.875 | acquired 4.875 acre of land for the construction of Okwata dispensary in Amukura West Ward. |
| **Programme: Housing Development and Management** | | | | | |
| **Objective: To facilitate the provision of Adequate and Affordable housing.** | | | | | |
| **Outcome: Adequate and affordable houses provided and improved** | | | | | |
| Housing Management | Construction of Governor's residence | Construction of Governor's residence | 1 | 0 | Contract awarded |

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

## Table 23: Project Status

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Housing Development and management** | Housing Development | 2640599 | Kenya Urban Support Programme- urban development grant | Malaba Municipality | Malaba Municipality | | Donor | 87,275,941 |
| **Housing Development and management** | Housing Development | 2640599 | Kenya Urban Support Programme- urban development grant | County wide | County Wide | | Donor | 76,464,543 |
| **Urban Management Services** | Urban Infrastructure Development and Management | 3110504 | purchase of dust bins for the municipality markets | Malaba Municipality | County Wide | Not pocured | GOK | 1,478,720 |
| **Urban Management Services** | Urban Infrastructure Development and Management | 3110504 | Construction of Designated Parking Areas (Cabros) | Busia Municipality | County Wide | | GOK | 7,500,000 |
| **Housing Development and management** | Housing Management | 3110302 | renovation of samia sub county administrators office | samia | Departmental | 100% | GOK | 2,487,550 |
| **Housing Development and management** | Housing Management | 3110302 | Proposed renovation of Bunyala Sub countyadministartors office | Sub-County administrators office | Bunyala Central | 100% | GOK | 2,479,980 |
| **Housing Development and management** | Housing Management | 3110302 | Renovation of governors office | Governors Office | Burumba ward | 100% | GOK | 3,284,230 |
| **Housing Development and management** | Housing Management | 3110302 | Renovation of Malaba Town hall | Town hall | Malaba Central | 100% | GOK | 5,222,808 |
| **Urban Management Services** | Urban Infrastructure Development and Management | 3110502 | Storm Water Management | County Wide | | 100% | GOK | 1,451,856 |
| **Urban Management Services** | Urban Infrastructure Development and Management | 3110502 | Construction of storm water drainage in Municipality Matayos | Matayos | Matayos South | 100% | GOK | 6,041,460 |
| **Urban Management Services** | Urban Infrastructure Development and Management | 3110504 | Proposed erection and completion of Boda boda shed at Nnase Busibwabo ward | Nnase | Busibwabo ward | 100% | GOK | 150,000 |
| **Urban management services** | Urban Infrastructure Development and Management | 3110202 | Proposed development of green park | Busia | Burumba Ward | 100% | GOK | 2,009,897 |
| **Urban Management Services** | Urban Management | 3130101 | Purchase of land for Nasira Dispensary | Nasira Dispensary | Busibwabo | File processed and not paid | GOK | 200,000 |
| **Urban Management Services** | Urban Management | 3130101 | Sale of land NO.3316 Bukhayo/Lupida | Bukhayo/Lupida | Bukhayo North | File processed and not paid | GOK | 200,000 |
| **Urban Management Services** | Urban Management | 3130101 | Purchase of land for Okwata dispensary Amukura west ward | Okwata Dispensary | Amukura west ward | 100%-Awaiting transfer | GOK | 1,100,000 |
| **Urban Management Services** | Urban Management | 3130101 | Purchase of land in Bulemia Bunyala subcounty | Bulemia | Bunyala West | File processed and not paid | GOK | 1,400,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Urban Management Services** | Urban Management | 3130101 | Purchase of land for sports and cultural activities Bunyala | Bunyala | Bunyala North | File processed and not paid | GOK | 1,400,000 |
| **Urban Management Services** | Urban Management | 3130101 | Purchase of land for expansion of Lukolis market in Teso south | Lukolis Market | Amukura West | File processed and not paid | GOK | 1,500,000 |
| **Urban Management Services** | Urban Management | 3130101 | Purchase of Land in Nabuganda Bwiri | Bwiri | Bwiri Ward | File processed and not paid | GOK | 1,600,000 |
| **Urban Management Services** | Urban Management | 3130101 | Purchase of land for AKITES market in chakol north | Akites market | Chakol North | File processed and not paid | GOK | 1,900,000 |
| **Housing Development and management** | Housing Development | 3110201 | Governors Residence | Nasewa | Matayos South | Contract Awarded | GOK | 2,500,000 |
| **Urban Management Services** | Urban Management | 3110705 | Acquisition of Tippers | County Wide | County wide | | GOK | 2,000,000 |
| **Physical Planning and Land Use Management** | Land use Administration and Management | 3130101 | Construction of ECED class | Katome | Bukhayo Central | No bidder | GOK | 500,000 |
| **Physical Planning and Land use Management** | Land use administration and management | 3130101 | purchase of land for water springs | amoni water spring | chakol north | Awaiting confirmation grant | GOK | 500,000 |
| **Physical Planning and Land use Management** | Land use administration and management | 3130101 | Purchase of Land | Mabale Dispensary | Mayenje | Awaiting surveying and valuation | GOK | 800,000 |
| **Physical Planning and Land use Management** | Land use administration and management | 3130101 | purchase of land auction ring | kocholya market | malaba south | Awaiting surveying and valuation | GOK | 1,000,000 |
| **Physical Planning and Land use Management** | Land use administration and management | 3130101 | purchase of land for market | Aterait market | chakol north | No bidder | GOK | 1,000,000 |
| **Physical Planning and Land use Management** | Land use administration and management | 3130101 | purchase of land for ageet vtc | ageet | chakol north | File processed but not paid | GOK | 3,500,000 |
| **Housing Development and management** | Housing Management | 3110202 | Construction of County Ward Offices phase 1 | Agenga Nanguba | Agenga Nanguba | not advertised during the period under review | GOK | 1,000,000 |
| **Housing Development and management** | Housing Management | 3110202 | Construction of County Ward Offices phase 1 | Amukura West | Amukura West | not advertised during the period under review | GOK | 1,000,000 |
| **Housing Development and management** | Housing Management | 3110202 | Construction of County Ward Offices phase 1 | Angorom | Ang'orom | not advertised during the | GOK | 1,000,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | period under review | | |
| **Housing Development and management** | Housing Management | 3110202 | Construction of County Ward Offices phase 1 | Bukhayo North/Walatsi | Bukhayo North/Walatsi | not advertised during the period under review | GOK | 1,000,000 |
| **Housing Development and management** | Housing Management | 3110202 | fencing of County Ward Office | Bukhayo West | Bukhayo West | not advertised during the period under review | GOK | 1,000,000 |
| **Housing Development and management** | Housing Management | 3110202 | Construction of County Ward Offices phase 1 | Busibwabo | Busibwabo | not advertised during the period under review | GOK | 1,000,000 |
| **Housing Development and management** | Housing Management | 3110202 | Construction of County Ward Offices phase 1 | Chakol North | Chakol North | not advertised during the period under review | GOK | 1,000,000 |
| **Housing Development and management** | Housing Management | 3110202 | Construction of County Ward Offices phase 1 | Kingandole | Kingandole | not advertised during the period under review | GOK | 1,000,000 |
| **Housing Development and management** | Housing Management | 3110202 | Construction of County Ward Offices phase 1 | Bukhayo East | Bukhayo East | Still in tender process stage | GOK | 6,000,000 |
| **Physical Planning and Land use Management** | Land use administration and management | 3130101 | fencing of ward land | | Ang'urai East | Still in tender process stage | GOK | 300,000 |
| **Physical Planning and Land use Management** | Land use administration and management | 3130101 | Purchase of land for dispensary | Obekai | Amukura Central | No bidder | GOK | 500,000 |
| **Physical Planning and Land use Management** | Land use administration and management | 3130101 | Purchase of land for Health Centres | Aloet, Attaba Oburi | Ang'urai East | Awaiting surveying and valuation | GOK | 1,000,000 |

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

## 9. Department of Water, Irrigation, Environment and Natural Resource

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

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

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

### Table 26: Programme Performance

| **Programme Name: Water supply services** | | | | | |
|---|---|---|---|---|---|
| **Sub Programme** | **Key Outputs** | **Key Performance Indicators** | **Targets FY 2025/26** | | **Remarks** |
| | | | **Planned** | **Achieved** | |
| Development of Urban Water infrastructure | Storage facilities constructed | Total volume of water storage developed ($M^3$) | 1173 | 100 | 100$m^3$ steel tank done in collaboration with the National Government under Lake Victoria North Water Works Development agency at Malaba dispensary in Malaba Central ward<br><br>The 8.5% is attributable to late procurement. |
| | Water pipeline constructed | KMs of pipeline developed | 73 | 15 | 15 km of pipeline was done in collaboration with the National Government under Lake Victoria North Water Works Development agency in Malaba Central and Malaba South Ward. |
| | | Total number of connections | 3360 | 56 | The 56 new connections were done in collaboration with the National Government under Lake Victoria North Water Works Development agency. |
| | Metered households | No. of households metered | 2,650 | 56 | The 56 new connections in Malaba are metered connections under LBNWDA. |
| | Solarized water systems | No. of water systems solarized | 1 | 0 | Due to late procurement it was rolled over |
| Rural Water infrastructure development | Storage facilities constructed | Total volume of water storage developed ($M^3$) | 600 | 40 | The 6.6% achieved is attributable to the late procurement hence some were of them not committed |
| | Water pipeline constructed | KMs of pipeline developed | 28 | 5 | Implemented in Bunyala North ward |
| | Water schemes developed | Number of water schemes developed | 4 | 0 | Rolled over due to delayed procurement process |
| | Metered households | No. of households metered | 1,000 | 0 | No budgetary allocation |
| | Solarized water systems | No. of water systems solarized | 6 | 3 | Part of the projects rolled over |
| **Programme Name: Sewerage Services** | | | | | |
| **Sub Programme** | **Key Outputs** | **Key Performance Indicators** | **Targets** | | **Targets** |
| | | | **Planned** | **Planned** | |
| Development of sewerage infrastructure | Sewer line developed | Kilometres of Sewer line developed | 15 | 5.1 km | Done by the national government under Lake Victoria Water Works Development agency in Malaba town. |
| **Programme Name: Environmental conservation and management** | | | | | |
| **Sub Programme** | **Key Outputs** | **Key Performance Indicators** | **Targets (FY 2025/26)** | | **Remarks** |
| | | | **Planned** | **Achieved** | |
| Afforestation & agroforestry | Trees planted in line with presidential decree (15Billion trees by 2030) | Number of trees planted | 200,000 | 30,000 | Tree planted was through synergies with partners and KFS |
| **Programme: Climate Change Mitigation and adaptation** | | | | | |
| **Sub Programme** | **Key Outputs** | **Key Performance Indicators** | **Targets (FY 2025/26)** | | **Remarks** |
| | | | **Planned** | **Achieved** | |
| Climate change mitigation and resilience | Financing Locally -led climate change actions promoted | Number of locally -led climate change actions promoted | 20 | 0 | FLLoCA projects have been awarded |
| **Programme Name:** Irrigation and Land Reclamation services | | | | | |
| **Sub Programme** | **Key Outputs** | | **Targets (FY 2025/26)** | | **Remarks** |

| | | Key Performance Indicators | Planned | Achieved | |
|---|---|---|---|---|---|
| Development of Irrigation infrastructure | Irrigation schemes established | No. of irrigation schemes established | 1 | 1 | Ward based project in Angurai East Ward |
| **Programme Name: Natural resource management** | | | | | |
| **Sub Programme** | **Key Outputs** | **Key Performance Indicators** | **Targets (FY 2025/26)** | | **Remarks** |
| | | | **Planned** | **Achieved** | |
| Promotion of livelihood diversification | Alternative livelihoods promoted | Number of livelihoods promoted | 2 | 1 | Contracted but site yet to be handed over. |
| **Sub-Total** | | | | | |
| **Programme Name: Energy Development** | | | | | |
| **Sub Programme** | **Key Outputs** | **Key Performance Indicators** | **Targets (FY 2025/26)** | | **Remarks** |
| | | | **Planned** | **Achieved** | |
| Rural electrification | Households connected to the existing grid - Maximization | Number of households connected | 1080 | 984 | Executed in collaboration with the NGCDF across the county |
| Installation And maintenance of solar and electrical installations | street lights installed | Number of grid/solar street lighting units installed and maintained | 89 | 359 | Executed in collaboration NGCDF, KPLC and REREC across the county |
| | solar mass lights installed | number of solar mass light units installed and maintained | 21 | 18 | Executed in collaboration with the NGCDF across the county |

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

## Table 27: Project Status

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Climate Change Mitigation and Adaptation** | Climate Change Mitigation and Mitigation and Resilience | 2640503 | Other Capital Grants and Transfers (Financing Locally-Led Climate Action Program (FLLOCA) | County Wide | County Wide | | Donor | 196,918,217 |
| **Climate Change Mitigation and Adaptation** | Climate Change Mitigation and Mitigation and Resilience | 2640503 | Other Capital Grants and Transfers (Financing Locally-Led Climate Action Program (FLLOCA) county contribution) | Busia Town | County Wide | | GOK | 50,000,000 |
| **Climate Change Mitigation and Adaptation** | Climate Change Mitigation and Mitigation and Resilience | 2640503 | Other Capital Grants and Transfers (Financing Locally-Led Climate Action Program (FLLOCA) | County Wide | County Wide | | Donor | 196,948,217 |
| **Environmental Conservation and Management** | Afforestation and Agro-forestry | 3111305 | Institutional greening / Orchard development | Countywide | Countywide | 100% | GOK | 1,000,000 |
| **Environmental Conservation and Management** | Afforestation and Agro-forestry | 3111305 | Development of nature based apiculture for environmental management | Bunyala | Bunyala North | 50% | GOK | 1,000,000 |
| **Environmental Conservation and Management** | Afforestation and Agro-forestry | 3111305 | Bamboo Development and promotion | Countywide | County Wide | 20% | GOK | 1,000,000 |
| **Environmental Conservation and Management** | Afforestation and Agro-forestry | 3111305 | Tree Nursery Establishment | Countywide | County Wide | 50% | GOK | 1,000,000 |
| **Environmental Conservation and Management** | Afforestation and Agro-forestry | 3111305 | Development of Farms and urban forests | Amoni | Malaba Central | 20% | GOK | 2,000,000 |
| **Environmental Conservation and Management** | Afforestation and Agro-forestry | 3111305 | Planting tree in line with presidential decree | Countywide | County Wide | 20% | GOK | 2,000,000 |
| **Natural Resource Management** | Promotion of livelihood diversification | 3111305 | Promotion of livelihood diversification | Odioi | Amukura west | 20% | GOK | 2,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Rehabilitation of Opare Borehole | Opare | Malaba South | 30% | GOK | 500,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Equipping and Solarization | Adungosi Market | Chakol South | 30% | GOK | 1,400,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Solarization and Construction of Water Kiosk | Akulony Primary | Malaba South | 50% | GOK | 2,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Drilling of Boreholes for Bukati Dispensary and Buduma Girls Secondary School. | Bukati ,Buduma | Marachi North & East | 30% | GOK | 5,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Rehabilitation of Alema Community Water Project | Alema | Nangina | 30% | GOK | 5,000,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Rehabilitation of Mundika Water treatment Plant 500m3 elevated Steel Backwash Tank and Busia ATC Tank | Mundika | Bukhayo West | 30% | GOK | 5,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Development of Dakhiro community water project | Dakhiro | Agenga Nanguba | 30% | GOK | 6,000,000 |
| **Water Supply Services** | Urban Water Infrastructure Development | 2640503 | Other Capital Grants and Transfers-BUWASCO | County wide | County Wide | kshs 14million was disbursed to the entity | GOK | 20,000,000 |
| **Energy Development** | Rural Electrification | 3111011 | Rural Electrification | Electrification | | Complete | GOK | 22,200,000 |
| **Environmental Conservation and Management** | Afforestation and Agro-forestry | 3111305 | Development of tree nurseries in Matayos | Matayos | ward wide | Complete | GOK | 745,500 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | Maintenance of Moding water | Moding | Angura East | Complete | GOK | 1,796,500 |
| **Energy Development** | Renewable Energy Development | 3111011 | Proposed supply, installation, training and commissioning of 1 20m high mast flood light at Milimani Market Malaba North Ward | Milimani | Malaba North | | GOK | 2,994,600 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3111502 | Proposed contruction and rehabilitation of sisenye water project expansion of port victoria Ruambwa water supply | Sisenye | Bunyala North | | GOK | 30,338,878 |
| **Irrigation and Land Reclamation Services** | Irrigation Farmer and Institution Support Services | 3111103 | supply and delivery of farm inputs | ward wide | Bukhayo east | complete | GOK | 1,999,725 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | repair and maintaince of borehole | ward wide | Bukhayo east | complete | GOK | 999,285 |
| **Energy Development** | Renewable Energy Development | 3111011 | repair & maintenance of flood light at Elwanikha and Buyofu market in Bukhayo East,Ang'ang'am and Kamusogon market in Bukhayo North | Elwanikha and Buyofu market Bukhayo East, Kamusogon market in Bukhayo North | Bukhayo East and Bukhayo North | complete | GOK | 1,999,790 |
| **Energy Development** | Renewable energy development | 3111011 | Installation of New Solar Mass Light Within the County Sumba Island Bunyala West Ward and Bunyala Vocational Training Centre | Sumba Island and Bunyala Vocational Training Centre | Bunyala West Ward | complete | GOK | 2,300,000 |
| **Environmental Conservation and Management** | Catchment and Water Shed Conservation | 3110502 | Cleaning and protection of adopted rivers -bunyala south | | | complete | GOK | 1,925,000 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | repair of shallow wells-Bunyala central ward | Ward wide | Bunyala central ward | complete | GOK | 496,700 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | Repair and maintenance of water systems at Bukadanyi Bukhayo Central | Bukadanyi | Bukhayo Central | complete | GOK | 997,600 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | construction & refurbishment of water system at maolo secondary,dindi water spring,itete water springs-bukhayo central | maolo secondary,dindi water spring,itete wate | bukhayo central | complete | GOK | 1,294,925 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | Maintenance of solar mass lights at Katotoi and Adanya-Angurai North Ward & Amairo Amukura West Ward | Katotoi & Adanya and Amairo | Angurai North and Amukura West | complete | GOK | 1,395,550 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | Repair and maintenance of water sources ward wide matayos south | Ward wide | matayos south | complete | GOK | 1,497,900 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | Repair and maintenance of boreholes in malaba central ward | Ward wide | malaba central ward | complete | GOK | 1,499,450 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | Repair of boreholes | ward wide | Matayos south | complete | GOK | 1,500,000 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | Repair and maintenance of water pumps(Ganjala market solar pump)Nambuku-Namboboto ward | Ganjala market | Nambuku-Namboboto ward | complete | GOK | 2,000,000 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | water point repair at Atapar Ongariama and Otimong - Chakol South | Atapar Ongariama and Otimong | Chakol South | complete | GOK | 2,302,640 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | Construction and refurbishment of water system for drilling and installation of Kidera primary school & KAkira village and repair of water solar pump at katengo mkt | katengo mkt | Malaba South | complete | GOK | 3,258,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Completion of Emagombe water project Marachi Central | Emagombe | Marachi Central | complete | GOK | 1,396,850 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | drilling of borehole | muyafa | Matayos south | complete | GOK | 1,500,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Drilling borehole at luyemba and construction of steel tower | | Amukura central | complete | GOK | 1,700,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | drilling and equiping of 2 boreholes | angorom priary and kisii estate | angorom | complete | GOK | 2,527,750 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Drilling and equipping ojamii market borehole | Ojamii market | angorom | complete | GOK | 3,447,250 |
| **Energy Development** | Renewable Energy Development | 3111011 | Installation and maintenance of solar lights in Matayos South Ward | ward wide | Matayos South | 100% Complete | GOK | 1,000,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Proposed supply and installation of 1 no. solar mass light at Stendi | Ekisumo | Bukhayo East | 100% Complete | GOK | 1,486,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| | | | Mawe (Ekisumo) - Bukhayo East Ward | | | | | |
| **Energy Development** | Renewable Energy Development | 3111011 | Proposed installation of new solar mass light at Namisi Market - Bukhayo Central Ward | Namisi | Bukhayo Central | 100% Complete | GOK | 1,491,600 |
| **Energy Development** | Renewable Energy Development | 3111011 | Installation of Integrated Solar mass light at Murumba Market Marachi Central Ward | Murumba | Marachi Central | 100% Complete | GOK | 1,498,500 |
| **Energy Development** | Renewable Energy Development | 3111011 | Proposed supply and installation of 1 no. solar mass light at Kekaalet Market - Angurai South Ward | Kekaalet | Anguari South | 100% Complete | GOK | 1,499,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Mastlight | Kekalet Market | angurai south | 20% Complete | GOK | 1,500,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Installation of arid powered street lights at Amongura Market - Chakol South Ward | Amongura | Chakol South | 20% Complete | GOK | 2,296,400 |
| **Energy Development** | Renewable Energy Development | 3111011 | Provision of repair and maintenance of Malambisia and Mwembe Tayari, Kodedema mass light in Amukura East Ward | ward wide | Amukura East | 100% Complete | GOK | 2,589,626 |
| **Energy Development** | Rural Electrification | 3111011 | street light | | malaba central | amount reduced in supplem hence not done | GOK | 1,100,000 |
| **Energy Development** | Rural Electrification | 3111011 | electricity connectivity | mathanza | Marachi central | 100% Complete | GOK | 1,900,000 |
| **Energy Development** | Rural Electrification | 3111011 | Electricity connection | Mabale& Ong'oros area | Mayenje | 100% Complete | GOK | 2,000,000 |
| **Energy Development** | Rural Electrification | 3111011 | power maximization | angaro and akadot | angurai east | 20% Complete | GOK | 2,000,000 |
| **Energy Development** | Rural Electrification | 3111011 | murumba streat electrification | | Marachi central | 20% Complete | GOK | 2,500,000 |
| **Energy Development** | Rural Electrification | 3111011 | electricity connectivity | angololo village | malaba south | 20% Complete | GOK | 3,000,000 |
| **Energy Development** | Rural Electrification | 3111011 | installation of arid powered straet lights | khunyangu and ikonzo | kingandole | 20% Complete | GOK | 3,000,000 |
| **Energy Development** | Rural Electrification | 3111011 | drilling and hand pump installation | kapina primary and dulienge market | bukhayo north | 20% Complete | GOK | 4,000,000 |
| **Energy Development** | Rural Electrification | 3111011 | installation of electricity | wakhungu, Bolori and masievi | Nangina | 20% Complete | GOK | 4,000,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Environmental Conservation and Management** | Catchment and Water Shed Conservation | 3110502 | protection of springs, Okharo mungatsi, Joels mungatsi, Kitalee mungatsi, Museveni madibo, Donalds buyofu, nicolas sikinga, butsoye ewanikha, munyanes sikinga, george stream, wanangai stream | | Bukhayo east | | GOK | 1,500,000 |
| **Environmental Conservation and Management** | Catchment and Water Shed Conservation | 3110502 | cleaning and protection of adopted rivers | County Wide | County Wide | 100% Complete | GOK | 995,000 |
| **Environmental Conservation and Management** | Catchment and Water Shed Conservation | 3110502 | Cleaning of springs at Kingandole Ward | Kingandole | Kingandole | 100% Complete | GOK | 995,705 |
| **Environmental Conservation and Management** | Afforestation and Agro-forestry | 3111305 | Planting of trees -agenga nanguba ward | ward wide | Agenga Nanguba | 100% Complete | GOK | 398,000 |
| **Irrigation and Land Reclamation Services** | Development of Irrigation Infrastructure | 3110502 | Opening of munaka river canal | Bukoma (Bunyala west ward | Bukhayo Central | 20% Complete | GOK | 500,000 |
| **Irrigation and Land Reclamation Services** | Irrigation Farmer and Institution Support Services | 3111103 | Supply delivery and installation of irrigation equipment Angurai East | ward wide | Angurai East | 100% Complete | GOK | 1,920,750 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | supply and installation of 10000lts cubic water tank and pipe extension at Akatagoroit primary-Amukura west | Akatagorait | Amukra West | 100% Complete | GOK | 287,000 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | repair & maintenance of boreholes-Bunyla west ward | ward wide | Bunyala West | terminated | GOK | 298,850 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | repair of shallow wells-bunyala central | ward wide | Bunyala Central | 100% Complete | GOK | 400,000 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | Repair of spring -kingandole ward | ward wide | Kingandole | 100% Complete | GOK | 497,800 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | repair of boreholes-kingandole ward | ward wide | Kingandole | 100% Complete | GOK | 499,500 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | repair of boreholes & pipeline extension-mayenje ward | Mayenje | Mayenje | 100% Complete | GOK | 890,000 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | Repair of Abai spring - Chakol North Ward | Abai | Chakol North | 100% Complete | GOK | 983,000 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | contruction & refurbishment of water systems,digging of 5 shallow wells Busibwabo ward | Busibwabo | Busibwabo Ward | 100% Complete | GOK | 991,000 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | Solarization of borehole at legio-Agenga Nanguba ward | Legio | Agenga Nanguba | Not done to transfer funds | GOK | 1,255,275 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | Water pipeline extension and solarization of water systems at Mayenje Ward | ward wide | Mayenje | 30% Complete | GOK | 1,297,086 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | Water pipeline extension and solarization of water systems at Emukhaya - Marachi Central Ward | Emukhaya | Marachi Central | 100% Complete | GOK | 1,490,863 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | Aburi borehole and hand pump installation - Amukura West Ward | Aburi | Amukura West | 100% Complete | GOK | 1,562,334 |
| **Water Supply Services** | OPeration and maintenance of water systems | 3110602 | Erection of water tank and installation of solar system at Emakina water project-Nambale township | Emakina | Nambale Township | 100% Complete | GOK | 1,916,230 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | rehabilitation with solar pumping system in three water points at Mauko market -marachi East | Mauko | Marachi East | 30% Complete | GOK | 1,966,351 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | borehole drilling & solar pump installation ,raising water tank & construction of one water kiosk at Mangula in Busijo - Bwiri | Mangula | Bwiri | 100% Complete | GOK | 2,466,300 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | Piping work at Amoni - Chakol North Ward | Amoni | Chakol North | 100% Complete | GOK | 2,485,369 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | repair & maintenance and purchase of water accessories at port victoria water supply - bunyala west ward | ward wide | Bunyala West | 100% Complete | GOK | 2,980,400 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | borehole drilling & installation of hand pump at Akudiet and kochet village-amukura east ward | ward wide | Amukura East | 30% Complete | GOK | 2,992,385 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | Repaird of boreholes, pipeline extension, water tanks - Bunyala North Ward | ward wide | Bunyala North | 100% Complete | GOK | 3,244,033 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | Proposed installation of water pump and pipeline extension phase 1 at Bukhayo Central, Test pumping at Mabunge and borehole casing at Maelo, Esidende ACK and Polytechnic - Bukhayo Central Ward | ward wide | Bukhayo Central | 20% Complete | GOK | 4,732,867 |
| **Water Supply Services** | Operation and maintenance of water systems | 3110602 | Pipeline extension at Bwiri and Namboboto / Nambuku Wards | County Wide | County Wide | 100% Complete | GOK | 7,917,853 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | purchase of water pump | nambere pri school | Matayos south | | GOK | 400,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Supply ofdrilling Material | Mayenje Market | Mayenje | 100% Complete | GOK | 500,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Water works naluya shallow well | | Agenga Nanguba | 100% Complete | GOK | 500,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Supply ofdrilling Material | Mayenje Market | Bukhayo Central | 100% Complete | GOK | 500,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | bore hole repars nanderema pri, joji, eseka, ululo, nabutuki, mukemo | | Agenga Nanguba | 20% Complete | GOK | 700,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | rehabilitation of borehole | Sikarira | Marachi North | 20% Complete | GOK | 1,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | solarization ofboreholes | murende mulipuko | Matayos south | 20% Complete | GOK | 1,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | water pipeline extention from muhobola to buguguru village | | bunyala central | 20% Complete | GOK | 1,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | pipeline extention from ojibo toward muramba through agenga mulukhoni | | Agenga Nanguba | 20% Complete | GOK | 1,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | intallation of water tank and equiping of bore at mundembu | | Bukhayo east | 20% Complete | GOK | 1,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | drilling developing and equiping a borehole with a hand pump at sikinga/karungu | | Bukhayo east | 20% Complete | GOK | 1,300,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Drilling of a borehole | Adanya | angurai south | 20% Complete | GOK | 1,750,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Purchase of water accessories | Bunyala west ward | bunyala west | 100% Complete | GOK | 2,985,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | piping of nabuganda water project | hakati | Bwiri | 20% Complete | GOK | 3,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Purchase of water accessories | Port victoria | bunyala west | 100% Complete | GOK | 3,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Drilling borehole at kabwodo dispensary, pipeline works at sioport and equiping of luyemba bore hall in agenganaguba | | Agenga Nanguba | 100% Complete | GOK | 4,825,188 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3111502 | Proposed drilling of 1 no. borehole at Sikarira, Installation of water pumps in Bumala and Bujumba, and Repair of borehole at Siewe Village in Bumutiru at Butula Sub-County | County Wide | County Wide | 20% Complete | GOK | 3,490,638 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3111502 | Drilling & solar installation of water systems nambatano area-bwiri ward | ward wide | Nambuku/Nambomboto | 100% Complete | GOK | 3,499,940 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3111502 | Drilling 1 no. borehole at Kwabodo Dispensary in Namboboto, pipeline work at Sio Port and Equipping of Luyemba borehole in Agenga Nanguba Ward | County Wide | County Wide | 100% Complete | GOK | 4,825,188 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3111502 | Proposed drilling of 3 boreholes at Adanya, Kajei, Ang'ololo in Teso | ward wide | Malaba South | 20% Complete | GOK | 5,937,500 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| | | | North Sub - County and Pipeline works in Malaba South | | | | | |
| **Energy Development** | Renewable Energy Development | 3111011 | supply of sunkin solar lights | Wardwide | Bwiri | 20% Complete | GOK | 1,000,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Electricity connectivity | Namahudu and Namunyweda B villages | Bwiri | 20% Complete | GOK | 1,000,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Last mile connectivity | Kakoli Primary School | Malaba North | 20% Complete | GOK | 1,000,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Street lights maximization by KPLC | Busibwabo Market, Mnazi moja, Nasira Market and Musoma Market | Busibwabo | 20% Complete | GOK | 1,500,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | installation mass solar light at kengatuny market | kengatuny | Malaba South | 20% Complete | GOK | 1,500,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Electricity connectivity | Alara and Lusenye | Bukhayo West | 50% Complete | GOK | 2,000,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Electricity connectivity | Amutogoro and Obucuun Opeduru villages | Chakol South | 50% Complete | GOK | 2,000,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Installation of a transformer | Kagula Village | Malaba North | 50% Complete | GOK | 2,000,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Street electricity maximization | Ebuwanaga village and Sikoma village | Busibwabo | 50% Complete | GOK | 2,200,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Electricity connectivity by KPLC | Wardwide | Bunyala North | 50% Complete | GOK | 3,000,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Installation of street lights | Lukonyi | Burumba | 20% Complete | GOK | 3,000,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Electricity Installation | Alung'oli village | Busibwabo | 50% Complete | GOK | 3,000,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Street lights | Elugulu | Elugulu | 100% Complete | GOK | 3,000,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Installation of street lights | Wardwide | Mayenje | 100% Complete | GOK | 3,000,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Installation of transformer | Okwata Primary, Okwata Mkt and Mzee Emodo and mzee Russia | Amukura West | 50% Complete | GOK | 3,000,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Electricity connectivity | Apopong' and Ajesumut area | Ang'urai East | 50% Complete | GOK | 3,000,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Energy Development** | Renewable Energy Development | 3111011 | Installation of Transformer at Sinai water scheme | Sinai | Bunyala West | 50% Complete | GOK | 3,000,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Electricity connectivity | Sidelewa Kuruku village, Kaliwa kwa chrstopher Okedi Kamosing, Village, okatekok kwa subchief benard, kwa mwalimu lemek, and kwa the late sabastiano etila, raraka osiet | Amukura Central | 50% Complete | GOK | 4,000,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Electricity connectivity | Akapijan and Aburi Cultural Development | Amukura West | 50% Complete | GOK | 5,000,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Electricity connectivity | Wardwide | Nambuku/Namboboto | 50% Complete | GOK | 5,000,000 |
| **Environmental Conservation and Management** | Catchment and Water Shed Conservation | 3110502 | Protection of springs | Wardwide | Kingandole | 20% Complete | GOK | 500,000 |
| **Environmental Conservation and Management** | Catchment and Water Shed Conservation | 3110502 | Protection of springs | Haget | Bukhayo West | 20% Complete | GOK | 1,000,000 |
| **Environmental Conservation and Management** | Catchment and Water Shed Conservation | 3110502 | Rehabilitation of springs | Wardwide | Marachi North | 20% Complete | GOK | 1,000,000 |
| **Environmental Conservation and Management** | Catchment and Water Shed Conservation | 3110502 | Protection of springs | Wardwide | Matayos South | 20% Complete | GOK | 1,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Construction of shallow wells | buguguru village | Bunyala Central | 20% Complete | GOK | 500,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Repair of borehole | Makhurisi | Bwiri | 20% Complete | GOK | 1,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Repair and Piping | Saka and khunyangu | Marachi Central | 20% Complete | GOK | 1,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Pipeline extension | Kalani | Marachi North | 20% Complete | GOK | 1,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Repair of boreholes | Wardwide | Matayos South | 20% Complete | GOK | 1,000,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Supply of drilling material | Mayenye market water point | Mayenje | 20% Complete | GOK | 1,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Borehole solarization and erection of tank | Bulako Elima Water point | Mayenje | 20% Complete | GOK | 1,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Repair of water projects | Centre A and Muramia | Nambale Township | 20% Complete | GOK | 1,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Drilling and installation of hand pump | osasame village | Amukura East | 20% Complete | GOK | 1,200,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | drilling of hand pump borehole | buyofu dispensary | Bukhayo East | 20% Complete | GOK | 1,200,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | drilling of hand pump | okurara village | Malaba South | 20% Complete | GOK | 1,200,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Drilling and installation of hand pump | Arwatat Village | Amukura East | 20% Complete | GOK | 1,500,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Drilling and installation of hand pump | Aturtur village | Amukura East | 20% Complete | GOK | 1,500,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Drilling and equipping of borehole | Opwaka | Amukura West | 20% Complete | GOK | 1,500,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Water Pipeline extension | Okimaru and Kolanya | Ang'urai East | 20% Complete | GOK | 1,500,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Drilling of hand pump borehole | Sinoko | Bukhayo East | 20% Complete | GOK | 1,500,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | repair of water boreholes | | Marachi West | 20% Complete | GOK | 1,500,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Rehabilitation of borehole, construction of water kiosk and pipeline extension | Okwata | Amukura West | 20% Complete | GOK | 2,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Pipeline extension | Ebudama village and Buruburu village | Elugulu | 20% Complete | GOK | 2,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Installation of solar and piping | Sigomere B Water project | Kingandole | 20% Complete | GOK | 2,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Solarization phase I | Neela | Marachi Central | 20% Complete | GOK | 2,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Pipe Extension | Wardwide | Nambuku/Namboboto | 20% Complete | GOK | 2,500,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Drilling, Solarization and piping | Kaliwa Catholic | Amukura Central | 20% Complete | GOK | 3,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Drilling of water | Siekunya Water Project | Nambale Township | 20% Complete | GOK | 3,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Water project phase I | Igula | Marachi Central | 20% Complete | GOK | 3,500,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | busire water project | | Marachi West | 20% Complete | GOK | 3,500,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Drilling of boreholes | Sirekeresi and Bwangangi-Mumbaka | Nangina | 20% Complete | GOK | 3,500,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Water drilling, solarization, piping and erection of tanks | Wardwide | Agenga Nanguba | 20% Complete | GOK | 4,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Purchase of water accessories, drilling and pipeline extension | Wardwide | Ang'urai North | 20% Complete | GOK | 4,500,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Borehole solarization and erection of 12M high steel tank | Mundere | Bunyala North | 20% Complete | GOK | 5,000,000 |
| **Water Supply Services** | Rural Water Infrastructure Development | 3110502 | Drilling of water | Marino and Amoni - Ilolo | Ang'orom | 20% Complete | GOK | 6,000,000 |
| **Energy Development** | Renewable Energy Development | 3111011 | Repair of solar lights | Wardwide | Nangina | 20% Complete | GOK | 500,000 |

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

## 10. Department of Health Services and Sanitation

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

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

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

### Table 28: Programme Performance

| Sub Programme | Key Output | Key Performance Indicators | Targets | | Remarks |
|---|---|---|---|---|---|
| **Programme: Curative and Rehabilitative services** | | | | | |
| **Programme Objective: To Increase Access to Quality Curative and Rehabilitative Services** | | | | | |
| **Programme Outcome: Increased Access to Quality Curative and Rehabilitative Services** | | | | | |
| | | | **Planned** | **Achieved** | |
| Rehabilitative and palliative services | Enhanced Rehabilitative and Palliative services | Number of facilities with functional corrective therapy clinics (Physiotherapy, occupational therapy and orthopedic Technology) | 1 | 1 | Equipment Delivered at BCRH |
| Specialized medical services | Increased access to specialized services | Number of health facilities offering specialized services (Upgrading of Renal and CT Scan Units) | 2 | 2 | 4 Dialysis Machines procured and CT scan Maintained |
| Accident and Emergency services | Strengthened accident and emergency management | Number of A and E units equipped and working | 1 | 0 | ICU Equipped, Awaiting Operationalization |
| Infrastructure development at Tier 3 facilities countywide | Improved infrastructure for service delivery (Tier 3 HFs) | Number of stalled Projects Completed in Hospitals | 9 | 0 | Contract for Operationalization of Alupe SCH Mortuary advertised but did not attract bidder |
| | | Number of Level 4 hospitals established and functional as per national infrastructure norms and standards and KEPH guidelines | 2 | 0 | Contract for Construction of Maternity at Bumala B was awarded works yet to Commence. Contract for Construction and equipping of new male ward at Mukhobola Sub County Hospital, Construction of modern laboratory at Khunyangu SCH and Construction of modern inpatient ward at Sio Port were advertised but did not attract bidders |
| | | Number of hospitals with functional maternity and Newborn Units | 1 | 1 | Renovation of male ward to a maternity ward at Nambale Sub County Hospital was completed. |
| | | No. of health facilities with gender-sensitive and disability inclusive sanitation blocks | 2 | 0 | Construction of a gender-sensitive and disability inclusive sanitation block at Lupida SCH was awarded, works yet to commence. Contract for Construction of a gender-sensitive and disability inclusive sanitation block at Matayos SCH was advertised but did not attract bidder. |
| | | Number of Hospitals Refurbished. | 1 | 1 | Refurbishment of Port Victoria Sub County Hospital |
| **Programme: Preventive and Promotive health services** | | | | | |
| **Programme Objective: To increase access to preventive and Promotive health services** | | | | | |
| **Programme Outcome: Increased access to preventive and Promotive health services** | | | | | |
| **Sub Programme** | **Key Output** | **Key Performance Indicators** | **Targets** | | **Remarks** |
| | | | **Planned** | **Achieved** | |
| Sanitation and Hygiene | Improved sanitation and hygiene practices | Number of institutions with improved sanitation and hygiene facilities | 10 | 0 | Contracts for Construction of sanitation blocks at Apokor Dispensary, Mukonjo Dispensary, Lwanyange Dispensary, Kwangamor |

| | | | | | |
|---|---|---|---|---|---|
| | | | | | Dispensary, Osieko Dispensary, Emafubu Dispensary, Kengatuny Dispensary, Kamolo Dispensary and Akolong Dispensary were advertised but did not attract bidders |
| HIV/AIDS, TB and Malaria | Reduced TB burden | Number of TB Trunart Equipment Procured | 1 | 0 | Contracts Awarded awaiting Delivery |
| Infrastructure Development and equipment at Tier 2 | Facility Infrastructure developed and maintained | Number of new facilities operationalized | 1 | 6 | Benga Dispensary, Hakati Dispensary, Aturet Dispensary, Nyalwanda, Bukati Dispensary and Imanga Dispensary Operationalized |
| | | Number of staff housing units constructed | 7 | 0 | Contracts for Construction of staff houses at Bumutiru dispensary and Refurbishment of Staff Houses at Obekai Dispensary were advertised but did not attract bidders |
| | | Number of new laboratories constructed | 4 | 0 | Contract for expansion of laboratory at Busibwabo dispensary phase 1 was advertised but did not attract bidder |
| | | Number of stalled projects Completed in Level 2 & 3 | 4 | 1 | Musibiriri Maternity was completed. Contracts for Construction of maternity wing at Apokor dispensary and Completion of male ward at Madende health center were advertised but did not attract bidders. |
| | | Number of lower-level facilities Refurbished. | 6 | 1 | Renovation of Benga Dispensary Complete, Contract for Refurbishment of Rukala Dispensary was awarded, works yet to commence. Contract for Refurbishment of Khajula, Kotur, Imanga, Bwaliro and Bukhuma Dispensaries were advertised but did not attract bidders |
| | | Number of maternities constructed and operationalized | 2 | 2 | Maternity at Musibiriri and Sikarira dispensary Completed. Contract for Construction of maternity unit at Bukalama Dispensary to be readvertised. Contract for Construction of Maternity Wing at Rwatama Dispensary was awarded works yet to commence |
| | | Number of general wards constructed | 2 | 0 | Contract for Construction of Mabale Dispensary phase I awarded works yet to commence. Contracts for Proposed construction of general ward at Amaase dispensary, Completion of male ward at Madende health center, Construction of Bujumba Dispensary and Construction of inpatient Block at Nambuku Model HC (PHASE 1) were awarded but did not attract bidders. |
| | | Number of Health Facilities Fenced | 7 | 0 | Contracts for Fencing of Dispensary and gate installation at Aturet Dispensary, Malanga Dispensary, Lwanyange Dispensary and Mayenje Dispensary were awarded, works yet to commence |

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

## Table 29: Project Status

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | Completion of Amukura SCH | Amukura SCH | Amukura Central | Awarded Awaiting Handover | GOK | 16,285,270 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | completion of male ward at madende health centre | | Bukhayo east | NO Bidder | GOK | 2,000,000 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | Completion of maternity Bumala B SCH | Bumala B SCH | Marachi East | Awarded Awaiting Handover | GOK | 10,000,000 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | Construction of a gender-sensitive and disability inclusive sanitation block at Lupida SCH | Lupida Sub county Hospital | Bukhayo North/Walatsi | Awarded Awaiting Handover | GOK | 2,560,000 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | Construction of a gender-sensitive and disability inclusive sanitation block at Matayos SCH | Matayos Sub county Hospital | Matayos South | NO Bidder | GOK | 2,560,000 |
| **Preventive and promotive health services** | Infrastructure development at Tier 2 facilities | 3110202 | Construction of Dispensary | Aleles | Malaba Central | Awarded not started | GOK | 4,000,000 |
| **Preventive and promotive health services** | Infrastructure development at Tier 2 facilities | 3110202 | construction of dispensary | bujumba dispensary | Marachi West | To be advertised | GOK | 5,000,000 |
| **Preventive and Promotive Health Services** | Sanitation and Hygiene | 3110299 | Construction of sanitation blocks | Apokor | Amukura Central | To be advertised | GOK | 1,000,000 |
| **Preventive and Promotive Health Services** | Sanitation and Hygiene | 3110299 | Construction of sanitation blocks | Mukonjo | Nambuku/ Namboboto | To be advertised | GOK | 1,000,000 |
| **Preventive and Promotive Health Services** | Sanitation and Hygiene | 3110299 | Construction of sanitation blocks | Lwanyange | Bukhayo Central | To be advertised | GOK | 1,000,000 |
| **Preventive and Promotive Health Services** | Sanitation and Hygiene | 3110299 | Construction of sanitation blocks | Kwangamor | Amukura East | To be advertised | GOK | 1,000,000 |
| **Preventive and Promotive Health Services** | Sanitation and Hygiene | 3110299 | Construction of sanitation blocks | Akolong | Angurai South | To be advertised | GOK | 1,000,000 |
| **Preventive and promotive health services** | Infrastructure development at Tier 2 facilities | 3110202 | Construction of staff house at Bumutiru Dispensary | Bumutiru | Marachi Central | NO Bidder | GOK | 2,000,000 |
| **Curative and Rehabilitative services** | Higher Level Hospital Equipment | 3111101 | Equping of Amukura SCH | Amukura SCH | Amukura Central | Complete | GOK | 11,980,044 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Fencing Mabale dispensary | Mabale | Mayenje | Ongoing (40% complete) | GOK | 1,000,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | fencing of kengatuny dispensary | kengatuny dispensary | malaba south | NO Bidder | GOK | 500,000 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | Operationalization of Alupe SCH Mortuary | Alupe SCH | Angorom | NO Bidder | GOK | 3,000,000 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 2640599 | Other Capital Grants and Transfers KDSP | County HQs | Burumba | Budget trasfered to PSM | Donor | 5,388,976 |
| **Preventive and Promotive Health Services** | HIV/AIDs, TB and Malaria | 3111101 | Procurement of TB Trunart Equipment for Amukura SCH | Amukura SCH | Amukura East | Awarded Awaiting Handover | GOK | 1,250,000 |
| **Preventive and Promotive Health Services** | HIV/AIDs, TB and Malaria | 3111101 | Procurement of TB Trunart Equipment for Sio-Port SCH | Sio Port | Agenga-Nanguba | Awarded Awaiting Handover | GOK | 1,250,000 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | Proposed completion of ward at Matayos SCH | Matayos SCH | Matayos South | Complete | GOK | 1,190,000 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | Proposed completion of Alupe mother and child specialist hospital phase III | Alupe Mother and Child Hospital | Angorom | Complete | GOK | 2,052,632 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed completion of fence at Munongo dispensary | Munongo dispensary | Mayenje | Complete | GOK | 483,550 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | Proposed completion of mortuary at Nambale sch | Nambale sch | Nambale Township | Ongoing(50% complete) | GOK | 2,007,910 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | Proposed completion of theatre at Khunyangu Sub-county | Sub-county | Kingandole | Ongoing(70% complete) | GOK | 8,031,649 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | Proposed completion of theatre at Sio-Port sch | Port sch | Bunyala West | Complete | GOK | 681,848 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed construction of dispensary block at Adungosi dispensary in Teso South Sub county | Adungosi dispensary | Chakol South | Complete | GOK | 1,181,010 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed construction of dispensary block at Adungosi dispensary in Teso South Sub county | Adungosi dispensary | Chakol South | complete | GOK | 958,720 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed construction of Laboratory block at Ochude dispensary | Ochude dispensary | Chakol South | Ongoing(75% complete) | GOK | 2,288,640 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed expansion of lab at Igula dispensary | Igula dispensary | Marachi Central | Complete | GOK | 1,950,920 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed expansion of maternity wing at Ngélechom dispensary | Ngélechom dispensary | Chakol North | Ongoing(68% complete) | GOK | 2,104,990 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed fencing and gate at Bukati dispensary | Bukati dispensary | Marachi North | Complete | GOK | 1,191,680 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110302 | Proposed renovation of Benga dispensary | Benga dispensary | Marachi North | Complete | GOK | 3,475,270 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110302 | Refurbishment of Khajula Dispensary | Khajula | Bunyala South | NO Bidder | GOK | 2,000,000 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110302 | refurbishment of khayo dispensary | | Bukhayo east | Stalled | GOK | 999,070 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110302 | Refurbishment of Rukala Dispensary | Rukala | Bunyala South | Awarded Awaiting Handover | GOK | 2,000,000 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110302 | Refurbishment of Staff Houses at Obekai Dispensary | Obekai | Amukura Central | NO Bidder | GOK | 1,000,000 |
| **Preventive and promotive health services** | Infrastructure development at Tier 2 facilities | 3110202 | renovation of aturet dispensary | aturet | amukura east | Complete | GOK | 1,000,000 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110302 | renovation of dispensary | akobwoit | amukura east | NO Bidder | GOK | 1,000,000 |
| **Preventive and promotive health services** | Infrastructure development at Tier 2 facilities | 3110202 | Renovation of Dispensary | Kotur | Amukura East | NO Bidder | GOK | 2,000,000 |
| **Preventive and Promotive Health Services** | Sanitation and Hygiene | 3110299 | Sanitation Block at Emafubu dispensary | Emafubu | Marachi East | NO Bidder | GOK | 1,020,455 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Completion of maternity block at Musibiriri dispensary | Musibiriri | Marachi East | Complete | GOK | 3,000,000 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Construction of Bulemia Dispensary phase I | Bulemia | Bunyala West | Awarded Awaiting Handover | GOK | 4,000,000 |
| **Preventive and Promotive Health Services** | Sanitation and Hygiene | 3110299 | Construction of fence, gate and sanitation block at Adungosi Dispensary | Adungosi | Chakol South | Complete | GOK | 1,800,000 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Construction of Ganjala Dispensary | Ganjala | Nangina | Awarded Awaiting Handover | GOK | 6,000,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Construction of maternity at Sikarira Health Centre | Sikarira | Marachi North | Complete | GOK | 700,000 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Operationalization of Busembe maternity wing (Equiping) | Busembe | Bwiri | Terminated | GOK | 2,800,000 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed construction of Ablution block at Budalangi Health centre | Budalangi | Bunyala Cental | Complete | GOK | 497,290 |
| **Preventive and Promotive Health Services** | Sanitation and Hygiene | 3110299 | Proposed construction of sanitation block at Nasira | Nasira Dispensary | Busibwabu | Stalled | GOK | 998,360 |
| **Preventive and Promotive Health Services** | Sanitation and Hygiene | 3110299 | Proposed construction of sanitation block at Osieko dispensary | Osieko dispemsary | Bunyala South | Terminated | GOK | 998,150 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed expansion of X-ray unit at Lukolis | Lukolis | Amukura West | Complete | GOK | 2,999,220 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110302 | Proposed fencing with concrete posts and chain-link at Apegei dispensary | Apegei | Chakol North | Complete | GOK | 913,000 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110302 | Proposed refurbishment works at Mukhobola Sub-county Hospital | Mukhobola | Bunyala Central | Complete | GOK | 1,040,200 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110302 | Proposed renovation of kitchen (wall & floor) at Agenga Health Centre | Agenga | Agenga | Terminated | GOK | 992,300 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed roofing of Bukati dispensary container | Bukati Dispensary | Marachi North | Terminated | GOK | 493,600 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110302 | Refurbishment of floor and fence at Buyosi Dispenary | Buyosi | Mayenje | NO Bidder | GOK | 1,000,000 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Construction of Amoni dispensary | | departments | Ongoing(46% complete) | GOK | 5,000,000 |
| **Preventive and promotive health services** | Infrastructure development at Tier 2 facilities | 3110299 | Completion of maternity wing | Apokor | Amukura Central | NO Bidder | GOK | 1,000,000 |
| **Preventive and promotive health services** | Infrastructure development at Tier 2 facilities | 3110202 | completion of Musibiri maternity block phase II | Musibiriri Dispenasry | marachi east | Complete | GOK | 3,000,000 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | construction and equipng of a new male ward | Mukhobola | Bunyala Central | NO Bidder | GOK | 5,000,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Preventive and promotive health services** | Infrastructure development at Tier 2 facilities | 3110202 | construction of laboratory | kamolo dispensary | malaba south | complete | GOK | 1,954,440 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Construction of Maternity Wing | Rwatama | Angurai South | Awarded Awaiting Handover | GOK | 5,000,000 |
| **Preventive and Promotive Health Services** | Sanitation and Hygiene | 3110299 | construction of ablution block in dispensary | morukarisa dispensary | chakol north | complete | GOK | 500,000 |
| **Preventive and promotive health services** | Infrastructure development at Tier 2 facilities | 3110299 | Construction of dispensary phase I | Mabale | Mayenje | Awarded Awaiting Handover | GOK | 3,000,000 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | construction of general ward | amaase dispensary | chakol south | NO Bidder | GOK | 5,000,000 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Construction of inpatient Block (Phase1) | Nambuku Model H.C | Nambuku/ Namboboto | NO Bidder | GOK | 10,000,000 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Construction of laboratory at Kamurai Dispesary | kamuriai | Anguari east | Terminated | GOK | 4,000,000 |
| **Preventive and promotive health services** | Infrastructure development at Tier 2 facilities | 3110299 | Construction of maternity unit | Bukalama | Bukhayo West | NO Bidder | GOK | 6,300,000 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | Construction of modern inpatient ward | Sio Port SCH | Agenga Nanguba | NO Bidder | GOK | 6,000,000 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | construction of modern kitchen | teso north SCH | departments | Ongoing(45% complete) | GOK | 5,001,210 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | Construction of modern laboratory phase I | Khunyangu SCH, | Kingandole | NO Bidder | GOK | 5,000,000 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | construction of mother and child health specialised hospital | Alupe SCH | Departmental | Complete | GOK | 5,687,437 |
| **Preventive and Promotive Health Services** | Health Promotion | 2640599 | Covi 19 balances brought forward | | | | Donor | 8,012,540 |
| **Preventive and promotive health services** | Infrastructure development at Tier 2 facilities | 3110299 | Fencing of dispensaries | Malanga Dispensary and Lwanyange Dispensary | Bukhayo Central | Awarded Awaiting Handover | GOK | 2,000,000 |
| **Preventive and promotive health services** | Infrastructure development at Tier 2 facilities | 3110299 | Fencing of dispensary | Mayenje dispensary | Mayenje | Awarded Awaiting Handover | GOK | 1,000,000 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Preventive and promotive health services** | Infrastructure development at Tier 2 facilities | 3110299 | Fencing of dispensary and gate installation | Aturet dispensary | Amukura East | Complete | GOK | 1,000,000 |
| **Curative and Rehabilitative services** | Ambulance and Referral Services | 3110707 | Procurement of modern ambulance | BCHRH | Burumba | Awarded Awaiting Delivery | GOK | 10,440,397 |
| **Curative and Rehabilitative services** | Higher Level Hospital Equipment | 3111101 | Procurement,installation,training,commissioning of heavy duty laundry machine with service | BCRH | Burumba ward | Complete | GOK | 4,490,000 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed Completion and Operationalization of Laboratory at Munongo Dispensary | Munongo dispensary | Mayenje | Complete | GOK | 3,969,494 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed completion of maternity wing at Karisa dispensary in Chakol North ward | Karisa dispensary | Chakol North | Complete | GOK | 2,115,265 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed completion of Hakati dispensary Bwiri Ward | Hakati dispensary | Bwiri | Complete | GOK | 1,827,900 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed completion of Laboratory and maternity wing at Kamolo dispensary | Kamolo dispensary | Malaba South | Complete | GOK | 2,000,550 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | Proposed completion of maternity & new born unit phase II at BCRH | BCRH | Burumba ward | Complete | GOK | 2,420,626 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed completion of maternity with septic tank and placenta pit at Nambuku Model Health Centre | Nambuku Model Health Centre | Namboboto | Complete | GOK | 4,553,200 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | Proposed completion of NHIF Cooperative building | Cooperative building | Burumba ward | Complete | GOK | 2,859,410 |
| **Preventive and Promotive Health Services** | Sanitation and Hygiene | 3110299 | Proposed construction of 2 door pit latrine for Bukati dispensary | Bukati dispensary | Marachi North | Complete | GOK | 496,340 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed construction of Ablution block at Esikulu dispensary | Esikulu dispensary | Bukhayo West | Complete | GOK | 982,200 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed construction of fencing and gate at Nangina dispensary | Nangina dispensary | Nangina Ward | Complete | GOK | 879,100 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed construction of fencing and gate at Malaba dispensary | Malaba dispensary | Malaba Central | Complete | GOK | 994,590 |
| **Preventive and Promotive Health Services** | Sanitation and Hygiene | 3110299 | Proposed construction of gender sensitive and disability inclusive sanitation block at Khunyangu Sub-county Hospital | Khunyangu Hospital | Kingandole | Complete | GOK | 148,055 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed construction of Kisoko dispensary block (Phase I) | Kisoko dispensary | | Complete | GOK | 2,956,304 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed construction of lab at Akiriama dispensary in Tesa South sc | Akiriama dispensary | Amukura West | Complete | GOK | 381,840 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed construction of laboratory phase I at Busibwabo Health Centre | Busibwabo Dispensaray | Busibwabe | NO Bidder | GOK | 2,000,000 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | proposed construction of maternity ward at Khunyangu Sub-County Hospital | Khunyangu Hospital | Kingandole | Complete | GOK | 2,206,186 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed construction of Rwatama dispensary in Angurai ward-Teso North sc | Rwatama dispensary | Angurai South | Complete | GOK | 4,832,645 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed construction of sanitation block at Rwatama dispensary | Rwatama dispensary | Angurai South | Complete | GOK | 977,220 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | Proposed construction of X-ray block at Matayos Sub-county Hospital | Matayos SHC | Matayos South | Complete | GOK | 1,699,350 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | Proposed construction of X-ray unit at Alupe Sub-county hospital in Teso South Sub county | Alupe SHC | Angorom | Complete | GOK | 2,636,888 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | Proposed construction, renovation and equipping of Modern kitchen block with gas technology at BCRH | BCRH | Burumba ward | Complete | GOK | 9,980,031 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed expansion of marternity wing at Nangina dispensary | Nangina dispensary | Nangina Ward | Complete | GOK | 1,459,060 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed fencing and gate at Mukonjo Namboboto / Nambuku | Nambuku | Namboboto/ Nambuku | Complete | GOK | 805,120 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed fencing of dispensary at Munongo dispensary | Munongo dispensary | Mayenje | Complete | GOK | 500,000 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed fencing of Ikonzo Health Centre in Butula Sub county | Butula SCH | Kingandole | Complete | GOK | 999,850 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed of sitting slab for patients and welding of grills to five windows at Okwata dispensary in Teso South sc | Okwata dispensary | Amukura West | Complete | GOK | 298,000 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110302 | Proposed refurbishment and renovation of incinerator at BCRH | BCRH | Burumba ward | Complete | GOK | 2,686,240 |

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110302 | Proposed refurbishment of Port Victoria Sub county hospital | Victoria SCH | Bunyala West | Complete | GOK | 8,554,090 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed renovation & installation of electricity at Mafumbu dispensary | Mafumbu dispensary | Marachi East | Complete | GOK | 1,078,764 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110302 | Proposed renovation and equipping of Sisenye dispensary | Sisenye dispensary | Bunyala North | Complete | GOK | 2,975,920 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110302 | Proposed renovation of male ward to a maternity wardat Nambale sub-county | Nambale sub-county | Nambale Township | Complete | GOK | 1,877,540 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110302 | Proposed renovation of maternity at Angurai Sub-county Hospital | Angurai SCH | Angurai South | Complete | GOK | 2,968,050 |
| **Preventive and Promotive Health Services** | Infrastructure Development at Tier 2 facilities | 3110202 | Proposed repair of Aturet dispensary at Amukura West Ward | Aturet dispensary | Amukura West | Complete | GOK | 97,000 |
| **Preventive and Promotive Health Services** | Lower-level Hospital equipment | 3111101 | Purchase of equipment at Burumba dispensary maternity wing | Burumba | Burumba | Complete | GOK | 3,700,000 |
| **Preventive and promotive health services** | Infrastructure development at Tier 2 facilities | 3110202 | Renovation of lower level facilities | Imanga, Bwaliro, Bukhuma | Elugulu | NO Bidder | GOK | 3,000,000 |
| **Curative and Rehabilitative services** | Higher Level Hospital Equipment | 3111101 | Supply, delivery, installation , testing and commissioning of X-ray equipment and medical furniture to Khunyangu Sub-county Hospital | Khunyangu Hospital | Kingandole | Complete | GOK | 5,300,000 |
| **Curative and Rehabilitative services** | Higher Level Hospital Equipment | 3111101 | Supply, delivery, installation, testing and commissioning of eyecare tonometer at Teso North Sub-county Hospital | Teso North SCH | Malaba South | Complete | GOK | 1,246,325 |
| **Curative and Rehabilitative services** | Higher Level Hospital Equipment | 3111101 | Supply, delivery, installation, testing and commissioning of ultrasound machine at Malaba Health Centre | Malaba Health Centre | Malaba Central | Complete | GOK | 1,493,679 |
| **Curative and Rehabilitative services** | Infrastructure Development at Tier 3 facilities | 3110299 | Supply, delivery, installation, testing, testing & commissioning of 150KVA generator at Khunyangu Sub county hospital | Khunyangu Hospital | Kingandole | Complete | GOK | 4,950,000 |
| **Curative and Rehabilitative services** | Higher Level Hospital Equipment | 3111101 | Supply,delivery,installation,testing,training & commissioning of digital X-ray machine at Alupe isolation centre | Alupe isolation centre | Angorom | Complete | GOK | 3,975,000 |
| **Curative and Rehabilitative services** | Higher Level Hospital Equipment | 3111101 | Supply,installation & commissioning of advanced lab equipments & lab reagents @ level IV hospitals. | Level IV hospitals. | County Wide | Complete | GOK | 7,490,903 |

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

### 11. County Public Service Board

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

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

**Table 30: Programme Performance**

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

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

### 12. The Governorship Office

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

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

**Table 31: Programme Performance**

| **Programme Name; Disaster Risk Management** | | | | | |
|---|---|---|---|---|---|
| **Objective: To strengthen disaster preparedness, mitigation and response** | | | | | |
| **Outcome: Improved awareness creation, resilience and adaptive capacity to disasters.** | | | | | |
| **Sub Programme** | **Key Outputs/Outcome** | **Key performance indicators** | **Targets** | | **Remarks*** |
| | | | **Planned** | **Achieved** | |
| Disaster preparedness | Strengthened capacity on disaster preparedness, Response and management | Disaster management center constructed to completion | 1 | 0 | Samia disaster center Phase 1 completed |
| | | Number of lightening arrestors installed | 6 | 2 | Installed lightening arrestors at Burinda and Amukura and repairs of Agenga Dispensary and Matayos SCH |

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

## Table 32: Project Status

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Disaster Risk Management** | Disaster Preparedness | 3111106 | Disaster Risk preparedness and Management | County Wide | County Wide | Complete | GOK | 2,108,917 |
| **Disaster Risk Management** | Disaster Preparedness | 3110299 | Proposed construction of Busia Disaster Centre Phase II | Busia | Angorom | Complete | GOK | 948,105 |
| **Disaster Risk Management** | Disaster Preparedness | 3110299 | Proposed Completion of County Headquaters Disaster Management Centre | busia | Angorom | Complete | GOK | 3,730,290 |
| **Disaster Risk Management** | Disaster Preparedness | 3110504 | construction of lightening arrester | County Wide | County Wide | Complete | GOK | 9,942,978 |

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

## 13. County Law Office

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

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

### Table 33: Programme Performance

| Programme | Sub-programme | objective | Outcome | Key Output | Performance Indicators | Planned FY 2025/2026 | Achieved |
|---|---|---|---|---|---|---|---|
| **General Administration and Support Services** | Administrative support services | Efficient and Effective Co-ordination of Administrative support services | To improve on quality service delivery | Improved and high-quality Services | % Achievement of the set Programmes Target | 100% | 63% |

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

## 14. Strategic Partnerships and Digital Economy

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

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

### Table 34: Programme Performance

| Sub Programme | Key Outputs | Key Performance Indicators | Targets | | Remarks |
|---|---|---|---|---|---|
| | | | **Planned** | **Achieved** | |
| **Programme: Information Communication Technology** | | | | | |
| **Objective: To increase access to ICT services** | | | | | |
| **Outcome: To increase access to ICT services** | | | | | |
| **Sub Programme** | **Key Outputs** | **Key Performance Indicators** | **Targets** | | **Remarks** |
| | | | **Planned** | **Achieved** | |
| ICT | Enhanced ICT infrastructure and Connectivity | Number of departments with access to Local Access Network (LAN) | 12 | 5 | Target not achieved. Limited funds for the Project |
| | | County ICT digital centre | 1 | 1 | Centre operationalized and equipped with 10 desktop, 5 laptops, 1 printer, 1 projector, 1 server wrack and 10 cctv |

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

**Table 35: Project Status**

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion status | Source of funds | Budget FY 2025/2026 (Ksh) |
|---|---|---|---|---|---|---|---|---|
| **Information Communication Technology** | ICT | 3111111 | Establishment and Equipping of Public Internet Access Services | County Wide | County Wide | 100% | GOK | 5,000,000 |
| **Information Communication Technology** | ICT | 3111111 | Supply and delivery of ICT Networking and communication equipment | | | 100% | GOK | 5,994,000 |

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

## 15. County Assembly

Vision :To be a modern County Assembly that fulfils its constitutional mandate and effectively serves the people of Busia County

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

During FY 2025/2026, the County Assembly implemented key infrastructure and ICT-related activities. The e-Parliament software was installed, commissioned, and operationalised, enhancing the Assembly's digital operations. Infrastructure development through cabro paving was also undertaken, while construction works for an ablution block were completed. In addition, the Assembly acquired additional land for ward offices.

**Project status**

| Programme | Sub Programme | GFS Code | Project Name | Project Location | Ward | Completion Status | | Source of funds | Timelines | Amount FY 2025/2026 (Ksh) | Contract Sum in Kshs |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Legislation, Representation and Oversight** | legislation | 3110202 | construction of PLWD friendly ablution block | county assembly HQ | county assembly HQ | complete | 100% | GOK | 26-Jun | 3,300,000 | 3,297,740 |
| **Legislation, Representation and Oversight** | legislation | 3110401 | laying of cabros at the County Assembly main entrance | county assembly HQ | county assembly HQ | complete | 100% | GOK | 26-Jun | 1,500,000 | 1,478,640 |
| **Legislation, Representation and Oversight** | legislation | 3111111 | Purchase and installation of E parliament phase II | county assembly HQ | county assembly HQ | complete | 100% | GOK | 26-Jun | 42,000,000 | 41,900,000 |
| **Legislation, Representation and Oversight** | representation | 3130101 | purchase of land for construction of ward offices | Ward wide | Ward wide | complete | 100% | GOK | 26-Jun | 7,700,000 | 7,479,106 |

## VI. Challenges, Lessons Learnt and Recommendations

During the year under review, the County experienced several challenges that affected the efficient absorption of funds. A major issue was the delay in the uptake of tenders by suppliers and contractors. Many contractors were unable to mobilize resources once awarded contracts due to financial difficulties, while others faced technical and capacity gaps that slowed project execution. These challenges were further compounded by prolonged procurement processes characterized by lengthy evaluations and approvals, which ultimately delayed project completion. The lesson learnt is that weak supplier prequalification and bureaucratic procurement systems undermine timely project delivery. To address this, the County will need to strengthen supplier prequalification, invest in contractor training and capacity building, streamline procurement procedures, digitize systems, and enforce strict compliance with procurement laws.

The accumulation of pending bills was identified as a key area of concern, arising mainly from gaps in commitment controls, delayed verification processes, and revenue shortfalls. While these challenges temporarily constrained the County's fiscal space and affected supplier confidence, they also provided valuable lessons on the need for stronger financial management practices. In response, the County has developed a clear strategy that focuses on timely verification and prioritization of genuine pending bills, enforcing strict commitment controls to prevent recurrence, aligning expenditure with realistic revenue projections, and enhancing continuous monitoring and reporting. These measures are expected to restore fiscal discipline, build supplier confidence, and create room for new investments and development projects.

The County acknowledges that performance on own-source revenue targets fell short during the review period. This was mainly due to overambitious revenue projections, leakages in collection, weak enforcement, and taxpayer resistance, which in turn created financing gaps and contributed to the buildup of pending bills. The experience underscores the importance of setting realistic targets and strengthening enforcement to safeguard fiscal credibility and support smooth County operations. In response, the County is prioritizing reforms aimed at automating revenue collection through modern e-payment systems, broadening the tax base by tapping into new revenue streams, and enhancing enforcement mechanisms. Additionally, civic education and public awareness campaigns will be rolled out alongside incentives for timely payment to promote voluntary compliance and foster a culture of shared responsibility in revenue mobilization.

The County recognizes that frequent reallocations through supplementary budgets affected the smooth delivery of services during the review period. While such adjustments were at times necessary to address emerging needs, they occasionally diverted funds from ongoing projects, delayed implementation, and reduced the overall impact of development spending. This experience highlights the need for stronger budget discipline and more robust project planning. Moving forward, the County will ensure that supplementary reallocations are limited strictly to urgent and unavoidable circumstances. In addition, greater emphasis will be placed on comprehensive feasibility assessments and meaningful public participation to guarantee that approved projects remain aligned with County priorities throughout the financial year.

Capacity gaps in project planning and implementation were another significant contributor to low absorption. Limited technical expertise in project design, costing, and supervision often resulted in unrealistic budgets and delays, while inefficiencies in approval processes and weak monitoring further undermined performance. The lesson learnt here is that without skilled personnel and effective systems, even well-designed budgets cannot achieve intended outcomes. To address this, the County will build staff capacity in project management, procurement, and financial management, strengthen internal audit and monitoring units, and adopt performance-based contracts with regular evaluations to enhance accountability.

Delays and shortfalls in the disbursement of conditional grants under the County Allocation of Revenue Act (CARA) also affected the County’s ability to implement planned activities. In many cases, the National Treasury delayed or withheld transfers due to cash flow constraints or County non-compliance with reporting requirements. The lesson is that failure to meet accountability and compliance standards undermines access to much-needed resources. The County will therefore enhance intergovernmental engagement with the National Treasury to ensure timely release of funds, build capacity in financial reporting and compliance, and work with the Council of Governors to push for policy reforms that guarantee predictable disbursement of grants. Transparency will also be improved by publishing grant receipts and utilization reports.

Finally, delays in the release of equitable share from the National Treasury created cash flow mismatches that slowed down both recurrent and development spending. This underscored the importance of sound cash flow forecasting and flexible expenditure prioritization. In response, the County will strengthen its cash flow forecasting systems, prioritize expenditures in line with actual receipts, and continue to advocate for more predictable disbursement schedules.