

COUNTY GOVERNMENT OF BUNGOMA






THIRD QUARTER BUDGET IMPLEMENTATION REVIEW REPORT

FY-2024/25

Department of Finance & Economic Planning

@APRIL2025

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COUNTY GOVERNMENT OF BUNGOMA

NINE MONTHS BUDGET IMPLEMENTATION REVIEW REPORT FOR FY 2024/25

APRIL 2025

©2024 3rd Quarter Budget Implementation Review Report (BIRR)

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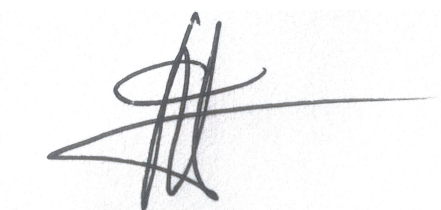
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FOREWORD

County Government Budget Implementation Review Report (CBIRR) for the Nine 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 from July to March 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 the county government on budget implementation matters to promote prudent use of public resources.



CAROLYNE MAKALI

CEC – M, FINANCE AND ECONOMIC PLANNING

ABBREVIATIONS AND ACRONYMS

ADP: Annual Development Plan

APR: Annual Progress Report

CBEF: County Budget Economic Forum

CDAs: County Departments and Agencies

CIDP: County Integrated Development Plan

CIDP: County Integrated Development Plan

CIMES: County Integrated Monitoring and Evaluation System

COK: Constitution of Kenya

CSP: County Sectoral Plan

FGD: Focus Group Discussion

GOK: Government of Kenya

HIV: Human Immunodeficiency Virus

IBEC: Intergovernmental Budget Economic Council

ICT: Information Communication Technology

KII: Key Informant Interview

M&E: Monitoring and Evaluation

MDAs: Ministries, Departments and Agencies

MTEF: Medium Term Expenditure Framework

MTP: Medium Term Plan

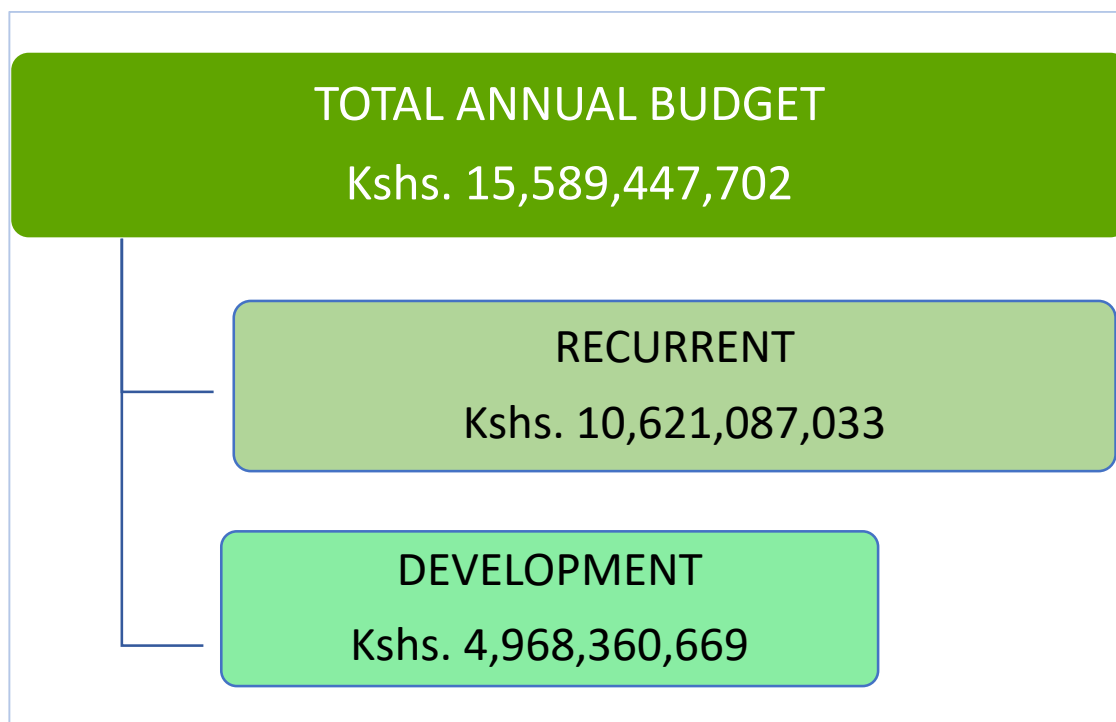
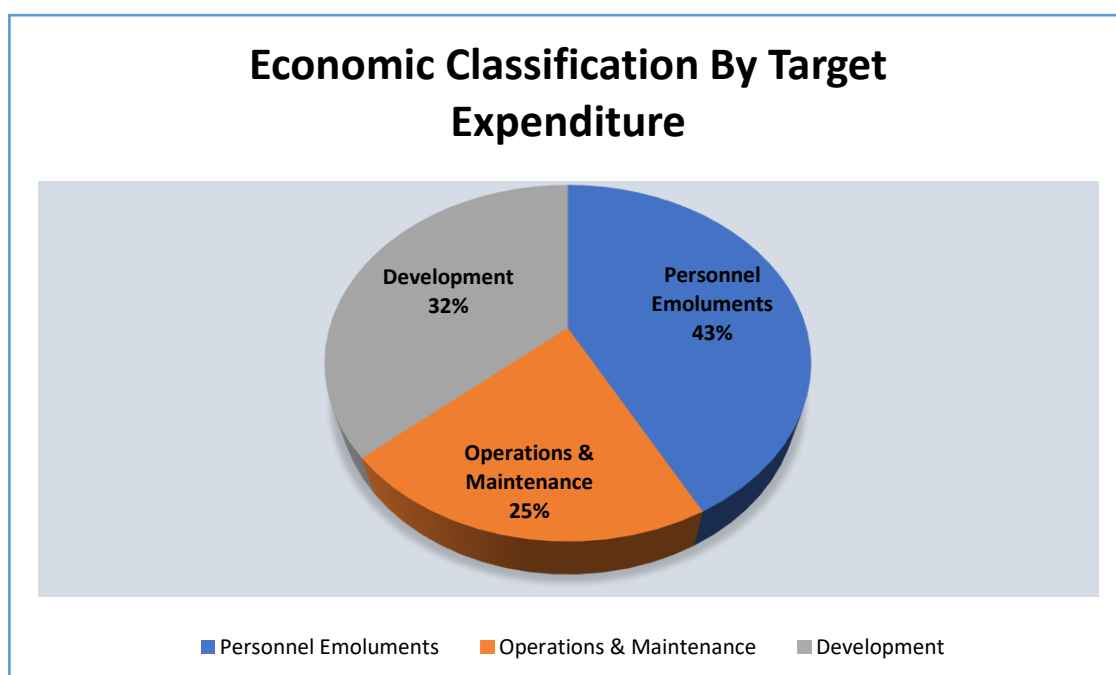
MTR: Mid-Term Review

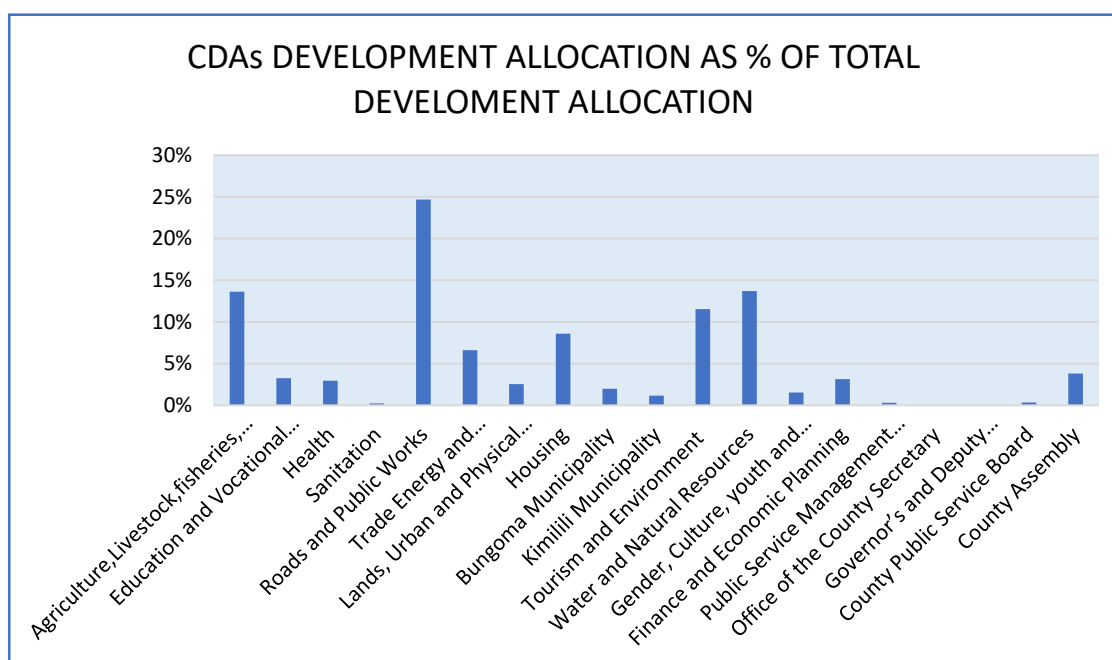
NT&P: The National Treasury & Planning

PFMA: Public Finance Management Act

PPP: Public Private Partnership

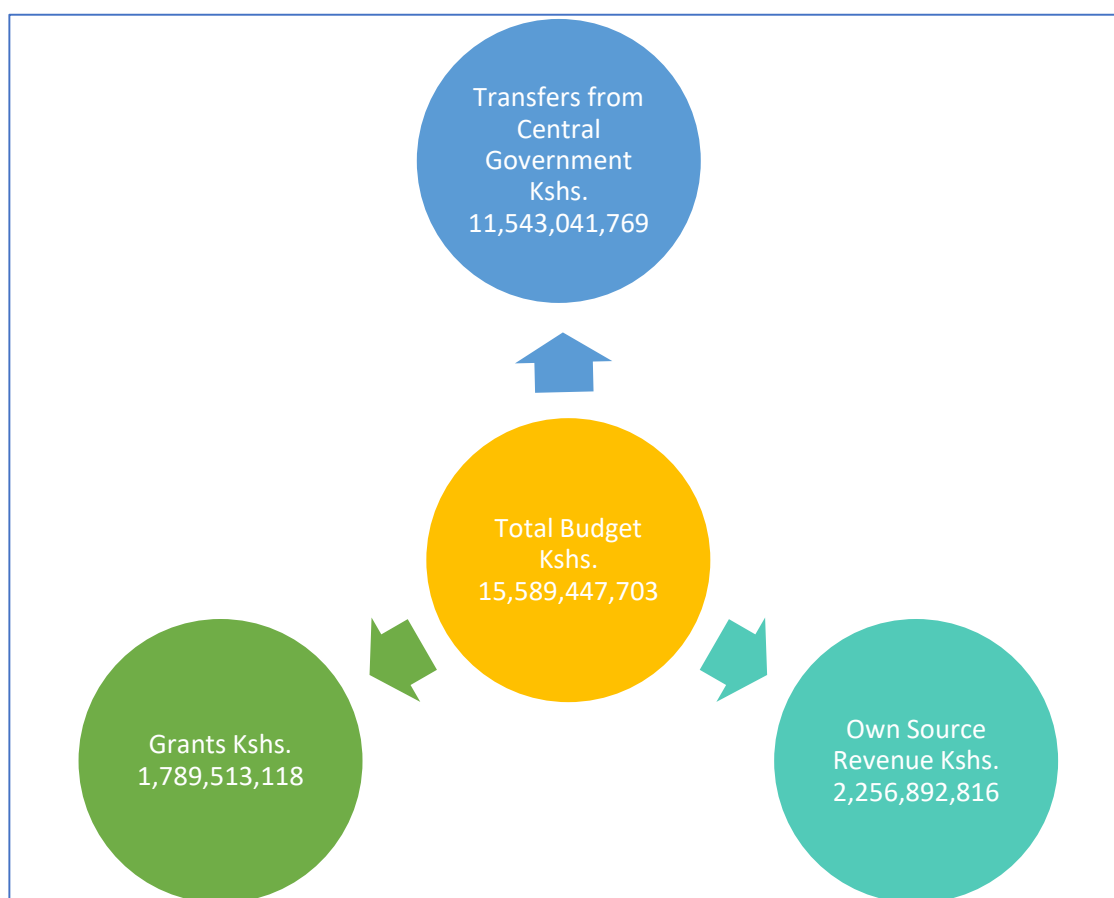
SWG: Sector Working Group

KEY HIGHLIGHTS**FY 2024/25 Approved Budget Estimates (Kshs.)****Target Expenditure by Economic Classification %**



Total Revenue Available for Financial Year 2024/25

REVENUE SOURCE	APPROVED ANNUAL BUDGET FY 2024/25
	Kshs.
Transfers from Central Government	11,543,041,769
Conditional Grant- National Government:	487,904,999
Conditional Grants - Development Partners:	1,301,608,119
Locally Generated AIA:	1,063,647,395
LOCAL REVENUE AS TARGET PER FINANCE ACT	1,193,245,421
Total	15,589,447,703



EXECUTIVE SUMMARY:

This report covers the budget implementation for Nine 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 for 2024/25 FY amounts to Kshs 15,589,447,702. Recurrent allocation of Kshs 10,621,087,033 and Development allocation of Ksh 4,968,360,669 distributed in its CDAs as illustrated below;

DEPARTMENT	RECURRENT	DEVELOPMENT	TOTAL
Agriculture, Livestock, Fisheries, Irrigation and Co-op Development	383,577,441	677,770,381	1,061,347,822
Education and Vocational Training Centres	1,470,531,111	161,150,000	1,631,681,111
Health	3,115,227,933	146,320,159	3,261,548,092
Hospital Facilities	1,169,247,401	-	1,169,247,401
Sanitation	1,248,350	10,429,894	11,678,244
Roads and Public Works	129,135,678	1,226,748,613	1,355,884,291
Trade	39,752,251	153,384,331	193,136,581
Trade Loan	-	30,000,000	30,000,000
Energy	23,956,042	65,033,314	88,989,356
Industrialization	24,906,356	80,000,000	104,906,356
Lands, Urban and Physical Planning	53,375,232	126,790,043	180,165,275

DEPARTMENT	RECURRENT	DEVELOPMENT	TOTAL
Housing	52,655,527	427,299,481	479,955,008
Bungoma Municipality	55,949,973	99,065,924	155,015,897
Kimilili Municipality	42,698,217	57,980,097	100,678,314
Tourism and Environment	67,166,837	572,588,665	639,755,502
Water and Natural Resources	75,513,691	680,889,689	756,403,380
Gender, Culture	75,120,355	18,164,663	93,285,018
Women Fund	-	5,000,000	5,000,000
Disability Fund	-	5,000,000	5,000,000
Youth and Sports	23,007,518	48,817,068	71,824,586
Finance and Economic Planning	1,139,370,339	155,718,949	1,295,089,288
Public Service Management and Administration	580,018,391	14,191,092	594,209,483
Sub County Administration	8,265,905	-	8,265,905
Office of the County Secretary	111,200,848	-	111,200,848
Governor's Office	723,658,690	-	723,658,690
Deputy Governor's Office	38,642,390	-	38,642,390
County Public Service Board	49,910,124	16,018,306	65,928,430
County Assembly	1,166,950,433	190,000,000	1,356,950,433
Grand Total	10,621,087,033	4,968,360,669	15,589,447,702

I. 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. FINANCIAL ANALYSIS OF THE COUNTY BUDGET IMPLEMENTATION FOR NINE MONTHS OF FY 2024/25

2.1 Introduction

This chapter presents a financial analysis of aggregated county budget implementation for Nine month of FY 2024/25.

2.2 Revenue Analysis

In Nine months of FY 2024/25, the combined Bungoma County governments’ budget approved by the County Assembly amounted to Kshs. 15.58 billion that comprised Kshs. 4.96 billion (32 per cent) allocated to development expenditure and Kshs. 10.62 billion (68 per cent) for recurrent expenditure.

To finance the budget, the County expects to receive Kshs.11.54 billion (74.0 per cent) as the equitable share of revenue raised nationally, Kshs.1.79 billion (11.5 per cent) as additional allocations/conditional grants, and generate Kshs.2.26 billion (14.5 per cent) as gross own source revenue. The own source revenue includes Kshs.1.06 billion (6.8 per cent) as ordinary Appropriations-in-Aid (A-I-A), and, Kshs.1.19 billion (7.6 per cent) as ordinary own-source revenue. A breakdown of the additional allocations/conditional grants is provided in Table 2.1.

In the first Nine months of FY 2024/25, the County received Kshs. 7.3 billion as the equitable share of the revenue raised nationally, Kshs.84 million as conditional grants from Development partners 11million from FLLOCA 54million for Industrial park , and 19 million from donor fund. Kshs. 794 million as own-source revenue (OSR). The raised OSR includes Kshs. 441 million as ordinary A-I-A and Kshs. 352 million as ordinary Local revenue. The total funds available for budget implementation during the period amounted to Kshs.8.2 billion, as shown in Table 2.

Table 2.1: Total Funds available for Budget Implementation

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Revenue Received (Kshs.)	Actual receipt % Annual allocation
1	Total Equitable share	11,543,041,769	7,367,948,891	63.8%
	Exchequer (Transfer from the central government)	11,543,041,769	6,478,990,203	63.8%
	<i>Equitable share Brought forward.</i>	0	888,958,688	
2	Conditional Grant-National Government:	487,904,999	-	
	SHIF Reimbursement	105,600,000	-	
	UNFPA	7,400,000	-	
	Community Health Promoters	107,400,000	-	
	Rural Electrification and Renewable Energy Corporation (REREC)	45,000,000	-	
	Kenya Livestock Commercialization Project (KELCOP)	37,950,000	-	

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Revenue Received (Kshs.)	Actual receipt % Annual allocation
	Fuel Levy Fund	184,554,999	-	
3	Conditional Grants- Development Partners:	1,301,608,119	84,498,999	6%
	Donor funding		19,367,420	0
	UNICEF	1,571,000	-	
	Danish International Development Agency (DANIDA)	13,698,750	-	
	National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	-	
	Kenya Devolution Support Programme - Level 1	37,500,000	-	
	Urban Support Programme (Development)	100,434,139	-	
	II) Urban Support Programme (Recurrent)	35,000,000	-	
	III) KISP II (Kenya Informal Settlement Improvement Project)	297,400,190	-	
	Finance Locally Led Climate Action Program (FLLOCA)- Water	11,000,000	11,000,000	100%
	Industrial Park		54,131,579	

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Revenue Received (Kshs.)	Actual receipt % Annual allocation
	Climate change grant	153,488,888	-	
	KOICA	500,000,000	-	
5	Local generated Revenue	1,193,245,421	352,701,863	29.5%
6	Aids in Appropriation	1,063,647,395	441,396,218	41.4%
	Health	1,063,647,395	441,396,218	41.4%
	Total	15,589,447,703	8,246,545,971	52.8%

Resource Envelope

SOURCE	Budget Estimates FY 2024/25 (Kshs)
Transfers from Central Government	11,543,041,769
Grants	1,789,513,118
Own Source Revenue	2,256,892,816
Total	15,589,447,703

Own- Source Revenue

The revenue for Nine months for financial year 2024/25 had an overall negative variance of kshs -1,462,794,735 on own source revenue; a negative variance of kshs – 840,543,558 on local Revenue and a negative variance of Kshs. -662,251,177 on AIA which is hoped to be favorably collected during the remaining period of the financial year under review.

On average, local revenue has only achieved a 30% actual collection and AIA has achieved a 41%, an overall collection of 35% in the Nine months of the year 2024/25

Table 2.2: Own Source Revenue Collection for the Period July to March 2025 of FY 2024/25

NO.	REVENUE STREAM	Ordinary OSR Target (kshs.)	FIF/(AIA) Target (Kshs.)	Total Revenue Target (Kshs.)	ACTUAL OSR Realised AS AT 31ST March.2025 (KSHS.)	FIF/(AIA) Actual (Kshs.)	Actual Revenue (Kshs.)	Variance	Performance %
		A	B	C	D	E	F=D+E	G=C-F	G=F/C*100
1	Land Rates	163,814,018		163,814,018	19,177,344		19,177,344	144,636,674	12%
2	Alcohol drinks licenses	25,253,042		25,253,042	6,583,050		6,583,050	18,669,992	26%
3	Single Business Permits	176,148,442		176,148,442	70,707,058		70,707,058	105,441,384	40%
4	Application fees	10,537,000		10,537,000	3,190,000		3,190,000	7,347,000	30%
5	Renewal fees	15,348,870		15,348,870	7,965,500		7,965,500	7,383,370	52%
6	Conservancy fees	18,551,802		18,551,802	12,398,828		12,398,828	6,152,974	67%
7	Fire Compliance	44,852,475		44,852,475	20,480,150		20,480,150	24,372,325	46%
8	Advertisement fees	48,957,759		48,957,759	20,843,810		20,843,810	28,113,949	43%
9	Food and Drugs Permit	30,137,645		30,137,645	3,134,000		3,134,000	27,003,645	10%
10	Hire of Machinery	4,866,853		4,866,853	-		-	0	0%
11	Parking fees	19,593,151		19,593,151	11,390,949		11,390,949	8,202,202	58%

NO.	REVENUE STREAM	Ordinary OSR Target (kshs.)	FIF/(AIA) Target (Kshs.)	Total Revenue Target (Kshs.)	ACTUAL OSR Realised AS AT 31ST March.2025 (KSHS.)	FIF/(AIA) Actual (Kshs.)	Actual Revenue (Kshs.)	Variance	Performance %
		A	B	C	D	E	F=D+E	G=C-F	G=F/C*100
12	Bodaboda parking	8,361,979		8,361,979	672,500		672,500	7,689,479	8%
13	House Rent	12,510,270		12,510,270	5,818,000		5,818,000	6,692,270	47%
14	Plan Approval	28,241,588		28,241,588	6,942,126		6,942,126	21,299,462	25%
15	Inspection fee	4,173,555		4,173,555	1,435,527		1,435,527	2,738,028	34%
16	Ground Rent	5,365,838		5,365,838	2,928,634		2,928,634	2,437,204	55%
17	Market fees	80,110,046		80,110,046	31,068,450		31,068,450	49,041,596	39%
18	Enclosed Bus Park Fee	65,362,848		65,362,848	50,031,661		50,031,661	15,331,187	77%
19	Slaughter fee	20,954,007		20,954,007	2,388,450		2,388,450	18,565,557	11%
20	Cess	100,014,389		100,014,389	38,131,377		38,131,377	61,883,012	38%
21	Market shops rent	4,260,470		4,260,470	1,172,300		1,172,300	3,088,170	28%
22	Stock Sales	15,596,617		15,596,617	5,424,920		5,424,920	10,171,697	35%
23	Penalties	16,043,022		16,043,022	336,150		336,150	15,706,872	2%

NO.	REVENUE STREAM	Ordinary OSR Target (kshs.)	FIF/(AIA) Target (Kshs.)	Total Revenue Target (Kshs.)	ACTUAL OSR Realised AS AT 31ST March.2025 (KSHS.)	FIF/(AIA) Actual (Kshs.)	Actual Revenue (Kshs.)	Variance	Performance %
		A	B	C	D	E	F=D+E	G=C-F	G=F/C*100
24	Consent to charge	279,613		279,613	53,000		53,000	226,613	19%
25	Survey fees & Beacon search	781,330		781,330	3,000		3,000	778,330	0%
26	Co-operative Audit fees	3,029,367		3,029,367	138,150		138,150	2,891,217	5%
27	Payroll Product	273,022		273,022	2,399,419		2,399,419	-2,126,397	879%
28	Imprest recovery	5,000,000		5,000,000	118,687		118,687	4,881,313	2%
29	Bank Commissions	7,920,000		7,920,000	7,098,296		7,098,296	821,704	90%
30	Salary Recovery	3,517,012		3,517,012	27,000		27,000	3,490,012	1%
31	Fisheries	5,523,366		5,523,366	69,250		69,250	5,454,116	1%
32	Occupational Report	730,378		730,378	38,375		38,375	692,003	5%
33	Weights and Measures	2,877,531		2,877,531	651,770		651,770	2,225,761	23%
34	Physical Planning fees	334,351		334,351	9,195		9,195	325,156	3%
35	Change of User fees	196,410		196,410	43,000		43,000	153,410	22%

NO.	REVENUE STREAM	Ordinary OSR Target (kshs.)	FIF/(AIA) Target (Kshs.)	Total Revenue Target (Kshs.)	ACTUAL OSR Realised AS AT 31ST March.2025 (KSHS.)	FIF/(AIA) Actual (Kshs.)	Actual Revenue (Kshs.)	Variance	Performance %
		A	B	C	D	E	F=D+E	G=C-F	G=F/C*100
36	Sale of fertilizers	163,000,000		163,000,000	-		-	0	0%
37	Mabanga AMC	5,000,000		5,000,000	549,875		549,875	4,450,125	11%
38	Mabanga ATC	42,924,377		42,924,377	15,927,061		15,927,061	26,997,316	37%
39	Livestock	10,429,233		10,429,233	1,887,826		1,887,826	8,541,407	18%
40	Duplicate Permit				7,500		7,500	-7,500	0%
41	Burial Fees	124,000		124,000	69,000		69,000	55,000	56%
42	Stadium Hire	3,773,830		3,773,830	66,500		66,500	3,707,330	2%
43	Miscellaneous Income				3,621		3,621	-3,621	0%
44	Technical services				-		-	0	0%
45	Plot transfer	454,672		454,672	168,000		168,000	286,672	37%
46	Change of Business name				16,500		16,500	-16,500	0%
47	Impound Charges	2,706,094		2,706,094	213,249		213,249	2,492,845	8%

NO.	REVENUE STREAM	Ordinary OSR Target (kshs.)	FIF/(AIA) Target (Kshs.)	Total Revenue Target (Kshs.)	ACTUAL OSR Realised AS AT 31ST March.2025 (KSHS.)	FIF/(AIA) Actual (Kshs.)	Actual Revenue (Kshs.)	Variance	Performance %
		A	B	C	D	E	F=D+E	G=C-F	G=F/C*100
48	Tender document sale				-		-	0	
49	Sand Harvet fee				-		-	0	
50	Other charges				29,740		29,740	-29,740	0%
51	Clearance certificate				234,000		234,000	-234,000	0%
52	Extension of lease				320,500		320,500	-320,500	0%
53	Overpayment Recovery				196,215		196,215	-196,215	0%
54	Pulping				23,000		23,000	-23,000	0%
55	Certificate of compliance				34,700		34,700	-34,700	0%
56	Noise pollution	2,273,388		2,273,388	60,650		60,650	2,212,738	3%
57	Property Sub-division				24,000		24,000	-24,000	0%
58	Quarrying and Royalties	4,785,074		4,785,074	0		-	4,785,074	0%
59	Registration of schools	4,205,000		4,205,000	0		-	4,205,000	0%

NO.	REVENUE STREAM	Ordinary OSR Target (kshs.)	FIF/(AIA) Target (Kshs.)	Total Revenue Target (Kshs.)	ACTUAL OSR Realised AS AT 31ST March.2025 (KSHS.)	FIF/(AIA) Actual (Kshs.)	Actual Revenue (Kshs.)	Variance	Performance %
		A	B	C	D	E	F=D+E	G=C-F	G=F/C*100
60	Material testing	4,051,688		4,051,688	0		-	4,051,688	0%
	Total	1,193,245,421	-	1,193,245,421	352,701,863	0	352,701,863	840,543,558	30%

AIA

Item	Target	Actuals	Variance	Percentage received
Aid in Appropriation	1,063,647,395	441,396,218	622,251,177	41%
Health	1,063,647,395	441,396,218	622,251,177	41%
Total	1,063,647,395	441,396,218	622,251,177	41%

2.3 Funds Released to the County

2.3.1 Funds released from the Consolidated Fund to Bungoma County CRF.

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

In Nine months of the FY 2024/25, the Controller of Budget (COB) approved the transfer of Kshs. 7.3 billion as an equitable share of revenue raised nationally from the Consolidated Fund to the Bungoma County Revenue Funds (CRFs) per Article 206 (4) of the Constitution. The transferred amount represented 64 per cent of the approved equitable share of Kshs.11.5 billion as contained in the County Allocation of Revenue Act, 2024.

2.3.2 Funds Released to the County Operational Accounts

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

The COB authorized withdrawals of Kshs. 8.2 billion from the County Revenue Funds to County Operational Account comprising of Kshs.1.6 billion for development expenditure and Kshs. 6.1 billion for recurrent expenditure respectively. Chapter Six provides a detailed analysis of the funds released to each department. Expenditure on development programmes represented an absorption rate of 33 per cent, while recurrent expenditure represented 58 per cent of the annual recurrent expenditure budget.

**Table 2.2: Expenditure by Major Economic Classification for Nine Months of FY
2024/25**

DEPARTMENTS	PERSONNEL EMOLUMENTS (KSHS.)	OPERATIONS & MAINTENANCE (KSHS.)	RECURRENT EXPENDITURE (KSHS.)	DEVELOPMENT (KSHS.)	TOTAL EXPENDITURE (KSHS.)
Agriculture, Livestock, Fisheries, Irrigation and Coop Development	235,834,295	27,730,398	263,564,693	349,461,103	613,025,796
Tourism, Forestry, Environment	32,079,071	16,295,645	48,374,716	358,295,922	406,670,638
Water and Natural Resources	33,120,155	8,837,173	41,957,328	8,632,270	50,589,598
Roads and Public works	64,827,560	16,796,662	81,624,222	315,862,820	397,487,042
Education and Vocational Training Centres	881,666,315	134,621,609	1,016,287,924	48,047,063	1,064,334,987
Health and Sanitation	2,078,635,861	148,509,143	2,227,145,004	40,867,567	2,268,012,571
Trade, energy and industrialization	24,745,514	23,079,336	47,824,850	122,109,954	169,934,804
Lands, Urban and Physical Planning	24,258,627	7,456,439	31,715,066	8,645,624	40,360,690
Bungoma Municipality	17,009,466	13,648,056	30,657,522	41,945,756	72,603,278
Kimilili Municipality	12,920,169	6,673,696	19,593,865	2,941,180	22,535,045

DEPARTMENTS	PERSONNEL EMOLUMENTS (KSHS.)	OPERATIONS & MAINTENANCE (KSHS.)	RECURRENT EXPENDITURE (KSHS.)	DEVELOPMENT (KSHS.)	TOTAL EXPENDITURE (KSHS.)
Housing	7,017,720	39,096,418	46,114,138	96,105,020	142,219,158
Gender, Culture	38,315,109	16,595,254	54,910,363	11,000,000	65,910,363
Youth & Sports	7,792,573	4,560,230	12,352,803	44,242,227	56,595,030
Finance and Economic Planning	472,540,554	245,695,229	718,235,783	80,300,172	798,535,955
County Public Service Board	8,433,316	15,707,738	24,141,054	8,000,000	32,141,054
Office of the Governor & Deputy Governor	306,924,548	104,665,654	411,590,202	0	411,590,202
Public Administration	223,073,211	227,125,024	450,198,235	3,578,433	453,776,668
Office of the County Secretary & County Attorney	0	30,203,613	30,203,613	0	30,203,613
County Executive	4,469,194,064	1,087,297,317	5,556,491,381	1,540,035,111	7,096,526,492
County Assembly	192,474,803	379,321,788	571,796,591	92,720,462	664,517,053
TOTALS	4,661,668,867	1,466,619,105	6,128,287,972	1,632,755,573	7,761,043,545

Source: County Treasury

The departments that attained the highest expenditure in absolute terms were; Health and sanitation at Kshs.2.2 billion, Education and Vocational Training at Kshs. 1.0 billion, Finance and Economic Planning at Kshs. 798 million and County Assembly at Kshs. 664 million; Office of the County Secretary and Kimilili Municipality recorded the lowest expenditure at Kshs.11 million, Kshs. 18 million, respectively.

A review of cumulative expenditure by economic classification showed that Kshs.4.6billion was spent on Personnel Emoluments, Kshs. 1.4 billion on Operations and Maintenance, and Kshs. 1.6 billion on Development.

2.3.3 Development Expenditure

The County governments spent Kshs 1.6 billion on development activities, representing an absorption rate of 33 per cent. Analysis of county budgets and expenditure in Nine months of the FY 2024/25 is provided in Table 2.3.

Table 2.3: County Budget Allocation, Expenditure and Absorption Rate for Nine months of FY 2024/25

	Budget Estimates (Kshs.) FY 2024/2025			Expenditure (Kshs.) 3rd Quarter 2024/2025			Absorption rate		
Ministry/Department	Recurrent	Development	Total Estimates (Kshs.)	Recurrent (Kshs.)	Development (Kshs.)	Total Expenditure (Kshs)	Absorption Rate (%) Recurrent	Absorption Rate (%) Development	Overall Absorption Rate
Agriculture, Livestock, Fisheries and Co-op Development	383,577,441	677,770,381	1,061,347,822	263,564,693	349,461,103	613,025,796	69%	52%	58%
Health And Sanitation	4,285,723,684	156,750,053	4,442,473,737	2,227,145,004	40,867,567	2,268,012,571	52%	26%	51%
Roads And Public Works	129,135,678	1,226,748,613	1,355,884,291	81,624,222	315,862,820	397,487,042	63%	26%	29%
Education And Vocational Training	1,470,531,111	161,150,000	1,631,681,111	1,016,287,924	480,470,63	1,064,334,987	69%	30%	65%

	Budget Estimates (Kshs.) FY 2024/2025			Expenditure (Kshs.) 3rd Quarter 2024/2025			Absorption rate		
Ministry/Department	Recurrent	Development	Total Estimates (Kshs.)	Recurrent (Kshs.)	Development (Kshs.)	Total Expenditure (Kshs)	Absorption Rate (%) Recurrent	Absorption Rate (%) Development	Overall Absorption Rate
Finance And Economic Planning	1,139,370,339	155,718,949	1,295,089,288	718,235,783	80,300,172	798,535,955	63%	52%	62%
Trade, Energy & Industrialization	88,614,649	328,417,645	417,032,294	47,824,850	122,109,954	169,934,804	54%	37%	41%
Lands, Urban And Physical Planning	53,375,232	126,790,043	180,165,275	31,715,066	8,645,624	40,360,690	59%	7%	22%
Housing	52,655,527	427,299,481	479,955,008	46,114,138	96105020	142,219,158	88%	22%	30%
Bungoma Municipality	55,949,973	99,065,924	155,015,897	30,657,522	41,945,756	72,603,278	55%	42%	47%
Kimilili Municipality	42,698,217	57,980,097	100,678,314	19,593,865	2941180	22,535,045	46%	5%	22%
County Public Service Board	49,910,124	16,018,306	65,928,430	24,141,054	8,000,000	32,141,054	48%	50%	49%

	Budget Estimates (Kshs.) FY 2024/2025			Expenditure (Kshs.) 3rd Quarter 2024/2025			Absorption rate		
Ministry/Department	Recurrent	Development	Total Estimates (Kshs.)	Recurrent (Kshs.)	Development (Kshs.)	Total Expenditure (Kshs)	Absorption Rate (%) Recurrent	Absorption Rate (%) Development	Overall Absorption Rate
Public Service Management And Administration.	588,284,296	14,191,092	602,475,388	450,198,235	3578433	453,776,668	77%	25%	75%
Office Of The County Secretary And County Attorney	111,200,848	0	111,200,848	30,203,613	0	30,203,613	27%	0%	27%
Gender And Culture	75,120,355	28,164,663	103,285,018	54,910,363	11,000,000	65,910,363	73%	39%	64%
Youth And Sports	23,007,518	48,817,068	71,824,586	12,352,803	44,242,227	56,595,030	54%	91%	79%
Governor's And Deputy Governor's Office	762,301,080	0	762,301,080	411,590,202	0	411,590,202	54%	0%	54%

	Budget Estimates (Kshs.) FY 2024/2025			Expenditure (Kshs.) 3rd Quarter 2024/2025			Absorption rate		
Ministry/Department	Recurrent	Development	Total Estimates (Kshs.)	Recurrent (Kshs.)	Development (Kshs.)	Total Expenditure (Kshs)	Absorption Rate (%) Recurrent	Absorption Rate (%) Development	Overall Absorption Rate
Environment, Tourism And Climate Change	67,166,837	572,588,665	639,755,502	48,374,716	358,295,922	406,670,638	72%	63%	64%
Water And Natural Resource	75,513,691	680,889,689	756,403,380	41,957,328	8,632,270	50,589,598	56%	1%	7%
County Assembly	1,166,950,433	190,000,000	1,356,950,433	571,796,591	92,720,462	664,517,053	49%	49%	49%
Grand Total.	10,621,087,033	4,968,360,669	15,589,447,702	6,128,287,972	1,632,755,573	7,761,043,545	58%	33%	50%

Source: County Treasury

Analysis of development expenditure as a proportion of approved budget shows that the departments of Agriculture Irrigation and Livestock, Finance, County Public Service Board, Youth and sports, Tourism, had an absorption of above 50% expenditure on development during the review period; Water, Lands and Kimilili Municipality recorded the lowest expenditure percentages of 7%, 5% and 1% respectively.

2.3.4 Recurrent Expenditure

The County spent an aggregate of Kshs.6.1 billion or 58 per cent of the total expenditure on recurrent activities. This expenditure represents 39 per cent of the county government's Annual Budget.

The recurrent expenditure comprised of Kshs 4.4 billion on Personnel Emoluments and Kshs. 1.69 billion on Operations and Maintenance (O&M) expenditure. An analysis of the recurrent expenditure by the MDAs is provided in chapter three.

2.3.5 Review of MCA Sitting Allowances

The County Assembly spent Kshs.46.4million on MCA's sitting allowances against an approved budget allocation of Kshs.65 million during the reporting period. This expenditure translated to 56 per cent of the approved MCAs sitting allowance budget, increased by 28 per cent attained in the second quarter of FY 2023/24 when Kshs. 19.6 million was spent against an allocation of Kshs. 61.3 million. Table 2.4 shows the budgetary allocation and expenditure on MCAs and Speakers' sitting allowances in the 2nd quarter of FY 2024/25

Table 2.4: MCAs Budget Allocation, Expenditure and Absorption Rate in the 1st Nine months of FY 2024/25

County	Budget (Kshs.)	Expenditure (Kshs.)	Absorption (%)	No. of MCA's	Average monthly sitting allowance per MCA (Kshs.)
	A	B	$C=B/A*100$	D	$E=B/D/3$
Bungoma	65,528,285	46,473,890	56	63	61,473.3

Source: County Treasury

2.3.6 Pending Bills as of 31st March 2025

A pending bill is an unsettled financial obligation at the end of a financial year. It arises when an entity fails to settle invoiced amounts for goods and services adequately procured, delivered, or rendered at the end of a financial year

As of 31st March 2025, the County reported outstanding pending bills, which amounted to Kshs.2.4 billion, comprised of Kshs.1.3 billion for recurrent expenditure and Kshs.2.4 billion for development expenditure, as shown in Table

2.5

County Executive			County Assembly			
Recurrent (Kshs.)	Development (Kshs.)	Total Sub (Kshs.)	Recurrent (Kshs.)	Development (Kshs.)	Total Sub (Kshs.)	Grand Total (Kshs.)
1,318,052,800	1,166,552,089	2,484,604,889	14,700,000	0	14,700,000	2,499,304,889

3. FINANCIAL ANALYSIS OF COUNTY BUDGET IMPLEMENTATION FOR NINE MONTHS FY 2024/25

3.1 Introduction

This chapter presents a financial analysis of aggregated county budget implementation for FY 2024/25.

3.1.1 Overview of FY 2024/25 Budget

The County's approved budget for the FY 2024/25 is Kshs.15.58 billion, comprising Kshs.4.96 billion (32 per cent) and Kshs. 10.62 billion (68 per cent) allocation for development and recurrent programmes respectively. The approved budget estimates represented an increase of 7.0 per cent compared to the previous financial year when the approved budget was Kshs.14.45 billion and comprised of Kshs.4.48 billion towards development expenditure and Kshs.9.97 billion for recurrent expenditure.

To finance the budget, the County expects to receive Kshs.11.54 billion (74.0 per cent) as the equitable share of revenue raised nationally, Kshs.1.79 billion (11.5

per cent) as additional allocations/conditional grants and generate Kshs.2.26 billion (14.5 per cent) as gross own source revenue. The own source revenue includes Kshs.1.06 billion (6.8 per cent) as ordinary Appropriations-in-Aid (A-I-A), and, Kshs.1.19 billion (7.6 per cent) as ordinary own-source revenue. A breakdown of the additional allocations/conditional grants is provided in Table

3.1. Revenue Performance

In the first Nine months of FY 2024/25, the County received Kshs. 7.3 billion as equitable share, Kshs. 84million from development partners, and raised Kshs. 794 million as own-source revenue (OSR). The raised OSR includes Kshs. 441 million as ordinary A-I-A and Kshs. 352 million as ordinary OSR. The total funds available for budget implementation during the period amounted to Kshs.8.2 billion, as shown in Table 3.1.

Table 3.1: Revenue Performance for Nine months of FY 2024/25

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Revenue Received (Kshs.)	Actual receipt % Annual allocation
1	Total Equitable share	11,543,041,769	7,367,948,891	63.8%
	Exchequer (Transfer from the central government)	11,543,041,769	6,478,990,203	63.8%
	<i>Equitable share Brought forward.</i>	0	888,958,688	
2	Conditional Grant-National Government:	487,904,999	-	
	SHIF Reimbursement	105,600,000	-	
	UNFPA	7,400,000	-	

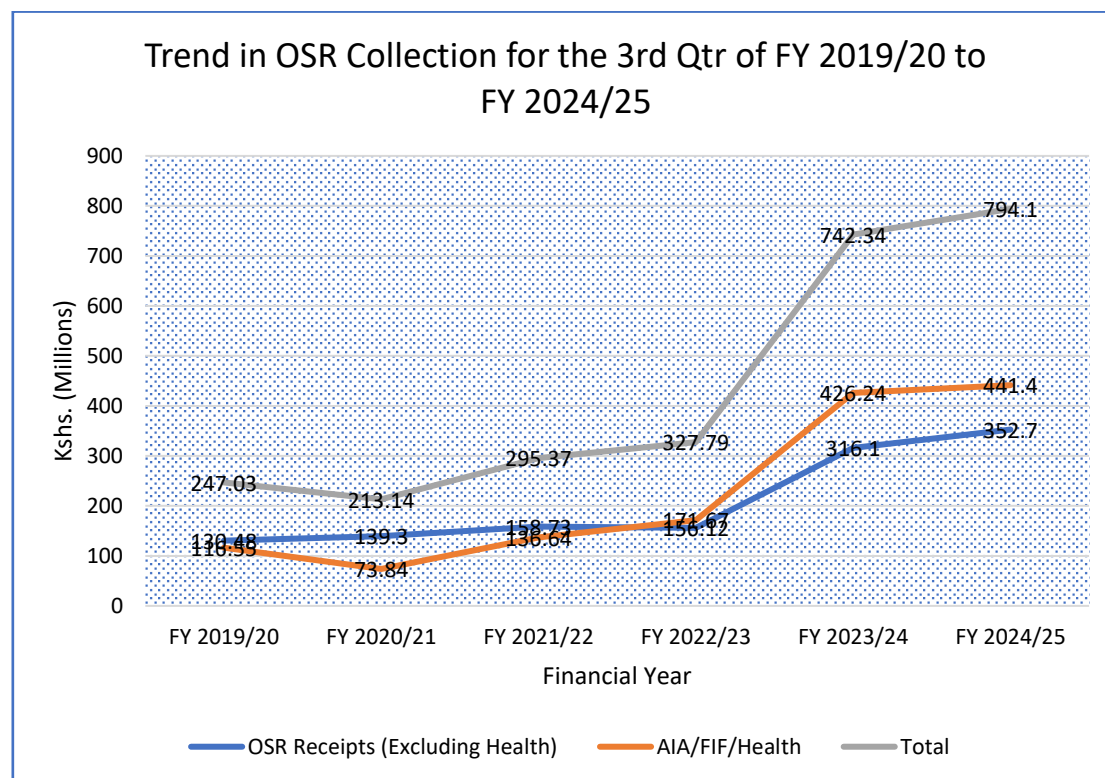
No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Revenue Received (Kshs.)	Actual receipt % Annual allocation
	Community Health Promoters	107,400,000	-	
	Rural Electrification and Renewable Energy Corporation (REREC)	45,000,000	-	
	Kenya Livestock Commercialization Project (KELCLOP)	37,950,000	-	
	Roads: 1) Fuel Levy Fund	184,554,999	-	
3	Conditional Grants- Development Partners:	1,301,608,119	84,498,999	6%
	Donor funding		19,367,420	0
	UNICEF	1,571,000	-	
	Danish International Development Agency (DANIDA)	13,698,750	-	
	National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	-	
	Kenya Devolution Support Programme - Level 1	37,500,000	-	

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Revenue Received (Kshs.)	Actual receipt % Annual allocation
	Lands: I) Urban Support Programme (Development)	100,434,139	-	
	II) Urban Support Programme (Recurrent)	35,000,000	-	
	III) KISP II (Kenya Informal Settlement Improvement Project)	297,400,190	-	
	Finance Locally Led Climate Action Program (FLLOCA)-Water	11,000,000	11,000,000	100%
	Industrial Park		54,131,579	
	Climate change grant	153,488,888	-	
	Water and Natural Resources I) WATER KOICA	500,000,000	-	
5	Local generated Revenue	1,193,245,421	352,701,863	29.5%
6	Aid in Appropriation	1,063,647,395	441,396,218	41.4%
	Health	1,063,647,395	441,396,218	41.4%
	Total	15,589,447,703	8,246,545,971	52.8%

Source: County Treasury

Figure 1 shows the trend in own-source revenue collection for the third quarter of FY 2019/20 to FY 2024/25.

Figure 1: Trend in Own-Source Revenue Collection from the Third Quarter of FY 2019/20 to the Third Quarter of FY 2024/25



Source: County Treasury

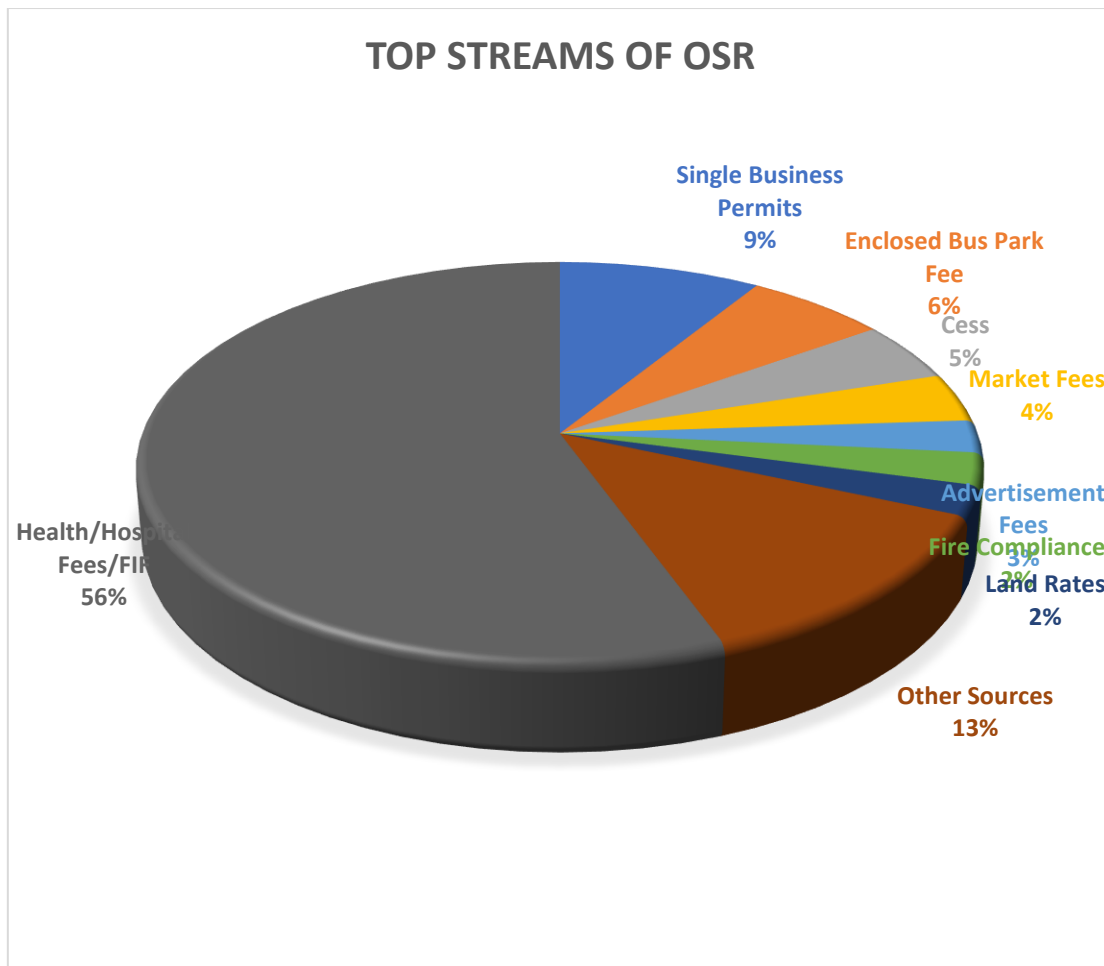
In the Nine months of FY 2024/25, the County generated a total of Kshs.794 million from its sources of revenue inclusive of local revenue and ordinary AIA. This amount represented an increase of 7.0 per cent compared to Kshs.742 million realised in a similar period in FY 2023/24 and was 20.7 per cent of the annual target and 1.6 per cent of the equitable revenue share disbursed during the period.

Revenue Stream	Amount (KShs. Millions)	Percent
Single Business Permits	70.71	9%
Enclosed Bus Park Fee	50.03	6%
Cess	38.13	5%
Market Fees	31.07	4%
Advertisement Fees	20.84	3%

Fire Compliance	20.48	2%
Land Rates	19.18	2%
Other Sources	102.26	13%
Health/Hospital Fees/FIF	441.4	56%
Total Revenue	794.1	100%

The revenue streams which contributed the highest OSR receipts are shown in Figure 2.

Figure 2: Top Streams of Own Source Revenue in the Second Quarter of FY 2024/25



Source: County Treasury

The highest revenue stream of Kshs.441.4 million was from Health /Hospital -FIF, contributing to 56 per cent of the total OSR receipts. The County Government has automated 48 revenue streams out of 52 streams

3.1.2 Exchequer Issues

The Controller of Budget approved withdrawals of Kshs.7.3 billion from the CRF account during the reporting period which comprised Kshs.6.1 billion (58 per cent) for recurrent programmes and Kshs 1.6 billion (33 per cent) for development programmes and 222 million for special purpose Accounts and grant of ksh 84.4 million. Analysis of the recurrent exchequers released in the Third quarter of FY 2024/25 indicates that Kshs7.3 billion was released as equitable share, Ksh 6.1billion on recurrent and ksh 1.6 billion on development.

3.1.3 Borrowing by the County

The County has a short-term arrangement with the Kenya Commercial Bank, Bungoma Branch, to facilitate salary payments to avoid any delay in paying salaries. As of 31st March 2025, the outstanding short-term facility stood at Kshs.480.5 million.

3.1.5 County Expenditure Review

The County spent Kshs.7.7 billion on both development and recurrent programmes in the reporting period. The expenditure represented 94 per cent of the total funds released by the CoB and comprised Kshs.1.6 billion and Kshs.6.1 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 33 per cent, while recurrent expenditure represented 58 per cent of the of the annual recurrent expenditure budget.

3.1.6 Settlement of Pending Bills

At the beginning of FY 2024/25, the County Executive reported a stock of pending bills amounting to Kshs.4.4 billion, comprising of Kshs.2.4 million for recurrent expenditure and Kshs.2.0 billion for development activities. In the 3rd quarter of FY 2024/25, there were Ksh 1.99 billion pending bills that were settled during the

reporting period. Therefore, as of 31st March 2025, the outstanding amount was Kshs.2.4 billion. The outstanding pending bills for the County Assembly were Kshs.14.7. million as at the end of the Nine months of financial year 2024/25.

3.1.7 Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that the County Executive spent Kshs.4.2 billion on employee compensation, Kshs.1.3 million on operations and maintenance, and Kshs.1.5 billion on development activities. Similarly, the County Assembly spent Kshs.192 million on employee compensation, Kshs.379 million on operations and maintenance, and 92 million on development activities, as shown in Table 3.2.

Table 3.2: **Summary of Budget and Expenditure by Economic Classification**

Expenditure Classification	Budget (Kshs.)		Expenditure (Kshs.)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Total Recurrent Expenditure	9,454,136,600	1,166,950,433	5,556,491,381	571,796,592	59	49
Compensation to Employees	6,326,673,271	505,377,748	4,243,326,788	192,474,803	67	38
Operations and Maintenance	3,127,463,329	661,572,685	1,313,164,593	379,321,789	42	57
Development Expenditure	4,778,360,669	190,000,000	1,540,035,111	92,720,462	32	49
Total	14,232,497,269	1,356,950,433	7,096,526,492	664,517,054	50	49

Source: County Treasury

3.1.8 Expenditure on Employees' Compensation

In the first Nine months of FY 2024/25, expenditure on employee compensation was Kshs.4.4 billion, or 73 per cent of the available revenue (Kshs.6.0 billion). This expenditure represented a decrease from Kshs.2.3 billion reported in a similar period in FY 2023/24. The wage bill included Kshs1.9 billion paid to health sector employees, translating to 44 per cent of the total wage bill.

The County Assembly spent Kshs.27.3million on committee sitting allowances for the 63 MCAs and the Speaker against the annual budget allocation of Kshs.65.5 million. The average monthly sitting allowance was Kshs.36,196 per MCA. The County Assembly has established 24 Committees.

3.1.9 County Emergency Fund and County-Established Funds

Section 110 of the PFM Act 2012 establishes the Emergency Fund, while Section 116 of the PFM Act 2012 allows County governments to establish other public funds with approval from the County Executive Committee and the County Assembly.

The County allocated Kshs.395 million to county-established funds in FY 2024/25, constituting 2.5 per cent of the County's overall budget. Table 3.3 summarises each established Fund's budget allocation and performance during the reporting period.

Table 3.3: Performance of County Established Funds in the Nine months for FY 2024/25

S/No.	Name of the Fund	Approved Budget Allocation in FY 2024/25 (Kshs.)	Exchequer Issues (Kshs.)	Actual Expenditure (Kshs.)	Submission of Financial Statements as of 31 st March 2025
	Scholarships and Educational Benefits	225,000,000		219,495,495	Yes
	Trade Loan	30,000,000	10,000,000	3,024,395	Yes
	Disability Fund	5,000,000	-	0	Yes
	Women Fund	5,000,000	-	150,000	Yes
	Emergency Fund	100,000,000	53,873,171	1,191	Yes
Total		395,000,000	63,873,171	222,671,081	

Source: County Treasury

3.1.10 Facility Improvement Financing

During the period under review, the County reported a collection of Kshs.441.40 million as FIF, which was 42 per cent of the annual target of Kshs.1.06 billion. The collected amount was retained and utilised at source in line with the Facility Improvement Financing Act, 2023.

3.1.11 Development Expenditure

In the Nine months of FY 2024/25, the County incurred Kshs.1.6 billion on development programmes, representing an increase of 90 per cent compared to a similar period of FY 2023/24 when the County spent Kshs.10.39 million. The table below summarises development projects with the highest expenditure in the reporting period.

Table 3.4 List of Development Projects with the Highest Expenditure

S/No.	Project Name	Project Location	Budget Allocation FY 2024/25 (Kshs.)	Amount paid to date (Kshs)	Disbursement (%)
Agriculture and Irrigation					
2.	Farm Input Support – Maize Seed for 500 beneficiaries per Ward	All Wards	56,000,000	55,811,950	100
3.	Farm Input Support – Fertilizer for 500 beneficiaries per Ward	All Wards	270,000,000	252,736,550	94
27	Avocado Seedlings and distribution to farmers	Soysambu/Mitua	5,000,000.00	4,888,840	98
15.	Aquaculture Input Support (Fingerlings, fish feeds, accessories)	All Wards	4,700,000	1,600,050	34
16.	Procurement of vaccines and other veterinarian supplies for disease and vector control	All Wards	5,000,000	5,000,000	100
20.	KeLCoP	Musikoma, Bukembe East,	37,950,000	15,554,305	41

S/No.	Project Name	Project Location	Budget Allocation FY 2024/25 (Kshs.)	Amount paid to date (Kshs)	Disbursement (%)
		Kaptama and Naitiri/Kabuyefwe			
24.	Supply of Coffee seed for nursery establishment to Coffee Cooperative Societies	Coffee Cooperative Societies	4,000,000	3,995,554	100
25.	Pending Bills - Construction of Bumula DFCS Milk Cooler House	Kimaeti	3,912,540	3,870,754	99
27.	Total		386,562,540	343,458,003	89
TOURISM AND ENVIRONMENT					
3.	Climate change Reliance Investment Grant		153,488,888	151,113,476	98
5.	Garbage collection		336,000,000	207,182,446	62
	Total		489,488,888	358,295,922	73
WATER AND NATURAL RESOURCES					-
24	Upgrading of Kimwanga primary borehole in Kimaeti ward	Kimaeti	2,000,000.00	1,875,324	94

S/No.	Project Name	Project Location	Budget Allocation FY 2024/25 (Kshs.)	Amount paid to date (Kshs)	Disbursement (%)
#REF!	Pipeline extension in Chwele Kabuchai ward	Chwele Kabuchai	4,000,000.00	3,782,544.42	95
4.	Pending bills		10,702,052	2,974,401	28
	Total		16,702,052	8,632,270	52
ROADS AND PUBLIC WORKS					-
	Expansion of Urban Roads (Dual Carriageway Project)		105,000,000	30,000,000	29
	Upgrading of urban roads - Salmond - Khalaba River		74,500,000	66,400,795	89
	Upgrading of rural roads - Miskhu Bigadier Road)		120,000,000	128,099,206	107
70	Periodic maintenance of Chenjeni Junction Nabuloli Road 3km (Chengoi/Chebukutumi)	Malakisi/Kulisuru	4,000,000	3,711,721	93
7	Periodic of Shirejii-Orienyu-King Jesus Church- River Khala Road	Khalaba		10,297,548	-

S/No.	Project Name	Project Location	Budget Allocation FY 2024/25 (Kshs.)	Amount paid to date (Kshs)	Disbursement (%)
	Maintenance of Rural Unpaved Roads - Framework (100KMs)		36,500,000	36,499,998	100
	Maintenance of Rural Unpaved Roads - County Routine Maintenance (150KMs) - RMLF		184,554,999	12,114,934	7
	Supplier Credits - List annexed		38,490,894	28,738,618	75
	Total		563,045,893	315,862,820	56
EDUCATION					
	Paid to above			35,371,230.85	-
	Supply and Delivery of ECDE Learning Materials	All ECDE schools	23,000,000	12675832	55
	TOTAL		23,000,000.00	48,047,062.85	209
	Pending Bills			40,867,567	-
	Total		0	40,867,567	-
COUNTY PUBLIC SERVICE BOARD					
1.	Construction of office block	Township	16,018,306	8,000,000	50

S/No.	Project Name	Project Location	Budget Allocation FY 2024/25 (Kshs.)	Amount paid to date (Kshs)	Disbursement (%)
	Total		16,018,306	8,000,000	50
PUBLIC ADMINISTRATION					
2	Construction of ward offices	Kapkateny	6,220,843	3,578,433	58
	Total		6,220,843	3,578,433	58
GENDER AND CULTURE					
1	Construction and modernization of Masinde Muliro stadium	Kanduyi s/c	23,386,387	23,386,388	100
2	Completion of high-altitude training centre	Mt Elgon sub county	25,430,681	20,855,840	82
3	Construction of Multipurpose Hall in Sang'alo Cultural Centre	Kanduyi	11,164,663	11,000,000	99
	Totals		59,981,731	55,242,227	92
LANDS, URBAN AND PHYSICAL PLANNING					-
4.	Ward Based Projects	Wards	25,800,000	7,145,624	28
6.	Acquisition of land	Bumula-Muanda	15,000,000	1,500,000	10
	Totals		40,800,000.00	8,645,624.05	21

S/No.	Project Name	Project Location	Budget Allocation FY 2024/25 (Kshs.)	Amount paid to date (Kshs)	Disbursement (%)
HOUSING DEPARTMENT					-
	Kenya Informal Settlement Programme (KISP Grant)	Mjini in Bungoma town and Landi matope in Chwele	297,400,170	7,061,428	2
	Construction of Governor's resident	Kanduyi Sub- County-Upper Milimani	30,120,200	24,094,342	80
	Construction of Deputy Governor's residence	Kanduyi Sub- County-Musikoma	20,980,900	17,473,250	83
	Constriction of County Office block	Kanduyi sub- county	78,798,211	47,476,000	60
	Total		427,299,481	96,105,020	22
BUNGOMA MUNICIPALITY					-
1	Construction of modern market stalls and bus-park at Kanduyi in Bungoma Municipality	Kanduyi in Bungoma Municipality	41,500,000	41,500,000	100

S/No.	Project Name	Project Location	Budget Allocation FY 2024/25 (Kshs.)	Amount paid to date (Kshs)	Disbursement (%)
6	Construction of auction ring with public toilet and revenue office at Sibembe Market	Within Bungoma Municipality	2,500,000	445,756	18
	TOTAL		44,000,000	41,945,756	95
KIMILILI MUNICIPALITY					-
	Pending Bills			2,941,180	-
	TOTAL		0	2,941,180	-
TRADE AND INDUSTRILISATION					-
1.	Completion of Kamukuywa Market		70,000,000	44,326,424	63
3.	County Trade Loan		30,000,000	20,822,845	69
4.	Ward Based project				-
9.	Proposed installation of Solar Powered Floodlights across the County		2,106,551	6,958,525	330
	TOTAL		102,106,551	72,107,794	71
ENERGY					-
2.	Purchase of lighting equipment		20,033,314	10,002,160	50

S/No.	Project Name	Project Location	Budget Allocation FY 2024/25 (Kshs.)	Amount paid to date (Kshs)	Disbursement (%)
	TOTAL		20,033,314	10,002,160	50
INDUSTRY					-
1.	Industrial Development and Management Co-Funding		80,000,000	40,000,000	50
	TOTAL		80,000,000	40,000,000	50
FINANCE AND ECONOMIC PLANNING					-
	Infrastructural development: Emergency Fund	Expenditure on Emergencies	100,000,000	53,873,172	54
	Purchase of ICT networking communication equipment	Purchase of ICT networking communication equipment	37,467,365	26,427,000	71
	TOTAL		137,467,365	80,300,172	58
	Total Project Amount		2,412,726,964.00	1,534,032,011.95	64

Source: County Treasury

3.1.11 Budget Execution by Programmes and Sub-Programmes

Table 3.5 Summarises the budget execution by programmes and sub-programmes in the third quarter of FY 2024/25

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
AGRICULTURE, LIVESTOCK, FISHERIES AND CO-OPERATIVE DEVELOPMENT							
Programme 1: General Administration, planning and support services		369,277,441	-	258,090,964	4,500,000	70%	
	S. P 1.1 Human Resource Management and Development	344,655,196		235,834,295		68%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>S.P 1.2 Administrative and Support Services</i>	24,622,245		22,256,669	4,500,000	90%	
Programme 2: Crop Development and Management		1,700,000	580,695,152	-	327,803,698	0%	56%
	<i>Crop extension and training services</i>	1,200,000				0%	
	<i>Crop Production and Productivity (Food, Industrial and Horticultural Crops)</i>	0	326,000,000		296,356,149		91%
	<i>Agricultural Value Addition and Agro Processing</i>		10,000,000		2,376,006		24%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 31st March 2025</i>		<i>Absorption Rate (%)</i>	
		<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>
	<i>Food Safety</i>	500,000				0%	
	<i>Agribusiness, Marketing and Information Management</i>		6,000,000				0%
	<i>National Agricultural Value Chain Development Programme (NAVCDP)/NARIGP</i>	0	151,515,152		15,311,950		10%
	<i>Co-funding NAVCDP&NARIGP</i>		5,000,000		5,000,000		100%
	<i>Ward Based Projects</i>		82,180,000		8,759,594		11%
<i>Programme 3: Irrigation and</i>		250,000	12,500,000	-	-	0%	0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Drainage Development and Management							
	Household Irrigation Technologies	250,000				0%	
	Agricultural Water Storage and Management		12,500,000				0%
Programme 4: Livestock Development and Management		7,500,000	57,143,050	1,267,560	15,554,305	17%	27%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 31st March 2025</i>		<i>Absorption Rate (%)</i>	
		<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>
	<i>Livestock and Veterinary extension and training services</i>	3,000,000		1,267,560		42 ⁰ %	
	<i>Food safety and quality control</i>	4,500,000	4,342,672			0%	0%
	<i>Pending Bill</i>		6,350,378				0%
	<i>Desease and Vector Control</i>		5,000,000				0%
	<i>Animal Breeding</i>		3,500,000				0%
	<i>Kenya Livestock Commercialization Project (KeLCoP)</i>		37,950,000		15,554,305		41 ⁰ %
<i>Programme 5: Fisheries</i>		350,000	4,700,000	-	-	0%	0%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 31st March 2025</i>		<i>Absorption Rate (%)</i>	
		<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>
<i>Development and Management</i>							
	<i>Fisheries extension and training services</i>	350,000				0%	
	<i>Fisheries Production and Productivity</i>		4,700,000				0%
<i>Programme 6: Agricultural Institutions Development and Management</i>		-	14,907,100				0%
	<i>Development and Management of</i>		3,619,600				0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>Mabanga Agricultural Training Centre (ATC)</i>						
	<i>Development and Management of Mabanga Agricultural Mechanization Centre (AMC)</i>		3,287,500				0%
	<i>Development and Management of Chwele Fish Farm (CFF)</i>		8,000,000				0%
Programme 7: Cooperatives Development and Management		4,500,000	7,825,079	4,206,170	1,603,100	93%	20%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 31st March 2025</i>		<i>Absorption Rate (%)</i>	
		<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>
	<i>Cooperative governance, advisory and training services</i>	4,500,000		4,206,170		93%	
	<i>Pending bills</i>		3,825,079		1,603,100		42%
	<i>Cooperative infrastructural/financial support services</i>		4,000,000				0%
GRAND TOTALS		383,577,441	677,770,381	263,564,693	349,461,103	69%	52%
PUBLIC ADMINISTRATION							
Programme 1: General Administration, Planning and Support Services		570,284,296	-	445,957,235	-	78%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>SP 1: Administration services</i>	70,031,635	-	36,058,294	-	51%	
	<i>SP 2: Human resource management and development</i>	223,073,211	-	223,073,211	-	100%	
	<i>SP 3: Security and cleaning services</i>	67,179,450	-	36,825,730	-	55%	
	<i>SP 4: Medical insurance</i>	200,000,000	-	150,000,000	-	75%	
	<i>SP 5: Information Communication Technology</i>	10,000,000	-	-	-	0%	
Programme 2: Stakeholder Engagement, Civic		18,000,000	-	4,241,000	-	24%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Education and outreach services							
	<i>SP 1: Civic education</i>	7,000,000	-	-	-	0%	
	<i>SP 2: Public participation</i>	1,000,000	-	-	-	0%	
	<i>SP 3: Commemoration of National events</i>	10,000,000	-	4,241,000	-	42%	
Programme 3: Service delivery and organizational transformation		37,500,000	14,191,092	-	3,578,433	0%	25%
	<i>Sp3.1 Service Delivery and Organizational Transformation</i>	-	14,191,092	-	3,578,433		25%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Sp3.2 Kenya Devolution Support Programme	37,500,000	-			0%	
Total Expenditure		625,784,296	14,191,092	450,198,235	3,578,433	72%	25%
					-		
OFFICE OF THE COUNTY SECRETARY AND HEAD OF PUBLIC SERVICE							
General administration, planning and support services	SP 1: Administration services	52,832,404		15,554,227		29%	
Pending bills for legal Dues/fees, Arbitration and Compensation payments	legal Dues	20,868,444		6,627,586		32%	
TOTAL		73,700,848	-	22,181,813	-	30%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Governors & Deputy Governors							
Programme 1: General Administration, Planning and Support Services		661,800,252	-	411,590,202	-	62%	
	Sp1.1: Employee Compensation	531,452,303		306,924,548		58%	
	SP 2: Administrative costs	130,347,949		104,665,653		80%	
Programme 2: Governance and public relations		100,500,828	-	-	-	0%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>SP 1: County strategic management</i>	32,857,599				0%	
	<i>SP 2: Leadership and governance</i>	26,595,728				0%	
	<i>SP 6: Special programme</i>	41,047,501				0%	
Total Expenditure		762,301,080	-	411,590,202	-	54%	
Health And Sanitation							
PROGRAMME 1: General Administration Planning and Support Services		3,024,939,404	146,320,159	2,198,112,796	40,867,567	73%	28%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP 1.1 Health Administrative and support services	145,366,001		74,726,934		51%	
	SP 1.2. Leadership and Governance.	7,735,361				0%	
	SP 1.6 Human resource management	2,871,838,042		2,123,385,861		74%	
	SP 1.7 Infrastructural development		146,320,159		40,867,567		28%
Programme 2: Preventive and Promotive		1,260,784,280	10,429,894	29,032,209	-	2%	0%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 31st March 2025</i>		<i>Absorption Rate (%)</i>	
		<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>
	<i>SP 2.1 Communicable and Non-communicable disease control</i>	20,000,000				0%	
	<i>SP 2.2 Community health strategy</i>	5,600,000				0%	
	<i>SP 2.3 Health promotion</i>	3,000,000				0%	
	<i>SP 2.6 Reproductive, Maternal, Newborn, Child, And Adolescent Health.</i>	5,000,000				0%	
	<i>SP 2.7 public health and sanitation</i>	8,000,916	10,429,894	2,029,888		25%	0%
	<i>Specialized materials and supplies</i>	49,935,963		27,002,321		54%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Hospital Facilities	1,169,247,401				0%	
TOTAL		4,285,723,684	156,750,053	2,227,145,004	40,867,567	52%	26%
Roads & Public Works.							
Programme 1: General Administration, Planning, and Support Services		129,135,678	-	81,624,222	-	63%	
	SP1.1: Human Resource Management	88,265,741		64,827,560		73%	
	SP1.3: Administration Services	29,107,726		16,796,662		58%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>SP1.4: Financial Services, Planning and Stewardship</i>	11,762,211				0%	
Programme 2: Transport Infrastructure Development and Management			1,226,748,613	-	315,862,820		26%
	<i>SP2.1: Construction of Roads Bridges and Drainage Works</i>		1,003,702,720		287,124,202		29%
	<i>SP2.3: Rehabilitation of Roads, Bridges and Drainage Works RMLF</i>		184,554,999		-		0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Pending Bill		38,490,894		28,738,618		75%
TOTAL		129,135,678	1,226,748,613	81,624,222	315,862,820	63%	26%
Environment, Tourism and Climate Change							
Programme 1: General Administration Planning and support Services		45,166,837	-	33,032,071	-	73%	
	SP. Human Resources Management	39,864,336		32,079,071		80%	
	Sp. Planning and support services	5,302,501		953,000		18%	
Programme 2: Protection and			339,099,777	-	207,182,446		61%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
conservation of the environment							
	<i>SP. Dumpsite Management</i>		3,099,777				0%
	<i>SP. Waste management and control</i>		336,000,000		207,182,446		62%
Programme3: climate change coordination and management		22,000,000	233,488,888	15,342,645	151,113,476	70%	65%
	<i>Sp. Climate change resilience investment grant</i>		153,488,888		151,113,476		98%
	<i>Sp. Climate change fund</i>		80,000,000				0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP. Climate change institutional support grant	22,000,000		15,342,645		70%	
Programmes: Tourism product promotion, marketing and branding		-	500,000	-	-		0%
	SP. County Tourism, art and cultural festival	-	500,000				0%
Grand Totals		67,166,837	573,088,665	48,374,716	358,295,922	72%	63%
Water and Natural Resources							
Programme 1: General		55,513,691	-	41,957,328	-	76%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Administration Planning and support Services							
	SP. Human Resources Management	46,092,640		33,120,155		72%	
	Sp. Planning and support services	9,421,051		8,837,173		94%	
Programme 2: Water and Sanitation development and management		20,000,000	680,889,689	-	8,632,270	0%	1%
	SP. Borehole development		26,087,637		2,931,500		11%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>SP. KOICA counterpart funding</i>	20,000,000				0%	
	<i>KOICA Grant</i>		500,000,000				0%
	<i>Ward based projects</i>		144,100,000				0%
	<i>Pending bills water projects</i>		10,702,052		5,700,770		53%
Grand Total		75,513,691	680,889,689	41,957,328	8,632,270	56%	1%
Finance and Economic Planning							
Programme 1: General Administration, Planning and Support Services		947,123,564	-	607,434,348	-	64%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP: Human Resource Management and Development	803,372,744		472,540,554		59%	
	SP: Administration support services	131,621,617		126,893,794		96%	
	SP: Staff training and Development	12,129,203		8,000,000		66%	
Programme 2: County Planning Management		76,290,656	-	29,787,231	-	39%	
	SP: Economic Policy and County Planning Services	19,400,764		4,456,041		23%	
	SP: Budgeting	36,465,600		15,004,885		41%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>SP: Monitoring and Evaluation</i>	10,424,292		8,234,290		79%	
	<i>SP: Statistics</i>	10,000,000		2,092,015		21%	
Programme 3: County Financial Service Management		91,665,812	-	67,246,979	-	73%	
	<i>SP: Revenue Mobilization</i>	40,192,006		34,668,724		86%	
	<i>SP: Accounting Services</i>	18,335,192		13,060,663		71%	
	<i>SP: Audit Services</i>	16,614,467		7,736,086		47%	
	<i>SP: Supply Chain Services</i>	16,524,147		11,781,507		71%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 4: Service Delivery and Organizational transformation		24,290,307	155,718,949	13,767,225	80,300,172	57%	52%
	SP: Special Coordination Unit	24,290,307		13,767,225		57%	
	SP: Emergency Fund		100,000,000		53,873,172		54%
	ICT Development		37,467,365		26,427,000		71%
	Health Management System		18,251,584				0%
Total		1,139,370,339	155,718,949	718,235,783	80,300,172	63%	52%
Education and Vocational Training							
Programme 1: General		1,207,031,111	-	886,371,545	-	73%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Administration, Planning and Support Services							
	<i>SP: Human Resource Management and Development</i>	1,197,255,254		881,666,315		74%	
	<i>SP: Administrative and Support Services</i>	9,775,857		4,705,230		48%	
Programme 2: Education improvement support services		255,000,000	-	128,687,000	-	50%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>SP: Bursary and scholarship support program</i>	225,000,000		128,687,000		57%	
	<i>SP: School feeding initiative</i>	30,000,000				0%	
Programme 3: Early Childhood Development Education		-	121,150,000	-	38,899,922		32%
	<i>SP: Educational materials and library supplies</i>		23,000,000		12,675,832		55%
	<i>SP: Infrastructure development</i>		98,150,000		26,224,090		27%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 4: Vocational Trainig and Development		8,500,000	40,000,000	1,229,379	9,147,141	14%	23%
	SP: Administration support services	8,500,000		1,229,379		14%	
	SP: Tutition support initiative		15,000,000				0%
	SP: Infrastructure development		25,000,000		9,147,141		37%
Total		1,470,531,111	161,150,000	1,016,287,924	48,047,063	69%	30%
County Public Service Board							
Programme 1: General Administration,		29,029,696	16,018,306	14,730,902	8,000,000	51%	50%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Planning and Support Services							
	SP: Administrative services	29,029,696		14,730,902		51%	
	SP: Infrastructure development		16,018,306		8,000,000		50%
Programme 2: Human Resource Management and Development		15,103,417	-	9,410,152	-	62%	
	SP: Personnel remuneration	11,712,720		8,433,316		72%	
	SP: Human Resource Development	3,390,697		976,836		29%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 3: Governance and National values		5,777,011	-	-	-	0%	
	SP: Quality Assurance	2,060,441				0%	
	SP: Ethics governors and national	3,716,570				0%	
Total		49,910,124	16,018,306	24,141,054	8,000,000	48%	50%
Trade, Energy and Industrialization							
Programme 1: General Administration, Planning and Support Services		88,614,649	-	47,824,850	-	54%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>SP: Human Resource Development and Management</i>	23,422,236		19,015,701		81%	
	<i>SP: Administrative, Planning and Support Services</i>	65,192,413		28,809,149		44%	
Programme 2: Trade and Enterprise Development		-	30,000,000	-	20,822,845		69%
	<i>SP: Business Loan</i>		30,000,000		20,822,845		69%
Programme 3: Market Infrastructure		-	153,384,331	-	51,284,949		33%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Development and Management							
	SP 3.1. Market Infrastructure		80,000,000		44,326,424		55%
	SP 3.2. Ward Based Projects		59,467,280				0%
	SP 3.3. Supplier Credit		13,917,051		6,958,525		50%
Programme 4: Energy Development and Management		-	65,033,314	-	10,002,160		15%
	SP: Energy access		20,033,314	-	10,002,160		50%
	REREC		45,000,000				0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 5: Industrial Investment and Development		-	80,000,000	-	40,000,000		50%
	SP: Industrial Development		80,000,000		40,000,000		50%
Total		88,614,649	328,417,645	47,824,850	122,109,954	54%	37%
Gender and Culture							
Programme 1: General Administration, Planning and Support Services		68,620,355	-	54,910,363	-	80%	

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 31st March 2025</i>		<i>Absorption Rate (%)</i>	
		<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>
	<i>SP: Human Resource Development and Management</i>	51,289,428		38,315,109		75%	
	<i>SP: Administrative, Planning and Support Services</i>	17,330,927		16,595,254		96%	
<i>Programme 2: Cultural Development and Management</i>		4,000,000	18,164,663	-	11,000,000	0%	61%
	<i>Communities Cultural festivals</i>	2,000,000				0%	
	<i>Liquor and licensing enforcement exercise</i>	2,000,000				0%	

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 31st March 2025</i>		<i>Absorption Rate (%)</i>	
		<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>
	<i>Infrastructure development</i>		18,164,663		11,000,000		61%
<i>Programme 3: Gender Equality And Empowerment Of Vulnerable Groups</i>		2,500,000	10,000,000	-	-	0%	0%
	<i>Gender and disability mainstreaming</i>	2,500,000				0%	
	<i>Women Empowerment Fund</i>		5,000,000				0%
	<i>Disability Empowerment Fund</i>		5,000,000				0%
<i>Total</i>		75,120,355	28,164,663	54,910,363	11,000,000	73%	39%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Youth and Sports							
Programme 1: General Administration, Planning and Support Services		23,007,518	-	12,352,803	-	54%	
	SP: Human Resource Development and Management	13,151,163		7,792,573		59%	
	SP: Administrative, Planning and Support Services	9,856,355		4,560,229		46%	
Programme 2: Sports facility		-	48,817,068	-	44,242,227		91%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
development and management							
	<i>Infrastructure development</i>		48,817,068		44,242,227		91%
Programme 3: Youth Talent Development and management		-	-	-	-		
	<i>Youth Empowerment fund</i>		-				
Total		23,007,518	48,817,068	12,352,803	44,242,227	54%	91%
Lands, Urban and Physical Planning							
Programme 1: General		53,375,232	-	31,715,066	-	59%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Administration, Planning and Support Services							
	<i>SP: Human Resource Development and Management</i>	33,253,927		23,893,185		72%	
	<i>SP: Administrative, Planning and Support Services</i>	20,121,305		7,821,882		39%	
Programme 2: Land Development and Management		-	126,790,044	-	8,645,624		7%
	<i>SP: Land acquisition</i>		95,000,000		1,500,000		2%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP: Physical and Land Use Plans		2,269,231				0%
	SP: Auction ring		2,500,000				0%
	Supplier Credit		1,220,813				0%
	Ward based projects		25,800,000		7,145,624		28%
Total		53,375,232	126,790,044	31,715,066	8,645,624	59%	7%
Housing							
Programme 1: General Administration, Planning and Support Services		52,655,527	-	46,114,138	-	88%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>SP: Human Resource Development and Management</i>	11,414,925		7,017,720		61%	
	<i>SP: Administrative, Planning and Support Services</i>	3,740,602		1,596,418		43%	
	<i>KUSP UIG</i>	37,500,000		37,500,000		100%	
Programme 2: Housing development and Human Settlement		-	427,299,481	-	96,105,020		22%
	<i>SP: Housing Infrastructural Development</i>		129,899,311		96,105,020		74%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>SP: Housing Financing Services</i>		297,400,170				0%
Total		52,655,527	427,299,481	46,114,138	96,105,020	88%	22%
Bungoma Municipality							
Programme 1: General Administration, Planning and Support Services		55,949,973	-	30,657,522	-	55%	
	<i>SP: Human Resource Development and Management</i>	20,242,043		17,009,466		84%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>SP: Administrative, Planning and Support Services</i>	26,957,930		6,565,656		24 ⁰ %	
	<i>KUSP UIG</i>	8,750,000		7,082,400		81%	
Programme 2: Urban Land Use, Policy and Planning		-	16,000,000	-	16,000,000		100%
	<i>SP: Urban Land Planning</i>		16,000,000		16,000,000		100%
Programme 3: Urban Infrastructure Development and Management		-	80,565,924	-	25,945,756		32%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 31st March 2025</i>		<i>Absorption Rate (%)</i>	
		<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>
	<i>SP: Urban Transport and Infrastructure Development</i>		80,565,924		25,945,756		32%
Programme 4: Urban Environment, Health, Water, Culture and Human Social Services		-	2,500,000	-	-		0%
	<i>SP: Urban Environment and Public Health Services</i>		2,500,000				0%
Total		55,949,973	99,065,924	30,657,522	41,945,756	55%	42%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Kimilili Municipality							
Programme 1: General Administration, Planning and Support Services		42,698,217	-	19,593,865	-	46%	
	SP: Human Resource Development and Management	16,317,362		12,920,169		79%	
	SP: Administrative, Planning and Support Services	17,630,855		6,673,696		38%	
	KUSP UIG	8,750,000		-		0%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 2: Urban Infrastructure Development and management		-	57,980,097	-	2,941,180		5%
	SP: Infrastructure, Housing and public works		57,980,097		2,941,180		5%
Total		42,698,217	57,980,097	19,593,865	2,941,180	46%	5%
Grand Total Executive		9,454,136,600	4,778,860,670	5,548,469,580	1,540,035,112	59%	32%
	County Assembly						
	Sub-Programme	Gross Approved Estimates FY 2024/25		Actual Expenditures as of 31st March 2025		Absorption Rate (%)	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st March 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP 1.1 Legislative services	9,486,000	-	2,265,910.00	-	24%	
	SP 1.2 Oversight services	133,174,590	-	105,761,966.05	-	79%	
	SP 1.3 Representation services	7,305,000	-	5,155,460.00	-	71%	
		149,965,590	-	113,183,336	-	75%	

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 31st March 2025</i>		<i>Absorption Rate (%)</i>	
		<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>
	SP 2.1 Human Resource Management and Development	681,606,228	-	301,091,349.20	-	44%	
	SP 2.2 ICT and Public Communication Services	17,800,000	-	-	-	0%	
	SP 2.3 Management and Periodic Evaluation on Emerging Policy and Development	86,263,112	-	65,844,631.00	-	76%	
	SP.2.4 Infrastructural development	25,606,433	190,000,000	7,735,407.50	92,720,462		49%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 31st March 2025</i>		<i>Absorption Rate (%)</i>	
		<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>	<i>Recurrent Expenditure</i>	<i>Development Expenditure</i>
	S.P 2.5 Workplace Efficiency and Productivity	205,709,070	-	83,941,867.45	-	41%	
		1,016,984,843	190,000,000	458,613,255	92,720,462	49%	
		1,166,950,433	190,000,000	571,796,591	92,720,462		
	Grand total	10,621,087,033	4,968,860,670	6,120,266,171	1,632,755,573	58%	33%

Source: County Treasury

3.1.12 Key Observations and Recommendations

The following are challenges which hampered effective budget implementation;

- Own-source revenue underperformed at Kshs.352.7 million against an annual target of Kshs.1.19 billion, representing 35 per cent of the yearly target.
- Low absorption of development funds which was at Kshs. 1.6 billion thus 33% of the target development allocation.
- High level of pending bills, which amounted to Kshs.2.5 billion as of 31 March 2025.

The County should implement the following recommendations to improve budget execution:

1. The County should develop and implement strategies to enhance its own-source revenue performance to ensure the approved budget is fully financed.
2. The County leadership should address the pending bills situation to ensure genuine bills are paid promptly in the remaining financial year.
3. The County should identify and address issues causing delays in implementing development programmes and projects.

County Government of Bungoma

FINANCIAL YEAR 2024/25

3RD QUARTER BUDGET IMPLEMENTATION REVIEW REPORT

Prepared By :

County Department of Finance & Economic Planning.

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