



# **COUNTY GOVERNMENT OF BUNGOMA**

## **HALF YEAR BUDGET IMPLEMENTATION REPORT FOR FY 2024/25**

**JANUARY 2025**

©2025 2<sup>nd</sup> Quarter Budget Implementation Report (BIR)

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## FOREWORD

County Government Budget Implementation Review Report (CBIRR) for the six months of the Financial Year (FY) 2024/25 has been prepared in conformity with Article 228 (6) of the Constitution and Section 9 of the Controller of Budget Act, 2016, which require the Controller of Budget (COB) to submit to Parliament a report on the implementation of the budgets of the National and County Governments every three months. The report also fulfils requirements of Section 39 (8) of the Public Finance Management (PFM) Act, 2012, which requires the COB to ensure members of the public access information on budget implementation of the National and County Governments.

This report presents the Bungoma county governments' budget performance for July 2024 to June 2025. It is based on an analysis of financial and non-financial performance submissions from the CDAs, and County Assembly to the County Treasury and financial reports generated from the Integrated Financial Management Information System (IFMIS). Some of the information contained in this report includes; approved budgets, budget financing, exchequer issues, actual expenditure and budget absorption rates of the County Governments during the reporting period.

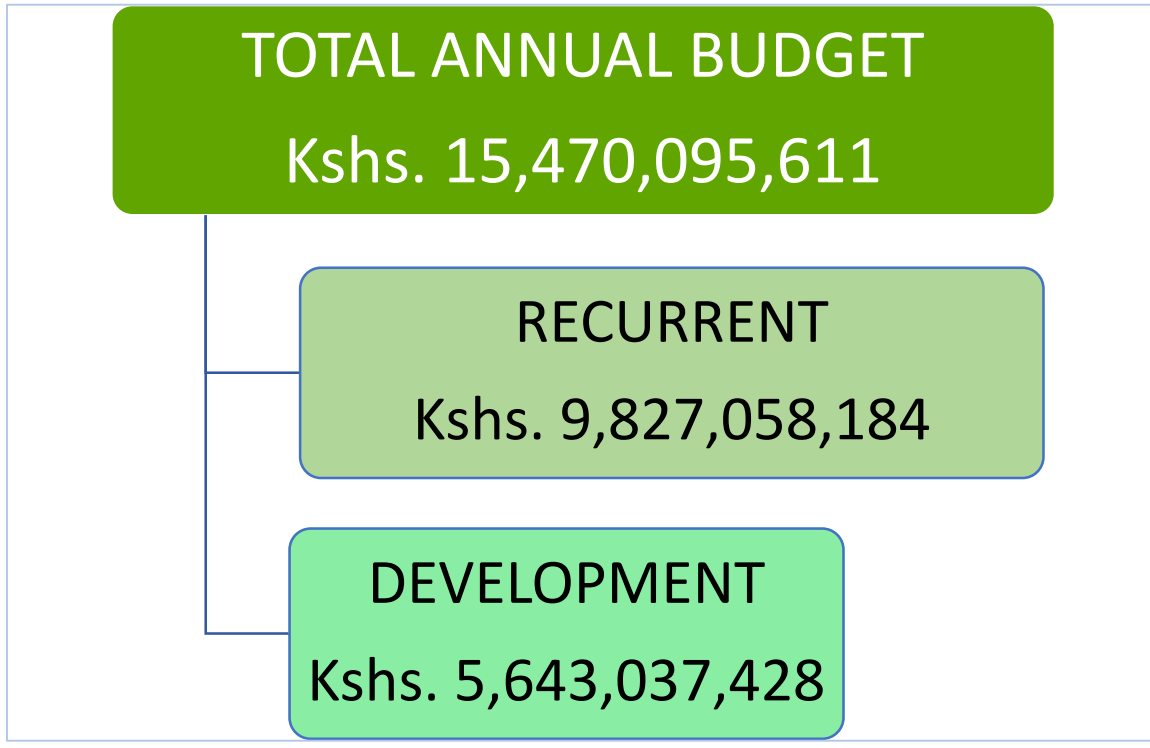
Preparation of this report was made possible through the concerted efforts of staff from the CDAs and the Assembly, to whom I am highly grateful for their dedication. I urge all readers to constructively engage county governments on budget implementation matters to promote prudent use of public resources.



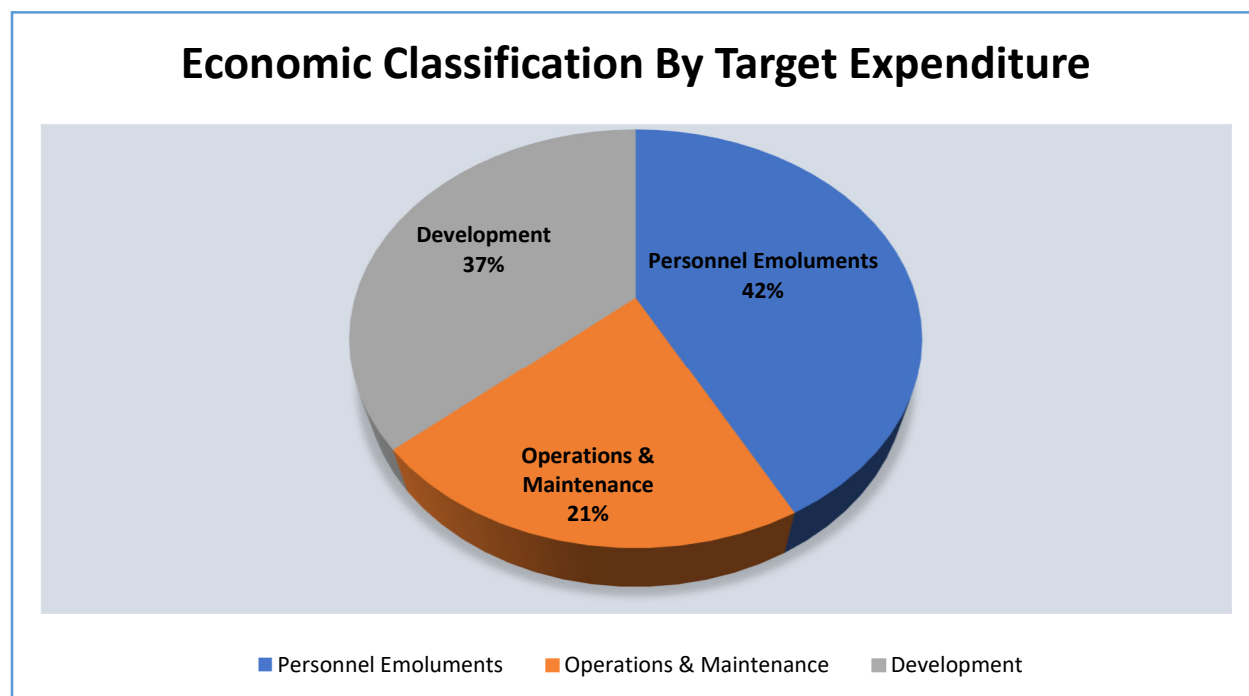
**CPA CHRISPINUS BARASA**  
**CEC – M, FINANCE AND ECONOMIC PLANNING**

**KEY HIGHLIGHTS**

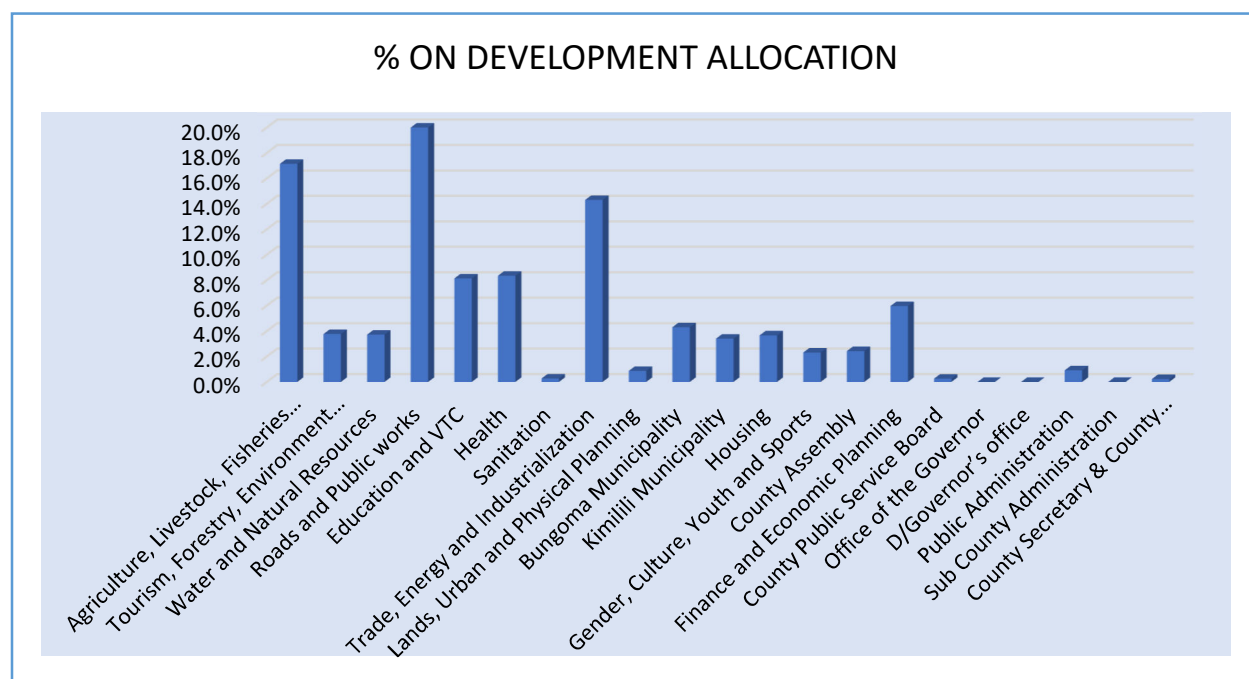
**FY 2024/25 Approved Budget Estimates (Kshs.)**



## Target Expenditure by Economic Classification



## FY 2024/25 CDAs Development Budget Allocation as a Percentage of the total Budget



## **EXECUTIVE SUMMARY:**

This report covers the budget implementation for 6 months of FY 2024/25. The report covers two major sections; the revenue analysis section and the expenditure analysis part. In the revenue, the report details the total revenue collected for the year in the revenue streams and classifications. This part also indicates the current status of revenue collection target for the period. The second part analyses both the recurrent and development expenditure by the County Government entities during the period under review.

The County Government's total approved budget in the 1st Supplementary Budget for 2024/25 FY amounts to Kshs 15,470,095,611. Recurrent allocation of Kshs 9,827,058,184 and Development allocation of Ksh 5,643,037,428 distributed in its CDAs as illustrated below;

<b>MINISTRY/DEPARTMENT</b>	<b>RECURRENT</b>	<b>DEVELOPMENT</b>	<b>TOTALS</b>
Agriculture, Livestock, Fisheries and Co-op Development	376,799,932	967,204,745	1,344,004,677
Tourism, Forestry, Environment and Climate Change	373,476,842	212,399,464	585,876,307
Water and Natural Resources	61,605,249	209,642,145	271,247,394
Roads and Public works	113,463,594	1,128,278,320	1,241,741,914
Education and VTC	1,235,580,113	459,102,000	1,694,682,113
Health	3,632,696,235	471,032,651	4,103,728,886
Sanitation	2,017,430	15,358,366	17,375,796
Trade, Energy and Industrialization	55,931,358	807,343,241	863,274,599
Lands, Urban and Physical Planning	47,096,564	48,960,108	96,056,672
Bungoma Municipality	43,099,914	242,675,248	285,775,162
Kimilili Municipality	44,855,505	191,846,979	236,702,484
Housing	29,811,174	206,500,100	236,311,274
Gender, Culture, Youth and Sports	110,599,541	130,355,588	240,955,129
County Assembly	1,132,238,230	136,737,650	1,268,975,880
Finance and Economic Planning	1,174,255,850	336,594,760	1,510,850,610
County Public Service Board	48,352,554	14,500,000	62,852,554
Office of the Governor	445,731,698	-	445,731,698
D/Governor's office	27,336,583	-	27,336,583
Public Administration	842,244,097	51,713,240	893,957,337
Sub County Administration	6,000,000	-	6,000,000

Quarterly Budget Execution Report **2024/25**

MINISTRY/DEPARTMENT	RECURRENT	DEVELOPMENT	TOTALS
County Secretary & County Attorney	23,865,720	12,792,823	36,658,543
TOTALS	9,827,058,184	5,643,037,428	15,470,095,611
PERCENTAGES	64	36	100



## 1. INTRODUCTION

### **Legal basis for preparation of quarterly reports**

This report is prepared in accordance with section 166 (1) and 166 (4) of the Public Finance Management Act 2012. The act requires that, “An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity”. Further, “not later than one month after the end of each quarter, the County Treasury shall—

- a) Consolidate the quarterly reports and submit them to the county assembly;
- b) Deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation; and
- c) Publish and publicize them.

## 2. REVENUE ANALYSIS

The approved resource envelope for FY 2024/25 annual estimates for Bungoma County amounted to Kshs. 14,032,209,500 which was reviewed in the 1<sup>st</sup> Supplementary to kshs. 15,470,095,611.

This was to be financed by transfers from the Central Government of Kshs. 11,111,983,608; Conditional Grants of Kshs. 807,390,864 from the National Government; Conditional Grants of Kshs. 946,289,771 from Development Partners; Locally generated AIA of Kshs. 1,152,071,383; Local revenue of Kshs. 868,201,471 and Balances Brought forward of Kshs. 425,350,297.

### Resource Envelope

A. REVENUE		
SOURCE	APPROVED ANNUAL BUDGET FY 2024/25	Revised 1 <sup>st</sup> Supplementary Estimates FY 2024/25
Bal. b/f (i) Equitable Share.	-	275,350,297
(ii) Grants:	-	-
(iii) Retention		150,000,000
Transfers from Central Government	11,111,983,608	11,111,983,608
Conditional Grant- National Government:	255,000,000	807,390,864
Finance and Economic Planning: Equalization Fund	-	137,839,232
II)Leasing of Medical Equipment	110,000,000	124,723,404
Trade: Aggregated Industrial Park Grant	100,000,000	250,000,000
Rural Electrification and Renewable Energy Corporation (RREC)	45,000,000	45,000,000
Education: Development of Youth Polytechnics	-	-
Agriculture: Fertilizer Subsidy Programme		242,962,800
Transfer of Library Services		6,865,428
Roads: I) Fuel Levy Fund		-
Conditional Grants - Development Partners:	463,050,812	946,289,771
Health: I) UNICEF	1,571,000	1,571,000
II)Universal Health Care Project	-	-
III) Danish International Development Agency (DANIDA)	28,605,056	44,837,065
IV) COVID 19 GRANT	-	-
Agriculture: World bank Agricultural and Rural growth Projects	280,530,114	211,681,141
National Agricultural Value Chain Development Project (NAVCDP)		250,000,000

<b>A. REVENUE</b>		
<b>SOURCE</b>	<b>APPROVED ANNUAL BUDGET FY 2024/25</b>	<b>Revised 1<sup>st</sup> Supplementary Estimates FY 2024/25</b>
Kenya Livestock Commercialization Project (KELCLOP)		34,500,000
Sweden Agricultural Sector Development Sector Development Support Program Programme (ASDSP II)	5,344,642	5,144,293
<b>County Secretary:</b> Kenya Devolution Support Programme- Level 1	-	-
Kenya Devolution Support Programme - Level II	-	12,792,823
<b>Lands:</b> I) Urban Support Programme (Development)	-	133,767,487
II) Urban Support Programme (Recurrent)	-	35,885,078
III) KISP II (Kenya Informal Settlement Improvement Project)	-	80,000,000
Financing Locally Led Climate Action Programme (FLLOCA) - Water	22,000,000	11,110,884
Climate change grant	125,000,000	125,000,000
<b>Water and Natural Resources I) WATER</b>	-	-
Retention	-	-
<b>FUNDS</b>	<b>158,808,217</b>	<b>158,808,217</b>
Trade loan	115,679,933	115,679,933
Women Fund	14,706,343	14,706,343
Disability	8,437,615	8,437,615
Youth Fund	19,984,326	19,984,326
<b>Locally Generated AIA:</b>	<b>1,124,665,392</b>	<b>1,152,071,383</b>
i) Agriculture, Livestock, Fisheries, and Co-op Development		719,897
ii) Tourism, Forestry, Environment and Natural Resources and Water		-
iii) Roads and Public works		-
iv) Education, Science and ICT		9,133,220
v) Health Water and Sanitation	1,124,665,392	1,142,218,266
vi) Trade, Energy and Industrialization	0	-
vii) Lands Urban and Physical Planning		-
viii) Gender, Culture, Youth and sports	0	-
ix) County Service Board	0	-
x) Housing and Sanitation		-
xi) Public Administration		-
<b>LOCAL REVENUE AS TARGET PER FINANCE ACT</b>	<b>918,701,471</b>	<b>868,201,471</b>

A. REVENUE		
SOURCE	APPROVED ANNUAL BUDGET FY 2024/25	Revised 1 <sup>st</sup> Supplementary Estimates FY 2024/25
DEFICIT		-
<b>Total</b>	<b>14,032,209,500</b>	<b>15,470,095,611</b>

Source: County Treasury

#### Receipts For 2<sup>nd</sup> Quarter

	Kshs.
Exchequer Releases for Quarter 1	1,621,875,145
Exchequer Releases for Quarter 2	1,831,823,156
<b>TOTAL</b>	<b>3,453,698,301</b>

#### Own Source Revenue

Own Source Revenue target for Financial Year 2024/25 was Kshs 2,142,366,863. Kshs. 1,124,665,392 expected to be raised under Locally generated AIA and Kshs. 918,701,471 collected through Local Revenue. This was revised in the 1<sup>st</sup> Supplementary to Kshs. 2,020,272,854; Kshs. 1,152,071,383 for locally generated AIA and Kshs. 868,201,471 local revenue. For the period under review, only Kshs. 419,012,533 was realised; Kshs. 130,391,752 (15% of the target) from local revenue and Kshs. 288,620,781 AIA. This indicates a performance of 20.7%.

#### Own source revenue collection

The table below indicates Local Revenue per source in both the first quarter and the second quarter. The county collected Kshs. 60,668,204 in the first quarter and Kshs. 69,723,547 in the second. There was a slight increase in collection in the second quarter by Kshs. 9,055,343 thus 14.9% increase. On AIA, the county collected Kshs. 169,149,683 in the 1<sup>st</sup> quarter and Kshs. 119,471,098 in the second quarter making a decline of Kshs. 49,678,585. The total collection was Kshs. 288,620,781 thus a 25% performance of the targeted amount.

#### Local revenue

Revenue Source	Approved Budget	Adjusted Target	1 <sup>st</sup> QTR	2 <sup>nd</sup> QTR	TOTAL S	% Achieved
Land Rates	47,500,495	47,500,495	1,817,505	2,064,218	3,881,723	8%
Alcoholic Drinks Licenses	9,595,132	9,595,132	858,500	844,100	1,702,600	18%

# Quarterly Budget Execution Report | 2024/25

Revenue Source	Approved Budget	Adjusted Target	1 <sup>st</sup> QTR	2 <sup>nd</sup> QTR	TOTAL S	% Achieved
Single Business Permits	148,987,640	148,987,640	4,832,000	11,344,170	16,176,170	11%
Application Fees	9,926,130	9,926,130	685,000	493,500	1,178,500	12%
Renewal fees	14,357,014	14,357,014	200,000	1,961,500	2,161,500	15%
Conservancy Fees	25,056,506	25,056,506	899,800	1,578,850	2,478,650	10%
Fire Fighting	40,520,103	40,520,103	1,317,200	3,963,600	5,280,800	13%
Advertisement Fees	42,967,742	42,967,742	1,185,070	2,321,330	3,506,400	8%
Food Hygiene Licenses	8,298,352	8,298,352	199,100	422,800	621,900	7%
Hire of Machinery	7,983,525	7,983,525	-	-	-	0%
Car Parking Fees	18,128,873	18,128,873	2,008,260	3,500,600	5,508,860	30%
Bodaboda Parking Fees	9,721,785	9,721,785	1,572,500	167,000	1,739,500	18%
House Rent	20,357,748	20,357,748	2,165,700	2,173,700	4,339,400	21%
Plan Approval	22,370,609	22,370,609	1,942,188	1,721,032	3,663,220	16%
Inspection Fee	4,852,248	4,852,248	385,250	306,501	691,751	14%
Ground Fees	6,238,418	6,238,418	241,534	399,155	640,689	10%
Market Fees	76,860,706	76,860,706	8,363,660	9,435,700	17,799,360	23%
Enclosed Bus Park Fee	73,666,765	73,666,765	14,815,950	15,037,150	29,853,100	41%
Slaughterhouse Fees	6,922,233	6,922,233	838,600	866,000	1,704,600	25%
Cess	56,984,994	56,984,994	4,618,430	1,031,355	5,649,785	10%
Market Stalls Rent	2,628,063	2,628,063	456,021	816,521	1,272,542	48%
Stock Sales	14,645,049	14,645,049	1,557,720	1,564,470	3,122,190	21%
Penalties	6,793,200	6,793,200	488,700	67,000	555,700	8%
Consent to charge	325,083	325,083	18,000	17,000	35,000	11%
Survey fees	908,389	908,389	11,000	4,500	15,500	2%
Audit fees	1,196,760	1,196,760	41,800	87,380	129,180	11%
Payroll product	317,420	317,420	2,799,516	2,855,474	5,654,991	1782%

Revenue Source	Approved Budget	Adjusted Target	1 <sup>st</sup> QTR	2 <sup>nd</sup> QTR	TOTAL S	% Achieved
Fisheries	13,207,485	13,207,485	25,100	45,050	70,150	1%
30% ATC Mabanga	1,090,199	1,090,199	-	-	-	0%
Salary Recovery	4,088,940	4,088,940	-	4,000	4,000	0%
Occupation Certificate	849,150	849,150	211,000	10,000	221,000	26%
Weights and Measures	1,020,233	1,020,233	28,550	-	28,550	3%
Imprest recovery	1,132,200	1,132,200	-	-	-	0%
Physical Planning fees	388,722	388,722	-	-	-	0%
Change of User fees	112,088	112,088	21,530	-	21,530	19%
Sale of Fertilizer	163,000,000	112,500,000	-	-	-	0%
Consolidated AIA	55,701,471	55,701,471	5,753,970	3,985,914	9,739,884	17%
Other Revenue Sources			309,050	633,977	943,027	
<b>Total</b>	<b>918,701,470</b>	<b>868,201,470</b>	<b>60,668,204</b>	<b>69,723,547</b>	<b>130,391,752</b>	<b>15%</b>

Source: County Treasury

### Appropriation In Aid (AIA)

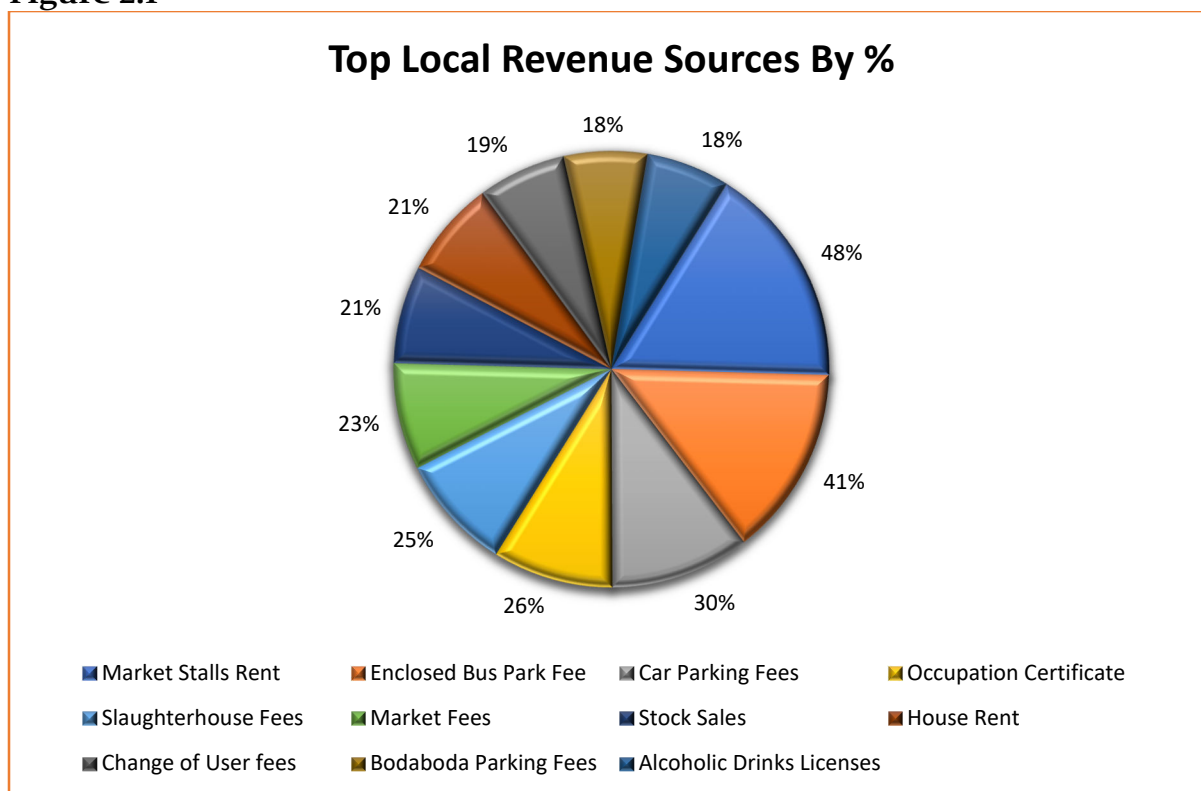
No.	REVENUE SOURCE	Target	1st QTR	2 <sup>nd</sup> QTR	TOTALS
1	Pharmacy		5,922,907	8,664,106	14,587,013
2	Therapy		652,231	691,613	1,343,844
3	Occupational Therapy		154,500	113,052	267,552
4	Mortuary		3,996,100	4,164,200	8,160,300
5	In-Patient		11,402,908	9,610,523	21,013,431
6	Out- Patient		1,166,516	987,346	2,153,862
7	Lab		12,488,775	10,926,856	23,415,631
8	Reports		160,230	52,450	212,680
9	Maternity		41,272,124	40,700	41,312,824
10	M/ Records		1,314,232	1,076,406	2,390,638
11	X-Ray		3,888,926	3,351,753	7,240,679
12	Medical Exams		648,790	179,300	828,090
13	Theatre		2,626,041	2,397,889	5,023,930
14	NHIF		54,713,747	54,042,455	108,756,202
15	NHIF UHC		4,919,830	3,688,060	8,607,890
16	EDU-Afya		2,933,341	2,039,920	4,973,261
17	AON		1,728,694	146,470	1,875,164
18	Nutrition		955,897	91,950	1,047,847

No.	REVENUE SOURCE	Target	1st QTR	2 <sup>nd</sup> QTR	TOTALS
19	Casualty		652,866	1,688,203	2,341,069
20	Stitching		51,520	39,670	91,190
21	Injection		60,050	62,680	122,730
22	Dressing		48,520	80,980	129,500
23	MVIE		1,181,969	31,390	1,213,359
24	P3		1,968,580	84,000	2,052,580
25	Non-Pharms		1,875,723	2,504,114	4,379,837
26	Ultrasound		1,214,670	2,092,125	3,306,795
27	Endoscopy		505,340	350,000	855,340
28	Dental		539,150	814,300	1,353,450
29	ENT & Clinics		355,041	203,740	558,781
30	ENT Theatre		-	121,200	121,200
31	Eye Clinics		340,180	352,150	692,330
32	Specialist Clinics		282,344	333,712	616,056
33	Pediatric Clinic		109,468	106,441	215,909
34	Nursing		171,124	192,666	363,790
35	Skin &Chest		471,618	77,400	549,018
36	Administration		1,084,307	320,568	1,404,875
37	Registration		1,208,116	1,357,240	2,565,356
38	Consultation		746,411	1,328,262	2,074,673
39	ICU		536,290	626,262	1,162,552
40	Psychiatry		580,121	103,850	683,971
41	Oxygen		778,041	594,936	1,372,977
42	Ambulance		672,810	1,164,650	1,837,460
43	Orthopedic		308,800	653,141	961,941
44	Orthopedic Technology		346,333	192,383	538,716
45	P/Health		296,000	11,200	307,200
46	Attachment		815,241	670,030	1,485,271
47	Echo		126,074	180,500	306,574
48	Oncology		109,468	36,864	146,332
49	Rental		172,687	8,270	180,957
50	Renal		118,683	275,375	394,058
51	Disability		250,133	112,500	362,633
52	ECG		19,391	16,900	36,291
53	Debtor		96,855	6,200	103,055
54	Water		15,950	2,260	18,210
55	Sickle cell support		80,000	1,000	81,000
56	Welfare Canteen		6,300	-	6,300
57	Purchase of Tender		1,710	-	1,710
58	Sale Of Jerrican		400	-	400
59	Waste Disposal		600	1,790	2,390
60	Land Lease		700	20,000	20,700
61	NBU		200	-	200
62	Family Medicine		1,510	5,200	6,710
63	Palliative Care		600	2,800	3,400
64	Search fee		2,000	1,800	3,800
65	GOPC		-	2,200	2,200

No.	REVENUE SOURCE	Target	1st QTR	2 <sup>nd</sup> QTR	TOTALS
66	Fistula Support		-	84,000	84,000
67	Blood satellite		-	7,000	7,000
68	G/Lavage		-	4,500	4,500
69	BRITAM		-	29,422	29,422
70	Helpster Charity		-	207,080	207,080
71	Laundry Services		-	43,095	43,095
	<b>TOTAL</b>	<b>1,152,071,383</b>	<b>169,149,683</b>	<b>119,471,098</b>	<b>288,620,781</b>

Source: County Treasury

Top Local Revenue sources  
Figure 2.1



### 3. EXPENDITURE ANALYSIS

The County Government total approved budget for FY 2024/25 in 1st Supplementary estimates amounts to Kshs. 15,470,095,611. This includes development allocation of Kshs. 5,643,037,428 and recurrent allocation of Kshs 9,827,058,184.

#### Approved Budget Estimates for FY 2024/25 per CDA



# Quarterly Budget Execution Report | 2024/25

	APPROVED ANNUAL BUDGET FY 2024/25			1ST SUPPLEMENTARY ESTIMATES		
MINISTRY/DEPARTMENT	RECURRENT	DEVELOPMENT	TOTALS	RECURRENT	DEVELOPMENT	TOTALS
Agriculture, Livestock, Fisheries and Co-op Development	402,632,492	699,916,342	1,102,548,834	376,799,932	967,204,745	1,344,004,677
Tourism, Forestry, Environment	304,738,988	205,000,000	509,738,988	373,476,842	212,399,464	585,876,307
Water & Natural Resources	65,732,119	236,907,891	302,640,010	61,605,249	209,642,145	271,247,394
Roads and Public works	130,714,030	1,265,912,320	1,396,626,350	113,463,594	1,128,278,320	1,241,741,914
Education	1,220,439,340	408,333,000	1,628,772,340	1,235,580,113	459,102,000	1,694,682,113
Health	3,496,371,065	431,786,440	3,928,157,505	3,632,696,235	471,032,651	4,103,728,886
Sanitation	2,017,430	14,226,438	16,243,868	2,017,430	15,358,366	17,375,796
Trade, Energy and Industrialization	52,998,866	512,742,433	565,741,299	55,931,358	807,343,241	863,274,599
Lands, Urban and Physical Planning	52,265,191	31,203,900	83,469,091	47,096,564	48,960,108	96,056,672
Bungoma Municipality	28,745,800	187,512,000	216,257,800	43,099,914	242,675,248	285,775,162
Kimilili Municipality	39,439,632	112,000,000	151,439,632	44,855,505	191,846,979	236,702,484
Housing	17,329,600	130,000,000	147,329,600	29,811,174	206,500,100	236,311,274
Gender, Culture,	95,452,530	156,211,277	251,663,807	110,599,541	130,355,588	240,955,129
County Assembly	1,071,362,230	82,901,448	1,154,263,678	1,132,238,230	136,737,650	1,268,975,880
Finance and Economic Planning	1,059,567,879	204,155,528	1,263,723,407	1,174,255,850	336,594,760	1,510,850,610
County Public Service Board	44,641,488	30,000,000	74,641,488	48,352,554	14,500,000	62,852,554
Office of the Governor	404,242,799	-	404,242,799	445,731,698	-	445,731,698
D/Governor's office	27,336,583	-	27,336,583	27,336,583	-	27,336,583
Public Administration	722,572,422	50,000,000	772,572,422	842,244,097	51,713,240	893,957,337
Sub County Administration	9,000,000	-	9,000,000	6,000,000	-	6,000,000
County Secretary	25,800,000	-	25,800,000	23,865,720	12,792,823	36,658,543
<b>TOTALS</b>	<b>9,273,400,484</b>	<b>4,758,809,017</b>	<b>14,032,209,501</b>	<b>9,827,058,184</b>	<b>5,643,037,428</b>	<b>15,470,095,611</b>
<b>PERCENTAGES</b>	<b>66</b>	<b>34</b>		<b>64%</b>	<b>36%</b>	<b>100%</b>

Source: County Treasury

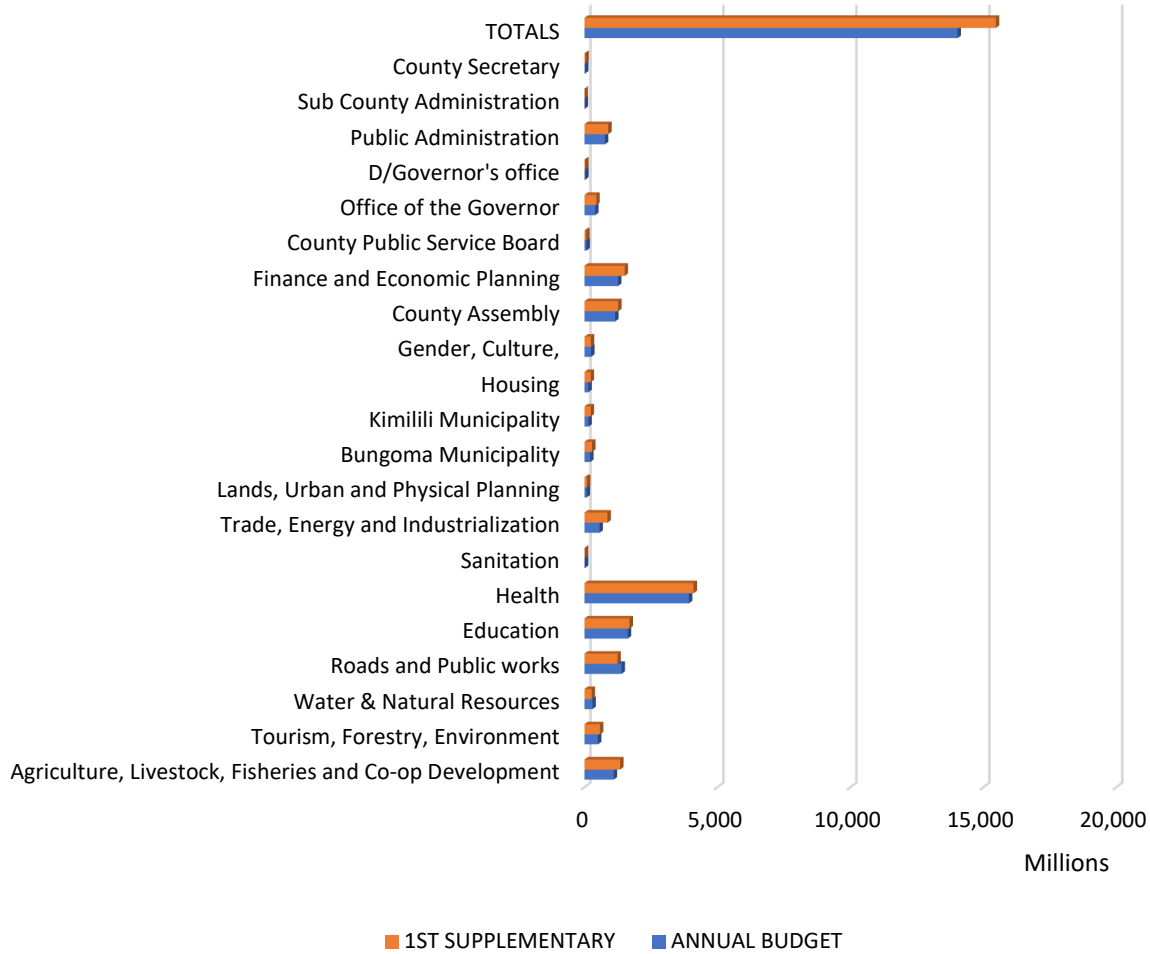
## Annual Budget Vs 1<sup>st</sup> Supplementary Allocations to CDAs

The total allocation in the 1<sup>st</sup> Supplementary increased by kshs. 1,437,886,110 which came as a

result of additional funding from the National government and balances brought forward from the previous year. Most of the CDAs increased on allocations apart from Roads, Water, Gender and Culture, County Public Service Board and Sub County Administration.

MINISTRY/DEPARTMENT	ANNUAL BUDGET	1ST SUPPLEMENTARY	VARIANCE
Agriculture, Livestock, Fisheries and Co-op Development	1,102,548,834	1,344,004,677	241,455,843
Tourism, Forestry, Environment	509,738,988	585,876,307	76,137,319
Water & Natural Resources	302,640,010	271,247,394	-31,392,616
Roads and Public works	1,396,626,350	1,241,741,914	-154,884,436
Education	1,628,772,340	1,694,682,113	65,909,773
Health	3,928,157,505	4,103,728,886	175,571,381
Sanitation	16,243,868	17,375,796	1,131,928
Trade, Energy and Industrialization	565,741,299	863,274,599	297,533,300
Lands, Urban and Physical Planning	83,469,091	96,056,672	12,587,581
Bungoma Municipality	216,257,800	285,775,162	69,517,362
Kimilili Municipality	151,439,632	236,702,484	85,262,852
Housing	147,329,600	236,311,274	88,981,674
Gender, Culture,	251,663,807	240,955,129	-10,708,678
County Assembly	1,154,263,678	1,268,975,880	114,712,202
Finance and Economic Planning	1,263,723,407	1,510,850,610	247,127,203
County Public Service Board	74,641,488	62,852,554	-11,788,934
Office of the Governor	404,242,799	445,731,698	41,488,899
D/Governor's office	27,336,583	27,336,583	0
Public Administration	772,572,422	893,957,337	121,384,915
Sub County Administration	9,000,000	6,000,000	-3,000,000
County Secretary	25,800,000	36,658,543	10,858,543
<b>TOTALS</b>	<b>14,032,209,501</b>	<b>15,470,095,611</b>	<b>1,437,886,110</b>

## ANNUAL BUDGET VS 1ST SUPPLEMENTARY ALLOCATIONS



## Actual Vs Targeted Expenditure

Department	Recurrent FY 2024/25			Development FY 2024/25			Totals FY 2024/25			% total expenditure to total target
	Target	Actual	Variance	Target	Actual	Variance	Target	Actual	Variance	
Agriculture, Livestock, Fisheries and Cooperative Development	376,799,932	138,625,974	238,173,958	967,204,745	62,695,690	904,509,055	1,344,004,677	201,321,664	1,142,683,013	15%
Tourism and Environment	373,476,842	131,880,746	241,596,097	212,399,464	11,756,279	200,643,185	585,876,307	143,637,025	442,239,282	25%
Water and Natural Resource	61,605,249	24,046,892	37,558,357	209,642,145	40,776,578	168,865,567	271,247,394	64,823,470	206,423,923	24%
Trade, Energy and Industrialization	55,931,358	23,712,757	32,218,601	807,343,241	46,005,515	761,337,726	863,274,599	69,718,272	793,556,327	8%
Education	1,235,580,113	503,817,029	731,763,084	459,102,000	20,110,018	438,991,982	1,694,682,113	523,927,047	1,170,755,066	31%
Health and Sanitation	3,634,713,665	1,124,404,172	2,510,309,493	486,391,017	21,319,804	465,071,212	4,121,104,682	1,145,723,976	2,975,380,706	28%
Roads and Public Works	113,463,594	48,245,365	65,218,229	1,128,278,320	80,394,277	1,047,884,043	1,241,741,914	128,639,642	1,113,102,272	10%
Lands, Urban and Physical planning	47,096,564	15,140,167	31,956,397	48,960,108	6,880,000	42,080,108	96,056,672	22,020,167	74,036,505	23%
Housing	29,811,174	7,649,142	22,162,032	206,500,100	-	206,500,100	236,311,274	7,649,142	228,662,132	3%
Bungoma Municipality	43,099,914	8,975,549	34,124,365	242,675,248	-	242,675,248	285,775,162	8,975,549	276,799,613	3%
Kimilili Municipality	44,855,505	9,175,051	35,680,454	191,846,979	20,754,740	171,092,239	236,702,484	29,929,791	206,772,693	13%
Gender and Culture	110,599,541	45,904,483	64,695,058	130,355,588	44,070,428	86,285,159	240,955,129	89,974,911	150,980,218	37%
Finance and Economic planning	1,174,255,850	556,638,099	617,617,751	336,594,760	-	336,594,760	1,510,850,610	556,638,099	954,212,511	37%

# Quarterly Budget Execution Report | 2024/25

Department	Recurrent FY 2024/25			Development FY 2024/25			Totals FY 2024/25			% total expenditure to total target
	Target	Actual	Variance	Target	Actual	Variance	Target	Actual	Variance	
County Public Service Board	48,352,554	14,847,065	33,505,489	14,500,000	-	14,500,000	62,852,554	14,847,065	48,005,489	24%
Governor	445,731,698	229,993,503	215,738,195	0	-	0	445,731,698	229,993,503	215,738,195	52%
Deputy Governor	27,336,583	10,115,950	17,220,633	0	-	0	27,336,583	10,115,950	17,220,633	37%
Public Administration	842,244,097	249,021,136	593,222,961	51,713,240	5,573,800	46,139,440	893,957,337	249,021,136	644,936,201	28%
Office of the CS	23,865,720	8,518,344	15,347,376	12,792,823	-	0	36,658,543	8,518,344	28,140,199	23%
Sub County Administration	6,000,000	4,989,000	1,011,000		-	0	6,000,000	4,989,000	1,011,000	83%
County Assembly	1,132,238,230	512,014,998	620,223,232	136,737,650	24,746,860	111,990,790	1,268,975,880	536,761,858	732,214,022	42%
<b>Total</b>	<b>9,827,058,184</b>	<b>4,030,291,169</b>	<b>5,796,767,015</b>	<b>5,643,037,428</b>	<b>385,083,989</b>	<b>5,257,953,439</b>	<b>15,470,095,611</b>	<b>4,047,225,610</b>	<b>11,422,870,002</b>	<b>26%</b>



## Budget Execution By Programmes and Sub-Programmes

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimate s FY 2024/25	1st Supplementary Development Estimate s FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
<b>AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVE DEVELOPMENT</b>											
<b>Programme 1: General Administration, planning and support services</b>	<b>384,206,992</b>	<b>-</b>	<b>384,206,992</b>	<b>362,219,932</b>	<b>-</b>	<b>362,219,932</b>	<b>130,679,929</b>	<b>-</b>	<b>130,679,929</b>	<b>231,540,003</b>	<b>36%</b>
S.P 1.1 Administrative and Support Services	27,378,650		27,378,650	13,429,132		13,429,132	12,970,604		12,970,604	458,528	97%
S.P 1.2 Human Resource Management and Development.	333,213,299		333,213,299	328,255,671		328,255,671	104,617,386		104,617,386	223,638,285	32%
S.P 1.3 Policy, Legal and Regulatory Framework	7,600,000		7,600,000	5,600,000		5,600,000	4,918,919		4,918,919	681,081	88%
S.P 1.4 Planning and financial Management	4,615,043		4,615,043	4,535,129		4,535,129	173,020		173,020	4,362,109	4%
S.P 1.5 Sector Coordination	4,000,000		4,000,000	3,000,000		3,000,000	2,500,000		2,500,000	500,000	83%
S.P 1.6 Leadership and Governance	2,000,000		2,000,000	2,000,000		2,000,000	1,500,000		1,500,000	500,000	75%
S.P 1.7 Sub- County Administrative Costs	5,400,000		5,400,000	5,400,000		5,400,000	4,000,000		4,000,000	1,400,000	74%
<b>Programme 2: Land and Crop Development and Management</b>	<b>1,080,000</b>	<b>324,700,000</b>	<b>325,780,000</b>	<b>1,080,000</b>	<b>412,812,800</b>	<b>413,892,800</b>	<b>-</b>	<b>7,634,237</b>	<b>7,634,237</b>	<b>406,258,563</b>	<b>2%</b>
S.P 2.1 Agricultural extension and training services	-	5,000,000	5,000,000		5,000,000	5,000,000			0	5,000,000	0%
S.P 2.2 Crop production and productivity	-	309,700,000	309,700,000		397,812,800	397,812,800		5,796,658	5,796,658	392,016,142	1%
SP 2.4 Soil rehabilitation, protection and conservation	-					0			0	-	0%
SP 2. 5 Value addition and Agro processing	-					0			0	-	0%
SP 2.6 Agri nutrition and food utilization	-					-			-	-	0%
SP 2.3 Irrigation Extension and training	1,080,000		1,080,000	1,080,000		1,080,000			-	1,080,000	0%
SP 2.4 Irrigation infrastructure development and agricultural water storage		10,000,000	10,000,000		10,000,000	10,000,000		1,837,579	1,837,579	8,162,421	18%

## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimates FY 2024/25	1st Supplementary Development Estimates FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
<b>Programme 3: Livestock development and management</b>	<b>4,345,500</b>	<b>20,254,500</b>	<b>24,600,000</b>	<b>1,500,000</b>	<b>13,249,311</b>	<b>14,749,311</b>	<b>946,045</b>	<b>-</b>	<b>946,045</b>	<b>13,803,266</b>	<b>6%</b>
SP 3.1 Livestock production extension, Training and Information Services			-						-	-	0%
SP 3.2 Value addition and processing	-								-	-	0%
SP 3.3 Livestock production value chain development (Dairy ,Poultry, Honey & Rabbit value chains)	-								-	-	0%
SP 3.1 Disease and Vector Control	-	7,000,000	7,000,000		3,500,000	3,500,000			-	3,500,000	0%
SP 3.2 Food Safety And Quality Control	4,345,500	2,654,500	7,000,000	1,500,000	2,649,311	4,149,311	946,045		946,045	3,203,266	23%
SP 3.6 Leather development			-			-			-	-	0%
SP 3.3 Veterinary Extension Services		3,600,000	3,600,000		3,600,000	3,600,000			-	3,600,000	0%
SP 3.4 Breeding and AI Subsidy programme		7,000,000	7,000,000		3,500,000	3,500,000			-	3,500,000	0%
Ward Based Projects	-					-			-	-	0%
<b>Programme 4: Fisheries development and management</b>	<b>-</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>-</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000,000</b>	<b>0%</b>
SP 4.1 Fisheries extension service and training		3,000,000	3,000,000		2,000,000	2,000,000			-	2,000,000	0%
SP 4.2 Fisheries product value-chain development		4,000,000	4,000,000		3,000,000	3,000,000			-	3,000,000	0%
SP 4.3 Dam fishery development			-						-	-	0%
SP 4.4 Fish inspection and quality assurance			-						-	-	0%
SP 4.5 Information and Data management			-						-	-	0%
<b>Programme 5: Cooperatives Development and Management</b>	<b>8,000,000</b>	<b>17,500,000</b>	<b>25,500,000</b>	<b>7,000,000</b>	<b>10,000,000</b>	<b>17,000,000</b>	<b>7,000,000</b>	<b>-</b>	<b>7,000,000</b>	<b>10,000,000</b>	<b>41%</b>
SP 5.1 Cooperatives extension service and training (Co-operative Governance (Training))	6,700,000		6,700,000	5,700,000	-	5,700,000	5,700,000		5,700,000	-	100%



## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimate s FY 2024/25	1st Supplementary Recurrent Estimate s FY 2024/25	1st Supplementary Development Estimate s FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
SP 5.2 Cooperatives Audit Services	1,300,000		1,300,000	1,300,000	-	1,300,000	1,300,000		1,300,000	-	100%
SP 5.3 Production, Agro processing, value addition & Marketing (Input and Infrastructural Support to Cooperatives)	-	17,500,000	17,500,000	-	10,000,000	10,000,000			-	10,000,000	0%
<b>Programme 6: Institutional Development and Management</b>	<b>5,000,000</b>	<b>23,860,000</b>	<b>28,860,000</b>	<b>5,000,000</b>	<b>3,560,000</b>	<b>8,560,000</b>	-	-	-	<b>8,560,000</b>	0%
SP 6.1 Mabanga ATC Administration management services			-			-			-	-	0%
SP 6.2 Agricultural Enterprise Development (ATC)	-	3,560,000	3,560,000		3,560,000	3,560,000			-	3,560,000	0%
SP 6.3 Infrastructural development (ATC)		10,000,000	10,000,000		-	-			-	-	0%
SP 6.4 Agricultural mechanization extension	-					-			-	-	0%
SP 6.4 Tractor hire services	5,000,000		5,000,000	5,000,000		5,000,000			-	5,000,000	0%
SP 6.6 General administrative services (CFF)			-			-			-	-	0%
SP 6.7 Technology transfer (CFF)	-					-			-	-	0%
SP 6.5 Operational development (CFF)	-	10,300,000	10,300,000		-	-			-	-	0%
SP 6.9 Infrastructural development (CFF)	-					-			-	-	0%
<b>Total Grants &amp; Ward Based</b>	-	<b>306,601,842</b>	<b>306,601,842</b>	-	<b>522,582,634</b>	<b>522,582,634</b>	-	<b>55,061,453</b>	<b>55,061,453</b>	<b>467,521,181</b>	11%
NARIGP		280,000,000	280,000,000		211,681,141	211,681,141		50,642,713	50,642,713	161,038,428	24%
NAVCDP					250,000,000	250,000,000				250,000,000	0%
ASDSP II		5,344,642	5,344,642		39,644,293	39,644,293		4,418,739	4,418,739	35,225,554	11%
Ward Based Projects		21,257,200	21,257,200		21,257,200	21,257,200			-	21,257,200	0%
<b>Total Expenditure</b>	<b>402,632,492</b>	<b>699,916,342</b>	<b>1,102,548,834</b>	<b>376,799,932</b>	<b>967,204,745</b>	<b>1,344,004,677</b>	<b>138,625,974</b>	<b>62,695,690</b>	<b>201,321,664</b>	<b>1,142,683,013</b>	15%
<b>HEALTH AND SANITATION</b>									-	-	

## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimate s FY 2024/25	1st Supplementary Development Estimate s FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
<b>Programme 1: General Administration Planning and Support Services</b>	<b>2,832,488,695</b>	<b>431,786,440</b>	<b>3,264,275,135</b>	<b>2,923,380,857</b>	<b>471,032,651</b>	<b>3,394,413,508</b>	<b>1,063,907,804</b>	<b>21,319,804</b>	<b>1,085,227,608</b>	<b>2,309,185,900</b>	32%
SP 1.1 Health Administrative and support services	126,916,175		126,916,175	126,916,175		126,916,175	21,453,581		21,453,581	105,462,594	17%
SP 1.2 Leadership and Governance.	34,500,000		34,500,000	34,500,000		34,500,000			-	34,500,000	0%
SP 1.3 Health Policy	4,000,000		4,000,000	4,000,000		4,000,000			-	4,000,000	0%
SP 1.4 Human resource management	2,667,072,520		2,667,072,520	2,757,964,682		2,757,964,682	1,042,454,223		1,042,454,223	1,715,510,459	38%
SP 1.5 Infrastructural development		431,786,440	431,786,440		471,032,651	471,032,651		21,319,804	<b>21,319,804</b>	449,712,847	5%
<b>Programme 2: Preventive and Promotive</b>	<b>528,950,623</b>	<b>14,226,438</b>	<b>543,177,061</b>	<b>559,752,623</b>	<b>15,358,366</b>	<b>575,110,989</b>	-	-	-	<b>575,110,989</b>	0%
SP 2.1 Communicable and Non-communicable disease control	20,000,000		20,000,000	20,000,000		20,000,000			-	20,000,000	0%
SP 2.2 Community health strategy	5,600,000		5,600,000	5,600,000		5,600,000			-	5,600,000	0%
SP 2.3 Health promotion	3,000,000		3,000,000	3,000,000		3,000,000			-	3,000,000	0%
SP 2.4 Reproductive, Maternal, Newborn, Child, And Adolescent Health.	15,000,000		15,000,000	15,000,000		15,000,000			-	15,000,000	0%
SP 2.5 public health and sanitation	8,000,916	14,226,438	22,227,354	8,802,916	15,358,366	24,161,282			-	24,161,282	0%
SP 2.6 Specialized materials and supplies	477,349,707		477,349,707	507,349,707		507,349,707			-	507,349,707	0%
<b>Programme 3: Curative Health Services</b>	<b>136,949,177</b>	-	<b>136,949,177</b>	<b>151,580,185</b>	-	<b>151,580,185</b>	<b>60,496,367</b>	-	<b>60,496,367</b>	<b>91,083,818</b>	40%
SP 3.1 Routine medical services	95,171,405		95,171,405	105,172,120		105,172,120	32,481,062		<b>32,481,062</b>	72,691,058	31%
SP3. 2 Referral Strategy			-			-			-	-	0%
Grants; DANIDA/UNICEF	41,777,772		41,777,772	46,408,065		46,408,065	28,015,305		<b>28,015,305</b>	18,392,760	60%
<b>Total Expenditure</b>	<b>3,498,388,495</b>	<b>446,012,878</b>	<b>3,944,401,373</b>	<b>3,634,713,665</b>	<b>486,391,017</b>	<b>4,121,104,682</b>	<b>1,124,404,172</b>	<b>21,319,804</b>	<b>1,145,723,976</b>	<b>2,975,380,706</b>	28%

## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimate s FY 2024/25	1st Supplementary Development Estimate s FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
<b>ROADS AND PUBLIC WORKS</b>									-	-	
<b>Programme 1: General Administration, Planning, and Support Services</b>	<b>130,714,030</b>	<b>-</b>	<b>130,714,030</b>	<b>113,463,594</b>	<b>-</b>	<b>113,463,594</b>	<b>48,245,365</b>	<b>-</b>	<b>48,245,365</b>	<b>65,218,229</b>	<b>43%</b>
SP 1.1 Capacity Development and Motivation	83,090,095		83,090,095	85,121,330		85,121,330	38,878,703		38,878,703	46,242,626	46%
SP 1.2 Administration Services	32,897,215		32,897,215	23,615,544		23,615,544	9,366,662		9,366,662	14,248,882	40%
SP 1.3 Financial Services, Planning and Stewardship	14,726,720		14,726,720	4,726,720		4,726,720			-	4,726,720	0%
<b>Programme 2: Transport Infrastructure Development and Management</b>	<b>-</b>	<b>1,261,637,320</b>	<b>1,261,637,320</b>	<b>-</b>	<b>1,124,003,320</b>	<b>1,124,003,320</b>	<b>-</b>	<b>80,394,277</b>	<b>80,394,277</b>	<b>1,043,609,043</b>	<b>7%</b>
SP 2.1 Construction of Roads Bridges and Drainage Works	-	1,089,137,320	1,089,137,320		978,503,320	978,503,320		76,509,173	<b>76,509,173</b>	901,994,147	8%
SP 2.2 Maintenance of Roads	-	172,500,000	172,500,000		145,500,000	145,500,000		3,885,104	<b>3,885,104</b>	141,614,896	3%
SP2.3: Rehabilitation of Roads, Bridges and Drainage Works	-		-						-	-	0%
<b>Programme 3: Building Standards and Quality Assurance</b>	<b>-</b>	<b>4,275,000</b>	<b>4,275,000</b>	<b>-</b>	<b>4,275,000</b>	<b>4,275,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,275,000</b>	<b>0%</b>
SP 3.1 Building Standards and Research	-	4,275,000	4,275,000		4,275,000	4,275,000			-	4,275,000	0%
<b>Programme 4: Public and Transport Safety</b>			<b>-</b>						<b>-</b>	<b>-</b>	<b>0%</b>
SP4.1: Fire Risk Management	-		-						-	-	0%
SP4.2: Transport Safety	-		-						-	-	0%
<b>Total Expenditure</b>	<b>130,714,030</b>	<b>1,265,912,320</b>	<b>1,396,626,350</b>	<b>113,463,594</b>	<b>1,128,278,320</b>	<b>1,241,741,914</b>	<b>48,245,365</b>	<b>80,394,277</b>	<b>128,639,642</b>	<b>1,113,102,272</b>	<b>10%</b>
<b>EDUCATION AND VOCATIONAL TRAINING</b>									-	-	
<b>Programme 1: General Administration Planning and Support Services</b>	<b>1,193,820,732</b>	<b>4,731,000</b>	<b>1,198,551,732</b>	<b>1,219,058,686</b>	<b>-</b>	<b>1,219,058,686</b>	<b>499,937,029</b>	<b>-</b>	<b>499,937,029</b>	<b>719,121,656</b>	<b>41%</b>
SP 1.1 Salaries and allowances	1,177,797,695		1,177,797,695	1,208,144,825		1,208,144,825	492,675,478		492,675,478	715,469,346	41%

## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimate s FY 2024/25	1st Supplementary Development Estimate s FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
SP 1.2 Policy formulation	4,182,861	4,731,000	8,913,861	5,913,861		5,913,861	3,261,551		3,261,551	2,652,310	55%
SP 1.3 Administration and support services	11,840,176		11,840,176	5,000,000		5,000,000	4,000,000		4,000,000	1,000,000	80%
Sp4: Capacity building and stakeholders forum	-		-			-			-	-	0%
Sp5: Planning and financial management	-		-			-			-	-	0%
SP6: Purchase of motor vehicle	-		-			-			-	-	0%
SP7: Pre feasibility studies	-		-			-			-	-	0%
SP8: Good Governance	-		-			-			-	-	0%
SP9: Other expenses	-		-			-			-	-	0%
<b>Programme 2: Early Childhood Development Education</b>	<b>17,000,000</b>	<b>5,000,000</b>	<b>22,000,000</b>	<b>10,000,000</b>	<b>3,000,000</b>	<b>13,000,000</b>	-	-	-	<b>13,000,000</b>	0%
Sp 2.1 Quality Assurance and Standards	2,000,000		2,000,000	2,000,000		2,000,000			-	2,000,000	0%
Sp 2.2 Curriculum	2,000,000		2,000,000	2,000,000		2,000,000			-	2,000,000	0%
Sp 2.3 learning materials	5,000,000		5,000,000	3,000,000		3,000,000			-	3,000,000	0%
SP 2.4 Monitoring and evaluation	3,000,000		3,000,000	3,000,000		3,000,000			-	3,000,000	0%
SP 2.5 Infrastructure development	5,000,000	5,000,000	10,000,000		3,000,000	3,000,000			-	3,000,000	0%
<b>Programme 3: Education Support Programme</b>	<b>462,080</b>	<b>356,602,000</b>	<b>357,064,080</b>	<b>462,080</b>	<b>456,102,000</b>	<b>456,564,080</b>	-	<b>20,110,018</b>	<b>20,110,018</b>	<b>436,454,062</b>	4%
Sp 3.1 Education support and bursary scheme		160,000,000	160,000,000		320,000,000	320,000,000			-	320,000,000	0%
Sp 3.2 VTC Capitation	462,080	71,982,000	72,444,080	462,080	19,000,000	19,462,080		10,116,996	10,116,996	9,345,084	52%
Sp 3.3 VTC infrastructure development					12,500,000	12,500,000				12,500,000	0%
Sp 3.4 School Feeding Programme		30,000,000	30,000,000			-			-	-	0%

## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimate s FY 2024/25	1st Supplementary Development Estimate s FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
Sp 3.5 Ward Based Projects		94,620,000	94,620,000		104,602,000	104,602,000		9,993,022	9,993,022	94,608,978	10%
<b>Programme 4: VTC General administration Planning and Policy Formulation</b>	<b>9,156,528</b>	-	<b>9,156,528</b>	<b>6,059,347</b>	-	<b>6,059,347</b>	<b>3,880,000</b>	-	<b>3,880,000</b>	<b>2,179,347</b>	64%
SP 4.1 Policy formulation	2,211,128		2,211,128	2,111,128		2,111,128			-	2,111,128	0%
SP 4.2 Administration and support services	6,945,400		6,945,400	3,948,219		3,948,219	3,880,000		<b>3,880,000</b>	68,219	98%
<b>Programme 5: Training and Skill Development</b>	-	<b>42,000,000</b>	<b>42,000,000</b>	-	-	-	-	-	-	-	0%
Sp 5.1 Tuition support grant		20,000,000	20,000,000			-			-	-	0%
Sp 5.2 Tools and equipment for VTC		14,000,000	14,000,000			-			-	-	0%
Sp3: Construction and Renovation of VTC Infrastructure		-	-		-	-			-	-	0%
Sp 5.3 Quality assurance and standards		2,000,000	2,000,000			-			-	-	0%
SP5: Joint Vocational Training Graduation		-	-		-	-			-	-	0%
SP 5.4 Capacity building for VTC instructors		3,000,000	3,000,000			-			-	-	0%
SP 5.5 Monitoring and Evaluation		3,000,000	3,000,000			-			-	-	0%
<b>TOTAL</b>	<b>1,220,439,340</b>	<b>408,333,000</b>	<b>1,628,772,340</b>	<b>1,235,580,113</b>	<b>459,102,000</b>	<b>1,694,682,113</b>	<b>503,817,029</b>	<b>20,110,018</b>	<b>523,927,047</b>	<b>1,170,755,066</b>	31%
<b>FINANCE AND ECONOMIC PLANNING</b>									-	-	
<b>Programme 1: General Administration, Planning and Support Services</b>	<b>816,125,299</b>	<b>32,950,000</b>	<b>849,075,299</b>	<b>893,689,340</b>	<b>203,344,760</b>	<b>1,097,034,100</b>	<b>464,802,157</b>	-	<b>464,802,157</b>	<b>632,231,943</b>	42%
SP 1.1 Personnel costs	418,953,350		418,953,350	433,862,391		433,862,391	321,655,538		321,655,538	112,206,853	74%
SP 1.2 Administration Services	194,896,303	27,550,000	222,446,303	217,551,303	203,344,760	420,896,063	143,146,620		143,146,620	277,749,443	34%
SP 1.3 Employer Contribution for Staff Pension	202,275,646		202,275,646	242,275,646		242,275,646			-	242,275,646	0%

## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimates FY 2024/25	1st Supplementary Development Estimates FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
SP 1.4: Staff development and Training	-		-	-		-			-	-	0%
SP 1.4 Infrastructural Development; Project Supervision		5,400,000	5,400,000			-			-	-	0%
<b>Programme 2: County Planning Management</b>	<b>87,475,271</b>	-	<b>87,475,271</b>	<b>120,475,271</b>	-	<b>120,475,271</b>	<b>39,939,185</b>	-	<b>39,939,185</b>	<b>80,536,086</b>	33%
SP 2.1 Economic Policy and County Planning Services	21,595,966		21,595,966	26,095,966		26,095,966	13,355,825		13,355,825	12,740,141	51%
SP 2.2 Budgeting	42,257,695		42,257,695	67,257,695		67,257,695	22,051,040		22,051,040	45,206,655	33%
SP 2.3 Monitoring and Evaluation	13,621,610		13,621,610	17,121,610		17,121,610	4,532,320		4,532,320	12,589,290	26%
SP 2.4 Resource Mobilization Strategies	5,000,000		5,000,000	5,000,000		5,000,000			-	5,000,000	0%
SP 2.5 Enforcement of Revenue Collection	5,000,000		5,000,000	5,000,000		5,000,000			-	5,000,000	0%
<b>Programme 3: County Financial Service Management</b>	<b>100,264,226</b>	-	<b>100,264,226</b>	<b>100,264,226</b>	-	<b>100,264,226</b>	<b>44,896,812</b>	-	<b>44,896,812</b>	<b>55,367,414</b>	45%
SP 3.1 Revenue Mobilization	39,279,040		39,279,040	39,279,040		39,279,040	16,113,500		16,113,500	23,165,540	41%
SP 3.2 Accounting Services	20,319,230		20,319,230	20,319,230		20,319,230	15,076,946		15,076,946	5,242,284	74%
SP 3.3 Audit Services	17,547,721		17,547,721	17,547,721		17,547,721	5,144,207		5,144,207	12,403,514	29%
SP 3.4 Supply Chain Services	18,118,235		18,118,235	18,118,235		18,118,235	8,562,159		8,562,159	9,556,076	47%
SP 3.5 Asset Management	5,000,000		5,000,000	5,000,000		5,000,000			-	5,000,000	0%
<b>Programme 4: Service Delivery and Organizational transformation</b>	<b>55,703,083</b>	<b>100,000,000</b>	<b>155,703,083</b>	<b>59,827,013</b>	<b>100,000,000</b>	<b>159,827,013</b>	<b>6,999,945</b>	-	<b>6,999,945</b>	<b>152,827,068</b>	4%
SP 4.1 Service Delivery Unit	5,000,000		5,000,000	5,000,000		5,000,000			-	5,000,000	0%
SP 4.2 Investment Initiative	5,000,000		5,000,000	5,000,000		5,000,000			-	5,000,000	0%
SP 4.3 Special Coordination Unit	13,703,083		13,703,083	17,827,013		17,827,013	2,907,625		2,907,625	14,919,388	16%

## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimate s FY 2024/25	1st Supplementary Development Estimate s FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
SP 4.4 Maintenance of computer, software and networks - Revenue System	12,000,000		12,000,000	12,000,000		12,000,000			-	12,000,000	0%
SP 4.5 System Enhancement	20,000,000	-	20,000,000	20,000,000	-	20,000,000	4,092,320		<b>4,092,320</b>	15,907,680	20%
SP 4.6 Emergency Fund		100,000,000	100,000,000		100,000,000	100,000,000			-	100,000,000	0%
<b>ICT</b>	-	<b>37,955,528</b>	<b>37,955,528</b>	-	<b>33,250,000</b>	<b>33,250,000</b>	-	-	-	<b>33,250,000</b>	0%
Health Management System		37,955,528	37,955,528		33,250,000	33,250,000			-	33,250,000	0%
<b>Total Expenditure</b>	<b>1,059,567,879</b>	<b>170,905,528</b>	<b>1,230,473,407</b>	<b>1,174,255,850</b>	<b>336,594,760</b>	<b>1,510,850,610</b>	<b>556,638,099</b>	-	<b>556,638,099</b>	<b>954,212,511</b>	37%
<b>TRADE AND INDUSTRILISATION</b>									-	-	
<b>Programme 1: General Administration and Support Services</b>	<b>29,269,945</b>	-	<b>29,269,945</b>	<b>25,637,165</b>	-	<b>25,637,165</b>	<b>14,395,012</b>	-	<b>14,395,012</b>	<b>11,242,153</b>	56%
SP 1.1 Human Resource Development and Management	22,613,621		22,613,621	19,973,621		19,973,621	9,614,177		9,614,177	10,359,444	48%
SP 1.2 Planning and Support Services	2,368,673		2,368,673	2,368,673		2,368,673	2,000,000		2,000,000	368,673	84%
SP 1.3 Administrative Services	4,287,651		4,287,651	3,294,871		3,294,871	2,780,834		2,780,834	514,037	84%
<b>Programme 2: Trade and Enterprise Development</b>	-	<b>115,679,933</b>	<b>115,679,933</b>	-	<b>165,673,533</b>	<b>165,673,533</b>	-	-	-	<b>165,673,533</b>	0%
SP 2.1 Business Loan		115,679,933	115,679,933		165,673,533	165,673,533			-	165,673,533	0%
<b>Programme 3: Market Infrastructure Development and Management</b>	-	<b>96,062,500</b>	<b>96,062,500</b>	-	<b>175,663,308</b>	<b>175,663,308</b>	-	<b>41,006,345</b>	<b>41,006,345</b>	<b>134,656,963</b>	23%
SP 3.1 Market Infrastructure		43,500,000	43,500,000		104,000,000	104,000,000		41,006,345	<b>41,006,345</b>	62,993,655	39%
SP 3.2 Ward Based Projects		48,336,000	48,336,000		71,663,308	71,663,308			-	71,663,308	0%
SP 3.3 Project Supervision		4,226,500	4,226,500		-	-			-	-	0%
<b>Total Expenditure</b>	<b>29,269,945</b>	<b>211,742,433</b>	<b>241,012,378</b>	<b>25,637,165</b>	<b>341,336,841</b>	<b>366,974,006</b>	<b>14,395,012</b>	<b>41,006,345</b>	<b>55,401,356</b>	<b>311,572,650</b>	15%

## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimate s FY 2024/25	1st Supplementary Development Estimate s FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
<b>ENERGY</b>			-						-	-	
<b>Programme 1: General Administration and Support Services</b>	<b>14,751,401</b>	-	<b>14,751,401</b>	<b>23,222,416</b>	-	<b>23,222,416</b>	<b>7,374,764</b>	-	<b>7,374,764</b>	<b>15,847,652</b>	32%
SP 1.1 Human Resource Development and Management	4,219,452		4,219,452	4,219,452		4,219,452			-	4,219,452	0%
SP 1.2 Planning and Support Services	4,087,361		4,087,361	4,287,361		4,287,361			-	4,287,361	0%
SP 1.3 Administrative Services	6,444,588		6,444,588	14,715,603		14,715,603	7,374,764		7,374,764	7,340,839	50%
<b>Programme 2: Energy Development and Management</b>	-	<b>101,000,000</b>	<b>101,000,000</b>	-	<b>56,006,400</b>	<b>56,006,400</b>	-	<b>4,999,170</b>	<b>4,999,170</b>	<b>51,007,230</b>	9%
SP 2.1 Energy access		10,050,000	10,050,000		6,000,000	6,000,000		4,999,170	4,999,170	1,000,830	83%
SP 2.2 Project Supervision		950,000	950,000		-	-			-	-	0%
SP 2.3. Supplier Credit		-	-		-	-			-	-	0%
SP 2.3 REREC		90,000,000	90,000,000		50,006,400	50,006,400			-	50,006,400	0%
<b>Total Expenditure</b>	<b>14,751,401</b>	<b>101,000,000</b>	<b>115,751,401</b>	<b>23,222,416</b>	<b>56,006,400</b>	<b>79,228,816</b>	<b>7,374,764</b>	<b>4,999,170</b>	<b>12,373,934</b>	<b>66,854,882</b>	16%
<b>INDUSTRY</b>			-		-				-	-	
<b>Programme 1: General Administration and Support Services</b>	<b>8,977,520</b>	-	<b>8,977,520</b>	<b>7,071,777</b>	-	<b>7,071,777</b>	<b>1,942,981</b>	-	<b>1,942,981</b>	<b>5,128,796</b>	27%
SP 1.1 Human Resource Development and Management	1,885,920		1,885,920	1,885,920		1,885,920			-	1,885,920	0%
SP 1.2 Planning and Support Services	2,643,200		2,643,200	1,737,457		1,737,457			-	1,737,457	0%
SP 1.3 Administrative Services	4,448,400		4,448,400	3,448,400		3,448,400	1,942,981		<b>1,942,981</b>	1,505,419	56%
<b>Programme 2: Industrial Investment and Development</b>	-	<b>200,000,000</b>	<b>200,000,000</b>	-	<b>410,000,000</b>	<b>410,000,000</b>	-	-	-	<b>410,000,000</b>	0%
SP 2.1 Industrial Development	-	200,000,000	200,000,000		410,000,000	410,000,000			-	410,000,000	0%
<b>Total Expenditure</b>	<b>8,977,520</b>	<b>200,000,000</b>	<b>208,977,520</b>	<b>7,071,777</b>	<b>410,000,000</b>	<b>417,071,777</b>	<b>1,942,981</b>	-	<b>1,942,981</b>	<b>415,128,796</b>	0%



## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimate s FY 2024/25	1st Supplementary Development Estimate s FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
<b>Grand Total Expenditure</b>	<b>52,998,866</b>	<b>512,742,433</b>	<b>565,741,299</b>	<b>55,931,358</b>	<b>807,343,241</b>	<b>863,274,599</b>	<b>23,712,757</b>	<b>46,005,515</b>	<b>69,718,272</b>	<b>793,556,327</b>	<b>8%</b>
<b>LANDS, URBAN AND PHYSICAL PLANNING</b>										-	
<b>Programme 1: General Administration, Planning and Support services</b>	<b>52,265,191</b>	-	<b>52,265,191</b>	<b>47,096,564</b>	-	<b>47,096,564</b>	<b>15,140,167</b>	-	<b>15,140,167</b>	<b>31,956,397</b>	<b>32%</b>
SP 1.1 Human resource management	27,975,396		27,975,396	26,637,264		26,637,264	10,183,107		10,183,107	16,454,157	38%
SP 1.2 Administrative and support services	12,129,145		12,129,145	11,548,650		11,548,650	4,957,060		4,957,060	6,591,590	43%
SP 1.3 Capacity Building	610,200		610,200	610,200		610,200			-	610,200	0%
SP 1.4 Land Registration	5,000,000		5,000,000	3,750,000		3,750,000			-	3,750,000	0%
SP 1.5 Planning and Financial Management	1,641,250		1,641,250	1,641,250		1,641,250			-	1,641,250	0%
SP 1.6 Policy and legal framework	4,909,200		4,909,200	2,909,200		2,909,200			-	2,909,200	0%
<b>Programme 2: Land Development and Management</b>	-	<b>31,203,900</b>	<b>31,203,900</b>	-	<b>48,960,108</b>	<b>48,960,108</b>	-	<b>6,880,000</b>	<b>6,880,000</b>	<b>42,080,108</b>	<b>14%</b>
SP 2.1 Physical and Land Use Plans		7,637,625	7,637,625		24,808,708	24,808,708			-	24,808,708	0%
SP 2.2 Project Supervision		3,414,875	3,414,875		-	-			-	-	0%
SP 2.3 Ward Based Projects		20,151,400	20,151,400		24,151,400	24,151,400		6,880,000	<b>6,880,000</b>	17,271,400	28%
<b>Total Expenditure.</b>	<b>52,265,191</b>	<b>31,203,900</b>	<b>83,469,091</b>	<b>47,096,564</b>	<b>48,960,108</b>	<b>96,056,672</b>	<b>15,140,167</b>	<b>6,880,000</b>	<b>22,020,167</b>	<b>74,036,505</b>	<b>23%</b>
<b>HOUSING</b>										-	
<b>Programme 1 General Administration, Planning and Support services</b>	<b>17,329,600</b>	-	<b>17,329,600</b>	<b>29,811,174</b>	-	<b>29,811,174</b>	<b>7,649,142</b>	-	<b>7,649,142</b>	<b>22,162,032</b>	<b>26%</b>
SP 1: salaries and emoluments	9,586,560		9,586,560	9,586,560		9,586,560	4,411,882		4,411,882	5,174,678	46%
SP 2: Administrative Services	5,285,415		5,285,415	17,766,989		17,766,989	3,237,260		3,237,260	14,529,729	18%

## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimate s FY 2024/25	1st Supplementary Development Estimate s FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
SP 4: Planning and Financial Management	1,184,125		1,184,125	1,184,125		1,184,125			-	1,184,125	0%
SP 5: Policy and Legal Framework	1,273,500		1,273,500	1,273,500		1,273,500			-	1,273,500	0%
<b>Programme 2 Housing development and management</b>	-	<b>130,000,000</b>	<b>130,000,000</b>	-	<b>206,500,100</b>	<b>206,500,100</b>	-	-	-	<b>206,500,100</b>	0%
SP 2: Housing Infrastructural Development		130,000,000	130,000,000		206,500,100	206,500,100			-	206,500,100	0%
<b>Total Expenditure</b>	<b>17,329,600</b>	<b>130,000,000</b>	<b>147,329,600</b>	<b>29,811,174</b>	<b>206,500,100</b>	<b>236,311,274</b>	<b>7,649,142</b>	-	<b>7,649,142</b>	<b>228,662,132</b>	3%
<b>BUNGOMA MUNICIPALITY</b>									-	-	
<b>Programme I: General Administration, Planning and Support services</b>	<b>28,745,800</b>	-	<b>28,745,800</b>	<b>43,099,914</b>	-	<b>43,099,914</b>	<b>8,975,549</b>	-	<b>8,975,549</b>	<b>34,124,365</b>	21%
SP 1.1: Salaries and Personnel Emoluments	14,408,833		14,408,833	14,203,848		14,203,848	4,798,749		4,798,749	9,405,099	34%
SP 1.2: Human Resource Capacity Development and Management	3,857,300		3,857,300	3,857,300		3,857,300			-	3,857,300	0%
SP 1.3: General Administration and Support Services	4,656,667		4,656,667	19,215,766		19,215,766	4,176,800		4,176,800	15,038,966	22%
SP 1.4: Planning and Financial Management	2,820,000		2,820,000	2,820,000		2,820,000			-	2,820,000	0%
SP 1.5: Institutional Accountability, Leadership, Efficiency and Effectiveness	3,003,000		3,003,000	3,003,000		3,003,000			-	3,003,000	0%
<b>Programme III: Urban Infrastructure Development and Management</b>	-	<b>90,500,000</b>	<b>90,500,000</b>	-	<b>159,075,248</b>	<b>159,075,248</b>	-	-	-	<b>159,075,248</b>	0%
SP 3.1: Urban Transport and Infrastructure Development	-	90,500,000	90,500,000		159,075,248	159,075,248			-	159,075,248	0%
<b>Programme IV: Urban Environment and Social Services</b>	-	<b>15,200,000</b>	<b>15,200,000</b>	-	<b>15,200,000</b>	<b>15,200,000</b>	-	-	-	<b>15,200,000</b>	0%
SP 4.1: Urban Waste Management and Sanitation Services	-	11,000,000	11,000,000		11,000,000	11,000,000			-	11,000,000	0%
SP 4.2: Urban greening and environment protection	-	4,200,000	4,200,000		4,200,000	4,200,000			-	4,200,000	0%

## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplement Recurrent Estimate s FY 2024/25	1st Supplement Development Estimate s FY 2024/25	1st Supplement Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
<b>Sub Programme Total</b>	-	<b>81,812,000</b>	<b>81,812,000</b>	-	<b>68,400,000</b>	<b>68,400,000</b>	-	-	-	<b>68,400,000</b>	0%
<i>Ward Based Projects</i>	-	68,400,000	68,400,000		68,400,000	68,400,000			-	68,400,000	0%
<i>Prefeasibility, Feasibility and Appraisal Studies</i>	-	1,500,000	1,500,000		-	-			-	-	0%
<i>Project Supervision</i>	-	9,412,000	9,412,000		-	-			-	-	0%
<i>Research</i>	-	2,500,000	2,500,000		-	-			-	-	0%
<b>Total Expenditure</b>	<b>28,745,800</b>	<b>187,512,000</b>	<b>216,257,800</b>	<b>43,099,914</b>	<b>242,675,248</b>	<b>285,775,162</b>	<b>8,975,549</b>	-	<b>8,975,549</b>	<b>276,799,613</b>	3%
<b>KIMILILI MUNICIPALITY</b>											
<b>Programme 1: Urban Governance</b>	<b>39,439,632</b>	-	<b>39,439,632</b>	<b>44,855,505</b>	-	<b>44,855,505</b>	<b>9,175,051</b>	-	<b>9,175,051</b>	<b>35,680,454</b>	20%
SP1: General Adm planning and support services (Inclusive of salary)	25,888,464		25,888,464	31,304,337		31,304,337	3,579,486		3,579,486	27,724,851	11%
SP2: Human resource	13,551,168		13,551,168	13,551,168		13,551,168	5,595,565		5,595,565	7,955,603	41%
<b>Programme 2: Urban Infrastructure Development and management</b>	-	<b>112,000,000</b>	<b>112,000,000</b>	-	<b>191,846,979</b>	<b>191,846,979</b>	-	<b>20,754,740</b>	<b>20,754,740</b>	<b>171,092,239</b>	11%
Infrastructure. Housing and public works	-	112,000,000	112,000,000		191,846,979	191,846,979		20,754,740	20,754,740	171,092,239	11%
<b>Total Expenditure</b>	<b>39,439,632</b>	<b>112,000,000</b>	<b>151,439,632</b>	<b>44,855,505</b>	<b>191,846,979</b>	<b>236,702,484</b>	<b>9,175,051</b>	<b>20,754,740</b>	<b>29,929,791</b>	<b>206,772,693</b>	13%
<b>COUNTY PUBLIC SERVICE BOARD</b>											
<b>Programme I: General Administration, Planning and Support services</b>	<b>20,736,188</b>	<b>30,000,000</b>	<b>50,736,188</b>	<b>24,447,254</b>	<b>14,500,000</b>	<b>38,947,254</b>	<b>10,721,620</b>	-	<b>10,721,620</b>	<b>28,225,634</b>	28%
SP 1.1 Administrative services	20,736,188		20,736,188	24,447,254		24,447,254	10,721,620		10,721,620	13,725,634	44%
SP 1.2 Construction 1 Storey Building Administrative Block	-	30,000,000	30,000,000	-	14,500,000	14,500,000			-	14,500,000	0%
<b>Programme 2: Human Resource Management and Development</b>	<b>8,068,400</b>	-	<b>8,068,400</b>	<b>8,068,400</b>	-	<b>8,068,400</b>	<b>4,125,445</b>	-	<b>4,125,445</b>	<b>3,942,955</b>	51%

## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimate s FY 2024/25	1st Supplementary Development Estimate s FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
SP 2.1 Human Resource Management	8,068,400		8,068,400	8,068,400		8,068,400	4,125,445		4,125,445	3,942,955	51%
<b>Programme 3: Governance and National Values</b>	<b>15,836,900</b>	<b>-</b>	<b>15,836,900</b>	<b>15,836,900</b>	<b>-</b>	<b>15,836,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,836,900</b>	<b>0%</b>
SP 3.1 Quality Assurance	5,120,330		5,120,330	5,120,330		5,120,330			-	5,120,330	0%
SP 3.2 Ethics governors and national	10,716,570		10,716,570	10,716,570		10,716,570			-	10,716,570	0%
<b>Total Expenditure</b>	<b>44,641,488</b>	<b>30,000,000</b>	<b>74,641,488</b>	<b>48,352,554</b>	<b>14,500,000</b>	<b>62,852,554</b>	<b>14,847,065</b>	<b>-</b>	<b>14,847,065</b>	<b>48,005,489</b>	<b>24%</b>
<b>PUBLIC SERVICE MANAGEMENT AND ADMINISTRATION.</b>										<b>-</b>	
<b>Programme 1: General Administration, Planning and Support Services</b>	<b>713,572,422</b>	<b>50,000,000</b>	<b>763,572,422</b>	<b>829,829,981</b>	<b>51,713,240</b>	<b>881,543,221</b>	<b>235,271,136</b>	<b>-</b>	<b>235,271,136</b>	<b>646,272,085</b>	<b>27%</b>
SP 1.1 Salaries	394,636,934		394,636,934	428,997,892		428,997,892	185,408,367		185,408,367	243,589,525	43%
SP 1.2 Utilities	5,700,000		5,700,000	5,700,000		5,700,000	4,000,000		4,000,000	1,700,000	70%
SP 1.3 Maintenance	1,730,000		1,730,000	650,031		650,031			-	650,031	0%
SP 1.4 Operations	41,326,038		41,326,038	41,326,038		41,326,038	36,000,000		36,000,000	5,326,038	87%
SP 1.5 Contracted security and cleaning services	67,179,450		67,179,450	84,156,020		84,156,020			-	84,156,020	0%
SP 1.6 Purchase of uniforms	4,000,000		4,000,000	4,000,000		4,000,000			-	4,000,000	0%
SP 1.7 Medical insurance	180,000,000		180,000,000	249,000,000		249,000,000			-	249,000,000	0%
SP 1.8 National holidays	10,000,000		10,000,000	10,000,000		10,000,000	6,250,000		6,250,000	3,750,000	63%
SP 1.9 Infrastructure Development		50,000,000	50,000,000		51,713,240	51,713,240				51,713,240	0%
SP 1.10 Devolved units	9,000,000		9,000,000	6,000,000		6,000,000	3,612,769		3,612,769	2,387,231	60%
<b>Programme 2: Public Participation, Civic Education and outreach services</b>	<b>8,000,000</b>	<b>-</b>	<b>8,000,000</b>	<b>6,750,000</b>	<b>-</b>	<b>6,750,000</b>	<b>3,750,000</b>	<b>-</b>	<b>3,750,000</b>	<b>3,000,000</b>	<b>56%</b>

## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimates FY 2024/25	1st Supplementary Development Estimates FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
SP 2.1 Public Participation	4,000,000		4,000,000	2,750,000		2,750,000	1,750,000		1,750,000	1,000,000	64%
SP 2.2 Civic education	4,000,000		4,000,000	4,000,000		4,000,000	2,000,000		2,000,000	2,000,000	50%
<b>Programme 3: Service delivery and organizational transformation</b>	<b>10,000,000</b>	<b>-</b>	<b>10,000,000</b>	<b>11,664,116</b>	<b>-</b>	<b>11,664,116</b>	<b>10,000,000</b>	<b>-</b>	<b>10,000,000</b>	<b>1,664,116</b>	<b>86%</b>
SP 3.1 Service Delivery and Organizational Transformation	10,000,000		10,000,000	11,664,116		11,664,116	10,000,000		10,000,000	1,664,116	86%
<b>Total Expenditure</b>	<b>731,572,422</b>	<b>50,000,000</b>	<b>781,572,422</b>	<b>848,244,097</b>	<b>51,713,240</b>	<b>899,957,337</b>	<b>249,021,136</b>	<b>-</b>	<b>249,021,136</b>	<b>650,936,201</b>	<b>28%</b>
<b>OFFICE OF THE COUNTY SECRETARY AND COUNTY ATTORNEY</b>									<b>-</b>	<b>-</b>	
<b>Programme 1: General Administration, Planning and Support Services (County secretary)</b>	<b>13,800,000</b>	<b>-</b>	<b>13,800,000</b>	<b>10,106,720</b>	<b>12,792,823</b>	<b>22,899,543</b>	<b>4,806,464</b>	<b>-</b>	<b>4,806,464</b>	<b>18,093,079</b>	<b>21%</b>
SP 1.1 Payroll cleaning	2,000,000		2,000,000	2,000,000		2,000,000			-	2,000,000	0%
SP 1.2 Staff and workplace surveys	2,000,000		2,000,000	1,306,720		1,306,720			-	1,306,720	0%
SP 1.3 Records management	5,000,000		5,000,000	2,000,000		2,000,000	1,200,000		1,200,000	800,000	60%
SP 1.4 Utilities and maintenance	1,300,000		1,300,000	1,300,000		1,300,000	800,000		800,000	500,000	62%
SP 1.5 Administration support	3,500,000	-	3,500,000	3,500,000	12,792,823	16,292,823	2,806,464		2,806,464	13,486,359	17%
<b>Programme 2: General Administration, Planning and Support Services County Attorney</b>	<b>12,000,000</b>	<b>-</b>	<b>12,000,000</b>	<b>13,759,000</b>	<b>-</b>	<b>13,759,000</b>	<b>3,711,880</b>	<b>-</b>	<b>3,711,880</b>	<b>10,047,120</b>	<b>27%</b>
SP 2.1 Utilities	500,000		500,000	500,000		500,000	250,000		250,000	250,000	50%
SP 2.2 Maintenance	300,000		300,000	300,000		300,000	250,000		250,000	50,000	83%
SP 2.3 Operations	5,200,000	-	5,200,000	3,287,500		3,287,500	3,211,880		3,211,880	75,620	98%
SP 2.4 Legal fees	6,000,000		6,000,000	9,671,500		9,671,500			-	9,671,500	0%
<b>Total Expenditure</b>	<b>25,800,000</b>	<b>-</b>	<b>25,800,000</b>	<b>23,865,720</b>	<b>12,792,823</b>	<b>36,658,543</b>	<b>8,518,344</b>	<b>-</b>	<b>8,518,344</b>	<b>28,140,199</b>	<b>23%</b>

## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimate s FY 2024/25	1st Supplementary Development Estimate s FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
<b>GRAND Total Expenditure</b>	<b>757,372,422</b>	<b>50,000,000</b>	<b>807,372,422</b>	<b>872,109,817</b>	<b>64,506,063</b>	<b>936,615,880</b>	<b>257,539,480</b>	<b>-</b>	<b>257,539,480</b>	<b>679,076,400</b>	<b>27%</b>
<b>GENDER AND CULTURE</b>										<b>-</b>	
<b>Programme 1: General Administration, planning and support services</b>	<b>43,521,159</b>	<b>300,000</b>	<b>43,821,159</b>	<b>57,461,466</b>	<b>-</b>	<b>57,461,466</b>	<b>19,667,037</b>	<b>-</b>	<b>19,667,037</b>	<b>37,794,429</b>	<b>34%</b>
SP 1.1 Compensation to Employees	28,972,440		28,972,440	34,907,953		34,907,953	14,006,477		14,006,477	20,901,476	40%
SP 1.2 Planning and Budgeting	2,500,000		2,500,000	2,500,000		2,500,000			-	2,500,000	0%
SP 1.3 Utility for office operations	500,000		500,000	500,000		500,000			-	500,000	0%
SP 1.4 Administrative service management	11,548,719	300,000	11,848,719	19,553,513		19,553,513	5,660,560		5,660,560	13,892,953	29%
<b>Programme 2: Cultural Development and Management</b>	<b>21,147,000</b>	<b>22,568,791</b>	<b>43,715,791</b>	<b>21,147,000</b>	<b>8,527,304</b>	<b>29,674,304</b>	<b>17,965,723</b>	<b>-</b>	<b>17,965,723</b>	<b>11,708,581</b>	<b>61%</b>
SP 2.1 Participate in kicosca and ealasca games	18,147,000		18,147,000	18,147,000		18,147,000	17,965,723		17,965,723	181,277	99%
SP 2.2 Participate Kenya music cultural festival	500,000		500,000	500,000		500,000			-	500,000	0%
SP 2.3 Hold herbal medicine day	500,000		500,000	500,000		500,000			-	500,000	0%
SP 2.4 Liquor and licensing enforcement exercise	2,000,000		2,000,000	2,000,000		2,000,000			-	2,000,000	0%
SP 2.5 Construction of Sanga'lo Multipurpose Hall	-	21,440,351	21,440,351	-	7,398,864	7,398,864			-	7,398,864	0%
SP 2.6 Youth Programme	-	1,128,440	1,128,440	-	1,128,440	1,128,440			-	1,128,440	0%
<b>Programme 3: Gender Equity and Social Protection</b>	<b>6,500,000</b>	<b>32,843,958</b>	<b>39,343,958</b>	<b>6,500,000</b>	<b>32,843,958</b>	<b>39,343,958</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,343,958</b>	<b>0%</b>
SP 3.1 Operations of GTWG	1,500,000	-	1,500,000	1,500,000	-	1,500,000			-	1,500,000	0%
SP 3.2 Gender based violence response programs(16 days of activism against women)	2,000,000	-	2,000,000	2,000,000	-	2,000,000			-	2,000,000	0%
SP 3.3 Mark and celebrate international Womens Day	2,000,000	-	2,000,000	2,000,000	-	2,000,000			-	2,000,000	0%

## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimate s FY 2024/25	1st Supplementary Development Estimate s FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
SP 3.4 Mark and celebrate international Disability day	1,000,000	-	1,000,000	1,000,000	-	1,000,000			-	1,000,000	0%
SP 3.5 Disability Empowerment program		12,317,615	12,317,615		12,317,615	12,317,615			-	12,317,615	0%
SP 3.6 Women Empowerment program		20,526,343	20,526,343		20,526,343	20,526,343			-	20,526,343	0%
<b>Total</b>	<b>71,168,159</b>	<b>55,712,749</b>	<b>126,880,908</b>	<b>85,108,466</b>	<b>41,371,262</b>	<b>126,479,728</b>	<b>37,632,760</b>	<b>-</b>	<b>37,632,760</b>	<b>88,846,968</b>	<b>30%</b>
<b>YOUTH AND SPORTS</b>										<b>-</b>	
<b>Programme 1: General Administration, planning and support services</b>	<b>24,284,371</b>	<b>-</b>	<b>24,284,371</b>	<b>25,491,075</b>	<b>-</b>	<b>25,491,075</b>	<b>8,271,723</b>	<b>-</b>	<b>8,271,723</b>	<b>17,219,352</b>	<b>32%</b>
SP 1.1 Compensation to Employees	11,654,874		11,654,874	13,331,452		13,331,452	5,466,164		5,466,164	7,865,288	41%
SP 1.2 Planning and Budgeting	1,300,000		1,300,000	1,300,000		1,300,000			-	1,300,000	0%
SP 1.3 Utility for office operations	520,000		520,000	520,000		520,000			-	520,000	0%
SP 1.4 Administrative service management	10,809,497		10,809,497	10,339,623		10,339,623	2,805,559		2,805,559	7,534,064	27%
<b>Programme 2: Sports and Talent Development</b>	<b>-</b>	<b>55,300,000</b>	<b>55,300,000</b>	<b>-</b>	<b>45,300,000</b>	<b>45,300,000</b>	<b>-</b>	<b>35,798,705</b>	<b>35,798,705</b>	<b>9,501,295</b>	<b>79%</b>
SP 2.1 Construction of phase 1 Masinde Muliro stadium		36,000,000	36,000,000		26,000,000	26,000,000		25,511,240	25,511,240	488,760	98%
SP 2.2 Completion and equipping of phase 1 and phase 11 of High Altitude Training centre		19,000,000	19,000,000		19,000,000	19,000,000		10,287,465	10,287,465	8,712,535	54%
SP 2.3 Boards and Committees (Operations Cost)		300,000	300,000		300,000	300,000			-	300,000	0%
<b>Programme 3: Sports and Talent Development</b>	<b>-</b>	<b>45,198,528</b>	<b>45,198,528</b>	<b>-</b>	<b>43,684,326</b>	<b>43,684,326</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,684,326</b>	<b>0%</b>
SP 3.1 Sports Facility development and management		10,000,000	10,000,000		14,000,000	14,000,000			-	14,000,000	0%
SP 3.2 Project supervision		5,514,202	5,514,202		-	-			-	-	0%
SP 3.3 Youth Empowerment fund		29,684,326	29,684,326		29,684,326	29,684,326			-	29,684,326	0%

## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimate s FY 2024/25	1st Supplementary Development Estimate s FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
<b>Total</b>	<b>24,284,371</b>	<b>100,498,528</b>	<b>124,782,899</b>	<b>25,491,075</b>	<b>88,984,326</b>	<b>114,475,401</b>	<b>8,271,723</b>	<b>35,798,705</b>	<b>44,070,428</b>	<b>70,404,973</b>	<b>38%</b>
<b>GOVERNOR'S AND DEPUTY GOVERNORS OFFICE</b>										<b>-</b>	
<b>Programme 1: General administration, planning and support services</b>	<b>299,242,799</b>	<b>-</b>	<b>299,242,799</b>	<b>358,986,284</b>	<b>-</b>	<b>358,986,284</b>	<b>184,993,503</b>	<b>-</b>	<b>184,993,503</b>	<b>173,992,781</b>	<b>52%</b>
SP 1.1 County budget and economic forum	3,000,000		3,000,000	3,000,000		3,000,000	3,000,000		<b>3,000,000</b>	<b>-</b>	<b>100%</b>
SP 1.2 Public consultative meetings	15,000,000		15,000,000	15,000,000		15,000,000	15,000,000		15,000,000	<b>-</b>	<b>100%</b>
SP 1.3 Feasibility Studies/ advisory services	2,000,000		2,000,000	2,000,000		2,000,000	2,000,000		2,000,000	<b>-</b>	<b>100%</b>
SP 1.4 Utilities	9,347,663		9,347,663	9,347,663		9,347,663	5,000,000		5,000,000	4,347,663	<b>53%</b>
SP 1.5 Operations and other departmental programs	45,665,466		45,665,466	45,665,466		45,665,466	39,090,612		39,090,612	6,574,854	<b>86%</b>
SP 1.6 Maintenance	14,000,000		14,000,000	14,000,000		14,000,000	10,000,000		10,000,000	4,000,000	<b>71%</b>
SP 1.7 Salaries and gratuity	210,229,670		210,229,670	269,973,155		269,973,155	110,902,890		110,902,890	159,070,265	<b>41%</b>
<b>Programme 2: County Executive Committee Affairs</b>	<b>20,000,000</b>	<b>-</b>	<b>20,000,000</b>	<b>16,745,414</b>	<b>-</b>	<b>16,745,414</b>	<b>12,000,000</b>	<b>-</b>	<b>12,000,000</b>	<b>4,745,414</b>	<b>72%</b>
SP 2.1 Leadership and Coordination of County Departments and Agencies	20,000,000		20,000,000	16,745,414		16,745,414	12,000,000		12,000,000	4,745,414	<b>72%</b>
<b>Programme 3: County Strategic and Service Delivery Coordination</b>	<b>85,000,000</b>	<b>-</b>	<b>85,000,000</b>	<b>70,000,000</b>	<b>-</b>	<b>70,000,000</b>	<b>33,000,000</b>	<b>-</b>	<b>33,000,000</b>	<b>37,000,000</b>	<b>47%</b>
SP 3.1 Staff Management Services.	12,000,000		12,000,000	12,000,000		12,000,000	5,000,000		5,000,000	7,000,000	<b>42%</b>
SP 3.2 Events Management and Protocol Services.	10,000,000		10,000,000	5,000,000		5,000,000	4,000,000		4,000,000	1,000,000	<b>80%</b>
SP 3.3 Communication	1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000	<b>-</b>	<b>100%</b>
SP 3.4 Integrity	2,000,000		2,000,000	2,000,000		2,000,000	2,000,000		2,000,000	<b>-</b>	<b>100%</b>
SP 3.5 Intergovernmental relations	10,000,000		10,000,000	10,000,000		10,000,000	5,000,000		5,000,000	5,000,000	<b>50%</b>



## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimate s FY 2024/25	1st Supplementary Development Estimate s FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
SP 3.6 Special Programmes	50,000,000		50,000,000	40,000,000		40,000,000	16,000,000		16,000,000	24,000,000	40%
<b>OFFICE OF THE DEPUTY GOVERNOR</b>			-						-	-	0%
<b>Programme 1: General administration, planning and support services</b>	<b>27,336,583</b>	-	<b>27,336,583</b>	<b>27,336,583</b>	-	<b>27,336,583</b>	<b>10,115,950</b>	-	<b>10,115,950</b>	<b>17,220,633</b>	37%
SP 1.1 Utilities	1,328,000		1,328,000	1,328,000		1,328,000			-	1,328,000	0%
SP 1.2 Operations	22,108,583		22,108,583	22,108,583		22,108,583	10,115,950		10,115,950	11,992,633	46%
SP 1.3 Maintenance	3,900,000		3,900,000	3,900,000		3,900,000			-	3,900,000	0%
<b>TOTAL EXPENDITURE</b>	<b>431,579,382</b>	-	<b>431,579,382</b>	<b>473,068,281</b>	-	<b>473,068,281</b>	<b>240,109,453</b>	-	<b>240,109,453</b>	<b>232,958,828</b>	51%
<b>ENVIRONMENT, TOURISM AND CLIMATE CHANGE</b>										-	
<b>Programme 1: General Administration Planning and support Services</b>	<b>37,238,987</b>	-	<b>37,238,987</b>	<b>36,356,359</b>	-	<b>36,356,359</b>	<b>13,900,151</b>	-	<b>13,900,151</b>	<b>22,456,208</b>	38%
SP 1.1 Human Resources Management	29,018,987		29,018,987	31,136,359		31,136,359	10,647,702		10,647,702	20,488,657	34%
SP 1.2 Policy and Legal Framework formulation	500,000		500,000	500,000		500,000			-	500,000	0%
SP 1.3 Planning and support services	7,720,000		7,720,000	4,720,000		4,720,000	3,252,449		3,252,449	1,467,551	69%
<b>Programme 2: Protection and conservation of the environment</b>	<b>245,000,000</b>	-	<b>245,000,000</b>	<b>314,549,334</b>	-	<b>314,549,334</b>	<b>117,980,594</b>	-	<b>117,980,594</b>	<b>196,568,740</b>	38%
SP 2.1 Dumpsite Management	5,000,000		5,000,000	2,000,000		2,000,000			-	2,000,000	0%
SP 2.2 Waste management and control	240,000,000		240,000,000	312,549,334		312,549,334	117,980,594		117,980,594	194,568,740	38%
<b>Programme 3: climate change coordination and management</b>	<b>22,000,000</b>	<b>205,000,000</b>	<b>227,000,000</b>	<b>22,110,884</b>	<b>205,000,000</b>	<b>227,110,884</b>	-	<b>11,756,279</b>	<b>11,756,279</b>	<b>215,354,605</b>	5%
SP 3.1 Climate change resilience investment grant		125,000,000	125,000,000		125,000,000	125,000,000		11,756,279	11,756,279	113,243,721	9%
SP 3.2 Climate change fund		80,000,000	80,000,000		80,000,000	80,000,000			-	80,000,000	0%

## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimate s FY 2024/25	1st Supplementary Development Estimate s FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
SP 3.3 Climate change institutional support grant	22,000,000		22,000,000	22,110,884		22,110,884			-	22,110,884	0%
<b>Programme 4: Tourism product promotion, marketing and branding</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>460,265</b>	<b>7,399,464</b>	<b>7,859,729</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,859,729</b>	<b>0%</b>
SP 4.1 County Tourism, art and cultural festival	500,000		500,000	460,265	-	460,265				460,265	0%
SP 4.2 Infrastructure development					7,399,464	7,399,464			-	7,399,464	0%
<b>Grand Totals</b>	<b>304,738,987</b>	<b>205,000,000</b>	<b>509,738,987</b>	<b>373,476,842</b>	<b>212,399,464</b>	<b>585,876,306</b>	<b>131,880,746</b>	<b>11,756,279</b>	<b>143,637,025</b>	<b>442,239,281</b>	<b>25%</b>
<b>WATER AND NATURAL RESOURCE</b>										<b>-</b>	
<b>Programme 1: General Administration Planning and support Services</b>	<b>65,732,119</b>	<b>-</b>	<b>65,732,119</b>	<b>61,605,249</b>	<b>-</b>	<b>61,605,249</b>	<b>24,046,892</b>	<b>-</b>	<b>24,046,892</b>	<b>37,558,357</b>	<b>39%</b>
SP 1.1 Human Resources Management	38,953,975		38,953,975	38,151,374		38,151,374	15,144,378		15,144,378	23,006,996	40%
SP 1.2 Planning and support services	26,778,144		26,778,144	23,453,875		23,453,875	8,902,514		8,902,514	14,551,361	38%
<b>Programme 2: Water and Sanitation development and management</b>	<b>-</b>	<b>236,907,891</b>	<b>236,907,891</b>	<b>-</b>	<b>209,642,145</b>	<b>209,642,145</b>	<b>-</b>	<b>40,776,578</b>	<b>40,776,578</b>	<b>168,865,567</b>	<b>19%</b>
SP 2.1 Rig Policy	-	3,000,000	3,000,000		-	-			-	-	0%
SP 2.2 Borehole development		29,621,491	29,621,491		8,810,745	8,810,745			-	8,810,745	0%
SP 2.3 Project Supervision		9,855,000	9,855,000		-	-			-	-	0%
SP 2.4 KOICA counterpart funding	-	27,600,000	27,600,000		20,000,000	20,000,000			-	20,000,000	0%
SP 2.5 Ward based projects		166,831,400	166,831,400		180,831,400	180,831,400		40,776,578	40,776,578	140,054,822	23%
<b>Grand Total</b>	<b>65,732,119</b>	<b>236,907,891</b>	<b>302,640,010</b>	<b>61,605,249</b>	<b>209,642,145</b>	<b>271,247,394</b>	<b>24,046,892</b>	<b>40,776,578</b>	<b>64,823,470</b>	<b>206,423,923</b>	<b>24%</b>
<b>GRAND TOTAL EXPENDITURE</b>	<b>8,202,038,253</b>	<b>4,642,657,569</b>	<b>12,844,695,822</b>	<b>8,694,819,952</b>	<b>5,506,299,778</b>	<b>14,201,119,730</b>	<b>3,150,711,423</b>	<b>346,491,606</b>	<b>3,497,203,029</b>	<b>10,703,916,701</b>	<b>25%</b>
<b>County Assembly</b>	<b>1,071,362,230</b>	<b>82,901,448</b>	<b>1,154,263,678</b>	<b>1,132,238,230</b>	<b>136,737,650</b>	<b>1,268,975,880</b>	<b>512,014,998</b>	<b>24,746,860</b>	<b>536,761,858</b>	<b>732,214,022</b>	<b>42%</b>

## Quarterly Budget Execution Report 2024/25

Programme	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st Supplementary Recurrent Estimate s FY 2024/25	1st Supplementary Development Estimate s FY 2024/25	1st Supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 31st December 2024	Development Expenditure as 31st December 2024	Total Expenditure	Variance	% Absorption of the Budget
<b>Grand Total.</b>	<b>9,273,400,483</b>	<b>4,725,559,017</b>	<b>13,998,959,500</b>	<b>9,827,058,182</b>	<b>5,643,037,428</b>	<b>15,470,095,610</b>	<b>3,662,726,421</b>	<b>371,238,466</b>	<b>4,033,964,886</b>	<b>11,436,130,723</b>	<b>26%</b>
Imprest							215,999,509		215,999,509		
<b>Net Amount In Fs</b>				<b>9,827,058,182</b>	<b>5,643,037,428</b>	<b>15,470,095,610</b>	<b>3,446,726,911</b>	<b>371,238,466</b>	<b>3,817,965,377</b>		

### Top five spending CDAs on Recurrent in the First Six months of the FY 2024/25

The top five spending CDAs on Recurrent in the first six months were the Office of the Governor which was at 51% and its highest expenditure was on general administration, planning and support services; County Assembly which was at 40%; Finance and Economic Planning which was at 37% and its highest expenditure was on Personnel costs; Gender and Culture which was at 30%, whose highest expenditure was on cultural development and management; Education was at 30% with the highest expenditure on administration and support services; Public Administration was at 28% with the highest expenditure on Service delivery and organizational transformation;

CDA	1st supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as at 31 <sup>st</sup> December 2024	Development Expenditure as at 31 <sup>st</sup> December 2024	Total Expenditure	Variance	Recurrent %	Development %	Total Absorption % of the Budget
Governors	473,068,281	240,109,453	0	240,109,453	232,958,828	51%	0%	51%
County Assembly	1,268,975,880	512,014,998	24,746,860	536,761,858	732,214,022	40%	2%	42%
Finance	1,510,850,610	556,638,099	0	556,638,099	954,212,511	37%	0%	37%
Gender & Culture	126,479,728	37,632,760	0	37,632,760	88,846,968	30%	0%	30%
Education	1,694,682,113	503,817,029	20,110,018	523,927,047	1,170,755,066	30%	1%	31%
Public Admin	899,957,337	249,021,136	0	249,021,136	650,936,201	28%	0%	28%
Health & Sanitation	4,121,104,682	1,124,404,172	21,319,804	1,145,723,976	2,975,380,706	27%	1%	28%
CPSB	62,852,554	14,847,065	0	14,847,065	48,005,489	24%	0%	24%

## Quarterly Budget Execution Report 2024/25

CDA	1st supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as at 31 <sup>st</sup> December 2024	Development Expenditure as at 31 <sup>st</sup> December 2024	Total Expenditure	Variance	Recurrent %	Development %	Total Absorption % of the Budget
CS & Attorney	36,658,543	8,518,344	0	8,518,344	28,140,199	23%	0%	23%
Tourism	585,876,306	131,880,746	11,756,279	143,637,025	442,239,281	23%	2%	25%
Lands	96,056,672	15,140,167	6,880,000	22,020,167	74,036,505	16%	7%	23%
Agriculture	1,344,004,677	138,625,974	62,695,690	201,321,664	1,142,683,013	10%	5%	15%
Water and Natural Resources	271,247,394	24,046,892	40,776,578	64,823,470	206,423,923	9%	15%	24%
Youth & Sports	114,475,401	8,271,723	35,798,705	44,070,428	70,404,973	7%	31%	38%
Roads	1,241,741,914	48,245,365	80,394,277	128,639,642	1,113,102,272	4%	6%	10%
Kimilili Municipality	236,702,484	9,175,051	20,754,740	29,929,791	206,772,693	4%	9%	13%
Housing	236,311,274	7,649,142	0	7,649,142	228,662,132	3%	0%	3%
Bungoma Municipality	285,775,162	8,975,549	0	8,975,549	276,799,613	3%	0%	3%
Trade Energy	863,274,599	23,712,757	46,005,515	69,718,272	793,556,327	3%	5%	8%
<b>Grand Total</b>	<b>15,470,095,611</b>	<b>3,662,726,422</b>	<b>371,238,466</b>	<b>4,033,964,888</b>	<b>11,436,130,722</b>	<b>24%</b>	<b>2%</b>	<b>26%</b>

### Top five spending CDAs on Development in the First Six months of the FY 2024/25

The top five spenders on development are Youth and Sports was at 31% whose highest expenditure was on construction of Masinde Muliro stadium; Water and Natural resources was at 15% where the highest expenditure was on Water and Sanitation development and management; Kimilili Municipality was at 9% and its highest expenditure was on Infrastructure. Housing and public works; Lands, Urban and Physical planning was at 7% and its highest expenditure was on land development and management; Roads and Public works was at 6% and the highest expenditure was on Construction of Roads Bridges and Drainage Works;

CDA	1st supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as at 31 <sup>st</sup> December 2024	Development Expenditure as at 31 <sup>st</sup> December 2024	Total Expenditure	Variance	Recurrent %	Development %	% Absorption of the Budget
Youth & Sports	114,475,401	8,271,723	35,798,705	44,070,428	70,404,973	7%	31%	38%
Water and Natural Resources	271,247,394	24,046,892	40,776,578	64,823,470	206,423,923	9%	15%	24%

## Quarterly Budget Execution Report 2024/25

CDA	1st supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as at 31 <sup>st</sup> December 2024	Development Expenditure as at 31 <sup>st</sup> December 2024	Total Expenditure	Variance	Recurrent %	Development %	% Absorption of the Budget
Kimilili Municipality	236,702,484	9,175,051	20,754,740	29,929,791	206,772,693	4%	9%	13%
Lands	96,056,672	15,140,167	6,880,000	22,020,167	74,036,505	16%	7%	23%
Roads	1,241,741,914	48,245,365	80,394,277	128,639,642	1,113,102,272	4%	6%	10%
Trade Energy	863,274,599	23,712,757	46,005,515	69,718,272	793,556,327	3%	5%	8%
Agriculture	1,344,004,677	138,625,974	62,695,690	201,321,664	1,142,683,013	10%	5%	15%
Tourism	585,876,306	131,880,746	11,756,279	143,637,025	442,239,281	23%	2%	25%
County Assembly	1,268,975,880	512,014,998	24,746,860	536,761,858	732,214,022	40%	2%	42%
Education	1,694,682,113	503,817,029	20,110,018	523,927,047	1,170,755,066	30%	1%	31%
Health & Sanitation	4,121,104,682	1,124,404,172	21,319,804	1,145,723,976	2,975,380,706	27%	1%	28%
Governors	473,068,281	240,109,453	0	240,109,453	232,958,828	51%	0%	51%
Finance	1,510,850,610	556,638,099	0	556,638,099	954,212,511	37%	0%	37%
Gender & Culture	126,479,728	37,632,760	0	37,632,760	88,846,968	30%	0%	30%
Public Admin	899,957,337	249,021,136	0	249,021,136	650,936,201	28%	0%	28%
CPSB	62,852,554	14,847,065	0	14,847,065	48,005,489	24%	0%	24%
CS & Attorney	36,658,543	8,518,344	0	8,518,344	28,140,199	23%	0%	23%
Housing	236,311,274	7,649,142	0	7,649,142	228,662,132	3%	0%	3%
Bungoma	285,775,162	8,975,549	0	8,975,549	276,799,613	3%	0%	3%
<b>Grand Total</b>	<b>15,470,095,611</b>	<b>3,662,726,422</b>	<b>371,238,466</b>	<b>4,033,964,888</b>	<b>11,436,130,722</b>	<b>24%</b>	<b>2%</b>	<b>26%</b>

### Recurrent and Development Expenditure by Sector in the First Six Months of FY 2024/25

Out of the total budget of Kshs. 15,470,095,611 the CDAs were able to spend kshs. 3,662,726,422 on recurrent that's 24% and kshs. 371,238,466 on development, a paltry 2% overall expenditure. This is a low performance given the period is at a half year.

## Quarterly Budget Execution Report | 2024/25

CDA	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st supplementary Recurrent Estimates FY 2024/25	1st supplementary Development Estimates FY 2024/25	1st Eupplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as at 31 <sup>st</sup> December 2024	Development Expenditure as at 31 <sup>st</sup> December 2024	Total Expenditure	Variance	% Absorption of the Budget
Governors	431,579,382	-	431,579,382	473,068,281	-	473,068,281	240,109,453	-	240,109,453	232,958,828	51%
County Assembly	1,071,362,230	82,901,448	1,154,263,678	1,132,238,230	136,737,650	1,268,975,880	512,014,998	24,746,860	536,761,858	732,214,022	42%
Youth & Sports	24,284,371	100,498,528	124,782,899	25,491,075	88,984,326	114,475,401	8,271,723	35,798,705	44,070,428	70,404,973	38%
Finance	1,059,567,879	170,905,528	1,230,473,407	1,174,255,850	336,594,760	1,510,850,610	556,638,099	-	556,638,099	954,212,511	37%
Education	1,220,439,340	408,333,000	1,628,772,340	1,235,580,113	459,102,000	1,694,682,113	503,817,029	20,110,018	523,927,047	1,170,755,066	31%
Gender & Culture	71,168,159	55,712,749	126,880,908	85,108,466	41,371,262	126,479,728	37,632,760	-	37,632,760	88,846,968	30%
Health & Sanitation	3,498,388,495	446,012,878	3,944,401,373	3,634,713,665	486,391,017	4,121,104,682	1,124,404,172	21,319,804	1,145,723,976	2,975,380,706	28%
Public Admin	731,572,422	50,000,000	781,572,422	848,244,097	51,713,240	899,957,337	249,021,136	-	249,021,136	650,936,201	28%
Tourism and Environment	304,738,987	205,000,000	509,738,987	373,476,842	212,399,464	585,876,306	131,880,746	11,756,279	143,637,025	442,239,281	25%
CPSB	44,641,488	30,000,000	74,641,488	48,352,554	14,500,000	62,852,554	14,847,065	-	14,847,065	48,005,489	24%
Water and Natural Resources	65,732,119	236,907,891	302,640,010	61,605,249	209,642,145	271,247,394	24,046,892	40,776,578	64,823,470	206,423,923	24%
Lands	52,265,191	31,203,900	83,469,091	47,096,564	48,960,108	96,056,672	15,140,167	6,880,000	22,020,167	74,036,505	23%
CS & Attorney	25,800,000	-	25,800,000	23,865,720	12,792,823	36,658,543	8,518,344	-	8,518,344	28,140,199	23%
Agriculture	402,632,492	699,916,342	1,102,548,834	376,799,932	967,204,745	1,344,004,677	138,625,974	62,695,690	201,321,664	1,142,683,013	15%
Kimilili Municipality	39,439,632	112,000,000	151,439,632	44,855,505	191,846,979	236,702,484	9,175,051	20,754,740	29,929,791	206,772,693	13%
Roads	130,714,030	1,265,912,320	1,396,626,350	113,463,594	1,128,278,320	1,241,741,914	48,245,365	80,394,277	128,639,642	1,113,102,272	10%
Trade Energy	52,998,866	512,742,433	565,741,299	55,931,358	807,343,241	863,274,599	23,712,757	46,005,515	69,718,272	793,556,327	8%
Housing	17,329,600	130,000,000	147,329,600	29,811,174	206,500,100	236,311,274	7,649,142	-	7,649,142	228,662,132	3%

## Quarterly Budget Execution Report | 2024/25

CDA	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st supplementary Recurrent Estimates FY 2024/25	1st supplementary Development Estimates FY 2024/25	1st Eupplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as at 31 <sup>st</sup> December 2024	Development Expenditure as at 31 <sup>st</sup> December 2024	Total Expenditure	Variance	% Absorption of the Budget
Bungoma Municipality	28,745,800	187,512,000	216,257,800	43,099,914	242,675,248	285,775,162	8,975,549	-	8,975,549	276,799,613	3%
<b>Grand Total</b>	<b>9,273,400,483</b>	<b>4,725,559,017</b>	<b>13,998,959,500</b>	<b>9,827,058,183</b>	<b>5,643,037,428</b>	<b>15,470,095,611</b>	<b>3,662,726,422</b>	<b>371,238,466</b>	<b>4,033,964,888</b>	<b>11,436,130,722</b>	<b>26%</b>

### Expenditure on Ward Based Projects

The expenditure on Ward Based Projects was at 12% overall and Lands had the highest expenditure at 28% followed by Water at 23% then Education at 10%. Other CDAs had zero % expenditure in the first six months of FY 2024/25

CDA	Original Recurrent Estimates 2024/25	Original Development Estimates 2024/25	Original Total Budget estimates FY 2024/25	1st supplementary Recurrent Estimates 2024/25	1st supplementary Development Estimates FY 2024/25	1st supplementary Total Budget estimates FY 2024/25	Recurrent Expenditure as 30th December 2024	Development Expenditure as 30th December 2024	Total Expenditure	Variance	% Absorption of the Budget
Agriculture		21,257,200	21,257,200		21,257,200	21,257,200			-	21,257,200	0%
Education		94,620,000	94,620,000		104,602,000	104,602,000		9,993,022	9,993,022	94,608,978	10%
Trade		48,336,000	48,336,000		71,663,308	71,663,308			-	71,663,308	0%
Lands		20,151,400	20,151,400		24,151,400	24,151,400		6,880,000	<b>6,880,000</b>	17,271,400	28%
<i>Bungoma Municipality</i>	0	68,400,000	68,400,000		68,400,000	68,400,000			-	68,400,000	0%
Water and Natural Resources		166,831,400	166,831,400		180,831,400	180,831,400		40,776,578	40,776,578	140,054,822	23%
<b>Total</b>	<b>-</b>	<b>419,596,000</b>	<b>419,596,000</b>	<b>-</b>	<b>470,905,308</b>	<b>470,905,308</b>	<b>-</b>	<b>57,649,600</b>	<b>57,649,600</b>	<b>413,255,708</b>	<b>12%</b>

#### 4. Challenges Experienced and Recommendation

##### Challenges

The following challenges were experienced

- a. Delayed disbursement of funds from national treasury
- b. Changing priorities midway resulting policy changes
- c. Political interference especially in project implementation
- d. Lack of appropriate offices and support service for effective service delivery

##### Recommendations

Recognizing the urgency of the situation, the following primary recommendations are addressed to the attention of the County Executive Committee. The County Treasury urges all county stakeholders to fully take into account these recommendations in the on-going discussions about the county's future transformation. We have grouped the recommendations in broad categories that link to the findings on previous project performance.

##### **Use County M&E initiatives to monitor progress and evaluate outcomes of project-streams which have not yet produced measurable impacts but which might do so in the future.**

Modern organizations are constantly striving to improve their ability to generate and use the knowledge they gain from monitoring and evaluation including experience. For the County CDAs this occurs within both programmes and the evaluation unit. While the county is constantly improving ways to use and share knowledge in each programme area, our evaluation suggests that it still needs to improve its ability to share information across programmes or operational units. This could be done through cross-programme work groups or teams that could distil and share programming lessons and review the approaches used to disseminate knowledge in the field.

Ensure that data collection for future evaluation of County Programmes takes into account the lessons learned from Monitoring and Evaluation reports in order to fully capture its effectiveness and impacts.

The use of verifiable information and data for evidence based-planning and decision making should be strengthened as well as promoting demand and utilization of data for planning.

Effectively monitor and manage emerging needs and demand for development assistance in order to address gaps through its current and future project-streams.