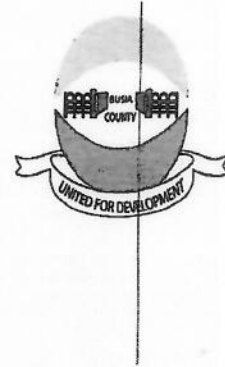




**COUNTY GOVERNMENT OF BUSIA**  
**P.O.BOX PRIVATE BAG-50400**  
**BUSIA, KENYA**  
**COUNTY TREASURY**



**APPROVED BUDGET ESTIMATES**

**FOR THE**

**FINANCIAL YEAR 2023/2024**

**AND**

**MEDIUM-TERM EXPENDITURE FRAMEWORK**

**JULY 2023**

## FOREWORD

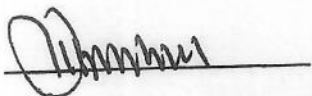
The FY 2023/2024 and MTEF Budget estimates has been prepared by the County Treasury in compliance with the requirements of Article 201 of the Constitution of Kenya 2010 on openness and accountability, including public participation in financial matters, and Section 135 of Public Finance Management Act, 2012 and its regulations of 2015. It has been prepared on the basis of the County Integrated Development Plan (CIDP 2023-2027), Annual Development Plan (ADP FY 2023/2024), and County Fiscal Strategy Paper (CFSP FY 2023 /2024) and in line with the National Budget Policy Statement 2023(BPS 2023).

The Strategy key pillar is to strengthen the revenue in the fiscal framework while focusing on the vision of the Governor which include supporting key sectors of Agriculture, Trade, Lands & Urban Development, Health, Transport, Education, Water and Social Protection among other areas which this budget document has addressed accordingly. The strategy also recommends boosting of private sector activities, Strengthening of ICT Capacity, Human resource development and Strengthening County government's response to pandemic and disaster.

Underperformance of local revenue and delayed disbursement of funds from the National Government have continued to pose challenge to implementation of County government projects. Going forward the County Government is working to deepen the structures of devolved governance, strengthen revenue generation, enhance accountability and prudent use of public funds.

The County has projected to receive **Kshs. 7.47 Billion** from the National Government as equitable share, **Kshs. 549.02 Million** as local revenue collection and **Kshs. 526.36 Million** for loans and conditional grants. The revenue will be used to fund priority areas focused on completion of on-going and new projects. The County Government's expected total Expenditure for FY 2023/2024 is **Kshs. 8.54 Billion**.

The County Treasury shall continue to enforce fiscal discipline in line with the provisions of the Constitution of Kenya 2010, PFM Act, 2012 and its regulations of 2015 and provide all necessary support to departments during the implementation of the planned programmes.



**Hon. Topista N. Wanyama.**

**County Executive Committee Member – Finance, ICT and Economic Planning.**

## KNOWLEDGEMENT

The preparation of this Budget Estimates was an inclusive and wide-ranging processes, taking into consideration the centrality of the principle of public participation. In respect of the efforts made by various stakeholders in preparing the budget estimates, I am so grateful for the inputs received while preparing this document from the Sector Working Groups; stakeholders and the general public during the Public Hearings. I sincerely thank the Sub- County, Ward and Village Administrators for their vital effort and commitment during public participation forums.

I recognize and acknowledge the efforts made in departmental planning, that led to the submission of budget estimates by the respective County Executive Committee Members, Chief Officers and their Directors. Special thanks go to the CECM, Finance, ICT and Economic Planning for her strategic leadership and guidance throughout the preparation of this budget.

Special appreciation is extended to Mr. Evans Wandera Wangata, Ag. Director Budget for his exemplary leadership during the preparation of the FY 2023/2024 Budget Estimates and MTEF. Special thanks and appreciation are also extended to other officers including Mr. Amos Owana Imooh, Mr. Jackson Opiyo, Mr. William Chepkwony, Ms. Maureen Anyango Ochieng, Mr. Isaac Enaga, Mr. Nicholas Mutua Kiema, Mr. Kevin Omondi Otieno, Mr. Abdallah Issa Omusugu, Mr. Duncan Oburai, Ms. Beverlyne Anyokorit Ote, Ms. Marlene Ursula Ajiambo, Mr. Chrispinus Oroni, Mr. Faustine Adungo, Mr. Tiberious Muganda, Ms. Mercy Minayo and all the departmental budget officers for their due dedication and commitment throughout the data compilation and preparation of this budget document.

I wish to also thank the County Assembly for their tremendous support and input in the preparation of this budget document. In conclusion, my gratitude goes to His Excellency the Governor for his moral support, personal and professional input and providing a conducive environment for the accomplishment of budget estimates preparation.



**Gypson O. Wafula**

**Chief Officer – Finance, ICT and Economic Planning.**

## LIST OF ABBREVIATIONS AND ACRONYMS

ADS	Agriculture Development Strategy
AI	Artificial Insemination
AIA	Appropriation in Aid
ASDSP	Agricultural Sector and Development Support Programme
ATC	Agricultural Training Centres
BCRH	Busia County Referral Hospital
BPS	Budget Policy Statement
CCTV	Closed-Circuit Television
CEDC	Community Empowerment and Development Centre
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
CPSB	County Public Service Board
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development and Education
FIPS	Farm Inputs Promotions
FY	Financial Year
ICT	Information Communication Technology
IPPD	Integrated Personnel and Payroll Database
KICOSCA	Kenya Inter County Sports Association
KNBS	Kenya National Bureau of Statistics
KYISA	Kenya Youth Inter-County Sports Association
KSHS	Kenya Shillings
MTEF	Medium Term Expenditure Framework
PLWDs	Persons Living with Disabilities
REREC	Rural Electrification and Renewable Energy Corporation
RMNCAH	Reproductive Maternal, Neonatal, Child and Adolescent Health
SCH	Sub-County Hospital
SDGs	Sustainable Development Goals
TVET	Technical and Vocational Education and Training
UNICEF	United Nations Children's Funds
VTCs	Vocational Training Centres

## TABLE OF CONTENTS

FOREWORD .....	I
ACKNOWLEDGEMENT .....	II
LIST OF ABBREVIATIONS AND ACRONYMS.....	III
TABLE OF CONTENTS.....	IV
SUMMARY OF REVENUE AND EXPENDITURE FOR FY 2023/2024.....	2
SUMMARY OF EXPENDITURE BY VOTE AND CATEGORY FOR THE FY 2023/2024.....	3
SUMMARY OF EXPENDITURE BY VOTE AND PROGRAMME FOR FY 2023/2024 AND MEDIUM TERM.....	4
1. Department of Agriculture, Livestock, Fisheries, Climate Change, Blue Economy and Agribusiness .....	6
2. Department of Trade, Industry, Investment And Cooperatives.....	22
3. Department of Education and Vocational Training.....	29
4. Department of Finance, ICT and Economic planning.....	36
5. Department of Sports, Culture and Social Services .....	42
6. Department of Transport, Public Works and Energy .....	49
7. Department of Public Service, Administration and Gender.....	57
8. Department of Lands, Housing and Urban Development .....	62
9. Department of Water, Irrigation and Natural Resources.....	67
10. Department of Health and Sanitation .....	76
11. County Public Service Board .....	87
12. County Attorney .....	91
13. The Governorship.....	93
14. County Assembly .....	99
ANNEX 1: REVENUE ESTIMATES FOR THE FY 2023/2024 AND THE MEDIUM TERM .....	103
ANNEX 2: COUNTY ITEMISED RECURRENT BUDGET FY 2023/2024 AND MEDIUM TERM.....	106
ANNEX 3: COUNTY ITEMISED DEVELOPMENT BUDGET FY 2023/2024 AND MEDIUM TERM .....	177
ANNEX 4: BUDGET NOTES .....	191
ANNEX 5: WARD PROJECTS FY 2023/2024.....	209

103

103

DEPARTMENT	GPS CODE	PARTICULARS	APPROVED BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2022/2023	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	2210802	Boards, Committees, Conferences & Seminars	1,359,475	1,359,475	1,617,158	1,778,874	1,956,761
	2211000	Specialised Materials and Supplies	1,656,124	0	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	1,656,124	0	-	-	-
	2211100	Office and General Supplies and Services	1,402,808	1,402,808	1,372,362	1,509,598	1,660,558
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	611,238	611,238	872,362	959,598	1,055,558
	2211103	Sanitary and cleaning materials,	791,570	791,570	500,000	550,000	605,000
	2211200	Fuel Oil and Lubricants	2,436,647	2,436,647	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	2,436,647	2,436,647	-	-	-
	2211300	Other Operating Expenses	520,470	1,120,470	572,517	629,769	692,746
	2211305	Contracted Cleaning Services	520,470	1,120,470	572,517	629,769	692,746
	2220100	Routine Maintenance + Vehicles and Other Transport Equipment	392,867	392,867	-	-	-
	2220101	Maintenance Expenses + Motor Vehicles	392,867	392,867	-	-	-
	2220200	Routine Maintenance + Other Assets	858,073	858,073	943,880	1,038,268	1,142,095
	2220202	Maintenance of Office Furniture and Equipment	219,193	219,193	241,112	265,223	291,746
	2220205	Maintenance of Buildings and Stations ++ Non-residential	255,552	255,552	281,107	309,218	340,139
	2220210	Maintenance of Computers, Software, and Networks	383,328	383,328	421,661	463,827	510,110
		Acquisition OF Non-Financial Assets	127,776	127,776	2,781,108	3,059,219	3,365,141
	3111000	Purchase of Office Furniture and General Equipment	127,776	127,776	1,281,108	1,409,219	1,550,141
	3111001	Purchase of Office Furniture and Fittings	-	-	940,554	1,034,609	1,138,070
	3111002	Purchase of Computers, Printers and other IT Equipment	127,776	127,776	340,554	374,609	412,070
	3111400	Research , Feasibility Studies, Project Preparation	-	-	1,500,000	1,650,000	1,815,000
	3111401	Prefeasibility, feasibility studies and appraisal studies	-	-	1,500,000	1,650,000	1,815,000
		<b>Total Expenditure</b>	<b>16,005,736</b>	<b>19,094,967</b>	<b>17,709,025</b>	<b>19,479,928</b>	<b>21,427,920</b>
<b>MALABA MUNICIPALITY</b>		<b>Use of Goods and Services</b>	<b>13,660,000</b>	<b>17,760,000</b>	<b>9,501,324</b>	<b>10,451,456</b>	<b>11,496,602</b>
	2210100	Utilities Supplies and Services	1,750,000	1,750,000	1,750,000	1,925,000	2,117,500
	2210101	Electricity Expenses	1,000,000	1,000,000	1,000,000	1,100,000	1,210,000
	2210102	Water and Sewerage charges	750,000	750,000	750,000	825,000	907,500
	2210200	Communication Supplies and Services	60,000	60,000	66,000	72,600	79,860
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services all	15,000	15,000	16,500	18,150	19,965
	2210203	Courier and Postal Services	45,000	45,000	49,500	54,450	59,895
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	3,000,000	4,399,000	3,000,000	3,300,000	3,630,000
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,500,000	1,000,000	1,100,000	1,210,000
	2210303	Daily Subsistence Allowances	2,000,000	2,899,000	2,000,000	2,200,000	2,420,000
	2210500	Printing , Advertising and Information Supplies and Services	1,000,000	1,000,000	500,000	550,000	605,000
	2210504	Advertising awareness	1,000,000	1,000,000	500,000	550,000	605,000
	2210800	Hospitality Supplies and Services	1,500,000	3,000,000	2,410,324	2,651,356	2,916,492

Sign: 

Date 9<sup>th</sup> of July, 2023

DEPARTMENT	GFS CODE	PARTICULARS	APPROVED BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2022/2023	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	-	2,100,000	1,100,000	1,210,000	1,331,000
	2210802	Boards, Committees, Conferences & Seminars	1,500,000	900,000	1,310,324	1,441,356	1,585,492
	2211000	Specialised Materials and Supplies	1,600,000	201,000	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	1,600,000	201,000	-	-	-
	2211100	Office and General Supplies and Services	2,250,000	2,250,000	875,000	962,500	1,058,750
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,500,000	1,500,000	500,000	550,000	605,000
	2211103	Sanitary and cleaning materials,	750,000	750,000	375,000	412,500	453,750
	2211200	Fuel Oil and Lubricants	2,000,000	2,000,000	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	2,000,000	2,000,000	-	-	-
	2211300	Other Operating Expenses	-	2,600,000	900,000	990,000	1,089,000
	2211305	Contracted Guards and Cleaning Services	-	2,600,000	900,000	990,000	1,089,000
	2220100	Routine Maintenance + Vehicles and Other Transport Equipment	500,000	500,000	-	-	-
	2220101	Maintenance Expenses + Motor Vehicles	500,000	500,000	-	-	-
		Acquisition OF Non-Financial Assets	1,754,000	1,754,000	1,400,000	1,540,000	1,694,000
	3111000	Purchase of Office Furniture and General Equipment	1,754,000	1,754,000	1,400,000	1,540,000	1,694,000
	3111001	Purchase of Office Furniture and Fittings	1,500,000	1,500,000	600,000	660,000	726,000
	3111002	Purchase of Computers, Printers and other IT Equipment	254,000	254,000	800,000	880,000	968,000
		<b>Total Expenditure</b>	<b>15,414,000</b>	<b>19,514,000</b>	<b>10,901,324</b>	<b>11,991,456</b>	<b>13,190,602</b>
		<b>Gross Total</b>	<b>133,682,955</b>	<b>195,065,378</b>	<b>136,001,139</b>	<b>149,601,253</b>	<b>164,561,378</b>
		<b>Summary of Expenditure by Economic Classification</b>					
		Compensation to Employees	59,098,958	54,178,401	58,537,303	64,391,033	70,830,137
		Use of Goods and Services	69,236,605	130,039,586	70,362,151	77,398,366	85,138,203
		Acquisition of Non-Financial Assets	5,347,392	10,847,392	7,101,685	7,811,854	8,593,039
		<b>Total Recurrent Expenditure</b>	<b>133,682,955</b>	<b>195,065,378</b>	<b>136,001,139</b>	<b>149,601,253</b>	<b>164,561,378</b>
		<b>9. Water, Irrigation and Natural Resources</b>					
		Compensation to Employees	70,253,335	65,238,335	66,253,335	72,878,669	80,166,535
	2110100	Basic salary+ Permanent Employees	46,031,092	46,031,092	46,031,092	50,634,201	55,697,621
	2110101	Basic Salary civil services	46,031,092	46,031,092	46,031,092	50,634,201	55,697,621
	2110200	Basic Wages - Temporary Employees	7,015,000	2,000,000	3,015,000	3,316,500	3,648,150
	2110202	Casual Labour - Others	7,015,000	2,000,000	3,015,000	3,316,500	3,648,150
	2110300	Personal Allowance +Paid as Part of Salary	14,015,480	14,015,480	14,015,480	15,417,028	16,958,731
	2110301	House Allowance	8,335,480	8,335,480	8,335,480	9,169,028	10,085,931
	2110314	Transport Allowance	5,184,000	5,184,000	5,184,000	5,702,400	6,272,640
	2110320	Leave Allowance	496,000	496,000	496,000	545,600	600,160
	2120100	Employer Contributions to Compulsory National Social Security Schemes	3,191,763	3,191,763	3,191,763	3,510,939	3,862,033
	2120105	pension	3,191,763	3,191,763	3,191,763	3,510,939	3,862,033
Headquarters		Use of Goods and Services	25,401,623	101,072,901	59,325,578	65,258,136	71,783,949
	2210100	Utilities Supplies and Services	11,967,435	16,467,435	13,209,200	14,530,120	15,983,132

Sign: 

Date 9<sup>th</sup> of July, 2023