

COUNTY GOVERNMENT OF BUNGOMA





SECOND QUARTER BUDGET IMPLEMENTATION REVIEW REPORT

FY-2024/25

Department of Finance & Economic Planning

@JANUARY2025

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COUNTY GOVERNMENT OF BUNGOMA

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

JANUARY 2025

©2024 2nd Quarter Budget Implementation Review Report (BIRR)

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The document is also available on the website at: www.bungomacounty.go.ke and
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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 from July to December 2024. 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

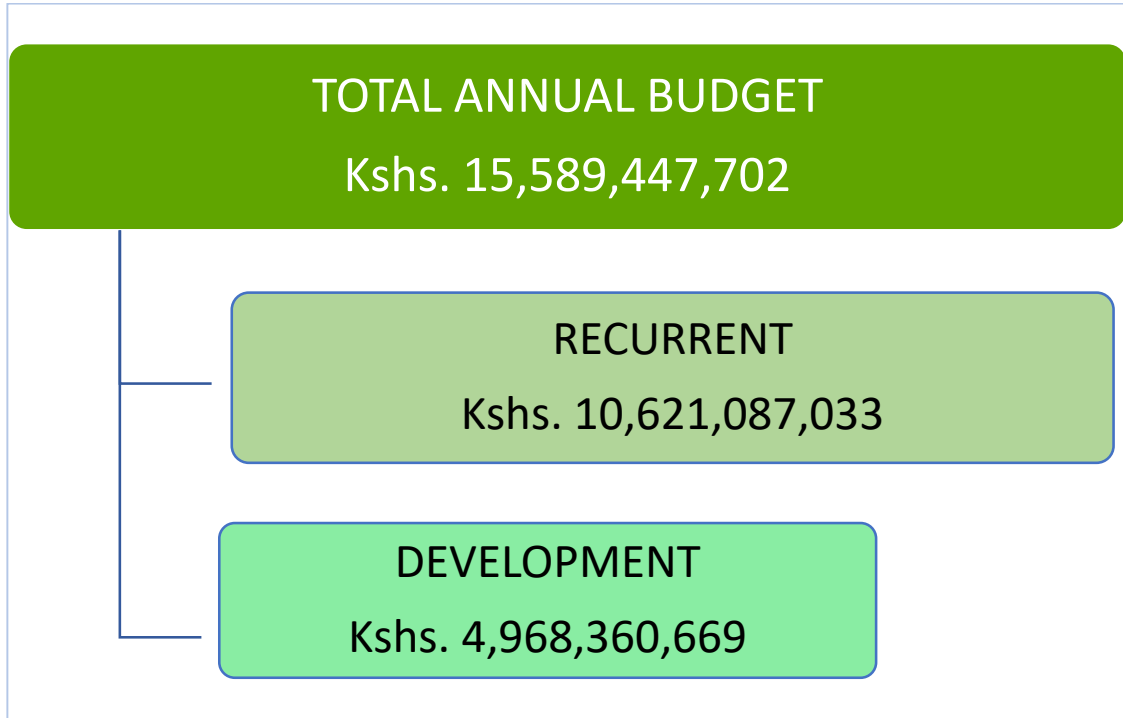
PFMA: Public Finance Management Act

PPP: Public Private Partnership

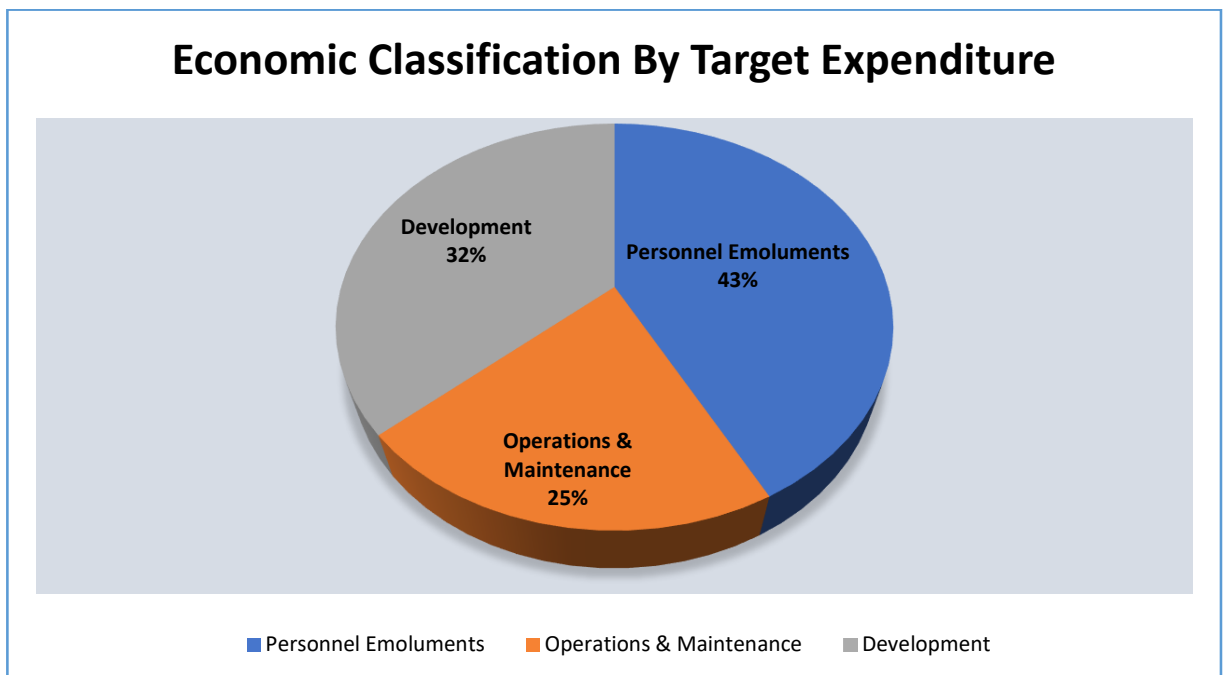
SWG: Sector Working Group

KEY HIGHLIGHTS

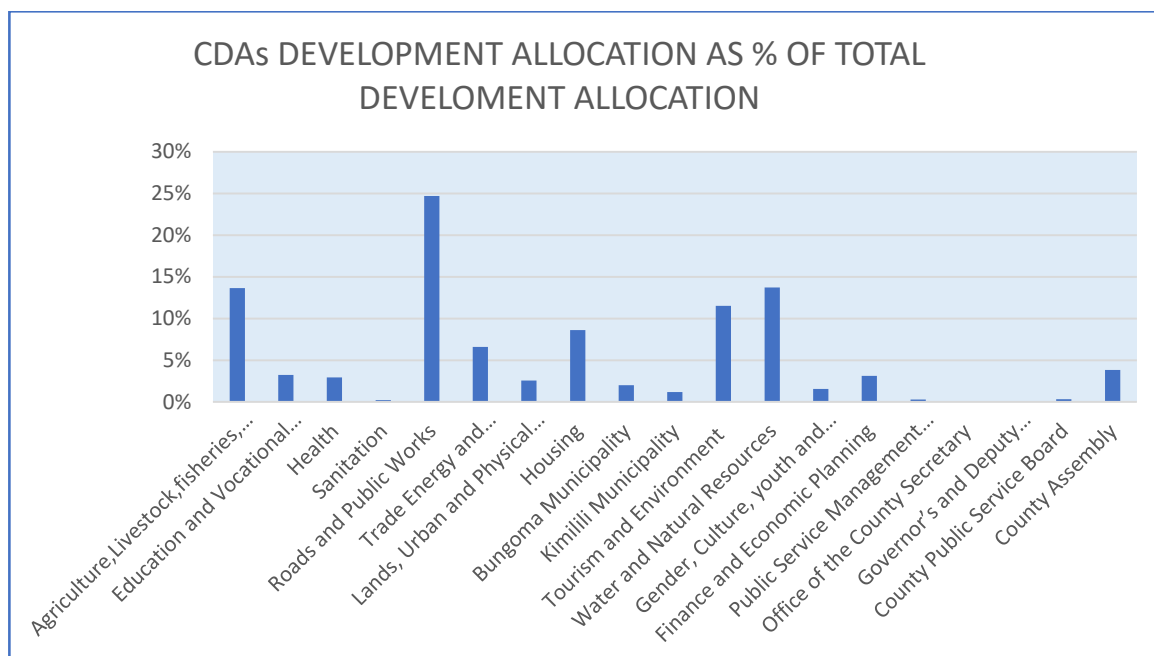
FY 2024/25 Approved Budget Estimates (Kshs.)



Target Expenditure by Economic Classification %

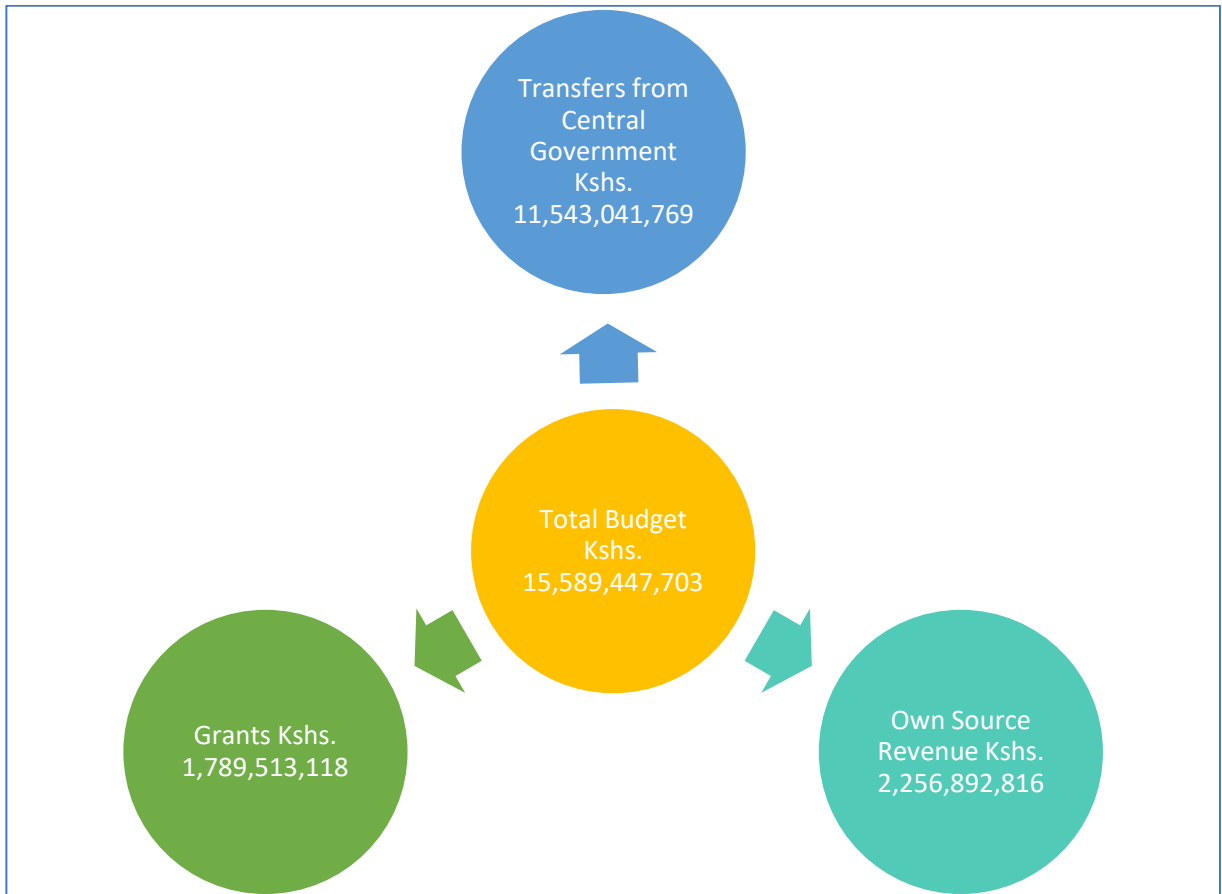


FY 2024/25 CDAs Development Budget Allocation as a Percentage of the total Budget



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 Six 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
Housing	52,655,527	427,299,481	479,955,008

DEPARTMENT	RECURRENT	DEVELOPMENT	TOTAL
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 SIX MONTHS OF FY 2024/25

2.1 Introduction

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

2.2 Revenue Analysis

In six 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.

Own- Source Revenue

In the first Six months of FY 2024/25, the County received Kshs. 5.5 billion as the equitable share of the revenue raised nationally, Kshs.54 million as

conditional grants from national government, 11 million from development partners, and raised Kshs. 467.5 million as own-source revenue (OSR). The raised OSR includes Kshs. 325.6 million as ordinary A-I-A and Kshs. 141.9 million as ordinary OSR. The total funds available for budget implementation during the period amounted to Kshs.6.0 billion, as shown in Table 2.1.

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	5,505,420,465	48%
	Exchequer (Transfer from the central government)	11,543,041,769	4,616,461,777	40%
	<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 (KELCLOP)	37,950,000	-	
	Roads: I) Fuel Levy Fund	184,554,999	-	

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Revenue Received (Kshs.)	Actual receipt % Annual allocation
3	Conditional Grants-Development Partners:	1,301,608,119	84,498,999	6%
	Donor funding		19,367,420	
	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	-	
	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	-	

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Revenue Received (Kshs.)	Actual receipt % Annual allocation
	Water and Natural Resources I) WATER KOICA	500,000,000	-	
5	Local generated Revenue	1,193,245,421	141,906,269	12%
6	Aids in Appropriation	1,063,647,395	325,686,327	31%
	Health	1,063,647,395	325,686,327	31%
	Total	15,589,447,703	6,057,512,060	39%

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

Table 2.2: Own Source Revenue Collection for the Period July to December 2024 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 DECEMBER .2024 (KSHS.)	FIF/(AIA) Actual (Kshs.)	Actual Revenue (Kshs.)	Perfor mance %
		A	B	C	D	E	F=D+E	G=F/C *100
1	Single Business Permits	176,148,442		176,148,442	13,289,958		13,289,958	8%
2	Sale of Fertilizers	163,000,000		163,000,000			0	0%
3	Land Rates	155,856,506		155,856,506	3,996,628		3,996,628	3%
4	Cess	100,014,389		100,014,389	10,039,633		10,039,633	10%
5	Market Fees	80,110,046		80,110,046	20,933,500		20,933,500	26%
6	Enclosed Bus Park Fees	65,362,848		65,362,848	32,470,631		32,470,631	50%
7	Advertisement Fees	48,957,759		48,957,759	4,136,210		4,136,210	8%
8	Fire Compliance fees	44,852,475		44,852,475	5,337,550		5,337,550	12%

NO.	REVENUE STREAM	Ordinary OSR Target (kshs.)	FIF/(AIA) Target (Kshs.)	Total Revenue Target (Kshs.)	ACTUAL OSR Realised AS AT 31ST DECEMBER .2024 (KSHS.)	FIF/(AIA) Actual (Kshs.)	Actual Revenue (Kshs.)	Perfor mance %
		A	B	C	D	E	F=D+E	G=F/C *100
9	Mabanga ATC- Hospitality and sale of farm produce	42,924,377		42,924,377	11,937,205		11,937,205	28%
10	Food Hygiene Licenses	30,137,645		30,137,645	605,500		605,500	2%
11	Plan Approval	28,241,588		28,241,588	4,520,025		4,520,025	16%
12	Alcoholic Drinks Licenses	25,253,042		25,253,042	1,689,550		1,689,550	7%
13	Slaughter house Fees	20,954,007		20,954,007	1,622,700		1,622,700	8%
14	Car Parking Fees	19,593,151		19,593,151	4,962,750		4,962,750	25%
15	Conservancy Fees	18,551,802		18,551,802	2,441,868		2,441,868	13%

NO.	REVENUE STREAM	Ordinary OSR Target (kshs.)	FIF/(AIA) Target (Kshs.)	Total Revenue Target (Kshs.)	ACTUAL OSR Realised AS AT 31ST DECEMBER .2024 (KSHS.)	FIF/(AIA) Actual (Kshs.)	Actual Revenue (Kshs.)	Performance %
		A	B	C	D	E	F=D+E	G=F/C *100
16	Stock Sales	15,596,617		15,596,617	3,572,240		3,572,240	23%
17	Renewal fees	15,348,870		15,348,870	2,533,000		2,533,000	17%
18	House Rent	12,510,270		12,510,270	4,390,000		4,390,000	35%
19	Application Fees	10,537,000		10,537,000	902,000		902,000	9%
20	Penalties	10,000,000		10,000,000	336,150		336,150	3%
21	Meat Inspection, Vaccinations, Licensing and AI	8,679,233		8,679,233			0	0%
22	Bodaboda Parking Fees	8,361,979		8,361,979	81500		81,500	1%
23	Land fees	7,957,512		7,957,512			0	0%

NO.	REVENUE STREAM	Ordinary OSR Target (kshs.)	FIF/(AIA) Target (Kshs.)	Total Revenue Target (Kshs.)	ACTUAL OSR Realised AS AT 31ST DECEMBER .2024 (KSHS.)	FIF/(AIA) Actual (Kshs.)	Actual Revenue (Kshs.)	Perfor mance %
		A	B	C	D	E	F=D+E	G=F/C *100
24	Bank Commissions	7,920,000		7,920,000			0	0%
25	Penalties	6,043,022		6,043,022			0	0%
26	Fisheries	5,523,366		5,523,366	53,950		53,950	1%
27	Ground Fees	5,365,838		5,365,838	404,922		404,922	8%
28	Imprest recovery	5,000,000		5,000,000	118687		118,687	2%
29	Mabanga AMC: Hire of Machinery	5,000,000		5,000,000			0	0%
30	Hire of Machinery	4,866,853		4,866,853			0	0%
31	Quarrying and Royalties	4,785,074		4,785,074			0	0%

NO.	REVENUE STREAM	Ordinary OSR Target (kshs.)	FIF/(AIA) Target (Kshs.)	Total Revenue Target (Kshs.)	ACTUAL OSR Realised AS AT 31ST DECEMBER .2024 (KSHS.)	FIF/(AIA) Actual (Kshs.)	Actual Revenue (Kshs.)	Perfor mance %
		A	B	C	D	E	F=D+E	G=F/C *100
32	Market Stalls Rent	4,260,470		4,260,470	773,500		773,500	18%
33	Registration of schools	4,205,000		4,205,000			0	0%
34	Inspection Fee	4,173,555		4,173,555	881,650		881,650	21%
35	Material testing	4,051,688		4,051,688			0	0%
36	Stadium Hire	3,773,830		3,773,830	40,500		40,500	1%
37	Salary Recovery	3,517,012		3,517,012	5000		5,000	0%
38	Cooperative Audit fees	3,029,367		3,029,367			0	0%
39	Weights and Measures	2,877,531		2,877,531	197,200		197,200	7%
40	Impound Charges	2,706,094		2,706,094	125,649		125,649	5%

NO.	REVENUE STREAM	Ordinary OSR Target (kshs.)	FIF/(AIA) Target (Kshs.)	Total Revenue Target (Kshs.)	ACTUAL OSR Realised AS AT 31ST DECEMBER .2024 (KSHS.)	FIF/(AIA) Actual (Kshs.)	Actual Revenue (Kshs.)	Performance %
		A	B	C	D	E	F=D+E	G=F/C *100
41	Noise Emission Permit	2,273,388		2,273,388			0	0%
42	Livestock Movement Permits	1,750,000		1,750,000			0	0%
43	Survey fees	781,330		781,330			0	0%
44	Occupation Certificate	730,378		730,378			0	0%
45	Plot Transfer	454,672		454,672	72000		72,000	16%
46	Physical Planning fees	334,351		334,351	0		0	0%
47	Consent to charge	279,613		279,613	38,000		38,000	14%
48	Payroll product	273,022		273,022	1,785,132		1,785,132	654%
49	Change of User fees	196,410		196,410	33,000		33,000	17%

NO.	REVENUE STREAM	Ordinary OSR Target (kshs.)	FIF/(AIA) Target (Kshs.)	Total Revenue Target (Kshs.)	ACTUAL OSR Realised AS AT 31ST DECEMBER .2024 (KSHS.)	FIF/(AIA) Actual (Kshs.)	Actual Revenue (Kshs.)	Performance %
		A	B	C	D	E	F=D+E	G=F/C *100
50	Burial fees	124,000		124,000	43,500		43,500	35%
51	Material testing	-		0			0	0%
52	Registration of schools	-		0			0	0%
53	Quarrying and Royalties	-		0			0	0%
54	Property Sub-division	-		0			0	0%
55	Noise pollution	-		0			0	0%
56	Certificate of compliance	-		0			0	0%
57	Pulping	-		0			0	0%

NO.	REVENUE STREAM	Ordinary OSR Target (kshs.)	FIF/(AIA) Target (Kshs.)	Total Revenue Target (Kshs.)	ACTUAL OSR Realised AS AT 31ST DECEMBER .2024 (KSHS.)	FIF/(AIA) Actual (Kshs.)	Actual Revenue (Kshs.)	Performance %
		A	B	C	D	E	F=D+E	G=F/C *100
58	<i>Overpayment Recovery</i>	-		0			0	0%
59	<i>Extension of lease</i>	-		0			0	0%
60	<i>Clearance certificate</i>	-		0			0	0%
61	<i>Other Charges</i>				17,800		17,800	0%
62	<i>Change of business name</i>				7,500		7,500	0%
63	<i>Duplicate Permit</i>				4,500		4,500	0%
64	<i>Miscellaneous</i>				3,171		3,171	0%
65	<i>Other Revenue Sources</i>				7,502,011		7,502,011	0%
66	Health and Sanitation	-	1,063,647,395	1,063,647,395		325,686,327	325,686,327	31%

NO.	REVENUE STREAM	Ordinary OSR Target (kshs.)	FIF/(AIA) Target (Kshs.)	Total Revenue Target (Kshs.)	ACTUAL OSR Realised AS AT 31ST DECEMBER .2024 (KSHS.)	FIF/(AIA) Actual (Kshs.)	Actual Revenue (Kshs.)	Perfor mance %
		A	B	C	D	E	F=D+E	G=F/C *100
	TOTAL	1,193,245,421	1,063,647,395	2,256,892,816	141,906,270	325,686,327	467,592,597	21%
	VARIANCE				1,051,339,151	737,961,068	1,789,300,219	

The revenue of six months for financial year 2024/25 had an overall negative variance of kshs -2,067,615,489 on own source revenue, a negative variance of kshs -1,051,339,152 on local Revenue and a negative variance of Kshs. -737,961,068 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 12% actual collection and AIA has achieved a 31%, an overall collection of 21% in the first half year of 2024/25.

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 Six months of the FY 2024/25, the Controller of Budget (COB) approved the transfer of Kshs. 4.6 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 40 per cent of the approved equitable share of Kshs.11.5 billion as contained in the **County Allocation of Revenue Act, 2021.**

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. 4.6 billion from the County Revenue Funds to County Operational Account comprising of Kshs.758 million for development expenditure and Kshs. 4.3 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 15 per cent, while recurrent expenditure represented 41 per cent of the annual recurrent expenditure

budget.

Table 2.2: Expenditure by Major Economic Classification for Six 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	237,852,070	21,147,073	258,999,143	91,272,213	350,271,356
Tourism, Forestry, Environment	33,236,163	5,551,145	38,787,308	229,405,962	268,193,270
Water and Natural Resources	34,543,952	3,798,250	38,342,202	8,052,770	46,394,972
Roads and Public works	65,267,607	11,844,673	77,112,280	91,963,175	169,075,455
Education and Vocational Training Centres	890,124,293	132,034,033	1,022,158,326	0	1,022,158,326
Health and Sanitation	1,974,768,455	171,871,596	2,146,640,051	29,218,501	2,175,858,552
Trade, energy and industrialization	25,218,668	11,948,328	37,166,996	90,763,395	127,930,391

DEPARTMENTS	PERSONNEL EMOLUMENTS KSHS.	OPERATIONS & MAINTENANCE KSHS.	RECURRENT EXPENDITURE KSHS.	DEVELOPMENT KSHS.	TOTAL EXPENDITURE KSHS.
Lands, Urban and Physical Planning	24,258,627	5,008,652	29,267,279	3,781,624	33,048,903
Bungoma Municipality	17,275,648	4,211,587	21,487,235	25,945,756	47,432,991
Kimilili Municipality	13,105,305	5,377,957	18,483,262	0	18,483,262
Housing	7,126,599	18,950,636	26,077,235	0	26,077,235
Gender, Culture	38,842,422	13,809,500	52,651,922	0	52,651,922
Youth & Sports	7,932,648	2,399,962	10,332,610	44,242,227	54,574,837
Finance and Economic Planning	330,756,228	179,881,049	510,637,277	77,646,266	588,283,543
County Public Service Board	8,400,585	8,897,184	17,297,769	8,000,000	25,297,769
Office of the Governor & Deputy Governor	237,347,800	55,498,918	292,846,718	0	292,846,718
Public Administration	300,212,532	85,884,946	386,097,478	0	386,097,478
Office of the County Secretary & County Attorney	0	11,767,664	11,767,664	0	11,767,664
County Executive	4,246,269,602	749,883,153	4,996,152,755	700,291,889	5,696,444,644

DEPARTMENTS	PERSONNEL EMOLUMENTS KSHS.	OPERATIONS & MAINTENANCE KSHS.	RECURRENT EXPENDITURE KSHS.	DEVELOPMENT KSHS.	TOTAL EXPENDITURE KSHS.
County Assembly	176,845,185	176,919,797	353,764,982	58,705,434	412,470,416
TOTALS	4,423,114,787	926,802,950	5,349,917,737	758,997,323	6,108,915,060

Source: County Treasury

The departments that attained the highest expenditure in absolute terms were; Health and sanitation at Kshs.2.1 billion, Education and Vocational Training at Kshs. 1.0 billion, Finance and Economic Planning at Kshs. 588 million and County Assembly at Kshs. 412 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.4.4 billion was spent on Personnel Emoluments, Kshs. 926 million on Operations and Maintenance, and Kshs. 758 million on Development.

2.3.3 Development Expenditure

The County governments spent Kshs 758 million on development activities, representing an absorption rate of 31 per cent. Analysis of county budgets and expenditure in six months of the FY 2024/25 is provided in Table 2.3.

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

Ministry/Department	Budget Estimates (Kshs.) FY 2024/2025			Expenditure (Kshs.) 2nd Quarter 2024/2025			Absorption rate		
	Recurrent	Development	Total Estimates (Kshs.)	Recurrent (Kshs.)	Development (Kshs.)	Total Expenditure (Kshs)	Absorption Rate (%) Recurrent	Absorption Rate (%)	Overall Absorption
Agriculture, Livestock, Fisheries and Co-op Development	383,577,441	677,770,381	1,061,347,822	258,999,143	91,272,213	350,271,356	68%	13%	33%
Health And Sanitation	4,285,723,684	156,750,053	4,442,473,737	2,146,640,051	29,218,501	2,175,858,552	50%	19%	49%
Roads And Public Works	129,135,678	1,226,748,613	1,355,884,291	77,112,280	91,963,175	169,075,455	60%	7%	12%
Education And Vocational Training	1,470,531,111	161,150,000	1,631,681,111	1,022,158,326	0	1,022,158,326	70%	0%	63%
Finance And Economic Planning	1,139,370,339	155,718,949	1,295,089,288	510,637,277	77,646,266	588,283,543	45%	50%	45%
Trade, Energy & Industrialization	88,614,649	328,417,645	417,032,294	37,166,996	90,763,395	127,930,391	42%	28%	31%

Ministry/Department	Budget Estimates (Kshs.) FY 2024/2025			Expenditure (Kshs.) 2nd Quarter 2024/2025			Absorption rate		
	Recurrent	Development	Total Estimates (Kshs.)	Recurrent (Kshs.)	Development (Kshs.)	Total Expenditure (Kshs)	Absorption Rate (%) Recurrent	Absorption Rate (%)	Overall Absorption
Lands, Urban And Physical Planning	53,375,232	126,790,043	180,165,275	29,267,279	3,781,624	33,048,903	55%	3%	18%
Housing	52,655,527	427,299,481	479,955,008	26,077,235	0	26,077,235	50%	0%	5%
Bungoma Municipality	55,949,973	99,065,924	155,015,897	21,487,235	25,945,756	47,432,991	38%	26%	31%
Kimilili Municipality	42,698,217	57,980,097	100,678,314	18,483,262	0	18,483,262	43%	0%	18%
County Public Service Board	49,910,124	16,018,306	65,928,430	17,297,769	8,000,000	25,297,769	35%	50%	38%
Public Service Management And Administration.	588,284,296	14,191,092	602,475,388	386,097,478	0	386,097,478	66%	0%	64%
Office Of The County Secretary And County Attorney	111,200,848	0	111,200,848	11,767,664	0	11,767,664	11%	0%	11%
Gender And Culture	75,120,355	28,164,663	103,285,018	52,651,922	0	52,651,922	70%	0%	51%

Ministry/Department	Budget Estimates (Kshs.) FY 2024/2025			Expenditure (Kshs.) 2nd Quarter 2024/2025			Absorption rate		
	Recurrent	Development	Total Estimates (Kshs.)	Recurrent (Kshs.)	Development (Kshs.)	Total Expenditure (Kshs)	Absorption Rate (%) Recurrent	Absorption Rate (%)	Overall Absorption
Youth And Sports	23,007,518	48,817,068	71,824,586	10,332,610	44,242,227	54,574,837	45%	91%	76%
Governor's And Deputy Governor's Office	762,301,080	0	762,301,080	292,846,718	0	292,846,718	38%	0%	38%
Environment, Tourism And Climate Change	67,166,837	572,588,665	639,755,502	38,787,308	229,405,962	268,193,270	58%	40%	42%
Water And Natural Resource	75,513,691	680,889,689	756,403,380	38,342,202	8,052,770	46,394,972	51%	1%	6%
County Assembly	1,166,950,433	190,000,000	1,356,950,433	353,764,982	58,705,434	412,470,416	30%	31%	30%
Grand Total.	10,621,087,033	4,968,360,669	15,589,447,702	5,349,917,737	758,997,323	6,108,915,060	50%	15%	39%

Source: County Treasury

Analysis of development expenditure as a proportion of approved budget shows that the departments of Public Service Management and Administration, Housing, Education, Gender and Culture, and Kimilili Municipality did not incur any expenditure on development during the review period; Water, Lands and Roads recorded the lowest expenditure percentages of 1%, 3% and 7% respectively. Youth and Sports, County Public Service Board and Finance and Economic Planning have highest absorption rate of over 91% and 50% respectively.

2.3.4 Recurrent Expenditure

The County spent an aggregate of Kshs.5.3 billion or 87 per cent of the total expenditure on recurrent activities. This expenditure represents 50 per cent of the county government’s Annual Budget. There was an over expenditure on Recurrent as a result of two months’ salary for last financial year that’s May and June which was paid in July 2024/2025 with Balance b/f of Ksh 888,958,688

The recurrent expenditure comprised of Kshs 4.4 billion on Personnel Emoluments and Kshs. 926 million 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. 27.3million on MCA’s sitting allowances against an approved budget allocation of Kshs.65 million during the reporting period. This expenditure translated to 41 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 Six months of FY 2024/25

	Budget	Expenditure	Absorption	No. of MCA’s	Average monthly sitting allowance per MCA
County	(Kshs.)	(Kshs.)	(%)		(Kshs.)
	A	B	C=B/A*100	D	E=B/D/3
Bungoma	65,528,285	27,364,145	41	63	36,196

Source: County Treasury

2.3.6 Pending Bills as of 31 December 2024

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 31 December 2024, the County reported outstanding pending bills, which amounted to Kshs.1.583 billion, comprised of Kshs.857 million for recurrent expenditure and Kshs.725 million for development expenditure, as shown in Table 2.5

County Executive			County Assembly			Grand Total (Kshs.)
Recurrent (Kshs.)	Development (Kshs.)	Sub Total (Kshs.)	Recurrent (Kshs.)	Development (Kshs.)	Sub Total (Kshs.)	
829,898,227	725,972,719	1,555,870,946	27,158,184	0	27,158,184	1,583,029,130

3. FINANCIAL ANALYSIS OF COUNTY BUDGET IMPLEMENTATION FOR SIX 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.

3.1.2 Revenue Performance

In the first six months of FY 2024/25, the County received Kshs. 5.5 billion as equitable share, Kshs.54 million as conditional grants from national government, 11 million from development partners, and raised Kshs. 467 million as own-source revenue (OSR). The raised OSR includes Kshs. 325 million as ordinary A-I-A and Kshs. 141 million as ordinary OSR. The total funds available for budget implementation during the period amounted to Kshs.6.0 billion, as shown in Table 3.1.

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

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Revenue (Kshs.)	Actual receipt % Annual allocation
1	Total Equitable share	11,543,041,769	5,505,420,465	48%
	Exchequer (Transfer from the central government)	11,543,041,769	4,616,461,777	40%
	<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 (KELCLOP)	37,950,000	-	
	Roads: I) Fuel Levy Fund	184,554,999	-	
3	Conditional Grants-Development Partners:	1,301,608,119	84,498,999	6%

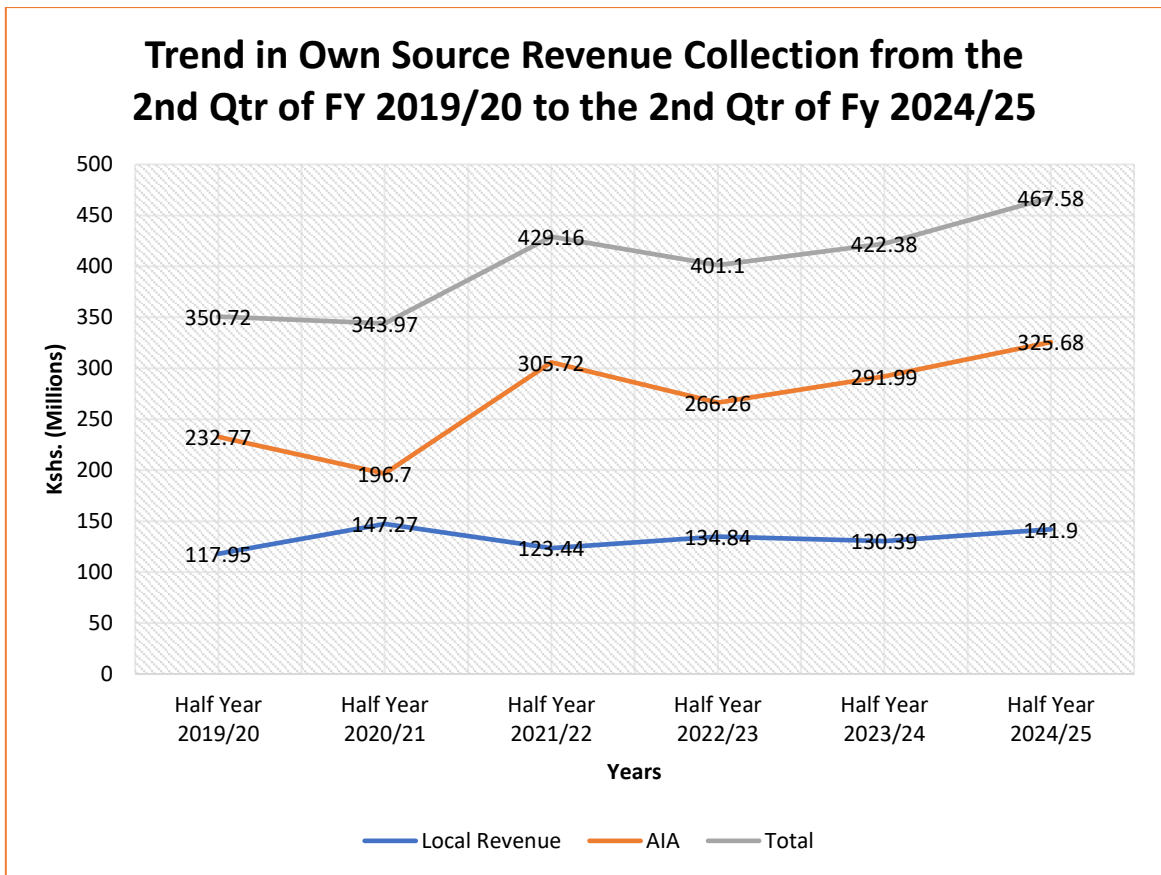
No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Revenue (Kshs.)	Actual receipt % Annual allocation
	Donor funding		19,367,420	
	UNICEF	1,571,000	-	
	Danish International Development Agency (DANIDA)	13,698,750	-	
	National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	-	
	Kenya Devolution Support Programme - Level 1	37,500,000	-	
	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	-	

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Revenue (Kshs.)	Actual receipt % Annual allocation
5	Local generated Revenue	1,193,245,421	141,906,269	12%
6	Aids in Appropriation	1,063,647,395	325,686,327	31%
	Health	1,063,647,395	325,686,327	31%
	Total	15,589,447,703	6,057,512,060	39%

Source: County Treasury

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

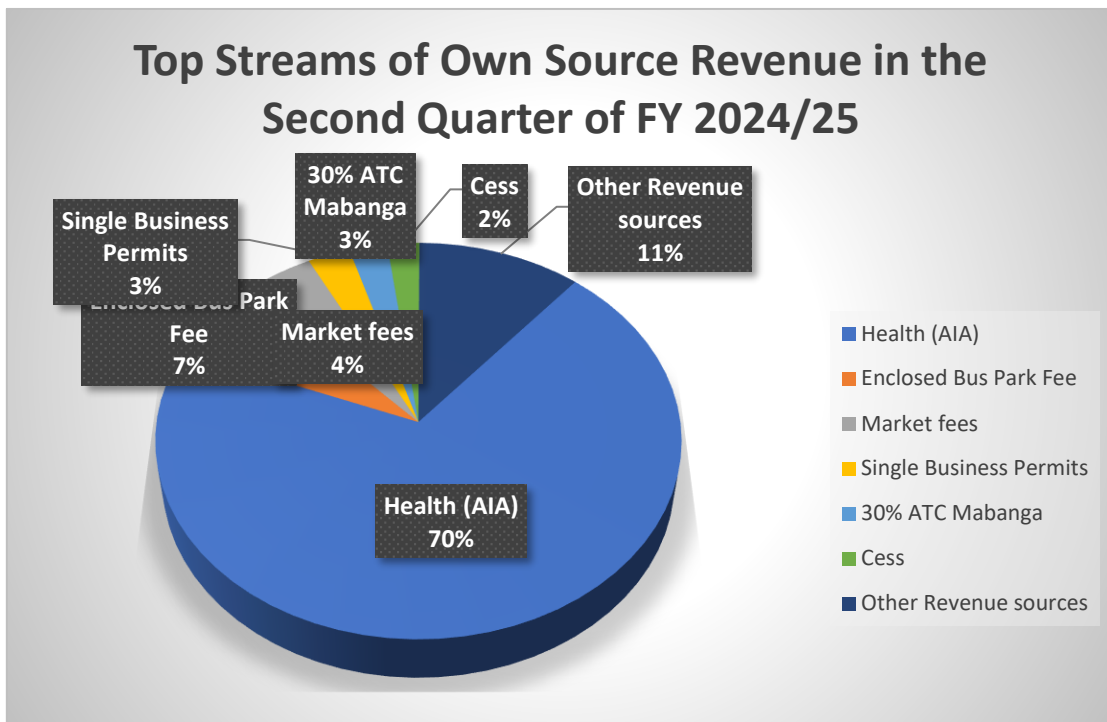
Figure 1: Trend in Own-Source Revenue Collection from the Second Quarter of FY 2019/20 to the Second Quarter of FY 2024/25



Source: County Treasury

In the Six months of FY 2024/25, the County generated a total of Kshs.467.59 million from its sources of revenue inclusive of local revenue and ordinary AIA. This amount represented an increase of 10.7 per cent compared to Kshs.422.38 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. 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.325.6 million was from A.I.A (Health), contributing to 70 per cent of the total OSR receipts during the reporting period.

3.1.3 Exchequer Issues

The Controller of Budget approved withdrawals of Kshs.4.6 billion from the CRF account during the reporting period which comprised Kshs.3.8 billion (82 per cent) for recurrent programmes and Kshs.520 million (11 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 Second quarter of FY 2023/24 indicates that Kshs.3.9 billion was released as equitable share, Ksh 3.6 billion on recurrent and ksh 324 on development.

3.1.4 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 December 2024, the outstanding short-term facility stood at Kshs.505 million.

3.1.5 County Expenditure Review

The County spent Kshs.6.1 billion on both development and recurrent programmes in the reporting period. The expenditure represented 84 per cent of the total funds released by the CoB and comprised Kshs.758 million and Kshs.5.3 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 15 per cent, while recurrent expenditure represented 50 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.2.80 billion, comprising of Kshs.1.35 million for recurrent expenditure and Kshs.1.45 million for development activities. In the first quarter of FY 2024/25, there were no pending bills that were settled during the reporting period. Therefore, as of 31st December 2024, the outstanding amount was Kshs.2.80 billion. The outstanding pending bills for the County Assembly were Kshs.148. million as at the end of the Six 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.749 million on operations and maintenance, and Kshs.700 million on development activities. Similarly, the County Assembly spent Kshs.176 million on employee compensation, Kshs.176 million on operations and maintenance, and 58million 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	9,134,966,850	1,166,950,433	4,996,152,755	353,764,982	55	30
Compensation to Employees	6,326,673,271	505,377,748	4,246,269,602	176,845,185	67	35
Operations and Maintenance	2,808,293,579	661,572,685	749,883,153	176,919,797	27	27
Development Expenditure	4,778,360,669	190,000,000	700,291,889	58,705,434	15	31
Total	13,913,327,519	1,356,950,433	4,685,393,939	412,470,416	34	30

Source: County Treasury

3.1.8 Expenditure on Employees' Compensation

In the first Six 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 summarizes each established Fund’s budget allocation and performance during the reporting period.

Table 3.3: Performance of County Established Funds in the First Half of FY 2024/25

S/No.	Name of the Fund	Approved Budget Allocation in FY 2023/24 (Kshs.)	Exchequer Issues (Kshs.)	Actual Expenditure (Kshs.)	Submission of Financial Statements as of 31 st December 2023 (Yes/No.)
	Scholarships and Educational Benefits	255,000,000	215,000,000	219,261,726	Yes
	Trade Loan	30,000,000	-	2,043,540	Yes
	Disability Fund	5,000,000	-	-	No
	Women Fund	5,000,000	-	-	No
	Emergency Fund	100,000,000	51,219,265	1,191	Yes
Total		395,000,000	-	-	

Source: County Treasury

3.1.10 Development Expenditure

In the Six months of FY 2024/25, the County incurred Kshs.758 million 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 3.5 List of Development Projects with the Highest Expenditure

No.	Sector	Project Name	Project Location	Allocation (Kshs)	Amount paid to date (Kshs)	Disbursement (%)
1	Trade, Energy and Industrialization	Industrial Park	Kamukuywa	75,500,000	40,000,000	53%
		Trade loan	45 wards	30,000,000	10,763,314	36%
3	Agriculture, Livestock, Fisheries, Irrigation and Co-operative Development	Kenya Livestock Commercialization project	45 wards	37,950,000	15,554,305	41%
4	County Assembly	County Assembly chambers	County Assembly	1,411,050	58,705,434	41%
6	Finance and Economic Planning	ICT	Finance	37,467,365	26,427,000	71%
7	Finance and Economic Planning	Emergency funds	45 wards	100,000,000	51,219,266	51%
8	Gender Youth and Sports	Masinde Muliro Stadium	Kanduyi	48,817,068	44,242,227	91%

Source: County Treasury

3.1.11 Budget Execution by Programmes and Sub-Programmes

Table 3.2 Summarises the budget execution by programmes and sub-programmes in the second quarter of FY 2024/25

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		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		366,277,441	-	197,527,218	-	54%	
	S. P 1.1 Human Resource Management and Development	344,655,196		181,469,474		53%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	S.P 1.2 Administrative and Support Services	21,622,245		16,057,744		74%	
Programme 2: Crop Development and Management		1,700,000	580,695,152	-	75,717,908	0%	13%
	Crop extension and training services	1,200,000				0%	
	Crop Production and Productivity (Food, Industrial and Horticultural Crops)	-	326,000,000		61,747,704		19%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Agricultural Value Addition and Agro Processing	-	10,000,000		2,100,000		21%
	Food Safety	500,000				0%	
	Agribusiness, Marketing and Information Management	-	6,000,000				0%
	National Agricultural Value Chain Development Programme (NAVCDP)/NARIGP	-	151,515,152		7,999,450		5%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Co-funding NAVCDP&NARIGP	-	5,000,000				0%
	Ward Based Projects		82,180,000		3,870,754		5%
Programme 3: Irrigation and Drainage Development and Management		250,000	12,500,000	-	-	0%	0%
	Household Irrigation Technologies	250,000				0%	
	Agricultural Water Storage and Management	-	12,500,000				0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 4: Livestock Development and Management		10,500,000	57,143,050	708,920	15,554,305	7%	27%
	Livestock and Veterinary extension and training services	3,000,000		708,920		24%	
	Food safety and quality control	7,500,000	4,342,672			0%	0%
	Pending Bill		6,350,378				0%
	Desease and Vector Control		5,000,000				0%
	Animal Breeding		3,500,000				0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Kenya Livestock Commercialization Project (KeLCoP)	-	37,950,000		15,554,305		41%
Programme 5:		350,000	4,700,000	-	-	0%	0%
	Fisheries extension and training services	350,000				0%	
	Fisheries Production and Productivity	-	4,700,000				0%
Programme 6:		-	14,907,100				0%
	Agricultural Institutions						

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Development and Management							
	Development and Management of Mabanga Agricultural Training Centre (ATC)	-	3,619,600				0%
	Development and Management of Mabanga Agricultural Mechanization Centre (AMC)	-	3,287,500				0%
	Development and Management of	-	8,000,000				0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Chwele Fish Farm (CFF)						
Programme 7: Cooperatives Development and Management		4,500,000	7,825,079	4,380,410	-	97%	0%
	Cooperative governance, advisory and training services	4,500,000		4,380,410		97%	
	Pending bills		3,825,079				0%
	Cooperative infrastructural/financial support services	-	4,000,000				0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
GRAND TOTALS		383,577,441	677,770,381	202,616,547	91,272,213	53%	13%
PUBLIC ADMINISTRATION							
Programme 1: General Administration, Planning and Support Services		570,284,296	-	303,957,122	-	53%	
	SP 1: Administration services	70,031,635	-	11,683,361	-	17%	
	SP 2: Human resource management and development	223,073,211	-	222,313,176	-	100%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP 3: Security and cleaning services	67,179,450	-	19,960,585	-	30%	
	SP 4: Medical insurance	200,000,000	-	50,000,000	-	25%	
	SP 5: Information Communication Technology	10,000,000	-	-	-	0%	
Programme 2: Stakeholder Engagement, Civic Education and outreach services		18,000,000	-	4,241,000	-	24%	
	SP 1: Civic education	7,000,000	-	-	-	0%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP 2: Public participation	1,000,000	-	-	-	0%	
	SP 3: Commemoration of National events	10,000,000	-	4,241,000	-	42%	
Programme 3: Service delivery and organizational transformation		37,500,000	14,191,092	-	-	0%	0%
	Sp3.1 Service Delivery and Organizational Transformation	-	14,191,092	-	-		0%

Programme	Sub-Programme	Approved Estimates FY		Actual Expenditure as of		Absorption Rate (%)	
		2024/25		31st December 2024			
		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	308,198,122	-	49%	0%
					-		
OFFICE OF THE COUNTY SECRETARY AND HEAD OF PUBLIC SERVICE							
-							
General administration planning and support services	SP 1: Administration services	52,832,404		11,767,664		22%	
Pending bills for legal Dues/fees,	legal Dues	20,868,444		-		0%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Arbitration and Compensation payments							
TOTAL		73,700,848	-	11,767,664	-	16%	
Governors & Deputy Governors							
Programme 1: General Administration, Planning and Support Services		661,800,252	-	241,701,418	-	37%	
	SP1.1: Employee Compensation	531,452,303		186,202,500		35%	
	SP 2: Administrative costs	130,347,949		55,498,918		43%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 2: Governance and public relations		100,500,828	-	-	-	0%	
	SP 1: County strategic management	32,857,599				0%	
	SP 2: Leadership and governance	26,595,728				0%	
	SP 6: Special programme	41,047,501				0%	
Total Expenditure		762,301,080	-	241,701,418	-	32%	
HEALTH AND SANITATION							

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
PROGRAMME 1: General Administration Planning and Support Services		3,024,939,404	146,320,159	1,656,390,174	29,218,501	55%	20%
	SP 1.1 Health Administrative and support services	145,366,001		16,338,374		11%	
	SP 1.2. Leadership and Governance.	7,735,361				0%	
	SP 1.6 Human resource management	2,871,838,042		1,640,051,800		57%	
	SP 1.7 Infrastructural development		146,320,159		29,218,501		20%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 2: Preventive and Promotive		1,260,784,280	10,429,894	29,032,209	-	2%	0%
	SP 2.1 Communicable and Non-communicable disease control	20,000,000				0%	
	SP 2.2 Community health strategy	5,600,000				0%	
	SP 2.3 Health promotion	3,000,000				0%	
	SP 2.6 Reproductive, Maternal, Newborn,	5,000,000				0%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Child, And Adolescent Health.						
	SP 2.7 public health and sanitation	8,000,916	10,429,894	2,029,888		25%	0%
	Specialized materials and supplies	49,935,963		27,002,321		54%	
	Hospital Facilities	1,169,247,401				0%	
TOTAL		4,285,723,684	156,750,053	1,685,422,382	29,218,501	39%	19%
ROADS & PUBLIC WORKS.							
Programme 1: General Administration,		129,135,678	-	61,408,468	-	48%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Planning, and Support Services							
	SP1.1: Human Resource Management	88,265,741		49,563,795		56%	
	SP1.3: Administration Services	29,107,726		11,844,673		41%	
	SP1.4: Financial Services, Planning and Stewardship	11,762,211				0%	
Programme 2: Transport Infrastructure Development			1,226,748,613	-	91,963,175		7%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
and Management							
	SP2.1: Construction of Roads Bridges and Drainage Works		1,003,702,720		73,522,105		7%
	SP2.3: Rehabilitation of Roads, Bridges and Drainage Works RMLF		184,554,999		-		0%
	Pending Bill		38,490,894		18,441,070		48%
TOTAL		129,135,678	1,226,748,613	61,408,468	91,963,175	48%	7%
ENVIRONMENT, TOURISM AND CLIMATE CHANGE							
Programme 1: General		45,166,837	-	24,275,989	-	54%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Administration Planning and support Services							
	SP. Human Resources Management	39,864,336		23,964,989		60%	
	Sp. Planning and support services	5,302,501		311,000		6%	
Programme 2: Protection and conservation of the environment			339,099,777	-	115,558,490		34%
	SP. Dumpsite Management		3,099,777				0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP. Waste management and control		336,000,000		115,558,490		34%
Programme3: climate change coordination and management		22,000,000	233,488,888	5,240,145	113,847,472	24%	49%
	Sp. Climate change resilience investment grant		153,488,888		113,847,472		74%
	Sp. Climate change fund		80,000,000				0%

Programme	Sub-Programme	Approved Estimates FY		Actual Expenditure as of		Absorption Rate (%)	
		2024/25		31st December 2024			
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP. Climate change institutional support grant	22,000,000		5,240,145		24%	
Programme5: 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	29,516,134	229,405,962	44%	40%
WATER AND NATURAL RESOURCES							

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 1: General Administration Planning and support Services		55,513,691	-	29,185,204	-	53%	
	SP. Human Resources Management	46,092,640		25,386,954		55%	
	Sp. Planning and support services	9,421,051		3,798,250		40%	
Programme 2: Water and Sanitation development and management		20,000,000	680,889,689	-	8,052,770	0%	1%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP. Borehole development		26,087,637		2,352,000		9%
	SP. KOICA counterpart funding	20,000,000				0%	
	KOICA Grant		500,000,000				0%
	Ward based projects		144,100,000				0%
	Pending bills water projects		10,702,052		5,700,770		53%
Grand Total		75,513,691	680,889,689	29,185,204	8,052,770	39%	1%
FINANCE AND ECONOMIC PLANNING							
Programme 1: General Administration,		947,123,564	-	353,044,632	-	37%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Planning and Support Services							
	SP: Human Resource Management and Development	803,372,744		247,038,718		31%	
	SP: Leadership and Governance	13,471,420				0%	
	SP: Administration support services	118,150,197		106,005,914		90%	
	SP: Staff training and Development	12,129,203				0%	
Programme 2: County Planning Management		76,290,656	-	19,085,545	-	25%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP: Economic Policy and County Planning Services	19,400,764		4,168,110		21%	
	SP: Budgeting	36,465,600		11,506,020		32%	
	SP: Monitoring and Evaluation	10,424,292		1,624,400		16%	
	SP: Statistics	10,000,000		1,787,015		18%	
Programme 3: County Financial Service Management		91,665,812	-	46,199,165	-	50%	
	SP: Revenue Mobilization	40,192,006		24,369,209		61%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP: Accounting Services	18,335,192		11,466,082		63%	
	SP: Audit Services	16,614,467		4,896,796		29%	
	SP: Supply Chain Services	16,524,147		5,467,078		33%	
Programme 4: Service Delivery and Organizational transformation		24,290,307	155,718,949	8,590,425	77,646,266	35%	50%
	SP: Special Coordination Unit	24,290,307		8,590,425		35%	
	SP: Emergency Fund		100,000,000		51,219,266		51%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	ICT Development		37,467,365		26,427,000		71%
	Health Management System		18,251,584				0%
Total		1,139,370,339	155,718,949	426,919,767	77,646,266	37%	50%
EDUCATION AND VOCATIONAL TRAINING							
Programme 1: General Administration, Planning and Support Services		1,207,031,111	-	680,612,222	-	56%	
	SP: Human Resource Management and Development	1,197,255,254		678,248,879		57%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP: Administrative and Support Services	9,775,857		2,363,343		24%	
Programme 2: Education improvement support services		255,000,000	-	128,687,000	-	50%	
	SP: Bursary and scholarship support program	225,000,000		128,687,000		57%	
	SP: School feeding initiative	30,000,000				0%	
Programme 3: Early Childhood		-	121,150,000	-	-		0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Development Education							
	SP: Educational materials and library supplies		23,000,000				0%
	SP: Infrastructure development		98,150,000				0%
Programme 4: Vocational Training and Development		8,500,000	40,000,000	983,690	-	12%	0%
	SP: Administration support services	8,500,000		983,690		12%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP: Tutition support initiative		15,000,000				0%
	SP: Infrastructure development		25,000,000				0%
Total		1,470,531,111	161,150,000	810,282,912	-	55%	0%
COUNTY PUBLIC SERVICE BOARD							
Programme 1: General Administration, Planning and Support Services		29,029,696	16,018,306	7,920,348	8,000,000	27%	50%
	SP: Administrative services	29,029,696		7,920,348		27%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP: Infrastructure development		16,018,306		8,000,000		50%
Programme 2: Human Resource Management and Development		15,103,417	-	7,786,377	-	52%	
	SP: Personnel remuneration	11,712,720		6,809,541		58%	
	SP: Human Resource Development	3,390,697		976,836		29%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		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	15,706,725	8,000,000	31%	50%
TRADE, ENERGY AND INDUSTRIALIZATION							
Programme 1: General Administration, Planning and Support Services		88,614,649	-	30,491,032	-	34%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP: Human Resource Development and Management	23,422,236		15,677,718		67%	
	SP: Administrative, Planning and Support Services	65,192,413		14,813,314		23%	
Programme 2: Trade and Enterprise Development		-	30,000,000	-	10,763,395		36%
	SP: Business Loan		30,000,000		10,763,395		36%
Programme 3: Market Infrastructure Development		-	153,384,331	-	40,000,000		26%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
and Management							
	SP 3.1. Market Infrastructure		80,000,000		40,000,000		50%
	SP 3.2. Ward Based Projects		59,467,280				0%
	SP 3.3. Supplier Credit		13,917,051				0%
Programme 4: Energy Development and Management		-	65,033,314	-	-		0%
	SP: Energy access		20,033,314				0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	RREC		45,000,000				0%
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	30,491,032	90,763,395	34%	28%
GENDER AND CULTURE							
Programme 1: General Administration, Planning and Support Services		68,620,355	-	43,510,798	-	63%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP: Human Resource Development and Management	51,289,428		29,701,298		58%	
	SP: Administrative, Planning and Support Services	17,330,927		13,809,500		80%	
Programme 2: Cultural Development and Management		4,000,000	18,164,663	-	-	0%	0%
	Communities Cultural festivals	2,000,000				0%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Liquor and licensing enforcement exercise	2,000,000				0%	
	Infrastructure development		18,164,663				0%
Programme 3: Gender Equality And Empowerment Of Vulnerable Groups		2,500,000	10,000,000	-	-	0%	0%
	Gender and disability mainstreaming	2,500,000				0%	
	Women Empowerment Fund		5,000,000				0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Disability Empowerment Fund		5,000,000				0%
Total		75,120,355	28,164,663	43,510,798	-	58%	0%
YOUTH AND SPORTS							
Programme 1: General Administration, Planning and Support Services		23,007,518	-	8,387,994	-	36%	
	SP: Human Resource Development and Management	13,151,163		5,988,032		46%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP: Administrative, Planning and Support Services	9,856,355		2,399,962		24%	
Programme 2: Sports facility development and management		-	48,817,068	-	44,242,227		91%
	Infrastructure development		48,817,068		44,242,227		91%
Programme 3: Youth Talent Development and management		-	-	-	-		

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Youth Empowerment fund		-				
Total		23,007,518	48,817,068	8,387,994	44,242,227	36%	91%
LANDS, URBAN AND PHYSICAL PLANNING							
Programme 1: General Administration, Planning and Support Services		53,375,232	-	23,140,218	-	43%	
	SP: Human Resource Development and Management	33,253,927		18,131,567		55%	

Programme	Sub-Programme	Approved Estimates FY		Actual Expenditure as of		Absorption Rate (%)	
		2024/25		31st December 2024			
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP: Administrative, Planning and Support Services	20,121,305		5,008,652		25%	
Programme 2: Land Development and Management		-	126,790,044	-	3,781,624		3%
	SP: Land acquisition		95,000,000				0%
	SP: Physical and Land Use Plans		2,269,231				0%
	SP: Auction ring		2,500,000				0%
	Supplier Credit		1,220,813				0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Ward based projects		25,800,000		3,781,624		15%
Total		53,375,232	126,790,044	23,140,218	3,781,624	43%	3%
HOUSING							
Programme 1: General Administration, Planning and Support Services		52,655,527	-	24,461,744	-	46%	
	SP: Human Resource Development and Management	11,414,925		5,511,109		48%	
	SP: Administrative, Planning and Support Services	3,740,602		950,636		25%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	KUSP UIG	37,500,000		18,000,000		48%	
Programme 2: Housing development and Human Settlement		-	427,299,481	-	-		0%
	SP: Housing Infrastructural Development		129,899,311				0%
	SP: Housing Financing Services		297,400,170				0%
Total		52,655,527	427,299,481	24,461,744	-	46%	0%
BUNGOMA MUNICIPALITY							

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 1: General Administration, Planning and Support Services		55,949,973	-	17,178,159	-	31%	
	SP: Human Resource Development and Management	20,242,043		12,966,572		64%	
	SP: Administrative, Planning and Support Services	26,957,930		4,118,187		15%	
	KUSP UIG	8,750,000		93,400		1%	
Programme 2: Urban Land Use,		-	16,000,000	-	-		0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Policy and Planning							
	SP: Urban Land Planning		16,000,000				0%
Programme 3: Urban Infrastructure Development and Management		-	80,565,924	-	25,945,756		32%
	SP: Urban Transport and Infrastructure Development		80,565,924		25,945,756		32%
Programme 4: Urban		-	2,500,000	-	-		0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Environment, Health, Water, Culture and Human Social Services							
	SP: Urban Environment and Public Health Services		2,500,000				0%
Total		55,949,973	99,065,924	17,178,159	25,945,756	31%	26%
KIMILILI MINUCIPALITY							
Programme 1: General Administration,		42,698,217	-	15,206,762	-	36%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Planning and Support Services							
	SP: Human Resource Development and Management	16,317,362		9,828,805		60%	
	SP: Administrative, Planning and Support Services	17,630,855		5,377,957		31%	
	KUSP UIG	8,750,000		-		0%	
Programme 2: Urban Infrastructure Development		-	57,980,097	-	-		0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
and management							
	SP: Infrastructure, Housing and public works		57,980,097				0%
Total		42,698,217	57,980,097	15,206,762	-	36%	0%
COUNTY ASSEMBLY							
Programme 1: Legislation, oversight and representation	SP 1.1 Legislative services	9,486,000	-	2,093,410	-	22%	0%
	SP 1.2 Oversight services	133,174,590	-	62,995,542	-	47%	0%
	SP 1.3 Representation services	7,305,000	-	3,120,313	-	43%	0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
SubTotal Programme 1		149,965,590	-	68,209,265	-	45%	0%
Programme 2: General Administration, Planning and Support Services	SP 2.1 Human Resource Management and Development	681,606,228	-	202,363,822	-	30%	0%
	SP 2.2 ICT and Public Communication Services	17,800,000	-	-	-	0%	0%
	SP 2.3 Management and Periodic Evaluation on Emerging Policy and Development	86,263,112	-	30,433,385	-	35%	0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP.2.4 Infrastructural development	25,606,433	190,000,000	1,411,050	58,705,434	31%	0%
	S.P 2.5 Workplace Efficiency and Productivity	205,709,070	-	51,347,459	-	25%	0%
SubTotal Programme 2		1,016,984,843	190,000,000	285,555,716	58,705,434	31%	0%
Total County Assembly		1,166,950,433	190,000,000	353,764,981	58,705,434	30%	31%
GRAND TOTAL		10,621,087,033	4,968,860,670	4,338,867,032	758,997,323	41%	15%

Source: County Treasury

3.1.12 Key Observations and Recommendations

The following are challenges which hampered effective budget implementation;

- The underperformance of own-source revenue
- High level of pending bills which amounted to Kshs.1.55 billion as at end of 1st quarter
- Low absorption of development funds.

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

2ND QUARTER BUDGET IMPLEMENTATION REVIEW REPORT

Prepared By :

County Department of Finance & Economic Planning.

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