ELGEYO MARAKWET COUNTY GOVERNMENT

OFFICE OF THE CLERK

ELGEYO MARAKWET COUNTY ASSEMBLY

THIRD ASSEMBLY

FIFTH SESSION

REPORT OF THE COUNTY ASSEMBLY SELECT COMMITTEE ON COUNTY BUDGET AND APPROPRIATION ON THE CONSIDERATION OF THE ELGEYO/MARAKWET COUNTY FISCAL STRATEGY PAPER, 2026

OFFICE OF THE CLERK
COUNTY ASSEMBLY-ITEN

Approved

THE DEPUTY SPEAKER
ELGEYO MARAKWET COUNTY ASSEMBLY
P. O. Box 53-30700, ITEN.

APRIL 2026

Laid on 21.4.26 at 10:30am.

Contents

1 ACRONYMS

i. **AIA:** Appropriations In-Aid

ii. **BAC:** Budget and Appropriations Committee

iii. BETA: Bottom- Economic Transformation Agenda

iv. **BPS:** Budget Policy Statement

v. **CBEF**: County Budget and Economic Forum

vi. **CFSP**: County Fiscal Strategy Paper

vii. **CRA**: Commission on Revenue Allocation

viii. **ECDE:** Early Childhood Development Education

ix. **FY**: Financial Year

x. **HON**: Honorable

xi. **ICT**: Information and Communication Technology

xii. **IGRTC:** Inter- Governmental Relations Technical Committee

xiii. **KSHS**: Kenyan Shillings

xiv. **KUSP:** Kenya Urban Support Program

xv. **MCA**: Member of County Assembly

xvi. **MSME:** Micro, Small and Medium Enterprises

xvii. **NCPB:** National Cereals and Produce Board

xviii. **O&M**: Operations and Maintenance

xix. **PE**: Personal Emoluments

xx. **PFM**: Public Finance Management

xxi. **WIBA:** Work Injury Benefits Act

2 PREFACE

Mr. Speaker Sir,

The Select Committee on Budget and Appropriations is established pursuant to Standing Order No. 190 (1) and is mandated under sub section (3), among others, to investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget and to evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

2.1 COMMITTEE MEMBERSHIP

Mr. Speaker Sir,

The following are the members the Select Committee on Budget and Appropriations as provided for under standing order 190 (2);

NO	MEMBER'S NAME	DESIGNATION
1	Hon. Benjamin Cheptiony	Chairperson
2	Hon. Priscilla Kurgat	Vice Chairperson
3	Hon. Paul Kipyatich	Member
4	Hon. Asbel Kiptoo	Member
5	Hon. Karen Koech	Member
6	Hon. John Koima	Member

2.2 LEGAL FRAMEWORK FOR THE COUNTY FISCAL STRATEGY PAPER (CFSP)

Mr. Speaker Sir,

Section 117 of the Public Finance Management Act, 2012 provides that *"County Treasury shall prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and the County Treasury shall submit the approved Fiscal Strategy Paper to the County Assembly, by the 28th February of each year."* In preparation of the County Fiscal Strategy Paper, the County Treasury shall align it with the national objectives in the Budget Policy Statement. In preparing the County Fiscal Strategy Paper, the County Treasury shall specify the broad strategic priorities and policy goals that will guide the county government in preparing its budget for the coming financial year and over the medium term.

Mr. Speaker Sir,

The same section further states that the *County Treasury shall include in its County Fiscal Strategy Paper the financial outlook with respect to county government revenues, expenditures and borrowing for the coming financial year and over the medium term.*

Mr. Speaker Sir,

As provided for under Section 117 (1) of Public Finance Management Act, 2012 read together with Elgeyo/Marakwet County Assembly Standing Order 209(1), the County Fiscal Strategy Paper (CFSP) 2025 was received on 28th, February 2026 and Laid in the County Assembly on 3rd, March 2026. The same was committed to the Sectoral Committees to consider and make recommendations to the Select Committee on Budget and Appropriations.

The Sectoral Committees deliberated on the document and presented their recommendations to the Select Committee on Budget and Appropriations as provided by the same Standing Order.

Mr. Speaker Sir,

In compliance with the provisions of Articles 10(2)(a), 174(c), 196(1)(b) and 201(a) of the Constitution of Kenya, the County Fiscal Strategy Paper 2025 was subjected to public participation as from 23rd March 2026 to 27th March 2026 in all the twenty (20) wards of Elgeyo/Marakwet County where the input of the Public on the document was taken.

2.2.1 CONSIDERATION OF THE COUNTY FISCAL STRATEGY PAPER 2026

Mr. Speaker Sir,

In reviewing the County Fiscal Strategy Paper 2026 the Committee sought and received views and submissions from the members of the public, Special interest groups and County Assembly Sectoral Committees and the County Executive Member of Finance as provided under Sections 117 (5) and 123 of the Public Finance Management Act, 2012 as well as Standing Order 209 (4).

2.2.2 ACKNOWLEDGEMENTS

Mr. Speaker Sir,

The Committee expresses its sincere appreciation to the Offices of the Speaker and the Clerk for their support in enabling the Committee to effectively discharge its mandate.

The Committee further extends its gratitude to the County Treasury team, led by the CECM for Finance and Economic Planning, for the invaluable support provided through the timely provision of information essential to the preparation of this report.

The Committee also acknowledges the dedication and commitment of its distinguished Members, as well as the technical support offered by the staff attached to the Committee.

Finally, the Committee conveys its appreciation to the Sectoral Committees for their support in successfully accomplishing this task.

Mr. Speaker Sir,

It is now my pleasure and privilege, on behalf of the Select Committee on Budget and Appropriations, to present to this House, the committee report on Elgeyo/Marakwet County Fiscal Strategy Paper 2026.

Signed:..

HON. BENJAMIN KIPKEMBOI CHEPTIONY, MCA

CHAIRPERSON: SELECT COMMITTEE ON BUDGET AND APPROPRIATIONS.

3 PROCESSING OF THE COUNTY FISCAL STRATEGY PAPER.

3.1.1 Introduction.

Mr. Speaker Sir,

Standing order 209 outlines how the County Fiscal strategy paper is processed by the County Assembly as follows: THAT;

(1) The County Treasury shall submit the County Fiscal Strategy Paper approved by the County Executive Committee in accordance with Section 117 of the Public Finance Management Act, 2012, to the County Assembly, by the 28th February of each year.

(2) The County Fiscal Strategy Paper submitted under paragraph (1) shall –

(a) Have been aligned with the national objectives in the Budget Policy Statement;

(b) Specify the broad strategic priorities and policy goals that will guide the county government in preparing its budget for the coming financial year and over the medium term;

(c) Include the financial outlook with respect to county government revenues, expenditures and borrowing for the coming financial year and over the medium term;

(d) Have taken into account the views of the Commission on Revenue Allocation; the public; any interested persons or groups; and any other forum that is established by legislation.

(3) Upon being laid before the County Assembly, the County Fiscal Strategy Paper shall be deemed to have been committed to each Sectoral Committee without question put, for each such committee to deliberate upon according to their respective mandates and make recommendations to the Budget and Appropriations Committee.

(4) In considering the County Fiscal Strategy Paper, the Budget and Appropriations Committee shall consult each Sectoral Committee and Table a report, containing its recommendation on the Statement to the County Assembly for consideration

(5) The report prepared by the Budget and Appropriations Committee pursuant to paragraph (6) shall include a schedule of ceiling of resources recommended for the County Government, and County Assembly.

(6) The approval by the County Assembly of the motion on the report of the Budget and Appropriations Committee on the County Fiscal Strategy Paper shall constitute the County Assembly Resolution setting forth the total overall projected revenue, the ceilings recommended for the County Government, and County Assembly and where necessary, the total sums for each Vote and the allocations to individual programs for the fiscal year in question.

(7) The County Assembly shall consider and may adopt the County Fiscal Strategy Paper with or without amendments not later than fourteen days after its submission under paragraph (1).

(8) The County Treasury shall consider any recommendations made by the County Assembly when finalizing the budget proposal for the financial year concerned.

3.1.2 Alignment of County Fiscal Strategy Paper 2026 with the National Objectives in the Budget Policy Statement 2026

Mr. Speaker Sir,

The County Fiscal Strategy Paper (CFSP) should be aligned with the national Budget Policy Statement (BPS) 2026, to ensure that county priorities complement national fiscal objectives. This alignment is critical in securing funding allocations, leveraging national economic policies, and optimizing the county's fiscal space.

Therefore the CFSP should mirror BETA's five key pillars, which are expected to drive national and county-level growth as follows:

1. Agricultural Transformation aimed at enhancing food security, promoting crop diversification, and modernizing agricultural value chains through County Aggregation and Industrial Parks. Strengthening extension services, improving livestock productivity and disease control, and expanding agricultural insurance schemes to build climate resilience and ensure sustainable farmer incomes

2. Micro, Small, and Medium Enterprises (MSMEs) Economy focused on financial support, market linkages, and infrastructure for small businesses through support incubation, mentorship, market linkages, and access to affordable workspaces and common user facilities.

3. Healthcare provision through Universal healthcare coverage expansion by integrating Primary Healthcare Networks, expansion of community health services, and deployment of sufficient medical personnel. Sustainable financing mechanisms, digital health platforms, improved medicine supply chains, and patient safety initiatives will be central to ensuring equitable access to quality healthcare services.

4. Housing and Settlement through expanding affordable housing and urban planning and promoting planned rural and urban settlements. Expanding housing finance, supporting housing cooperatives, implementing climate- resilient designs, and improving market infrastructure are key to increasing homeownership, stimulating job creation, and fostering inclusive urban development

5. Digital Superhighway and Creative Economy through expanding digital connectivity, digital jobs, and the creative industry, fiber networks, public Wi-Fi, and digital hubs. The County will build digital skills among youth, digitization of government services, robust cyber-

security, and support for the creative economy including film, music, arts, and digital content are prioritized to drive innovation, youth employment, and economic diversification.

3.1.3 FINANCIAL OUTLOOK FOR FY 2026/2027 AS SUBMITTED BY COUNTY TREASURY

3.1.4 County Government Revenues for FY 2026/2027.

Mr. Speaker Sir,

The total County Government Revenue for FY 2026/2027 is projected to be **Kshs 7,530,839,842** as contained in the resource envelope submitted in the County Fiscal Strategy Paper 2026 which comprises of the following revenue components:

1. CRA share of **Kshs 5,049,704,514**;
2. Conditional Grants of **Kshs 1,472,947,572;**
3. Local Revenue of Kshs **457,000,000**

Mr. Speaker sir

The table below provides the proposed resource envelopes for the FY 2026/2027.

Revenue Source		**2025/26 FY (Approved Supp 1) (Kshs.)**	**2026/27 FY (Proposed) (Kshs.)**	**Increase/ Decrease (Kshs.)**
Equitable (CRA) Share Allocation As Per the 2025 Budget Policy Statement (BPS)	CRA share	5,515,146,712	5,583,662,400	68,515,688
	Sub-total	**5,515,146,712**	**5,583,662,400**	**68,515,688**
Local Revenue	Non-FIF streams	457,429,872	112,429,871	(345,000,001)
	FIF streams		350,000,000	350,000,000
	Appropriations In Aid (AiA) – Abattoirs (Slaughterhouses)		1,800,000	1,800,000
	Appropriations In Aid (AiA) – Chebara ATC		1,000,000	1,000,000
	Appropriations In Aid (AiA) – Labot Farm		1,000,000	1,000,000
	Appropriations In Aid (AiA) – Rimoi National Reserve		1,000,000	1,000,000
	Appropriations In		7,000,000	7,000,000

Revenue Source		2025/26 FY (Approved Supp 1) (Kshs.)	2026/27 FY (Proposed) (Kshs.)	Increase/ Decrease (Kshs.)
	Aid (AiA) – Liquor Licensing			
	Balance b/d	1,910,036,119		
	Sub-total	**7,417,170,505**	**6,057,892,271**	**550,757,885**
Conditional Grants (County Governments Additional Allocations Bill, 2024)				
Agriculture, Livestock, Fisheries, and Irrigation	Kenya Livestock Commercialization Project (KeLCoP)	65,350,000	40,150,000	(25,200,000)
Agriculture, Livestock, Fisheries, and Irrigation	Food Systems Resilience Project (FSRP)	246,153,846	276,625,582	30,471,736
Lands, Physical Planning, Housing & Urban Development	Kenya Urban Support Programme (KUSP)-UDG	133,202,235	228,885,856	95,683,621
Lands, Physical Planning, Housing & Urban Development	Kenya Urban Support Programme (KUSP)-UIG	16,770,000	13,082,865	(3,687,135)
Lands, Physical Planning, Housing & Urban Development	AfD (France) - Kenya Informal Settlement Improvement Project (KISIP) II	175,000,000	5,481,255	(169,518,745)
Lands, Physical Planning, Housing & Urban Development	Allocations from 0.5% of Housing Levy Fund to the County Rural and Urban Affordable Housing Committees		7,787,057	7,787,057
Health Services	Community Health Promoters	37,200,000	37,200,000	-
Health Services	UNFPA 10th Country Programme	0	893,308	893,308
Health Services	DANIDA	6,222,000	0	(6,222,000)
Health Services	Settlement of Doctors salary arrears	15,685,017	0	(15,685,017)
Health Services	IDA (World Bank) - Building Resilience & Responsive Health Systems (BREHS)		40,365,520	40,365,520

Revenue Source		2025/26 FY (Approved Supp 1) (Kshs.)	2026/27 FY (Proposed) (Kshs.)	Increase/ Decrease (Kshs.)
Cooperatives, Trade, Industrialization, Tourism and Wildlife	County Aggregation and Industrial Park	250,000,000	250,000,000	-
Water, Environment and Climate Change	Financing Locally Led Climate Action (FLLoCA) Program CCRI Grant	1,560,900	84,788,164	83,227,264
Water, Environment and Climate Change	Financing Locally Led Climate Action (FLLoCA) Program CCRI Grant Level	79,818,750	16,443,765	(63,374,985)
Water, Environment and Climate Change	FLLoCA CCRI Grant Level II	15,480,000		(15,480,000)
Water, Environment and Climate Change	IFAD - Integrated Natural Resource Management (INReM) Programme		81,244,200	81,244,200
Public Service, Devolution, Administration, ICT and E-governance	IDA (World Bank) Kenya Devolution Support Programme II- Service Delivery and Investment Grant Level II	352,500,000	352,500,000	–
Public Service, Devolution, Administration, ICT and E-governance	IDA(World Bank) Kenya Devolution Support Programme II-Institutional Grant (Level I Grant)	37,500,000	37,500,000	–
Total		**1,432,442,748**	**1,472,947,572**	**40,504,824**
Total		**8,849,613,253**	**7,530,839,842**	**591,262,709**

3.2 RECURRENT EXPENDITURE PROJECTIONS

3.3 PERSONAL EMOLUMENTS (PE) EXPENDITURE ANALYSIS.

Mr. Speaker Sir,

The table below provides the analysis of the adjustments in personnel emoluments across all the departments. The adjustments resulted to a net increase in personnel emoluments by **Kshs 200,679,515.**

Department	PE 2025/26 (Kshs.)	Projected PE for 26/27 (Kshs.)	INCREASE/ DECREASE (Kshs.)
Office of the Governor	120,143,928	147,326,813	27,182,885
Finance and Economic Planning	209,635,747	205,835,171	-3,800,576
Agriculture and Irrigation	147,939,679	160,287,599	12,347,920
Water, Environment and Climate Change	48,648,894	53,398,423	4,749,529
Education & Technical Training	386,363,020	452,468,741	66,105,721
Health Services	1,481,257,228	1,564,207,688	82,950,460
Lands, Physical Planning, Housing and Urban Development	50,620,254	45,985,078	-4,635,176
Iten Municipality	-	10,020,178	10,020,178
Roads, Transport & Public Works	108,892,791	105,475,979	-3,416,812
Cooperatives, Trade, Industrialization, Tourism and Wildlife	64,724,108	65,629,610	905,502
Sports Youth Affairs, Culture Children and Social Services	42,383,435	51,358,389	8,974,954
Public Service, Devolution, Administration, ICT & E-governance	130,766,522	125,185,390	-5,581,132
County Public Service Board	46,121,838	50,997,899	4,876,061
TOTAL	**2,837,497,444**	**3,038,176,959**	**200,679,515**

3.4 ANALYSIS OF OPERATION AND MAINTENANCE

Mr. Speaker Sir,

The total submitted operations and maintenance O&M was Kshs 1,425,296,783 made up of Kshs 79,000,004 as the normal O&M, Kshs 1,441,189,658 mandatory O&M and Kshs 136,828,750 as conditional grant O&M for the departments as per the table below;

CODE	DEPARTMENT	Normal O&M (A)	Mandatory O&M Description	Mandatory O&M Allocation (B)	Conditional Grants	TOTAL (C=A+B)
R.4361	County Assembly		County Assembly Ceiling (Proposed by CRA)	684,431,351		684,431,351
R.4362	Office of the Governor	19 ,371,942	Audit Committee Services	2,200,000		127,371,942
			Office of the Governor field visits & supervisions	5,000,000		
			Governor's mobility (fuel)	5,500,000		
			Office of the Governor Air Trave services	5,000,000		
			Medical Cover for state officers under OOG including Governor, DG, COs, CS,Attorney, Advisors & Chief of Staff	3,300,000		
			select panel committee services (incurred & projected costs for select panel committee.)	1,000,000		
			Motor vehicle maintenance to cater for the frequent	3,000,000		

			breakdown due to the age of vehicles VS the frequent usage.			
			Emergency & Disaster response (PFM requirement considering the vulnerable nature of the county domiciled under CO peace & disaster mgt)	2,000,000		
			Advertising, Awareness and Publicity Campaigns	2,000,000		
			Legal Dues/fees, Arbitration and Compensation Payments	3,000,000		
			Legal fees pending bills (the county incurred legal bills before recruitment of county attorney amounting to **Kshs 18 Million**. This figure will be the phase 1 of the payment.	8,000,000		
			Catering services & hospitality (the office serves as the first entry point for visitors for all sectors as well as other forums & committees since the dept hosts the only boardroom fit to hosts county	2,000,000		

			visitors)			
			Assets verification	1,000,000		
			Governor's Vehicle	26,000,000		
			DG`s Vehicle	21,000,000		
			Cs Vehicle	14,000,000		
			Liaison meetings. The office facilitate various forums and	2,000,000		
			IGRTC expenses.			
			Office Renovations	1,500,000		
R.4363	Finance and Economic Planning	10,096,464	Revenue System Management & Integration	5,000,000		42,496,464
			Commission charges (Being 4% Commission on total revenue collected using the Revenue System as per signed service agreement contract)	4,400,000		
			To facilitate repairs & maintenance, lighting of revenue collection barriers and fabrication of spikes and clamps	800,000		

			Being 5% of Revenue collected for Administration as provided for by Section 24 of Elgeyo Marakwet County Finance Act 2024	2,000,000		
			County Planning & Budget making process costs(Public Participation Cost) as per PFMA, County Government Act	4,200,000		
			Digital weighbridge at Biretwo barrier for correct billing of cess revenue	1,500,000		
			PIM Training as provided for by the PFMA County Regulations and PIM regulations	500,00 0		
			County Budget and Economic Forum (CBEF operation) as provided for by PFMA 2012	1,000,000		
			Monitoring and Evaluation & accountability forums in line with PIM Regulations and EDA 2015	4,000,000		
			Valuation of Assets	5,000,000		

			Exchequer requisition operations	2,000,000		
			Accounting documents	1,000,000		
			Adverts and publicity for procurement	1,000,000		
R.4364	Agriculture, Livestock, Fisheries and Irrigation	7,133,642	Chebara ATC seed capital	1,000,000		13,283,642
			Labot farm seed capital	950,000		
			NCPB handling charges debt	3,400,000		
			20 Computers for staff redeeming fertilizers (last mile)	800,000		
R.4365	Water, Environment and Climate Change	4,022,185	Water Resource Agency (Water Abstraction charges)	1,000,000		7,022,185
			Water Quality Testing from water service providers	1,000,000		
			Flocca CIS	1,000,000		
R.4366	Education & Technical Training	4,937,102	Quality Assurance for ECDE	500,000		6,937,102
			Quality Assurance for VTC	500,000		

			Teacher Capacity Building	1,000,000		
R.4367	Health Services	7,405,653	Medical Drugs	130,919,753		222,064,381
			User Fee	5,280,147		
			Community Health Promoters		37,200,000	
			UNFPA 10th Country Programme		89 3,308	
			IDA (World Bank) - Building Resilience & Responsive Health Systems (BREHS)		40, 365,520	
R.4368	Lands, Physical Planning, Housing and Urban Develop ment	3,045,179	Street lights Bills ,Repairs and maintenance for Urban centres	18,086,778		53,419,014
			County HQs electricity Bills	1,000,000		
			Fire Engines Insurance and maintenance	5,000,000		
			Fire Engines Operation (Protective Gears,Fuel, ,Hydrant,Siren Installation,Maintena nce,other operation materials)	3,000,000		

			Compactor and Waste management Tractor(insurance,Fuel,Maintenance,Nema Compliance ,Protective gears)	2,000,000		
			Conservancy staff-protective equipment & safety gears and vaccines	1,000,000		
			KISIP II Counterpart Funding	1,000,000		
			KUSP Counterpart Funding	1,000,000		
			Departmental Asset Verification	500,000		
			County Spatial Plan County Spatial Plan Counterpart Funding	10,000,000		
			Allocations from 0.5% of Housing Levy Fund to the County Rural and Urban Affordable Housing Committees		7,787,057	
	Iten Municipality	1,356,782	Iten Municipality O&M	2,000,000		16,439,647
			Kenya Urban Support Programme (KUSP)-UIG		13,082,865	

R.4369	Roads, Transport & Public Works	6,577,048	Maintenance of Plant & Machinery	4,000,000		23,477,048
			Overhaul of vehicles &Tippers,	2,000,000		
			Departmental Asset Verification	500,000		
			County Transport safety Committee expenses	500,000		
			Purchase of inspection vehicle	8,400,000		
			Purchase of safety Gears	500,000		
			Plant & Machinery Insurance	1,000,000		
R.4371	Cooperatives, Trade, Industrialization, Tourism and Wildlife	3,728,720	Market sanitation; water and sanitation	1,500,000		7,028,720
			Uniform; cooperative officers and Rimoi wardens	800,000		
			Rimoi officers paramilitary training	1,000,000		
R.4372	Sports Youth Affairs, Culture Children and Social Services	3, 521,569	Iten International Marathon (including prize money)	7,000,000		18,021,569
			Sports Tournament	7,000,000		
			Small homes empowerment- Happy days	500,000		

R.4373	Public Service, Devolution, Administration, Communications, ICT & -governance	4, 315,649	Staff medical cover	139,000,000		194,315,649
			Subcounty and Ward operations	7,200,000		
			KDSP county counterpart funding	1,000,000		
			Renovation of treasury building	1,000,000		
			Treasury hall equipping	1,000,000		
			Water bills	200,000		
			Payroll internet bills	200,000		
			Sanitation	500,000		
			Payroll stationery	500,000		
			Payroll Computer Desktops	400,000		
			Automation (website upgrade)	1,500,000		
			IDA (World Bank) Kenya Devolution Support Programme II-Institutional Grant (Level I Grant		37,500,000	

R.4374	County Public Service Board	3,488,069	Board members medical insurance in line with SRC circular for board members dated 8th December 2017	5,000,000		8,988,069
			Finalization of equity Employment Plan	500,000		
	TOTAL (KSHS)	**79,000,004**		**1,209,468,029**	**136,828,750**	**1,425,296,783**

3.5 OVERALL RECURRENT EXPENDITURE ANALYSIS

Mr. Speaker Sir

The table below provides the summary of the submitted recurrent expenditure for the financial year 2026/2027 per department.

Summary of Total Recurrent Estimate Allocation

CODE	DEPARTMENT	FY 2026/27 PE	AiA	Mandatory O&M	Normal O&M	Conditional Grants	TOTAL
4361	County Assembly		0	684,431,351			**684,431,351**
4362	Office of the Governor	147,326,813	0	108,000,000	19,371,942		**274,698,755**
4363	Finance and Economic Planning	205,835,171	0	32,400,000	10,096,464		**248,331,635**
4364	Agriculture Livestock Fisheries and Irrigation	160,287,599	3,800,000	6,150,000	7,133,642		**177,371,241**
4365	Water, Environment and Climate Change Management	53,398,423	0	3,000,000	4,022,185		**60,420,608**
4366	Education & Technical Training	452,468,741	0	2,000,000	4,937,102		**459,405,843**
4367	Health Services	1,564,207,688	350,000,000	136,199,900	7,405,653	78,458,828	**2,136,272,069**
4368	Lands, Physical Planning, Housing & Urban Development	45,985,078	0	42,586,778	3,045,179	7,787,057	**99,404,092**
	Iten Municipality	10,020,178		2,000,000	1,356,78	13,082,86	**26,459,825**

CODE	DEPARTMENT	FY 2026/27 PE	AiA	Mandatory O&M	Normal O&M	Conditional Grants	TOTAL
					2	5	
4369	Roads, Transport & Public Works	105,475,979	0	16,900,000	6,577,048		**128,953,027**
4371	Cooperatives, Trade and Enterprise Development, Tourism development	65,629,610	1,000,000	3,300,000	3,728,720		**73,658,330**
4372	Sports, youth Affairs, Culture, Children and Social Services	51,358,389	0	14,500,000	3,521,569		**69,379,958**
4373	Public Service, Devolution, Administration, Communications, ICT & -governance	125,185,390	7,000,000	152,500,000	4,315,649	37,500,000	**326,501,039**
4374	County Public Service Board	50,997,899	0	5,500,000	3,488,069		**59,985,968**
	Totals	**3,038,176,959**	**361,800,000**	**1,209,468,029**	**79,000,004**	**136,828,750**	**4,825,273,742**

3.6 DEVELOPMENT EXPENDITURE

Mr. Speaker sir,

The total submitted development expenditure for FY 2026/2027 is projected to be **Kshs 2,705,566,101** which comprises of the following components:

1. EDA (Ward Allocations) -Kshs 1,159,447,279
2. County Flagship -Kshs 210,000,000
3. Conditional grants -Kshs 1,336,118,822.

Mr. Speaker Sir,

The table below provides the summaries of the development expenditure as submitted by the department of finance and economic planning per department.

Summary of Development Allocation

DEPARTMENT	EDA FY 2026/27	County Flagship	Conditional Grants	TOTAL
County Assembly				**0**
Office of the Governor	1,000,000			**1,000,000**
Finance and Economic Planning	1,000,000			**1,000,000**
Agriculture Livestock Fisheries and	126,282,000		316,775,582	**443,057,582**

DEPARTMENT	EDA FY 2026/27	County Flagship	Conditional Grants	TOTAL
Irrigation				
Water, Environment and Climate Change Management	187,661,954	-	182,476,129	**370,138,083**
Education & Technical Training	212,402,048			**212,402,048**
Health Services	224,956,570	-		**224,956,570**
Lands, Physical Planning, Housing & Urban Development	40,530,853	-	0	**40,530,853**
Iten Municipality			234,367,111	**234,367,111**
Roads, Transport & Public Works	219,196,773	210,000,000	-	**429,196,773**
Cooperatives, Trade and Enterprise Development, Tourism development	22,768,493	0	250,000,000	**272,768,493**
Sports, youth Affairs, Culture, Children and Social Services	91,682,760			**91,682,760**
Public Service, Devolution, Administration, Communications, ICT & E-governance	31,965,828	-	352,500,000	**384,465,828**
County Public Service Board				**0**
TOTAL	**1,159,447,279**	**210,000,000**	**1,336,118,822**	**2,705,566,101**

3.7 2026/27 CFSP OVERALL EXPENDITURE ANALYSIS

Mr. Speaker sir,

The table below provides overall expenditure analysis for 2026/2027 CFSP as submitted.

Overall Expenditure Analysis

Expenditure Type	Budget Allocation	Percentage of Estimated Budget (%)
Ward (EDA) Development	1,159,447,279	15.40%
County Flagship	210,000,000	2.79%
Development Conditional Grants	1,336,118,822	17.74%
	2,705,566,101	**35.93%**
Compensation to Employees	3,038,176,959	40.34%
County Assembly Ceiling	684,431,351	9.09%
Appropriation in Aid (AiA)	361,800,000	

Expenditure Type	Budget Allocation	Percentage of Estimated Budget (%)
Mandatory O&M	525,036,678	6.97%
Recurrent Conditional Grants	136,828,750	1.82%
Utilities and operations	79,000,004	1.05%
	4,825,273,742	**59.27%**
TOTAL	**7,530,839,843**	**100.00%**

From the above summary, development allocations are Kshs 1,159,447,279 ward (EDA), Kshs. 210,000,000 county flagship and Kshs 1,336,118,822 Conditional grants translated to 15.40%, 2.79% and 17.74% of the total budget respectively indicating 35.93% development allocation of the total budget. The balance makes up the recurrent expenditure totaling Kshs. 4,825,273,742 which is 64.07% of the total budget.

4 SUBMISSIONS BY SECTORAL COMMITTEES.

Mr. Speaker Sir,

As provided for under standing orders 209 (3) the document was deemed committed to the sectoral committees upon being laid in the House. The sectors are then required to consider the CFSP and make recommendations to the budget and appropriation committee on their considerations. The sectors deliberated on the submitted CFSP 2026 and forwarded their findings and recommendations to the committee, the same was taken into consideration by budget and appropriation committee.

5 MEMORANDUM

Mr. Speaker sir,

The department of finance and economic planning submitted a memorandum to the committee containing proposals that seek to amend the submitted 2026 CFSP to provide for budget ceilings for projected emerging expenditure items in the FY 2026/2027 not factored in the submitted CFSP 2026. The objectives of the memorandum were as follows.

To provide for funds to pay public servant salary increment arrears from SRC Review of Renumeration and benefits for the public officers for the third renumeration cycle 2021/2024-2024/2025 vide SRC circular **Ref: No. SRC/TS/24/6 VOL.II(124**) dated 31st October 2025 and affirmed by the recommendations of the County Assembly's Report of the Select Committee on Budget and Appropriation on the consideration of the

Governor's memorandum on Elgeyo Marakwet County Government First Supplementary Budget Appropriation Bill No. 1 of 2026

1. Cost for conversion of terms of health staff on consolidated contract pay and execution of signed Collective Bargaining Agreements (CBAs) Return to Work Agreements between the County Government, KMPDU and KNUN
2. Medical cover cost for the additional 100 ECDE and 40 vocational training instructors as approved by County Assembly in the FY 2025/2026 First Supplementary Budget

Memorandum Objectives, Justifications, implications & sources of funds

No.	OBJECTIVE	Amount involved	Justifications (Cause/Reason)	Proposed Source of funds	Reference	Department
1.	To provide funds to pay public servant salary increment arrears from SRC Review of Renumeration and benefits for the public officers for the third renumeration cycle 2021/2024-2024/2025	62,114,711	SRC circular **Ref: No. SRC/TS/24/6 VOL.II(124**)	Reduction of County flagship	Annex1: Table 4 of submitted 2026 CFSP	Roads, Transport & Public Works
2.	Cost for conversion of terms of health staff on consolidated contract pay and execution of signed Collective Bargaining Agreements (CBAs) Return to Work Agreements (RTWAs) between the County Government, KMPDU and KNUN	29,068,231	Signed CBAs and RTWKs	Reduction of County flagship	Signed CBAs and RTWKs	Health Services

3.	Medical cover cost for the additional 100 ECDE and 40 vocational training instructors as approved by County Assembly in the FY 2025/2026 First Supplementary Budget as well as the 167 new staff tp be recruited (307*67,500)	20,722,500	To facilitate timely procurement of medical cover to equate the welfare of the to be recruited staff with other county staff	Reduction of County flagship	SRC Circular on medical cover Approved FY 2025/2026 First Supplementary Budget	PSM
4.	Conversion of new 100 ECDE to job group D to facilitate their payment in the IPPD (29,175-18,000=11,175*100*12)	13,410,000	COB, National Treasury directive and HRIS-K reforms of non-processing of Manual salary outside IPPB	Reduction of County flagship	Negotiated placement	Education and Technical Training
5.	Conversion of new 40 VTC instructors at job group H to facilitate their payment in the IPPD(59,773-30,000=29,773*40*12)	14,291,040	As per schemes of service of VTC instructors	Reduction of County flagship	schemes of service of VTC instructors	Education and Technical Training
	Totals	**139,606,482**				

Mr. Speaker Sir,

The source of funds to finance the proposed expenditure items in the memorandum was the allocation amounting to Kshs 210,000,000 allocated to the department of Roads, Transport and public works under county flagship projects;

6 COMMITTEE RECOMMENDATION.

I. The committee recommends the approval of the following adjustment to the operations and maintenance allocations;

A. <u>Under the Office of the Governor</u>

1. The amount allocated to field visit and supervision of Kshs 5,000,000 be deleted.
2. The amount allocated to Air travel services be reduced by Kshs 2,500,000.
3. That the amount to select panel committee services of Kshs 1,000,000 be deleted.
4. Reduce the amount allocated to motor vehicle maintenance to cater for the frequent breakdown due to age of vehicle versus the frequent usage be reduced by Kshs 2,000,000.
5. That the amount allocated to advertising awareness and publicity campaign be reduced by Kshs 1,000,000.
6. That legal fees, arbitration and compensation allocated Kshs 3,000,000 be removed.
7. The the amount allocated for purchase of governor vehicle of Kshs 26,000,000 be reduced by Kshs 4,000,000.
8. That the amount allocated to purchase of deputy governor vehicle allocated Kshs 21,000,000 be removed.
9. That the amount allocated to purchase of County secretary vehicle of Kshs 14,000,000 be removed.
10. That the amount allocated to liaison meeting of Kshs 2,000,000 be removed.

B. <u>Under Finance and Economic Planning</u>

1. The amount allocated to monitoring and evaluation be reduced by Kshs 3,000,000.
2. The amount allocated to valuation of assets be reduced by Kshs 4,000,000.

C. <u>Agriculture, Livestock, Fisheries and Irrigation</u>

1. The amount allocated to NCPB handling charge debt be reduced by Kshs 2,400,000.

D. <u>Water Environment and Climate Change</u>

1. The amount allocated to water quality testing from water Services providers of Kshs 1,000,000 was removed.

E. <u>Lands, Physical Planning, Housing and Urban Development</u>

1. That the amount allocated to street lights repairs and maintenance for urban Centre was reduced by Kshs 8,086,778.
2. That the amount allocated to fire engines insurance & Maintaincne was reduced by Kshs 1,500,000.

F. **Iten Municipality**

1. That the amount allocated to Iten Municipality for operations and maintenance be reduced by Kshs 1,000,000.

G. **Sports Youth Affairs, Culture Children and Social Services**

1. The amount allocated to Iten International Marathon be reduced by Kshs 1,000,000.
2. The amount allocated to Sports tournament of Kshs 7,000,000 be deleted.

H. **Public Service, Devolution, Administration, Communications, ICT & -governance**

1. The amount allocated to automation (website upgrade) of Kshs 1,500,000 be removed.

II. The committee recommends that Kshs 86,986,778 reduction on mandatory operations and maintaincne emanating from the above adjustment in recommendation No 1 be approved.

III. The committee recommends the approval of reduction of Kshs 136,076,641 being deferment of the proposed staff replacements across departments. Departmental reductions provided in the table below;

Department	**PE 2025/26 (Kshs.)**	**Projected PE for 26/27 (Kshs.)**	**Defer Employment**	**Final Ceiling PE**
County Assembly				
Office of the Governor	120,143,928	147,326,813	5,887,866	**141,438,947**
Finance and Economic Planning	209,635,747	205,835,172	5,478,508	**200,356,661**
Agriculture and Irrigation	147,939,679	160,287,599	23,242,576	**137,045,023**
Water, Environment and Climate Change	48,648,894	53,398,423	7,025,712	**46,372,711**
Education & Technical Training	386,363,020	452,468,741	4,513,819	**447,954,922**
Health Services	1,481,257,228	1,564,207,688	44,488,298	1,520,297,763
Lands, Physical Planning, Housing and Urban Development	50,620,254	45,985,078	4,688,823	**41,296,255**
Iten Municipality	-	10,020,178	0	**10,020,178**

Roads, Transport & Public Works	108,892,791	105,475,979	9,836,349	**95,639,630**
Cooperatives, Trade, Industrialization, Tourism and Wildlife	64,724,108	65,629,610	6,184,346	**59,445,264**
Sports Youth Affairs, Culture Children and Social Services	42,383,435	51,358,389	16,415,851	**34,942,538**
Public Service, Devolution, Administration, ICT & E-governance	130,766,522	125,185,390	8,314,493	**116,870,897**
County Public Service Board	46,121,838	50,997,899	0	**50,997,899**
TOTAL	**2,837,497,444**	**3,038,176,960**	**136,076,641**	**2,902,678,691**

IV. The committee recommends the removal of Kshs 61,536,338 allocated to Salary increments.

V. The committee recommends approval of Kshs 62,114,711 as requested in a memorandum to the committee being the salary arrears. This is in Line with house resolution during the approval of the first supplementary budget FY 2025/2026.

VI. The committee recommends disapproval of the other requests in the Memorandum to the committee.

VII. The committee recommends provision of Kshs 8,400,000 for purchase motor vehicle for project supervision for the department of Sports Youth Affairs, Culture Children and Social Services. This is in Line with house resolution during the approval of the first supplementary budget FY 2025/2026.

VIII. The committee recommends provision of Kshs 8,400,000 for purchase of motor vehicle for projects supervision for the department of Cooperatives, Trade, Industrialization, Tourism and Wildlife. This is in Line with house resolution during the approval of the first supplementary budget FY 2025/2026.

IX. The committee recommends approval of Kshs 240,000,000 for ward level projects.

X. The committee recommends approval of Kshs 175,685,046 for county flagship project (Construction of County headquarter). This is in Line with house resolution during the approval of the first supplementary budget FY 2025/2026.

XI. The committee recommends approval of **Kshs 2,911,251,147** for County Development Expenditure Ceiling (Consisting the Ward Allocations Kshs **1,399,447,279,** flagship projects Kshs **175,685,046** and the Development Conditional Grants **Kshs 1,336,118,822**).

XII. The committee recommends approval of **Kshs 2,902,678,691** for personnel emoluments.

XIII. The committee recommends approval of **Kshs 454,849,900** for Mandatory operations and maintenance.

XIV. The committee recommends approval of **Kshs 361,800,000** for Appropriation in Aid.

XV. The committee recommends approval **of Kshs 136,826,750** for Operations and Maintenance Conditional grants.

XVI. The committee recommends approval of **Kshs 79,000,004** for Normal Operations and Maintenance.

XVII. The committee recommends approval of **Kshs 684,431,351** for County Assembly operations.

XVIII. That this house Approves the total projected revenue for the County Government of Elgeyo/Marakwet of Kshs **7,530,839,843 for the 2026/2027 FY.**

6.1 PROPOSED O&M CEILINGS.

Mr. Speaker Sir,

The committee scrutinized the O&M for various departments and after adjustments recommended the approval of the below ceilings for O&M for the financial year 2026/2027.

DEPARTMENT	Normal	Mandatory O&M	Mandatory	Conditional Grants	TOTAL (C=A+B)
	O&M (A)	Description	O&M		
			Allocation (B)		

County Assembly		County Assembly Ceiling (Proposed by CRA)	684,431,351		684,431,351
Office of the Governor	19,371,942	Audit Committee Services	2,200,000		127,371,942
		Governor's mobility (fuel)	5,500,000		
		Office of the Governor Air Trave services	2,500,000		
		Medical Cover for state officers under OOG including Governor, DG, COs, CS,Attorney, Advisors & Chief of Staff	3,300,000		
		Motor vehicle maintenance to cater for the frequent breakdown due to the age of vehicles VS the frequent usage.	1,000,000		

		Emergency & Disaster response (PFM requirement considering the vulnerable nature of the county domiciled under CO peace & disaster mgt)	2,000,000		
		Advertising, Awareness and Publicity Campaigns	1,500,000		
		Legal fees pending bills (the county incurred legal bills before recruitment of county attorney amounting to **Kshs 18 Million**. This figure will be the phase 1 of the payment.	8,000,000		

		Catering services & hospitality (the office serves as the first entry point for visitors for all sectors as well as other forums & committees since the dept hosts the only boardroom fit to hosts county visitors)	2,000,000		
		Assets verification	1,000,000		
		Governor's Vehicle	22,000,000		
		IGRTC expenses.			
		Office Renovations	1,500,000		
Finance and Economic Planning	10,096,464	Revenue System Management & Integration	5,000,000		35,496,464

		Commission charges (Being 4% Commission on total revenue collected using the Revenue System as per signed service agreement contract)	4,400,000		
		To facilitate repairs & maintenance, lighting of revenue collection barriers and fabrication of spikes and clamps	800,000		
		Being 5% of Revenue collected for Administration as provided for by Section 24 of Elgeyo Marakwet County Finance Act 2024	2,000,000		

		County Planning & Budget making process costs(Public Participation Cost) as per PFMA, County Government Act	4,200,000		
		Digital weighbridge at Biretwo barrier for correct billing of cess revenue	1,500,000		
		PIM Training as provided for by the PFMA County Regulations and PIM regulations	500,000		
		County Budget and Economic Forum (CBEF operation) as provided for by PFMA 2012	1,000,000		

		Monitoring and Evaluation & accountability forums in line with PIM Regulations and EDA 2015	1,000,000		
		Valuation of Assets	1,000,000		
		Exchequer requisition operations	2,000,000		
		Accounting documents	1,000,000		
		Adverts and publicity for procurement	1,000,000		
Agriculture, Livestock, Fisheries and Irrigation	7,133,642	Chebara ATC seed capital	1,000,000		10,883,642
		Labot farm seed capital	950,000		
		NCPB handling charges debt	1,000,000		
		20 Computers for staff redeeming fertilizers (last mile)	800,000		
Water, Environmen t and Climate Change	4,022,185	Water Resource Agency (Water Abstraction charges)	1,000,000		6,022,185
		Flocca CIS	1,000,000		
Education & Technical Training	4,937,102	Quality Assurance for ECDE	500,000		6,937,102
		Quality Assurance for VTC	500,000		

		Teacher Capacity Building	1,000,000		
Health Services	7,405,653	Medical Drugs	130,919,753		222,064,381
		User Fee	5,280,147		
		Community Health Promoters		37,200,000	
		UNFPA 10th Country Programme		893,308	
		IDA (World Bank) - Building Resilience & Responsive Health Systems (BREHS)		40,365,520	
Lands, Physical Planning, Housing and Urban Development	3,045,179	Street lights Bills ,Repairs and maintenance for Urban centres	10,000,000		43,832,236
		County HQs electricity Bills	1,000,000		
		Fire Engines Insurance and maintenance	3,500,000		
		Fire Engines Operation (Protective Gears,Fuel, ,Hydrant,Siren Installation,Maintenance,other operation materials)	3,000,000		

		Compactor and Waste management Tractor(insurance,Fuel,Maintenance,Nema Compliance ,Protective gears)	2,000,000		
		Conservancy staff-protective equipment & safety gears and vaccines	1,000,000		
		KISIP II Counterpart Funding	1,000,000		
		KUSP Counterpart Funding	1,000,000		
		Departmental Asset Verification	500,000		
		County Spatial Plan County Spatial Plan Counterpart Funding	10,000,000		
		Allocations from 0.5% of Housing Levy Fund to the County Rural and Urban Affordable Housing Committees		7,787,057	
Iten Municipality	1,356,782				15,439,647

		Kenya Urban Support Programme (KUSP)-UIG		13,082,865	
Roads, Transport & Public Works	6,577,048	Maintenance of Plant & Machinery	4,000,000		23,477,048
		Overhaul of vehicles &Tippers,	2,000,000		
		Departmental Asset Verification	500,000		
		County Transport safety Committee expenses	500,000		
		Purchase of inspection vehicle	8,400,000		
		Purchase of safety Gears	500,000		
		Plant & Machinery Insurance	1,000,000		
Cooperatives, Trade, Industrialization, Tourism and Wildlife	3,728,720	Market sanitation; water and sanitation	1,500,000		15,428,720
		Uniform; cooperative officers and Rimoi wardens	800,000		
		project supervision motor vehicle	8,400,000		
		Rimoi officers paramilitary training	1,000,000		
Sports Youth Affairs,	3,521,569	Iten International Marathon	6,000,000		18,421,569

Culture Children and Social Services		(including prize money)			
		project supervision motor vehicle	8,400,000		
		Small homes empowerment- Happy days	500,000		
Public Service, Devolution, Administration, Communications, ICT & -governance	4,315,649	Staff medical cover	139,000,000		194,315,649
		Subcounty and Ward operations	7,200,000		
		KDSP county counterpart funding	1,000,000		
		Renovation of treasury building	1,000,000		
		Treasury hall equipping	1,000,000		
		Water bills	200,000		
		Payroll internet bills	200,000		
		Sanitation	500,000		
		Payroll stationery	500,000		
		Payroll Computer Desktops	400,000		
		IDA (World Bank) Kenya Devolution Support Programme II- Institutional Grant (Level I Grant		37,500,000	

3,488,069	Board members medical insurance in line with SRC circular for board members dated 8th December 2017	5,000,000		8,988,069	
	Finalization of equity Employment Plan	500,000			
TOTAL (KSHS)	**79,000,004**		**1,139,281,251**	**136,828,750**	**1,355,110,005**

6.1 PROPOSED RECURRENT EXPENDITURE CEILINGS

Mr. Speaker Sir,

The committee recommends below ceilings for various departments to be the basis for recurrent expenditure for financial year 2026/2027.

DEPARTMENT	PE (KSHS)	NORMAL O&M(KSHS)	MANDATORY O&M (KSHS)	A.I.A	CONDITIONAL GRANTS	TOTAL (KSHS)
County Assembly			684,431,351			684,431,351
Office of the Governor	141,438,947	19,371,942	52,500,000			213,310,889
Finance and Economic Planning	200,356,664	10,096,464	25,400,000			235,853,128o
Agriculture and Irrigation	137,045,023	7,133,642	3,750,000	3,800,000		151,728,665

Water, Environment and Climate Change	46,372,711	4,022,185	2,000,000			52,394,896
Education & Technical Training	447,954,922	4,937,102	2,000,000			454,892,024
Health Services	1,520,297,764	7,405,653	136,199,900	350,000,000	78,458,828	2,092,362,145
Lands, Physical Planning, Housing and Urban Development	41,296,255	3,045,179	33,000,000		7,787,057	85,128,491
	10,020,178	1,356,782			13,082,865	24,459,825
Iten Municipality						
Roads, Transport & Public Works	95,639,630	6,577,048	16,900,000			119,116,678
Cooperatives, Trade, Industrialization, Tourism and Wildlife	59,445,264	3,728,720	11,700,000	1,000,000		75,873,984
Sports Youth Affairs, Culture Children and Social Services	34,942,538	3,521,569	14,900,000			53,364,107

Public Service, Administration, Devolution and E-Governance	116,870,897	4,315,649	151,000,000	7,000,000	37,500,000	316,686,546
County Public Service Board	50,997,899	3,488,069	5,500,000			59,985,968
	2,902,678,691	79,000,004	1,139,281,251	361,800,000	136,828,750	4,619,588,696

Mr. Speaker Sir,

The expenditure ceiling of **Kshs 4,619,588,696** as shown in the table above, the make-up of the recurrent expenditure for the County government for the financial year is summarized as follows;

1. Personnel emoluments of **Kshs 2,902,678,691**
2. Normal O&M of **Kshs 79,000,004;**
3. Mandatory O&M **of Kshs 1,139,281,251**
4. Conditional grants of Kshs **136,828,750** and
5. Appropriation in Aid of **Kshs 361,800,000**

6.2 PROPOSED DEVELOPMENT CEILINGS.

Mr. Speaker Sir,

Equitable development Act (EDA) 2015 forms the basis for allocating development expenditure to various wards in the county. The committee therefore while considering the CFSP aligned the allocations to the approved ADP 2026/2027 FY.

Further to the above, the committee made Kshs 240,000,000 to finance additional projects in the wards and Kshs 175,685,046 to finance County flagship projects the table below gives a summary of the allocations;

DEPARTMENT	EDA FY 2026/27	EXTRA WARD ALLOCATION	County Flagship	Conditional Grants	TOTAL
County Assembly					
Office of the Governor	500,000				**500,000**

Finance and Economic Planning	500,000				**500,000**
Agriculture Livestock Fisheries and Irrigation	117,782,000	**10,000,000**		316,775,582	**444,557,582**
Water, Environment and Climate Change Management	180,786,108	**40,000,000**	-	182,476,129	**403,262,237**
Education & Technical Training	229,502,048	**28,500,000**			**258,002,048**
Health Services	223,805,153	**20,500,000**	-		**244,305,153**
Lands, Physical Planning, Housing & Urban Development	41,180,853	**14,500,000**	-	0	**55,680,853**
Iten Municipality				234,367,111	**234,367,111**
Roads, Transport & Public Works	222,196,773	**116,100,000**	175,685,046	-	**513,981,819**
Cooperatives, Trade and Enterprise Development, Tourism development	22,768,493	**1,500,000**	0	250,000,000	**274,268,493**
Sports, youth Affairs, Culture, Children and Social Services	87,182,760	**6,300,000**			**93,482,760**
Public Service, Devolution, Administration, Communications, ICT & E-governance	33,243,091	**2,600,000**	-	352,500,000	**388,343,091**
County Public Service Board		0			**0**
TOTAL	**1,159,447,279**	**240,000,000**	**175,685,046**	**1,336,118,822**	**2,911,251,147**

6.1 PROPOSED OVERALL ALLOCATION.

Mr. Speaker Sir,

The overall expenditure for the County Government in the fiscal year is projected to be **Kshs 7,530,839,843.** This projection is made up of **Kshs 4,619,588,696** to cover the recurrent expenditure for the year and **Kshs 2,911,251,147** to finance development across the County in the 2026/2027 FY.

DEPARTMENT	**RECURRENT (KSHS)**	**DEVELOPMENT (KSHS)**	**GRAND TOTAL(KSHS)**
County Assembly	684,431,351	0	684,431,351
Office of the Governor	213,310,889	**500,000**	**213,810,889**
Finance and Economic Planning	235,853,127	**500,000**	**236,353,127**

Agriculture and Irrigation	151,728,665	**444,557,582**	**596,286,247**
Water, Environment and Climate Change	52,394,896	**403,262,237**	**455,657,133**
Education & Technical Training	454,892,024	**258,002,048**	**712,894,072**
Health Services	2,092,362,145	**244,305,153**	**2,336,667,298**
Lands, Physical Planning, Housing and Urban Development	85,128,491	**55,680,853**	**140,809,344**
Iten Municipality	24,459,825	**234,367,111**	**258,826,936**
Roads, Transport & Public Works	119,116,678	**513,981,819**	**633,098,497**
Cooperatives, Trade, Industrialization, Tourism and Wildlife	75,873,984	**274,268,493**	**350,142,477**
Sports Youth Affairs, Culture Children and Social Services	53,364,107	**93,482,760**	**146,846,867**
Public Service, Administration, Devolution and E-Governance	316,686,546	**388,343,091**	**705,029,637**
County Public Service Board	59,985,968	0	**59,985,968**
TOTAL	**4,619,588,696**	**2,911,251,147**	**7,530,839,843**

6.2 ADOPTION OF COMMITTEE REPORT.

We the undersigned members of the committee affix our signatures to this Report to affirm the correctness of the contents and support for the Report:

No	Member's Name	Designation	Signature
1	**Hon. Benjamin Cheptiony**	**Chairperson**	
2	**Hon. Priscilla Kurgat**	**Vice Chairperson**	
3	Hon. Paul Kipyatich	Member	
4	Hon. Karen Koech	Member	
5	Hon. Asbel Kiptoo	Member	
6	Hon John Kimeli	Member	

7 CONCLUSION.

The committee hereby requests this Honorable House to approve the County Fiscal Strategy Paper with amendments.

7.1.1 Annexures.

7.1.2 EXTRA WARD ALLOCATIONS.

1. **ARROR**

Ward	Project name	Project Description	Estimated Cost	Department
Arror	Construction and equipping of single class ECDE	Construction and equipping of single class ECDE	500,000	Education
Arror	Construction of Kapkata dispensary latrine	Construction of Kapkata dispensary latrine	500,000	Health
Arror	Construction of Kipkener foot bridge	Construction of Kipkener foot bridge	3,000,000	Roads
Arror	Kazi kwa Vijana	Kazi kwa Vijana	2,000,000	Roads
Arror	Women, youth and PWDs groups empowerment	Women, youth and PWDs groups empowerment	2,000,000	Sports
Arror	Office operations	Office operations	1,000,000	PSM

Arror	Bursaries	Ward Bursaries	2,000,000	Education
Arror	Farmers training	Farmers training	1,000,000	Agriculture
Sub Total			**12,000,000**	

2. **CHEPKORIO WARD**

Ward	Project name	Project Description	Estimated Cost	Department
Chepkorio	Planning of flax Centre	Planning of flax Centre	1,000,000	Lands
Chepkorio	Purchase of Kaprori ECDE land	Purchase of Kaprori ECDE land	1,500,000	Lands
Chepkorio	Planning of Nyaru Centre	Planning of Nyaru Centre	800,000	Lands
Chepkorio	Planning of Chepkorio Centre	Planning of Chepkorio Centre	900,000	Lands
Chepkorio	Construction of Kamelil ECDE	Construction of Kamelil ECDE	3,000,000	education
Chepkorio	Installation of Kapcheptek streetlights	Installation of Kapcheptek streetlights	600,000	Lands
Chepkorio	Corner shop – Kandre street lights	Corner shop – Kandre street lights	600,000	lands
Chepkorio	Kamwago- Junction streetlights	Kamwago- Junction streetlights	250,000	Lands
	Yatiane street lights	Yatiane street lights	250,000	Lands
Chepkorio	Athnas Kandie street lights	Athnas Kandie street lights	300,000	Lands
Chepkorio	Opening and surveying of chepkorio ward roads	Opening and surveying of chepkorio ward roads	1,500,000	Roads
Chepkorio	Purchase of Litter bins for Nyaru, Chepkorio and Flax	Purchase of Litter bins for Nyaru, Chepkorio and Flax	800,000	lands
Chepkorio	Kapkaranga Centre streetlights	Kapkaranga Centre streetlights	250,000	Lands
Chepkorio	Kamosong Junction streetlights Centre	Kamosong Junction streetlights Centre	250,000	Lands
Sub Total			**12,000,000**	

3. **CHERANGANY/CHEBORORWA**

Ward	Project name	Project Description	Estimated Cost	Department

Cherangany/Cheborowa	Ward Marram	Ward Marram	8,000,000	Roads
Cherangany/Cheborowa	Supply of pipes for; Kapsiboi, Torokwo @ 2M each	Supply of pipes for; Kapsiboi, Torokwo	4,000,000	Water
Sub Total			**12,000,000**	

4. **EMBOBUT/EMBOLOT**

Ward	Project name	Project Description	Estimated Cost	Department
Embobut/ Embolot	Mungwa Dispensary	Completion of OPD	3,000,000	Health
Embobut/ Embolot	Kamogo Health Centre	Completion of OPD	3,000,000	Health
Embobut/ Embolot	Manual re-shaping and drainage of roads across the ward (KKV)	Manual re-shaping and drainage of roads across the ward (KKV-Maron – Mungwa road, Boroko- Cheman Kasokotou, kakimiti-Lemeiwo)	3,000,000	Roads
	Ward Fuel	Ward Fuel	3,000,000	Roads
Sub Total			**12,000,000**	

5. **EMSOO**

Ward	Project name	Project Description	Estimated Cost	Department
Emsoo	Kapchelal –Chekilet Road	Kapchelal –Chekilet Road	2,500,000	Roads
Emsoo	Kibendo – Kapcheptui road	Kibendo –Kapcheptui road	2,500,000	Roads
Emsoo	Orgut- Kaptum Junction road	Orgut- Kaptum junction road	3,000,000	Roads
Emsoo	Construction of Kokwopsingo ECDE	Construction of Kokwopsingo ECDE	1,000,000	Education
Emsoo	Construction of Melaa ECDE	Construction of Melaa ECDE	1,000,000	Education
	Bursary	Bursary	2,000,000	Education
Sub Total			**12,000,000**	

6. **ENDO**

Ward	Project name	Project Description	Estimated	Department

			Cost	
Endo	Chepkisoi and Chesesum boreholes	Drilling of boreholes	4,000,000	Water
Endo	Emobut-Kwondikonin-Kasaburwa-KerioVTT/Kreel Primary pipe laying	Kwondikonin-Kasaburwa-KerioVTT/Kreel Primary pipe laying	4,000,000	Water
Endo	Boroka-sokotow-sambalat road	Boroka-sokotow-sambalat road	4,000,000	Roads
Sub Total			**12,000,000**	

7. **KABIEMIT**

Ward	Project name	Project Description	Estimated Cost	Department
Kabiemit	Construction of Chepyemat box culvert	Construction of Chepyemat box culvert	5,000,000	Roads
	Tuit – Tinone road	Tuit – Tinone road opening	2,000,000	Roads
	Sambul water project	Sambul water project	5,000,000	Water
Sub Total			**12,000,000**	

8. **KAMARINY**

Ward	Project name	Project Description	Estimated Cost	Department
Kamariny	Ward Roads	Ward Roads	4,000,000	Roads
	Water piping and elevated water tanks(last mile)	Water piping and elevated water tanks(last mile)	5,000,000	Water
	Fencing of Kaptarit dam	Fencing of Kaptarit dam	1,000,000	Water
	Street lights	Street lights	2,000,000	Water
Sub Total			**12,000,000**	

9. **KAPCHEMUTWA**

Ward	Project name	Project Description	Estimated Cost	Department

Kapchemutwa	Ward roads	Ward roads	4,000,000	Roads
Kapchemutwa	Purchase of ward pipes	Purchase of ward pipes	4,000,000	Agriculture
Kapchemutwa	Msekekwa/Kapkesum Health centre	Msekekwa/Kapkesum Health centre	4,000,000	Health
Sub Total			**12,000,000**	

10. KAPSOWAR

Ward	Project name	Project Description	Estimated Cost	Department
Kapsowar	IGA	Empowerment of groups IGA	1,000,000	Sports
Kapsowar	Ward Cultural festivals	Ward Cultural festivals	300,000	sports
Kapsowar	Construction of basketball court	Construction of basketball court	1,000,000	Sports
Kapsowar	Groups empowerment	Purchase of incubators	2,000,000	Sports
Kapsowar	Sisiya road survey	Sisiya road survey	700,000	Roads
Kapsowar	Litei road	Litei road opening	2,000,000	Roads
Kapsowar	Kapengong road	Kapengong road opening	1,000,000	Roads
Kapsowar	Manual reshaping of roads	Manual reshaping of roads(KKV)	1,000,000	Roads
Kapsowar	Office operations	Ward office operations	600,000	PSM
Kapsowar	VTC capitation	Kiplabai VTC Capitation	1,400,000	Education
Kapsowar	Training for cooperative groups	Training for cooperative groups	500,000	Trade
Kapsowar	Koibaben planning	Koibaben planning	500,000	lands
Sub Total			**12,000,000**	

11. KAPTARAKWA

Ward	Project name	Project Description	Estimated Cost	Department
Kaptarakwa	Kitany-Tarakecha road	Kitany-Tarakecha road	2,200,000	Roads
Kaptarakwa	Metbelio-Singore-St brigid Road	Metbelio-Singore-St brigid Road	2,500,000	Roads
Kaptarakwa	Kiptulos water tank	Kiptulos water tank	1,000,000	Water
Kaptarakwa	Chororget ECD Renovation	Chororget ECD Renovation	1,000,000	Education

Kaptarakwa	Chemwabul ECD renovation	Chemwabul ECD renovation	1,000,000	Education
Kaptarakwa	Chebior Ecd renovation	Chebior Ecd renovation	1,000,000	Education
Kaptarakwa	Pakwane-Sorovea road	Pakwane-Sorovea road	1,500,000	Roads
Kaptarakwa	Ward office renovation and equipping	Ward office renovation and equipping	1,000,000	PSM
Kaptarakwa	Chepsamo-Tankit road	Chepsamo-Tankit road	800,000	Roads
Sub Total			**12,000,000**	

12. KAPYEGO WARD

Ward	Project name	Project Description	Estimated Cost	Department
Kapyego	Murruming of Tangul –Kapkoimet road	Murruming of Tangul – Kapkoimet road	1,000,000	Roads
Kapyego	Murruming of Chebilat – Chebelot road	Murruming of Chebilat – Chebelot road	1,000,000	Roads
	Limwo –Society road	Road opening	1,000,000	Roads
	Takarai ECD	Construction of ECD class room	3,100,000	Education
Kapyego	Cheptobot outreach water tank	Construction of water tank	1,000,000	Water
	Kokwokibor water project	Construction of water tank	1,000,000	Water
Kapyego	Installation of transformer at Chesubwo	Installation of transformer at Chesubwo	2,000,000	Lands
Kapyego	Streetlight installation at cheptobot, Kamasia, Kararia and Tangul	Streetlight installation at cheptobot, Kamasia, Kararia and Tangul	900,000	Lands
Kapyego	Kabori water project	Construction of water tank	1,000,000	Water
Sub Total			**12,000,000**	

13. LELAN WARD

Ward	Project name	Project Description	Estimated Cost	Department
Lelan	Field operations	Field operations	2,000,000	Roads
Lelan	Ward fuel	Ward fuel	2,000,000	Roads

Lelan	Machine maintenance	Machine maintenance	1000,000	Roads
Lelan	Purchase of Chelegwa ECDE land	Purchase of Chelegwa ECDE land	2,000,000	Education
Lelan	Kibirech VTC construction of Girls dormitory	Kibirech VTC construction of Girls dormitory	5,000,000	Education
Sub Total			**12,000,000**	

14. METKEI

Ward	**Project name**	**Project Description**	**Estimated Cost**	**Department**
Metkei	Kapkuot dispensary	Construction of Kapkuot dispensary	4,000,000	Health
Metkei	Kapchorwa Dam	Dam construction and pipe laying	4,000,000	Water
Metkei	Kaptek –Kamuge-kapjoel	Kaptek –Kamuge-kapjoel road opening and murraming	4,000,000	Roads
Sub Total			**12,000,000**	

15. MOIBEN/KUSERWO

Ward	**Project name**	**Project Description**	**Estimated Cost**	**Department**
Moiben/Kuserwo	Ward Murram	Ward Murram	4,000,000	Roads
Moiben/Kuserwo	Ward fuel	Ward fuel	4,000,000	Roads
Moiben/Kuserwo	Hire of Grader	Hire of Grader	4,000,000	Roads
Sub Total			**12,000,000**	

16. SAMBIRIR WARD

Ward	**Project name**	**Project Description**	**Estimated Cost**	**Department**
Sambirir	Purchase of Land for extension of Chesoi Hospital	Purchase of Land for extension of Chesoi Hospital	2,500.000	Lands
Sambirir	Chebilat water project	Completion of chebilat water project	1,500,000	water

Sambirir	Completion of Chesoi Bus Park – Drainage, Gabbro block laying	Completion of Chesoi Bus Park – Drainage, Gabbro block laying	5,000,000	Health
Sambirir	Completion of Chesetan dispensary	Completion of Chesetan dispensary	1,000,000	Health
Sambirir	Annual road maintenance	Annual road maintenance	2,000,000	Roads
Sub Total			**12,000,000**	

17. SENGWER

Ward	**Project name**	**Project Description**	**Estimated Cost**	**Department**
Sengwer	Construction of Kwa Murray box culvert	Construction of Kwa Murray box culvert	2,500,000	Roads
Sengwer	Kaptapkiting – Kapchepsir road	Kaptapkiting - Kapchepsir road	1,500,000	Roads
Sengwer	Kamwarem – Simotwo roads	Kamwaram - Simotwo roads	1,500,000	Roads
Sengwer	Field operation allowance	Field operation allowance	1,900,000	Roads
Sengwer	Cleaning and drainage of ward culverts	Clearing and drainage of ward culverts	1,500,000	Roads
Sengwer	Installation of kipteber 20 meter high mast solar	Installation of Kipteber 20 meter high mast solar	1,100,000	Lands
Sengwer	Kapcherop open air market	Kapcherop open air market - Murmuring	1,000,000	Cooperatives
Sengwer	Ward Bursary	Ward Bursary	1,000,000	Education
Sub Total			**12,000,000**	

18. SOY NORTH

Ward	**Project name**	**Project Description**	**Estimated Cost**	**Department**
Soy North	Purchase of Tipper	Purchase of Tipper Lorry	5,000,000	Roads
Soy North	Disease control and surveillance	Vaccination campaigns	2,000,000	Agriculture
Soy North	Ward Fuel & maintainance of Machinery	Ward Fuel& Maintenance	5,000,000	Roads
Sub Total			**12,000,000**	

19. SOY SOUTH WARD

Ward	Project name	Project Description	Estimated Cost	Department
Soy South	Construction of Kapsosio,Chemorok and Koimur footbridge, repair of Sarbab, Engut and Kiptabach footbrodges	Construction of Kapsosio,Chemorok and Koimur footbridge, repair of Sarbab, Engut and Kiptabach footbrodges	12,000,000	Roads
Sub Total			**12,000,000**	

20. TAMBACH

Ward	Project name	Project Description	Estimated Cost	Department
Tambach	Kayoi lower borehole	Drilling of borehole	2,000,000	Water
Tambach	Emkong borehole	Drilling of borehole	2,000,000	Water
Tambach	Kaptomonger ECD	Construction of ECDE Class room	3,500,000	Education
Tambach	Coffee promotion	Coffee promotion	3,000,000	Agriculture
	FLLoCA	FLLoCA	1,500,000	Water
Sub Total			**12,000,000**	

DEPARTMENT	DEVELOPMENT WARD (Ksh.)	EXTRA WARD PROJECTS	DEVELOPMENT FLAGSHIP (Ksh.)	CONDITIONAL GRANTS DEV (Ksh.)	TOTAL DEV (Ksh.)	PE (Ksh.)	MANDATORY O&M (Ksh.)	AiA	NORMAL O&M (Ksh.)	County Assembly Ceilings (Ksh.)	CONDITIONAL GRANTS REC (Ksh.)	TOTAL REC (Ksh.)	GRAND TOTAL (Ksh.)
County Assembly										684,431,351		684,431,351	684,431,351
Office of the Governor	500,000				500,000	141,438,947	52,500,000		19,371,942			213,310,889	213,810,889
Finance and Economic Planning	500,000				500,000	200,356,663	25,400,000		10,096,464			235,853,127	236,353,127
Agriculture, Livestock, Fisheries and Irrigation	117,782,000	10,000,000		316,775,582	444,557,582	137,045,023	3,750,000	3,800,000	7,133,642			151,728,665	596,286,247
Water, Environment and Climate Change	180,786,108	40,000,000		182,476,129	403,262,237	46,372,711	2,000,000		4,022,185			52,394,896	455,657,133
Education & Technical Training	229,502,048	28,500,000			258,002,048	447,954,922	2,000,000		4,937,102			454,892,024	712,894,072
Health Services	223,805,153	20,500,000			244,305,153	1,520,297,764	136,199,900	350,000,000	7,405,653		78,458,828	2,092,362,144	2,336,667,297
Lands, Physical Planning, Housing and Urban Development	41,180,853	14,500,000		0	55,680,853	41,296,255	32,000,000		3,045,179		7,787,057	84,128,491	139,809,344
Iten Municipality				234,367,111	234,367,111	10,020,178	1,000,000		1,356,782		13,082,865	25,459,825	259,826,936
Roads, Transport & Public Works	222,196,773	116,100,000	175,685,046	-	513,981,819	95,639,630	16,900,000		6,577,048			119,116,678	633,098,497
Cooperatives, Trade, Industrialization, Tourism and Wildlife	22,768,493	1,500,000		250,000,000	274,268,493	59,445,264	11,700,000	1,000,000	3,728,720			75,873,984	350,142,477
Sports Youth Affairs, Culture Children and Social Services	87,182,760	6,300,000			93,482,760	34,942,538	14,900,000		3,521,569			53,364,107	146,846,867
Public Services, Devolution, Administration, ICT & E-Governance	33,243,091	2,600,000		352,500,000	388,343,091	116,870,897	151,000,000	7,000,000	4,315,649		37,500,000	316,686,546	705,029,637
County Public Service Board					0	50,997,899	5,500,000		3,488,069			59,985,968	59,985,968
Totals	**1,159,447,279**	**240,000,000**	**175,685,046**	**1,336,118,822**	**2,911,251,147**	**2,902,678,690**	**454,849,900**	**361,800,000**	**79,000,004**	**684,431,351**	**136,828,750**	**4,619,588,695**	7,530,839,843