

COUNTY GOVERNMENT OF BUNGOMA




FOURTH QUARTER BUDGET IMPLEMENTATION REVIEW REPORT


FY-2024/25

Department of Finance & Economic Planning



@JULY 2025

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COUNTY GOVERNMENT OF BUNGOMA

**4TH QUARTER BUDGET IMPLEMENTATION REVIEW
REPORT FOR**

FY 2024/25

JULY 2025

©2025 4th Quarter Budget Implementation Review Report (BIRR)

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FOREWORD

County Government Budget Implementation Review Report (CBIRR) for the Twelve 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 government's budget performance from July 2024 to June 2025. It is based on an analysis of financial and non-financial performance submissions from the CDAs, and County Assembly to the County Treasury and financial reports generated from the Integrated Financial Management Information System (IFMIS). Some of the information contained in this report includes approved budgets, budget financing, exchequer issues, actual expenditure and budget absorption rates of the County Governments during the reporting period.

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



CAROLYN K. 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

The County Integrated Development Plan (CIDP) for Bungoma County, covering the period 2023 - 2027, has established six key strategic development objectives. These objectives were determined through a participatory process that considered the development priorities outlined in the Governor's Manifesto, the National Government's "Bottom-up agenda," the Sustainable Development Goals (SDGs), and the Medium-Term Plan IV (MTP IV).

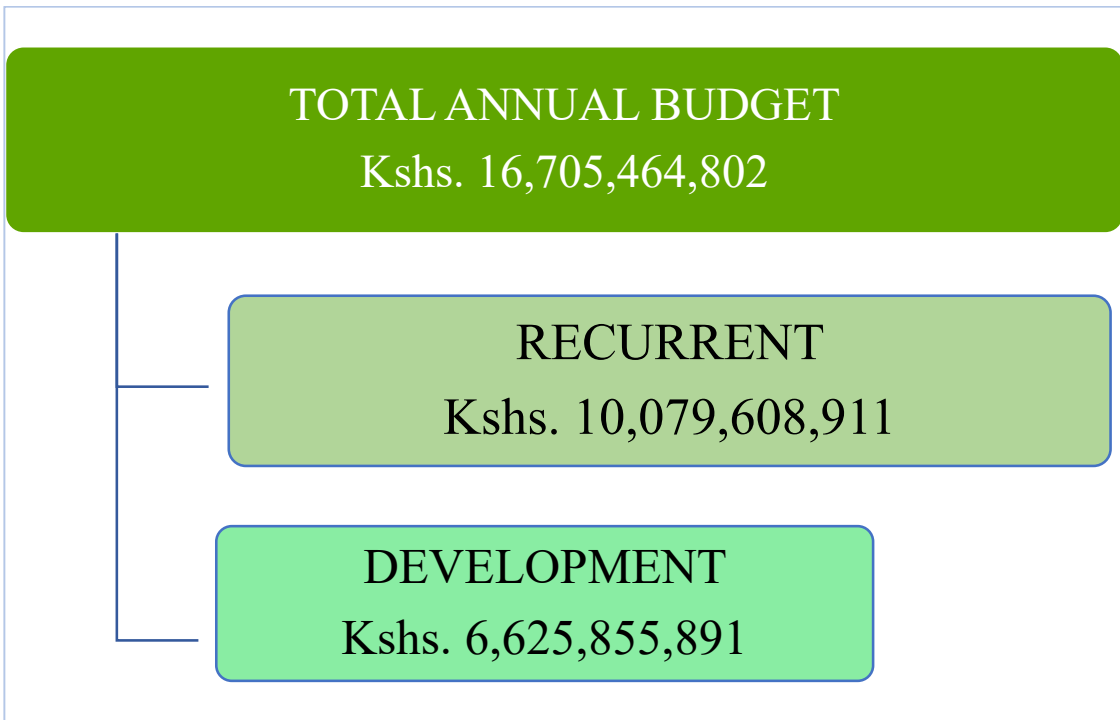
Key Development Objectives

1. **Agricultural Production and Productivity:** The County aims to increase agricultural production and productivity by enhancing access to critical farm inputs, improving agricultural markets, and promoting value addition across the sector.
2. **Transport Network Development:** Efforts will be undertaken to develop an adequate, reliable, and efficient multi-modal transport network within the County, facilitating movement and connectivity.
3. **Access to Safe Water Supply:** The County is focused on increasing access to safe water, particularly in rural areas, to improve public health and quality of life.
4. **Education and Training:** Achieving equitable access to relevant and quality education and training is a priority, ensuring that all residents are empowered with the skills and knowledge necessary for development.
5. **Conservation and Sports Development:** There will be an increased focus on conserving natural and cultural heritage, as well as expanding and modernizing sports facilities throughout the County.
6. **Health Infrastructure Improvement:** The County will renovate and consolidate existing health infrastructure to enhance service delivery. This includes the procurement, distribution, and maintenance of appropriate medical equipment.

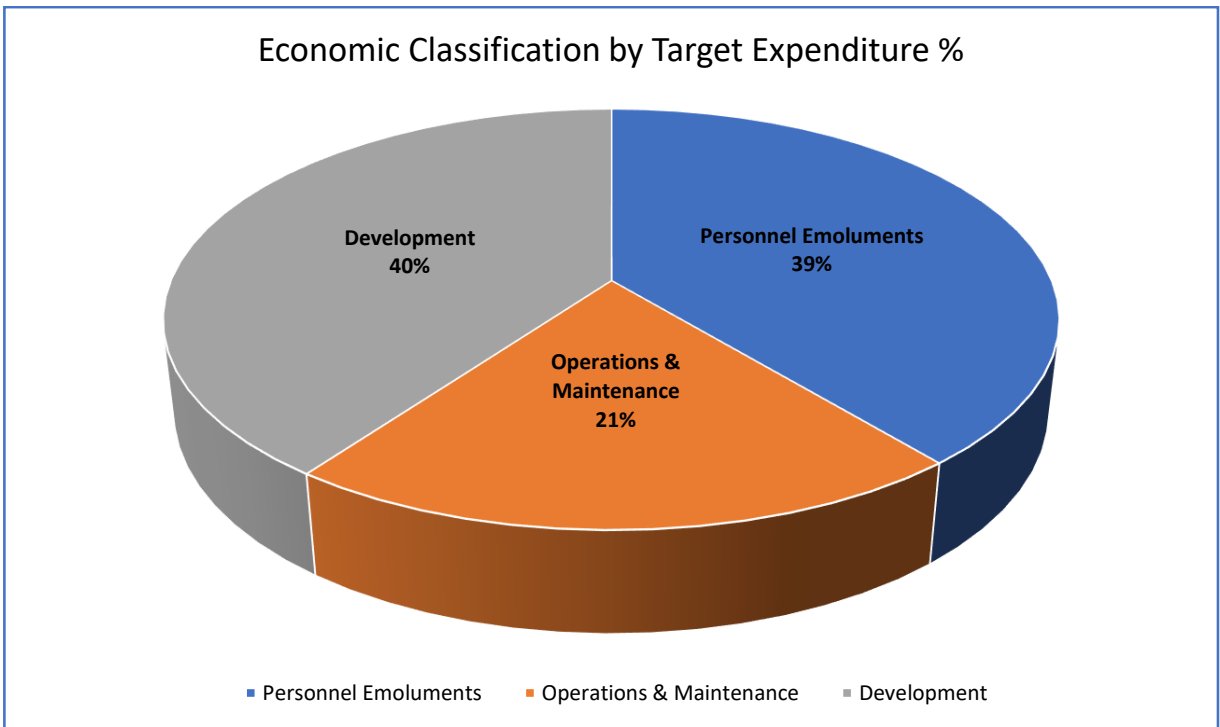
Bungoma County is dedicated to full compliance with all statutory requirements and guidelines as stipulated in the Constitution of Kenya, 2010, as well as relevant national and county legislation. The County Government maintains a continuous commitment to good governance, transparency, and accountability in its operations.

The County regularly reviews its processes and procedures to ensure adherence to established legal frameworks. This includes implementing measures that promote openness, responsible management, and the effective use of resources across all departments and programs.

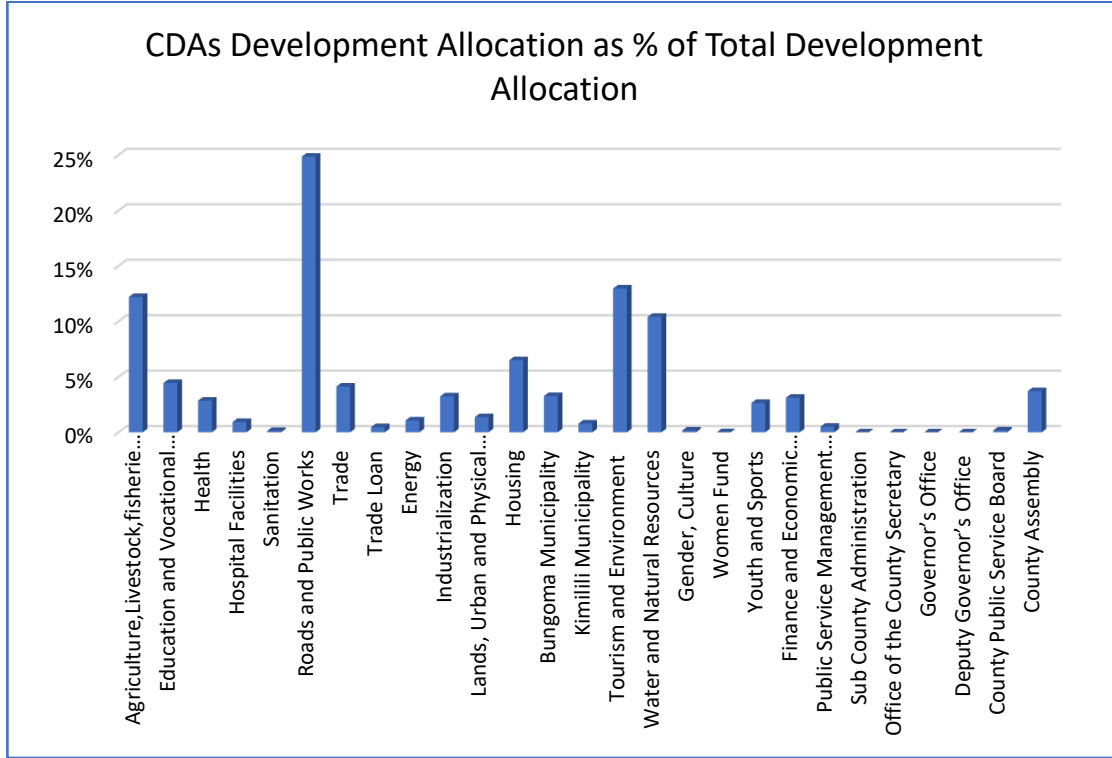
FY 2024/25 Approved Budget Estimates (Kshs.)



Target Expenditure by Economic Classification %



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



Total Revenue Target for Financial Year 2024/25

REVENUE SOURCE	APPROVED ANNUAL BUDGET FY 2024/25
	Kshs.
Transfers from Central Government	12,133,676,722
Conditional Grant- National Government:	814,274,844
Conditional Grants - Development Partners:	1,931,623,694
Locally Generated AIA:	793,170,761
Local Revenue As Target Per Finance Act	1,042,461,543
Funds	47,956,352
Total	16,763,163,916



EXECUTIVE SUMMARY:

This report covers the budget implementation for Twelve 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 revised approved budget for 2024/25 FY amounts to Kshs 16,705,464,802. Recurrent allocation of Kshs 10,079,608,911 and Development allocation of Kshs 6,625,855,891 distributed in its CDAs as illustrated below;

DEPARTMENT	RECURRENT	DEVELOPMENT	TOTAL
Agriculture, Livestock, Fisheries and Co-op Development	372,456,840	808,864,637	1,181,321,477
Education and Vocational Training Centres	1,384,957,859	294,694,783	1,679,652,642
Health	3,026,712,648	189,045,810	3,215,758,458
Hospital Facilities	779,071,658	62,000,000	841,071,658
Sanitation	1,248,350	8,429,894	9,678,244
Roads and Public Works	130,876,938	1,647,095,567	1,777,972,505
Trade	39,598,191	273,273,560	312,871,750
Trade Loan	-	30,963,496	30,963,496
Energy	23,544,542	71,068,632	94,613,174
Industrialization	14,801,006	214,548,890	229,349,896
Lands, Urban and Physical Planning	50,478,613	90,761,504	141,240,117
Housing	83,023,328	431,208,177	514,231,505

Bungoma Municipality	55,922,317	216,565,924	272,488,241
Kimilili Municipality	42,678,680	52,658,895	95,337,575
Tourism and Environment	179,913,094	859,272,886	1,039,185,980
Water and Natural Resources	79,288,812	689,675,062	768,963,874
Gender, Culture	84,255,823	11,139,023	95,394,846
Women Fund	-	820,017	820,017
Youth and Sports	31,391,942	175,513,838	206,905,780
Finance and Economic Planning	1,173,488,771	206,602,238	1,380,091,009
Public Service Management and Administration	834,944,058	33,441,686	868,385,745
Sub County Administration	8,265,905	-	8,265,905
Office of the County Secretary	68,611,015	-	68,611,015
Governor's Office	427,180,764	-	427,180,764
Deputy Governor's Office	29,765,863	-	29,765,863
County Public Service Board	44,556,698	11,756,148	56,312,846
County Assembly	1,112,575,196	246,455,224	1,359,030,420
Grand Total	10,079,608,911	6,625,855,891	16,705,464,802

I. INTRODUCTION

Legal basis for preparation of quarterly reports

This report is prepared pursuant to the provisions of section 166 (1) and section 166 (4) of the Public Finance Management Act 2012. In accordance with section 166 (1), every accounting officer of a county government entity is required to prepare a quarterly report for each financial quarter pertaining to the activities of the entity.

Furthermore, section 166 (4) stipulates that, not later than one month following the end of each quarter, the County Treasury is responsible for consolidating these quarterly reports. Once consolidated, the reports must be submitted to the county assembly, delivered to the Controller of Budget, the National Treasury, and the Commission on Revenue Allocation. In addition, the County Treasury is mandated to publish and publicize the reports to ensure transparency and accessibility.

In compliance with these legal requirements, the ensuing sections of this report provide a comprehensive financial analysis of Bungoma County's budget implementation for the twelve months of FY 2024/25, encompassing both development and recurrent expenditure. The analysis details how funds were allocated and the sources of revenue supporting county operations. By assessing revenue collection performance and examining the proportion of budgeted amounts realized, this report offers a thorough overview of fiscal management practices. Additionally, it evaluates the composition of funds received—including the equitable share from the national government, conditional grants, and internally generated revenues—thereby laying the groundwork for subsequent discussions on revenue trends and budget execution outcomes.

2. FINANCIAL ANALYSIS OF THE COUNTY BUDGET IMPLEMENTATION FOR TWELVE MONTHS OF FY 2024/25

2.1 Introduction

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

The analysis covers both development and recurrent expenditures, highlighting the allocation proportions and funding sources for the county's operations. The assessment also considers revenue collection performance over the fiscal year, detailing the extent to which budgeted amounts were realized and examining the composition of funds received, including the equitable share from the national government, conditional grants, and internally generated revenues. This comprehensive approach provides insights into the county's fiscal management and sets the foundation for the subsequent review of revenue trends and budget execution outcomes.

2.2 Overview of the Budget

During the twelve months of FY 2024/25, the Bungoma County government's combined budget, as approved by the County Assembly, was Kshs. 16.7 billion. Of this total, Kshs. 6.62 billion, representing 40 percent, was allocated to development expenditure, while Kshs. 10.07 billion, equivalent to 60 percent, was set aside for recurrent expenditure.

To finance this budget, Bungoma County anticipated receiving Kshs. 12.1 billion, which accounts for 73 percent of the total, as the equitable share of revenue raised nationally. Additionally, the county expected to obtain Kshs. 2.74 billion, or 17 percent, in the form of additional allocations and conditional grants. The county also projected generating Kshs. 1.77 billion, or 10 percent, as gross own source revenue. This own source revenue was further broken down into Kshs. 735 million (4 percent) as ordinary Appropriations-in-Aid (A-I-A), Kshs. 1.04 billion (6 percent) as ordinary own-source revenue, and Kshs. 47.9 million in funds. Details regarding the breakdown of additional allocations and conditional grants are provided in Table 2.1.

By the end of the period on June 30, 2025, the County had projected total revenues amounting to Kshs. 16,705,464,800. After accounting for self-reporting entities, such as the County Assembly, Level 4 and 5 hospitals, and semi-autonomous County Funds, the remaining balance for the County Executive was Kshs. 14,586,224,185. The following section provides a detailed breakdown of the revenues received within the twelve months of FY 2024/25.

Within the reporting period, the County’s revenue realization closely reflected the budget projections, with actual receipts categorized across various funding streams. As shown in the subsequent table, the opening balances in nonrefundable special purpose accounts reached Kshs. 327,150,875, achieving a full 100 percent realization. Transfers from the County Revenue Fund (CRF) further contributed to the overall fiscal resources, underscoring the importance of both external and internal financing mechanisms in meeting the county’s operational and development goals. This comprehensive review of revenue classifications provides deeper insight into the effectiveness of the county’s budget execution and the reliability of each revenue source throughout FY 2024/25.

Table 2.1 Additional allocations and Conditional Grants Received

Revenue Classification	FY Budget 2024/25	12 Months Revenue FY 2024/25	% Realization
Opening Balances (Nonrefundable special purpose accounts)	327,150,875	327,150,875	100%
Transfers from CRF	14,046,073,310	11,284,992,176	80%
Miscellaneous Revenue	213,000,000	251,804,307	118%
Total Revenue	14,586,224,185	11,863,947,358	81%

2.3 Revenue Analysis

In the Twelve months of FY 2024/25, the total funds available for budget implementation amounted to Kshs.15.1 billion. The County received Kshs. 12.1 billion as the equitable share of the revenue raised nationally, Kshs. 1.7 billion as conditional grants from Development partners and national government. During the reporting period, the County collected a total of Kshs. 1.28 billion from own source generated revenue, which was 81.3 per cent of the annual target of Kshs. 1.777 billion. The total local revenue collected was Kshs 485.5 million against a target of Kshs. 1.04 billion representing a shortfall of 53 percent while Appropriation in Aid (AiA) collection amounted to Kshs. 793.2 million against a target of Kshs. 735.4 million representing an achievement of 108 per cent

During the fiscal year 2024/25, the County experienced a negative variance in its own source revenue, amounting to Kshs. 499 million Within this category, local revenue was particularly affected, showing a negative variance of Kshs. 556.9 million. In contrast, Appropriation in Aid (AiA) collections performed positively, demonstrating a favorable variance of Kshs. 57.7 ~~million~~.

Funds were allocated across different revenue streams, each linked to specific targets and collections. Table 2.2 below provides a comprehensive summary, featuring the original budget, supplementary estimates, annual targeted revenue, opening balances, actual revenue realized, and the variance for each revenue stream. This detailed breakdown offers a holistic view of the financial resources utilized to support the County's budget implementation for the fiscal year.

Table 2.2: Total Funds available for Budget Implementation

Revenue Source	Actual 2022/23	Budget 2023/24	Actual 2023/24	Revised Estimates FY 2024/25	Actual FY 2024/25	Variance (FY 2024/25)	Annual Growth (%)	Achiev ement Rate (%)	Percent of Total Revenue
Local Sources	379,716,358	868,201,471	443,505,728	1,042,461,543	485,531,747	-556,929,796	20%	47%	6%
Facility Improvement Fund	775,882,124	1,162,071,383	581,056,822	735,471,646	960,882,044	225,410,398	-37%	131%	4%
Own Source Revenue Sub Total	1,155,598,482	2,030,272,854	1,024,562,550	1,777,933,189	1,446,413,791	-331,519,398	-12%	81%	11%
Balance in County Revenue Fund & Commercial Accounts (Fiscal Balances)	284,656,453	363,023,948	56,398,071	47,956,352	47,956,352	0	-87%	100%	0.3%
Conditional Grants	707,066,342	1,463,020,370	818,357,439	2,745,898,538	1,497,856,717	-1,248,041,821	88%	55%	16%
Equitable Share	11,526,723,717	11,387,333,905	10,648,375,217	12,133,676,722	12,133,675,886	-836	7%	100%	73%
Subtotal	12,518,446,512	13,213,378,223	11,523,130,727	14,927,531,612	13,679,488,955	-1,248,042,657	13%	92%	89%
TOTAL	13,674,044,994	15,243,651,077	12,547,693,277	16,705,464,800	15,125,902,746	-1,579,562,055	10%	91%	100%

2.4 Funds Released to the County

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

Article 207 of the Constitution of Kenya establishes the County Revenue Fund, into which all monies raised or received by or on behalf of the County Government must be deposited. The responsibility for administering this fund lies with the County Treasury, as stipulated in Section 109 of the Public Finance Management (PFM) Act, 2012. The fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

During the twelve months of the financial year 2024/25, the Controller of Budget (COB) approved the transfer of Kshs. 12.1 billion from the Consolidated Fund to the Bungoma County Revenue Funds (CRFs). This transfer constituted an equitable share of the revenue raised nationally, in accordance with Article 206 (4) of the Constitution. The amount transferred represented 100 percent of the approved equitable share, which was set at Kshs. 11.17 billion in the County Allocation of Revenue Act, 2024 and Kshs. 963.0 million as balance brought forward from FY 2023/24.

2.4.2 Funds Released to the County Operational Accounts

The withdrawal of funds from the County Revenue Fund is authorized by the County Appropriation Act. To access these funds, the County Treasury must seek approval from the Controller of Budget (COB), an independent constitutional office responsible for overseeing the implementation of budgets by both national and county governments. Upon approval, funds are transferred from the County Revenue Fund to the County Operational Account, which refers to the designated bank accounts held by the County Executive and County Assembly for managing their respective approved budgets.

The withdrawal of funds from the County Revenue Fund is authorized by the County Appropriation Act. To access these funds, the County Treasury must seek approval from the Controller of Budget (COB)—an independent constitutional office

responsible for overseeing the implementation of budgets by both national and county governments. Upon approval, funds are transferred from the County Revenue Fund to the County Operational Account, which refers to the designated bank accounts held by the County Executive and County Assembly for managing their respective approved budgets.

Following the approval and withdrawal process, the allocated funds were distributed as follows, with further details provided in Chapter Six. The COB authorized withdrawals totaling Kshs. 12.1 billion from the County Revenue Fund to County Operational Accounts. Of this amount, Kshs. 3.78 billion was earmarked for development expenditure, and Kshs. 8.7 billion for recurrent expenditure. Expenditure on development programs reflected an absorption rate of 57 percent, indicating moderate utilization of allocated funds compared to the target of 80 percent set in previous years. In contrast, recurrent expenditure represented 87 percent of the annual recurrent expenditure budget, suggesting a relatively high level of fund utilization.

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

3.1 Introduction

This chapter presents a financial analysis of aggregated county budget implementation for FY 2024/25. The analysis examines the extent to which budgeted resources were received and utilized, highlights the allocation between development and recurrent expenditures, and evaluates the county's performance in generating its own revenue. The findings consider not only the overall budget but also the actual funds available and expended during the financial year, providing insight into the efficiency of resource absorption and the effectiveness of fiscal management within Bungoma County. The subsequent overview details the approved budget, the composition of funding sources, and the revenue performance

for the twelve-month period, setting the stage for a deeper exploration of financial outcomes and variances in the following sections.

3.1.1 Overview of FY 2024/25 Budget

In Twelve months of FY 2024/25, the combined Bungoma County governments' revised budget approved by the County Assembly amounted to Kshs. 16.7 billion that comprised Kshs. 6.62 billion (40 per cent) allocated to development expenditure and Kshs. 10.07 billion (60 per cent) for recurrent expenditure.

To finance the budget, the County expects to receive Kshs.12.1 billion (73.0 per cent) as the equitable share of revenue raised nationally, Kshs.2.74 billion (17 per cent) as additional allocations/conditional grants and generate Kshs.1.77 billion (10 per cent) as gross own source revenue. The own source revenue includes Kshs.735 million (4 per cent) as ordinary Appropriations-in-Aid (A-I-A), and Kshs.1.04 billion (6 per cent) as ordinary own-source revenue and Kshs. 47.9 million in Funds. A breakdown of the additional allocations/conditional grants is provided in Table 3.1.

The overall availability of funds for budget implementation during FY 2024/25 reflects a blend of national transfers, conditional grants, and locally generated revenue, resulting in a total of Kshs. 15.1 billion accessible for expenditure over the twelve-month period. This financial inflow enabled the County to support both development and recurrent operations, with revenue streams comprising the equitable share, contributions from development partners, conditional grants from the National Government, and own-source revenue—including ordinary A-I-A and ordinary OSR. Table 3.1 presents a detailed breakdown of these revenue categories, opening balances, and actual receipts, offering a comprehensive view of Bungoma County's fiscal capacity and resource mobilization efforts throughout the year.

3.1.2 Revenue Performance

In the Twelve months of FY 2024/25, the County received Kshs. 12.1 billion as equitable share, Kshs. 1.09 billion from development partners, Conditional National

Government Grant kshs. 399.2 million and raised Kshs. 1.45 billion as own-source revenue (OSR). The raised OSR includes Kshs. 960.9 million as ordinary A-I-A and Kshs. 485 million as ordinary OSR. The total funds available for budget implementation during the period amounted to Kshs. 15.1 billion, as shown in Table 3.1.

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

No	Revenue Stream	Original Budget	Supplementary Estimates	Annual Targeted Revenue (Kshs.)	Opening Balances ksh	Actual Revenue (Kshs.)	Receivables (shs.)	Total Revenue	Variance (kshs.)	%
				A	B	C	D	E	F=(E-A)	G=E/A %
1	Exchequer releases	11,543,041,769	590,634,953	12,133,676,722	74,044,435	12,059,631,451	-	12,133,675,886	(836)	100%
	Exchequer (Transfer from the central government)	11,543,041,769	(372,368,170)	11,170,673,599		11,170,672,763		11,170,672,763	(836)	100%
	Equitable share Brought forward		963,003,123	963,003,123	74,044,435	888,958,688		963,003,123	-	100%
2	Own Source Revenue	1,193,245,421	(150,783,878)	1,042,461,543	-	485,531,746	-	485,531,746	(556,929,796)	47%
	AIA	1,063,647,395	(328,175,749)	735,471,646	-	960,882,044	-	960,882,044	225,410,399	131%
3	Transfers from other government agencies	1,789,513,118	956,385,420	2,745,898,538	738,623,484	205,965,343	553,267,890	1,497,856,717	(1,248,041,821)	55%
	SHIF Reimbursement	105,600,000		105,600,000		-		-	(105,600,000)	0%
	Equalization Fund		58,779,835	58,779,835				-	(58,779,835)	0%
	UNFPA	7,400,000		7,400,000		-		-	(7,400,000)	0%
	Community Health Promoters	107,400,000		107,400,000		-		-	(107,400,000)	0%
	Covid 19		150,710	150,710	150,710			150,710	-	100%
	CBA Agreement Arrears		39,854,059	39,854,059				-	(39,854,059)	0%
	Industrial Park		194,548,890	194,548,890	87,785,732	131,054,655	56,445,345	275,285,732	80,736,842	141%
	Kenya Agricultural Business Development Project (KABDP)		10,918,919	10,918,919				-	(10,918,919)	0%
	Rural Electrification and Renewable Energy Corporation (REREC)	45,000,000		45,000,000		-		-	(45,000,000)	0%

No	Revenue Stream	Original Budget	Supplementary Estimates	Annual Targeted Revenue (Kshs.)	Opening Balances ksh	Actual Revenue (Kshs.)	Receivables (shs.)	Total Revenue	Variance (kshs.)	%
	Kenya Livestock Commercialization Project (KELCOP)	37,950,000	22,117,432	60,067,432	22,117,432	-	37,806,918	59,924,350	(143,082)	100%
	Fuel Levy Fund	184,554,999		184,554,999		63,910,688		63,910,688	(120,644,311)	35%
	UNICEF	1,571,000		1,571,000		-		-	(1,571,000)	0%
	Danish International Development Agency (DANIDA)	13,698,750	17,326,210	31,024,960	17,326,210		13,698,750	31,024,960	0	100%
	National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	115,782,858	267,298,010	115,782,858		78,038,678	193,821,536	(73,476,474)	73%
	Agriculture: World bank Agricultural and Rural growth Projects		391,721	391,721	391,721			391,721	-	100%
	Sweden Agricultural Sector Development Sector Development Support Program Programme (ASDSP II)		5,467	5,467	5,467			5,467	-	100%
	Kenya Devolution Support Programme - Level 1	37,500,000		37,500,000		-		-	(37,500,000)	0%
	Kenya Devolution Support Programme - Level 2		6,753,138	6,753,138	6,753,138			6,753,138	-	100%
	Urban Support Programme (Development)	100,434,139	1,445,965	101,880,104		-		-	(101,880,104)	0%
	II) Urban Support Programme (Recurrent)	35,000,000		35,000,000			32,309,300	32,309,300	(2,690,700)	92%
	III) KISP II (Kenya Informal Settlement Improvement Project)	297,400,190	92,702,987	390,103,177	92,702,987		292,128,530	384,831,517	(5,271,660)	99%

No	Revenue Stream	Original Budget	Supplementary Estimates	Annual Targeted Revenue (Kshs.)	Opening Balances ksh	Actual Revenue (Kshs.)	Receivables (shs.)	Total Revenue	Variance (kshs.)	%
	Finance Locally Led Climate Action Programme (FLLOCA) - Water	11,000,000	11,000,000	22,000,000	11,000,000	11,000,000		22,000,000	-	100%
	Climate change grant	153,488,888	384,607,230	538,096,118	384,607,230	-	42,840,369	427,447,599	(110,648,519)	79%
	WATER KOICA	500,000,000		500,000,000		-		-	(500,000,000)	0%
	FUNDS	-	47,956,352	47,956,352	47,956,352	-	-	47,956,352	-	100%
	Trade loan		12,695,361	12,695,361	12,695,361			12,695,361	-	100%
	Women Fund		820,017	820,017	820,017			820,017	-	100%
	Emergency Fund		355,038	355,038	355,038			355,038	-	100%
	County Assembly Mortgage		25,328,890	25,328,890	25,328,890			25,328,890	-	100%
	Education support Scheme Fund		8,757,046	8,757,046	8,757,046			8,757,046	-	100%
	Total	15,589,447,703	1,116,017,097	16,705,464,800	860,624,271	13,712,010,584	553,267,890	15,125,902,745	(1,579,562,055)	91%

Source: County Treasury

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

No	Revenue Stream	Annual Targeted Revenue (Kshs.) FY 2024/25	Twelve Months of FY 2024/25 OSR Collection (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
		A	B	C=B-A	D=B/A%
1	Local generated Revenue	1,042,461,543	485,531,746	-556,929,797	47%
	Land Rates	163,814,018	24,636,020	-139,177,998	15%
	Alcoholic Drinks Licenses	25,253,042	10,334,000	-14,919,042	41%
	Single Business Permits	176,148,442	94,992,608	-81,155,834	54%
	Application Fees	10,537,000	5,504,000	-5,033,000	52%
	Renewal fees	15,348,870	9,770,650	-5,578,220	64%
	Conservancy Fees	18,551,802	16,575,563	-1,976,239	89%
	Fire Fighting	44,852,475	26,916,400	-17,936,075	60%
	Advertisement Fees	48,957,759	30,894,560	-18,063,199	63%
	Food Hygiene Licenses	30,137,645	4,011,880	-26,125,765	13%
	Hire of Machinery	4,866,853	0	-4,866,853	0%
	Car Parking Fees	19,593,151	14,846,399	-4,746,752	76%

No	Revenue Stream	Annual Targeted Revenue (Kshs.) FY 2024/25	Twelve Months of FY 2024/25 OSR Collection (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
		A	B	C=B-A	D=B/A%
	Bodaboda Parking Fees	8,361,979	1,424,500	-6,937,479	17%
	House Rent	12,510,270	8,310,500	-4,199,770	66%
	Plan Approval	28,241,588	9,751,630	-18,489,958	35%
	Inspection Fee	4,173,555	1,995,547	-2,178,008	48%
	Ground Fees	5,365,838	3,785,070	-1,580,768	71%
	Market Fees	80,110,046	40,633,980	-39,476,066	51%
	Enclosed Bus Park Fee	65,362,848	66,288,711	925,863	101%
	Slaughter house Fees	20,954,007	3,118,650	-17,835,357	15%
	Cess	100,014,389	58,566,531	-41,447,858	59%
	Market Stalls Rent	4,260,470	1,707,450	-2,553,020	40%
	Stock Sales	15,596,617	7,259,060	-8,337,557	47%
	Penalties	16,043,022	336,150	-15,706,872	2%
	Consent to charge	279,613	63,000	-216,613	23%
	Survey fees	781,330	3,000	-778,330	0%

No	Revenue Stream	Annual Targeted Revenue (Kshs.) FY 2024/25	Twelve Months of FY 2024/25 OSR Collection (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
		A	B	C=B-A	D=B/A%
	Audit fees	3,029,367	244,985	-2,784,382	8%
	Payroll product	273,022	4,777,668	4,504,646	1750%
	Fisheries	5,523,366	155,500	-5,367,866	3%
	Salary Recovery	3,517,012	37,000	-3,480,012	1%
	Occupation Certificate	730,378	38,375	-692,003	5%
	Weights and Measures	2,877,531	1,141,430	-1,736,101	40%
	Imprest recovery	5,000,000	118,687	-4,881,313	2%
	Bank Commissions	7,920,000	10,225,842	2,305,842	129%
	Physical Planning fees	334,351	15,195	-319,156	5%
	Change of User fees	196,410	98,000	-98,410	50%
	Sale of Fertilizers	12,216,122	0	-12,216,122	0%
	Mabanga AMC	5,000,000	667,875	-4,332,125	13%
	Mabanga ATC	42,924,377	20,689,972	-22,234,405	48%
	Livestock	10,429,233	2,908,211	-7,521,022	28%

No	Revenue Stream	Annual Targeted Revenue (Kshs.) FY 2024/25	Twelve Months of FY 2024/25 OSR Collection (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
		A	B	C=B-A	D=B/A%
	Duplicate Permit	0	13,500	13,500	0%
	Burial Fees	124,000	88,500	-35,500	71%
	Stadium Hire	3,773,830	79,500	-3,694,330	2%
	Miscellaneous Income	0	4,971	4,971	0%
	Technical services	0	3,000	3,000	0%
	Plot transfer	454,672	234,000	-220,672	51%
	Change of Business name	0	18,000	18,000	0%
	Impound Charges	2,706,094	1,022,299	-1,683,795	38%
	Other charges	0	29,740	29,740	0%
	Clearance certificate	0	324,000	324,000	0%
	Extension of lease	0	355,500	355,500	0%
	Overpayment Recovery	0	264,787	264,787	0%
	Pulping	0	42,000	42,000	0%
	Certificate of compliance	0	42,700	42,700	0%

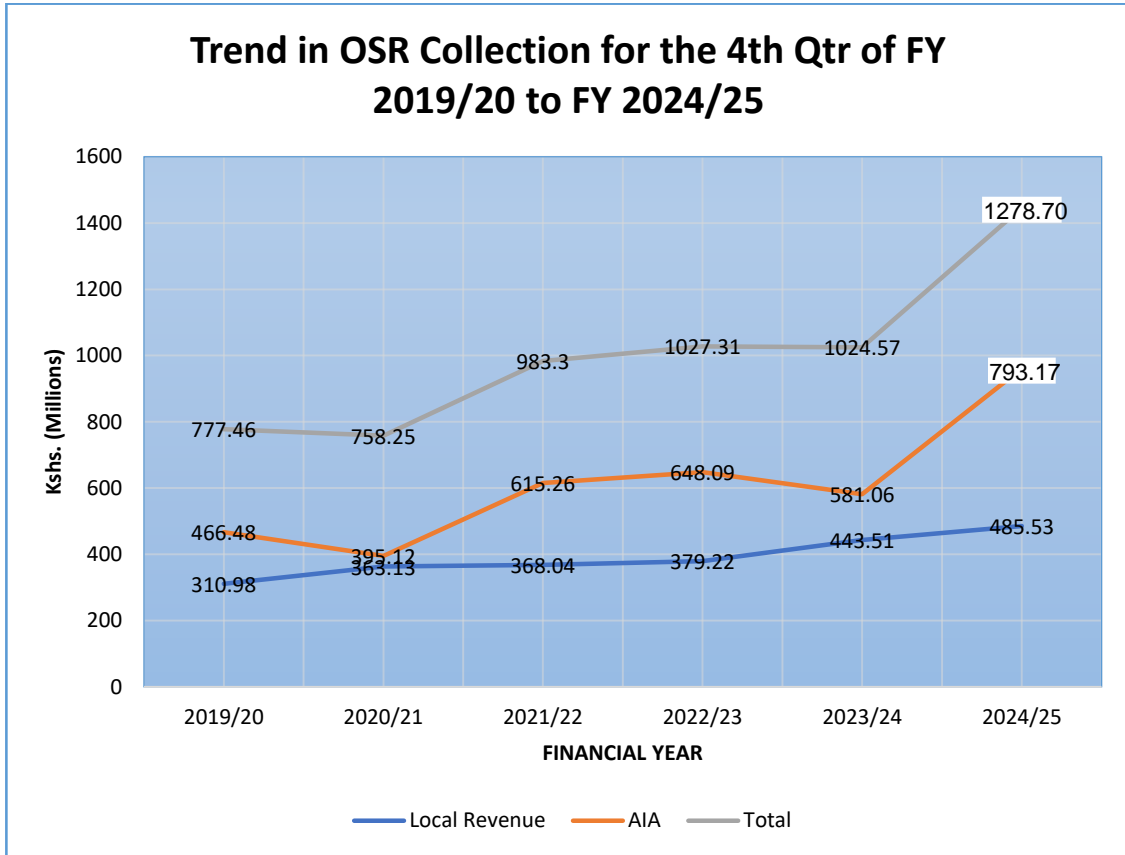
No	Revenue Stream	Annual Targeted Revenue (Kshs.) FY 2024/25	Twelve Months of FY 2024/25 OSR Collection (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
		A	B	C=B-A	D=B/A%
	Noise pollution	2,273,388	140,650	-2,132,738	6%
	Property Sub-division	0	24,000	24,000	0%
	Quarrying and Royalties	4,785,074	0	-4,785,074	0%
	Registration of schools	4,205,000	0	-4,205,000	0%
	Material testing	4,051,688	0	-4,051,688	0%
2	Aids in Appropriation	735,471,646	793,170,761	57,699,115	108%
	Health	735,471,646	793,170,761	57,699,115	108%
	Total	1,777,933,189	1,278,702,507	-499,230,682	72%

Although several revenue streams demonstrated commendable performance, achieving above 50 per cent of their annual targets, there remain notable disparities in overall revenue growth. The subsequent analysis will further explore the fluctuations in own-source revenue across the financial years, highlighting both areas of consistent improvement and segments that require strategic intervention to bolster future collections. Figure 1 and Table 8 provide a comprehensive overview of these trends, offering valuable insights into the evolving landscape of local revenue generation and the County's progress towards meeting its fiscal objectives.

Own source Revenue Growth

The figure below shows the Trend in own-source revenue collection from FY 2019/20 to FY 2024/25 and table 2.2 analyses the growth of own source revenue for six Financial Years. This period reflects a dynamic revenue environment, with fluctuations attributable to both external economic factors and internal administrative reforms. The analysis in table 2.2 builds on these trends, providing a detailed evaluation of the growth rates and collection patterns that have shaped the County's fiscal trajectory. By examining the data across six consecutive financial years, the report identifies key drivers behind revenue surges and shortfalls, thereby equipping stakeholders with the information necessary for targeted interventions and policy refinement. Such insights are especially pertinent as the County seeks to enhance its financial sustainability and optimize resource mobilization in the coming years.

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



Source: County Treasury

Table 1.3: OSR Growth Trend from 2021/22 to 2024/25

S/No	A: LOCAL REVENUE TYPE/CENTRE	FY 2021-22 Actual OSR Collection (Ksh)	FY 2022-23 Actual OSR Collection (Ksh)	FY 2023/24 Actual OSR Collection (Ksh.)	FY 2024/25 Actual OSR Collection (Ksh.)	FY 2021-22 OSR Growth Rate	FY 2022/23 OSR Growth Rate	FY 2023/24 OSR Growth Rate	Two Years Average Growth Rate
1	Land Rates	23,164,932	24,934,080	26,895,628	24,636,020	7.64%	7.90%	-8.40%	-0.30%
2	Alcoholic Drinks Licenses	5,937,000	7,269,900	8,347,400	10,334,000	22.45%	14.80%	23.80%	19.30%
3	Single Business Permits	75,283,750	74,418,765	89,605,670	94,992,608	-1.15%	20.40%	6.00%	13.20%
4	Application Fees	4,136,550	4,530,000	6,273,400	5,504,000	9.51%	38.50%	-12.30%	13.10%
5	Renewal fees	8,179,800	7,158,783	8,759,500	9,770,650	-12.48%	22.40%	11.50%	17.00%
6	Conservancy Fees	12,749,805	12,524,940	15,646,448	16,575,563	-1.76%	24.90%	5.90%	15.40%
7	Fire Fighting	20,375,490	20,644,050	25,012,765	26,916,400	1.32%	21.20%	7.60%	14.40%
8	Advertisement Fees	23,331,893	23,429,345	26,793,272	30,894,560	0.42%	14.40%	15.30%	14.80%
9	Food Hygiene Licenses	3,612,790	3,367,390	3,925,950	4,011,880	-6.79%	16.60%	2.20%	9.40%
10	Change of User Fees	26,500	14,200	70,530	98,000	-46.42%	396.70%	38.90%	217.80%

S/No	A: LOCAL REVENUE TYPE/CENTRE	FY 2021-22 Actual OSR Collection (Ksh)	FY 2022-23 Actual OSR Collection (Ksh)	FY 2023/24 Actual OSR Collection (Ksh.)	FY 2024/25 Actual OSR Collection (Ksh.)	FY 2021-22 OSR Growth Rate	FY 2022/23 OSR Growth Rate	FY 2023/24 OSR Growth Rate	Two Years Average Growth Rate
11	Car Parking Fees	9,876,670	7,961,599	13,032,610	14,846,399	-19.39%	63.70%	13.90%	38.80%
12	Bodaboda Parking Fees	1,474,270	2,236,100	3,250,000	1,424,500	51.68%	45.30%	-56.20%	-5.40%
13	Burial Fees	63,000	52,500	84,500	88,500	-16.67%	61.00%	4.70%	32.80%
14	House Rent	10,320,100	8,740,100	8,847,000	8,310,500	-15.31%	1.20%	-6.10%	-2.40%
15	Stadium Hire	59,000	31,000	40,000	79,500	-47.46%	29.00%	98.80%	63.90%
16	Plan Approval	11,464,386	8,263,361	8,086,406	9,751,630	-27.92%	-2.10%	20.60%	9.20%
17	Inspection Fee	1,927,842	1,524,040	1,636,151	1,995,547	-20.95%	7.40%	22.00%	14.70%
18	Occupational Permits	-	-	258,000	38,375	0.00%	0.00%	-85.10%	-42.60%
19	Ground Fees	2,827,155	2,700,684	4,131,235	3,785,070	-4.47%	53.00%	-8.40%	22.30%
20	Market Fees	34,997,444	26,556,030	36,158,420	40,633,980	-24.12%	36.20%	12.40%	24.30%
21	Enclosed Bus Park Fee	61,985,700	60,145,319	61,018,650	66,288,711	-2.97%	1.50%	8.60%	5.00%

S/No	A: LOCAL REVENUE TYPE/CENTRE	FY 2021-22 Actual OSR Collection (Ksh)	FY 2022-23 Actual OSR Collection (Ksh)	FY 2023/24 Actual OSR Collection (Ksh.)	FY 2024/25 Actual OSR Collection (Ksh.)	FY 2021-22 OSR Growth Rate	FY 2022/23 OSR Growth Rate	FY 2023/24 OSR Growth Rate	Two Years Average Growth Rate
22	Slaughter house Fees	3,087,434	2,943,790	3,258,750	3,118,650	-4.65%	10.70%	-4.30%	3.20%
23	Plot Transfer	318,000	210,000	111,000	234,000	-33.96%	-47.10%	110.80%	31.80%
24	Change of Business Name	40,500	23,000	21,000	18,000	-43.21%	-8.70%	-14.30%	-11.50%
25	Impound Charges	385,725	293,400	394,300	1,022,299	-23.94%	34.40%	159.30%	96.80%
26	Cess	38,882,062	53,460,955	26,008,861	58,566,531	37.50%	-51.30%	125.20%	36.90%
27	Consolidated AIA	-	-	18,883,930		0.00%	0.00%	-100.00%	-50.00%
28	Market Stalls Rent	1,327,800	1,807,700	2,400,072	1,707,450	36.14%	32.80%	-28.90%	2.00%
29	Stock Sales	8,369,060	8,753,040	6,150,060	7,259,060	4.59%	-29.70%	18.00%	-5.90%
30	Other Revenue sources	3,830,560	15,225,795	16,452,718	18,363,305	297.48%	8.10%	11.60%	9.80%
31	Mabanga AMC				667,875	0.00%	0.00%	0.00%	100.00%

S/No	A: LOCAL REVENUE TYPE/CENTRE	FY 2021-22 Actual OSR Collection (Ksh)	FY 2022-23 Actual OSR Collection (Ksh)	FY 2023/24 Actual OSR Collection (Ksh.)	FY 2024/25 Actual OSR Collection (Ksh.)	FY 2021-22 OSR Growth Rate	FY 2022/23 OSR Growth Rate	FY 2023/24 OSR Growth Rate	Two Years Average Growth Rate
32	Mabanga ATC				20,689,972	0.00%	0.00%	0.00%	100.00%
33	Livestock				2,908,211	0.00%	0.00%	0.00%	100.00%
34	Cess Received in kind			21,615,333		0.00%	0.00%	-100.00%	-50.00%
	TOTAL	368,035,218	379,219,866	443,169,559	485,531,746	3.00%	16.90%	9.60%	13.20%
	B – AIA								
	MINISTRY/REVENUE STREAMS	2021/22	2022/23	2023/24	2024/25	2021/22	2022/23	2023/24	2024/25
1	Agriculture, Livestock, Fisheries, and Co-operative Development	29,431,030	30,103,077	-		2.28%	0.00%	0.00%	0.00%
2	Tourism, Forestry, Environment and	39,600	94,600	-		50%	0.00%	0.00%	0.00%

S/No	A: LOCAL REVENUE TYPE/CENTRE	FY 2021-22 Actual OSR Collection (Ksh)	FY 2022-23 Actual OSR Collection (Ksh)	FY 2023/24 Actual OSR Collection (Ksh.)	FY 2024/25 Actual OSR Collection (Ksh.)	FY 2021-22 OSR Growth Rate	FY 2022/23 OSR Growth Rate	FY 2023/24 OSR Growth Rate	Two Years Average Growth Rate
	Natural Resource and Water								
3	Roads and Public Works	-	-	-		0.00%	0.00%	0.00%	0.00%
4	Health and Sanitation	585,790,860	617,891,444	581,056,822	793,170,761	5.50%	-6.00%	36.50%	15.25%
5	Public Service Management			-		0.00%	0.00%	0.00%	0.00%
	SUB-TOTAL AIA (B)	615,261,490	648,089,121	581,056,822	793,170,761	5.30%	-10.30%	36.50%	13.10%
	GRAND TOTAL A+B	983,296,708	1,027,308,987	1,024,226,381	1,278,702,507	4.50%	-0.30%	24.85%	12.25%

Source: County Treasury

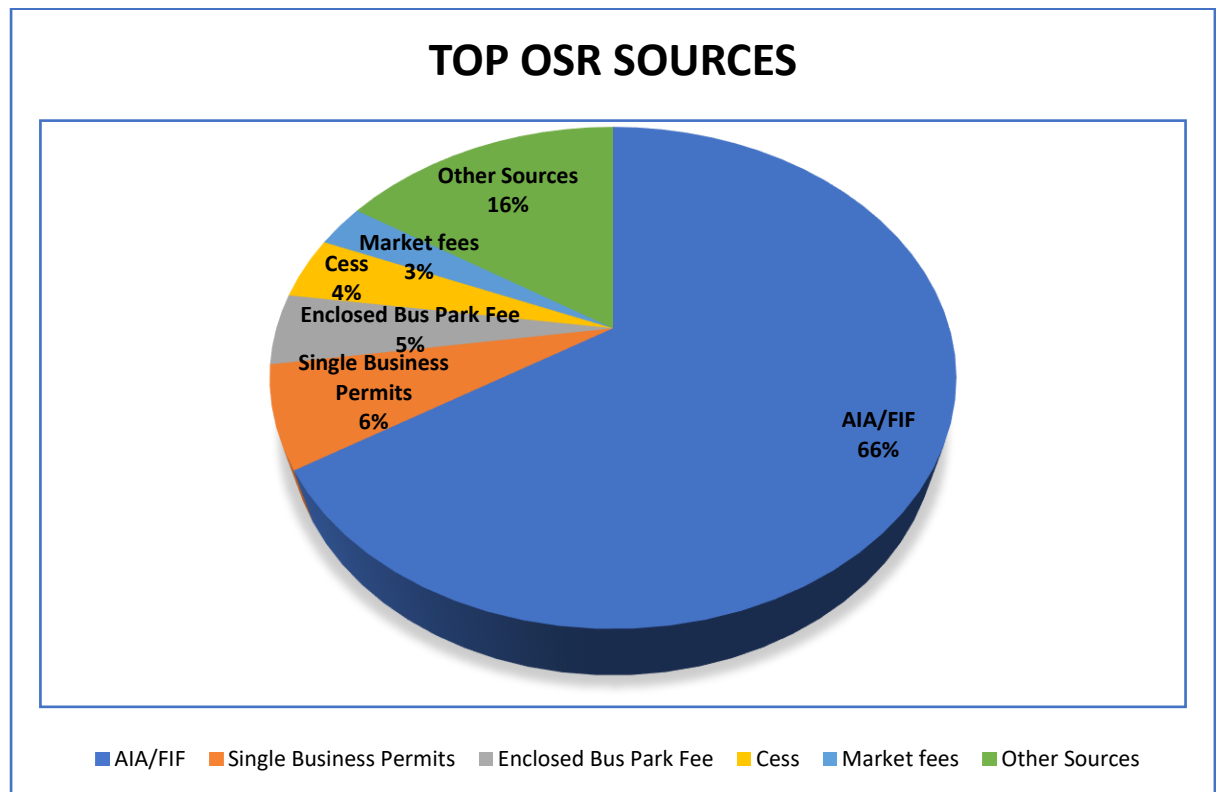
During the twelve-month period of Financial Year 2024/25, the County achieved a total revenue generation of Kshs. 1.28 billion from multiple sources, encompassing both local collections and ordinary Appropriations-In-Aid (AIA). This amount marks a notable increase of 24.9 percent over the Kshs. 1,024.2 billion collected in the corresponding period of FY 2023/24. Despite this commendable growth, the revenue collected represented 81.3 percent of the County’s annual target. Additionally, these collections constituted 9.6 percent of the equitable revenue share disbursed to the County during the same period.

Top streams of Own Source Revenue

REVENUE STREAM	ACTUAL OSR Realised AS AT 30th June 2025 (KSHS.)	Percent
AIA/FIF	793,170,761	66%
Single Business Permits	94,992,608	7%
Enclosed Bus Park Fee	66,288,711	5%
Cess	58,566,531	4%
Market fees	40,633,980	3%
Advertising fees	30,894,560	2%
Fire Compliance	26,916,400	2%
Land Rates	24,636,020	2%
Mabanga ATC	20,689,972	1%
Conservancy fees	16,575,563	1%
Other Sources	105,277,301	7%
Total Revenue Collected	1,278,702,507	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 4th Quarter of FY 2024/25



Source: County Treasury

The highest revenue stream of Kshs. 793.2 million was from Health /Hospital - FIF, contributing to 62 per cent of the total OSR receipts.

3.1.3 Exchequer Issues

The Controller of Budget approved withdrawals of Kshs. 14.1 billion from the CRF account during the reporting period which comprised Kshs.8.7 billion (61.7 per cent) for recurrent programmes and Kshs 3.7 billion (26.2 per cent) for development programmes and 251 million for special purpose Accounts and grant of ksh 1.49 million. Analysis of the recurrent exchequers released in the Fourth quarter of FY 2024/25 indicates that Kshs. 12.1 billion was released as equitable share, Ksh 6.67 billion on recurrent and ksh 3.79 billion on development.

3.1.4 Facility Improvement Financing

During the period under review, the County reported a collection of Kshs. 960.8 million as FIF, which was 131 per cent of the annual target of Kshs.735.4 million. The collected amount was retained and utilised at source in line with the Facility Improvement Financing Act, 2023

This strong performance in Facility Improvement Financing (FIF) highlights the effectiveness of ongoing automation efforts and underscores the County's commitment to strengthening internal revenue generation mechanisms. Moving forward, sustained improvements in revenue collection and prudent management of funds will be essential, particularly as the County seeks to balance the need for timely salary payments—supported by the short-term facility from Kenya Commercial Bank—with the overall fiscal discipline required to meet both recurrent and development expenditure targets.

3.1.5 Borrowing by the County

To ensure timely salary payments and prevent any delays, the County has established a short-term financing arrangement with the Kenya Commercial Bank, Bungoma Branch. This facility is specifically designed to bridge funding gaps that may arise and to maintain the regular payment of salaries to county staff. As of March 31, 2025, the outstanding balance on this short-term facility amounted to Kshs. 940,844,751 million. This borrowing mechanism has played a crucial role in sustaining the county's payroll commitments during periods of cash flow constraints.

Looking ahead, the County will focus on reinforcing fiscal sustainability by enhancing its internal revenue mobilization strategies and streamlining expenditure management. Efforts will be directed toward optimizing the utilization of both recurrent and development funds, while also strengthening oversight mechanisms to ensure transparency and accountability in resource allocation. By prioritizing timely disbursement of funds and efficient project implementation, the County aims to mitigate the impact of funding delays and revenue shortfalls, thereby supporting the achievement of its budgetary and service delivery objectives in the upcoming fiscal periods.

3.1.6 County Expenditure Review

Overall Performance of Expenditures

The total budget for the FY 2024/25 was Kshs 16.7 billion comprising of Kshs. 6.662 billion Development (40%) and Kshs 10.0 billion recurrent (60%) expenditure. The total actual expenditure in the FY 2024/25 was Kshs.12.56 billion against a target of Kshs. 16.7 billion, representing an under spending of Kshs. 4.13 billion (24.7% deviation from the revised budget)

Several factors contributed to this under-spending. Primarily, there were delays in the disbursement of the equitable share from the national government. Additionally, the county experienced low ordinary revenue collection, which further constrained available funds. Furthermore, the absorption of development projects funded by grants from development partners was low, mainly due to late disbursement of these funds to the County by various donors.

Despite these challenges, the County made concerted efforts to prioritise essential services and maintain fiscal discipline throughout the period. Expenditure patterns reflected a stronger focus on meeting recurrent obligations, while development outlays lagged behind targets due to the aforementioned delays and funding constraints. As a result, the utilisation rates for both categories of expenditure varied, with recurrent spending nearing the annual allocation and development spending remaining below expectations. This performance underscores the ongoing need for improved revenue mobilisation, more timely disbursement of funds, and enhanced project implementation strategies to ensure that budgetary objectives are fully achieved.

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

VOTE TITLE	Recurrent Expenditure FY 2024/2025			BER	Development Expenditure FY 2024/2025			BER	Total Expenditure FY 2023/24			BER
	Target	Actual	Variance	%	Target	Actual	Variance	%	Target	Actual	Variance	%
Agriculture, Livestock, Fisheries and Cooperative Development	372,456,840	350,976,301	-21,480,539	94%	808,864,637	589,048,787	-219,815,850	73%	1,181,321,477	940,025,088	-241,296,389	80%
Health and Sanitation	3,807,032,656	3,054,016,177	-753,016,479	80%	259,475,704	107,264,776	-152,210,928	41%	4,066,508,360	3,161,280,953	-905,227,407	78%
Roads and Public Works	130,876,938	109,022,033	-21,854,905	83%	1,647,095,567	1,127,250,252	-519,845,315	68%	1,777,972,505	1,236,272,285	-541,700,220	70%
Education and Vocational Training	1,384,957,859	1,310,163,658	-74,794,201	95%	294,694,783	116,766,821	-177,927,962	40%	1,679,652,642	1,426,930,479	-252,722,163	85%
Finance and Economic Planning	1,173,488,771	1,096,626,195	-76,862,576	93%	206,602,238	91,340,172	-115,262,066	44%	1,380,091,009	1,187,966,367	-192,124,642	86%
Trade	39,598,191	58,821,637	19,223,446	149%	304,237,056	147,320,203	-156,916,853	48%	343,835,247	206,141,840	-137,693,407	60%
Energy	23,544,542	0	-23,544,542	0%	71,068,632	19,081,373	-51,987,259	27%	94,613,174	19,081,373	-75,531,801	20%
Industry	14,801,006	0	-14,801,006	0%	214,548,890	108,815,846	-105,733,044	51%	229,349,896	108,815,846	-120,534,050	47%
Lands, Urban and Physical Planning	50,478,613	41,509,705	-8,968,908	82%	90,761,504	51,439,636	-39,321,868	57%	141,240,117	92,949,341	-48,290,776	66%
Housing	83,023,328	48,086,929	-34,936,399	58%	431,208,177	388,233,550	-42,974,627	90%	514,231,505	436,320,479	-77,911,026	85%
Bungoma Municipality	55,922,317	41,008,478	-14,913,839	73%	216,565,924	161,429,955	-55,135,969	75%	272,488,241	202,438,433	-70,049,808	74%
Kimilili Municipality	42,678,680	26,732,508	-15,946,172	63%	52,658,895	3,441,180	-49,217,715	7%	95,337,575	30,173,688	-65,163,887	32%
County Public Service Board	44,556,698	32,655,550	-11,901,148	73%	11,756,148	11756148	0	100%	56,312,846	44,411,698	-11,901,148	79%
Public Service Management and Administration.	843,209,963	731,419,934	-111,790,029	87%	33,441,686	14,011,673	-19,430,013	42%	876,651,649	745,431,607	-131,220,042	85%
Office Of the County Secretary and County Attorney	68,611,015	42,028,460	-26,582,555	61%	0	0	0	0%	68,611,015	42,028,460	-26,582,555	61%

VOTE TITLE	Recurrent Expenditure FY 2024/2025			BER	Development Expenditure FY 2024/2025			BER	Total Expenditure FY 2023/24			BER
	Target	Actual	Variance	%	Target	Actual	Variance	%	Target	Actual	Variance	%
Gender and Culture	84,255,823	70,238,164	-14,017,659	83%	11,959,040	10,999,999	-959,041	92%	96,214,863	81,238,163	-14,976,700	84%
Youth and Sports	31,391,942	21,033,788	-10,358,154	67%	175,513,838	95,512,152	-80,001,686	54%	206,905,780	116,545,940	-90,359,840	56%
Governor's	427,180,764	412,055,698	-15,125,066	96%		0	0	0%	427,180,764	412,055,698	-15,125,066	96%
Office Of the Deputy Governor	29,765,863	26,061,286	-3,704,577	88%		0	0	0%	29,765,863	26,061,286	-3,704,577	88%
Environment, Tourism and Climate Change	179,913,094	160,677,906	-19,235,188	89%	859,272,886	459,953,987	-399,318,899	54%	1,039,185,980	620,631,893	-418,554,087	60%
Water and Natural Resource	79,288,812	67,458,032	-11,830,780	85%	689,675,062	158,347,080	-531,327,982	23%	768,963,874	225,805,112	-543,158,762	29%
County Executive Total	8,967,033,715	7,700,592,439	-1,266,441,276	86%	6,379,400,667	3,662,013,590	-2,717,387,077	57%	15,346,434,382	11,362,606,029	-3,983,828,353	74%
County Assembly	1,112,575,196	1,079,110,010	-33,465,186	97%	246,455,224	127,767,959	-118,687,265	52%	1,359,030,420	1,206,877,969	-152,152,451	89%
Grand Total.	10,079,608,911	8,779,702,449	-1,299,906,462	87%	6,625,855,891	3,789,781,549	-2,836,074,342	57%	16,705,464,802	12,569,483,998	-4,135,980,804	75%

Source: County Treasury

The analysis of departmental expenditure for the twelve months of FY 2024/25 reveals significant variations in spending across ministries and departments. The Health and Sanitation department recorded the highest expenditure in absolute terms, with a total of Kshs. 3.16 billion. This was followed by Education and Vocational Training, which spent Kshs. 1.43 billion, and the Roads department, which expended Kshs. 1.23 billion. Finance and Economic Planning closely followed with an expenditure of Kshs. 1.18 billion, while the County Assembly recorded Kshs. 1.20 billion in spending. In contrast, Kimilili Municipality and the Office of the County Secretary registered the lowest expenditure among the departments, with Kshs. 30.1 million and Kshs. 42.0 million, respectively.

A review of cumulative expenditure across economic classifications during the period shows that Kshs. 6.42 billion was allocated to Personnel Emoluments. Operations and Maintenance accounted for Kshs. 2.35 billion, and Development activities received Kshs. 3.78 billion. This breakdown offers a clear picture of how resources were distributed among the main expenditure categories, highlighting the county's priorities in personnel, operational needs, and development initiatives.

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

Ministry/Department	Budget Estimates (Kshs.) FY 2024/2025			Expenditure (Kshs.) 4th Quarter 2024/2025			Absorption rate		
	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	372,456,840	808,864,637	1,181,321,477	350,976,301	589,048,787	940,025,088	94%	73%	80%
Health And Sanitation	3,807,032,656	259,475,703	4,066,508,359	3,054,016,176	107,264,775	3,161,280,951	80%	41%	78%
Roads And Public Works	130,876,938	1,647,095,567	1,777,972,505	109,022,033	1,127,250,252	1,236,272,285	83%	68%	70%
Education And Vocational Training	1,384,957,859	294,694,783	1,679,652,642	1,310,163,658	116,766,821	1,426,930,479	95%	40%	85%

	Budget Estimates (Kshs.) FY 2024/2025			Expenditure (Kshs.) 4th 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	1,173,488,771	206,602,238	1,380,091,009	1,096,626,194	91,340,172	1,187,966,366	93%	44%	86%
Trade, Energy and Industrialization	77,943,739	589,854,578	667,798,316	58,821,637	275,217,422	334,039,059	75%	47%	50%
Lands, Urban and Physical Planning	50,478,613s	90,761,504	141,240,117	41,509,704	51,439,636	92,949,340	82%	57%	66%
Housing	83,023,328	431,208,177	514,231,505	48,086,928	388,233,550	436,320,478	58%	90%	85%
Bungoma Municipality	55,922,317	216,565,924	272,488,241	41,008,477	161,429,955	202,438,432	73%	75%	74%
Kimilili Municipality	42,678,680	52,658,895	95,337,575	26,732,508	3,441,180	30,173,688	63%	7%	32%

	Budget Estimates (Kshs.) FY 2024/2025			Expenditure (Kshs.) 4th 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 (%)
County Public Service Board	44,556,698	11,756,148	56,312,846	32,655,550	11,756,148	44,411,698	73%	100%	79%
Public Service Management and Administration.	843,209,963	33,441,686	876,651,650	731,419,934	14,011,673	745,431,607	87%	42%	85%
Office Of the County Secretary and County Attorney	68,611,015	0	68,611,015	42,028,459		42,028,459	61%	0%	61%
Gender And Culture	84,255,823	11,959,040	96,214,863	70,238,164	11,558,043	81,796,207	83%	97%	85%
Youth And Sports	31,391,942	175,513,838	206,905,780	21,033,788	94,954,108	115,987,896	67%	54%	56%

	Budget Estimates (Kshs.) FY 2024/2025			Expenditure (Kshs.) 4th 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 (%)
Governor's And Deputy Governor's Office	456,946,627		456,946,627	438,116,984	-	438,116,984	96%	0%	96%
Environment, Tourism and Climate Change	179,913,094	859,272,886	1,039,185,980	160,677,906	459,953,987	620,631,893	89%	54%	60%
Water And Natural Resource	79,288,812	689,675,062	768,963,874	67,458,032	158,347,080	225,805,112	85%	23%	29%
County Assembly	1,112,575,196	246,455,224	1,359,030,420	1,079,110,010	127,767,959	1,206,877,969	97%	52%	89%
Grand Total.	10,079,608,911	6,625,855,891	16,705,464,802	8,779,702,443	3,789,781,548	12,569,483,991	87%	57%	75%

5 Source: County Treasury

Analysis of development expenditure as a proportion of approved budget shows that a number of departments had an absorption rate of above 50% expenditure on development during the review period apart from Trade 47%, Education 45%, Finance 44%, and Health at 41%; Water and Kimilili Municipality which recorded the lowest expenditure percentages of 23% and 7% respectively.

3.1.7 Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that the County Executive spent Kshs. 6.08 billion on employee compensation, Kshs.1.5 billion on operations and maintenance, and Kshs.4.5 billion on development activities. Similarly, the County Assembly spent Kshs.507 million on employee compensation, Kshs. 571 million on operations and maintenance, and 127 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	Total	County Executive	County Assembly	Total	County Executive	County Assembly	Total
Total Recurrent Expenditure	8,967,033,715	1,112,575,196	10,079,608,911	7,700,592,436	1,079,110,010	8,779,702,446	86%	97%	87%
Compensation to Employees	6,139,024,841	507,589,748	6,646,614,589	6,089,944,419	507,589,000	6,597,533,419	99%	100%	99%
Operations and Maintenance	2,828,008,873	604,985,448	3,432,994,321	1,510,976,088	571,521,010	2,082,497,098	53%	94%	61%
Development Expenditure	6,379,400,667	246,455,224	6,625,855,891	3,662,013,590	127,767,959	3,789,781,549	57%	52%	57%
Total	15,346,434,382	1,359,030,420	16,705,464,802	11,362,606,025	1,206,877,969	12,569,483,994	74%	89%	75%

Source: County Treasury

3.1.8 Recurrent Expenditure

During the reporting period, the County spent a total of Kshs.8.78 billion on recurrent activities. This amount accounts for 87 percent of the overall expenditure, signifying a substantial allocation toward recurrent operations within the county government. When compared to the county government's Annual Budget, this expenditure represents 53 percent, highlighting the prominence of recurrent spending in fiscal management.

The recurrent expenditure is divided into two main categories: Personnel Emoluments and Operations and Maintenance (O&M). Of the total recurrent expenditure, Kshs.6.5 billion was allocated to Personnel Emoluments, which includes salaries, wages, and other employee-related costs. Additionally, Kshs.2.08 billion was spent on Operations and Maintenance, covering the costs necessary for sustaining day-to-day activities and the upkeep of county facilities.

These expenditures on Personnel Emoluments and Operations and Maintenance reflect the county's commitment to sustaining essential public services and administrative functions throughout the financial year. The prioritization of recurrent activities is further demonstrated by their significant share within the total budget, underscoring the county's focus on maintaining workforce stability and ensuring the smooth operation of government services. As the analysis shifts toward sitting allowances for Members of the County Assembly (MCAs), it is evident that strategic resource allocation remains central to the county's fiscal planning and governance, with careful monitoring of budget absorption rates across various expenditure categories.

3.1.9 Expenditure on Employees' Compensation

In the FY 2024/25, expenditure on employee compensation was Kshs.6.59 billion, or 99 per cent of annual wage bill target. This expenditure represented an increase from Kshs.5.31 billion reported in a similar period in FY 2023/24. The wage bill included

Kshs. 2.725 billion paid to health sector employees, translating to 44.7 per cent of the total wage bill.

The County Assembly spent Kshs.48.3 million on committee sitting allowances for the 63 MCAs and the Speaker against the annual budget allocation of Kshs.56.3 million. The average monthly sitting allowance was Kshs.63,919 per MCA. The County Assembly has established 24 Committees.

This expenditure pattern in compensation and allowances underscores the county's commitment to fulfilling statutory obligations for personnel costs while also ensuring the effective functioning of legislative operations. As the analysis transitions to development expenditure, it becomes evident that, despite meeting recurrent obligations, the county must balance these with strategic investments in development initiatives. The subsequent section provides an in-depth review of how resources were allocated and spent on development projects across ministries and departments throughout FY 2024/25, offering insight into both the fiscal discipline exercised and the challenges encountered in achieving optimal budget absorption and implementation outcomes.

3.1.10 Development Expenditure

This expenditure highlights the county's prioritization of development initiatives within the overall budget framework. Table 2.3 details the allocation, actual expenditure, and absorption rates for each ministry and department for the twelve months of FY 2024/25, providing a comprehensive overview of how resources were distributed and utilized across both recurrent and development categories. The data offers valuable insight into fiscal discipline and the effectiveness of budget implementation at the departmental level.

The total development Expenditure in FY 2024/25 amounted to Kshs 3.78 billion against a budget of 16.7 billion representing 23 percent of the total budget and 57 percent of the development allocation for the same period.

According to Section 107(b) of the Public Finance Management Act, 2012, county governments are required to allocate at least 30 percent of their budgets to development expenditure over the medium term. While the county government complied with this requirement in the approved budget, allocating the mandated 30 percent to development, the actual spending fell short of the target. Actual development expenditure represented only 23 percent of the total budget, indicating that spending was below the intended threshold despite the budgetary provision.

This variance highlights a gap between budgeted allocations and actual disbursements towards development, underscoring the need for enhanced efficiency and effectiveness in budget execution to ensure that development objectives are met in accordance with statutory guidelines. FY 2024/25, the County incurred Kshs. 3.78 billion on development programmes, representing an increase of 21.6 per cent compared to a similar period of FY 2023/24 when the County spent Kshs.3.115 billion. The table below summarises development projects with the highest expenditure in the reporting period.

Table 3.4 List of Development Sub Programmes with the Highest Expenditure

Sector	Sub Programme	Approved Budget	Development Expenditure	Absorption Rate %
AGRICULTURE, LIVESTOCK, FISHERIES AND CO-OPERATIVE DEVELOPMENT				
	Crop Production and Productivity (Food, Industrial and Horticultural Crops)	56,000,000	55,994,618	100%
	Agricultural Value Addition and Agro Processing &	11,956,400	10,757,140	90%

Sector	Sub Programme	Approved Budget	Development Expenditure	Absorption Rate %
	Agricultural Financial services			
	Food Safety strategic stock	270,000,000	229,983,830	85%
	National Agricultural Value Chain Development Programme (NAVCDP)/	275,213,596	118,341,578	43%
	KABDP	10,918,919	6,907,645	63%
	Co-funding NAVCDP&NARIGP	5,000,000	5,000,000	100%
	Ward Based Projects	76,089,563	76,080,839	100%
	Other Capital Grants	73,817,432	67,100,535	91%
	Kenya Livestock Commercialization Project (KeLCoP)	5,000,000	4,500,000	90%
	Aqua-business, Marketing and information management	2,700,000	2,603,755	96%
	Development and Management of Mabanga Agricultural Training Centre (ATC)	1,262,164	1,217,494	96%
PUBLIC ADMINISTRATION				
	Sp3.2 Kenya Devolution Support Programme	12,441,686	7,313,673	59%
			-	
Health And Sanitation				
	SP 1.7 Infrastructural developments	227,475,704	96,929,176	43%

Sector	Sub Programme	Approved Budget	Development Expenditure	Absorption Rate %
	SP 2.7 Public Health and sanitation	32,000,000	10,335,600	32%
Roads & Public Works.				
	SP2.1: Construction of Roads, Bridges and Drainage Works	996,167,842	984,665,793	99%
	SP2.2: Maintenance of Roads	645,892,712	142,584,459	22%
Environment, Tourism and Climate Change				
	SP. Waste management and control	239,570,852	239,407,950	100%
	Sp. Climate change resilience investment grant	538,096,118	220,546,037	41%
Water and Natural Resources				
	SP. Borehole development	28,071,500	20,711,696	74%
	Ward based projects	120,637,148	99,592,562	83%
Finance and Economic Planning				
	SP: Emergency Fund	100,355,038	53,873,172	54%
	ICT Development	37,467,365	37,467,000	100%
Education and Vocational Training				
	SP: Educational materials and library supplies	21,353,113	21,091,386	99%
	SP: Infrastructure development	227,241,670	75,214,802	33%
Vocational Training and Development				

Sector	Sub Programme	Approved Budget	Development Expenditure	Absorption Rate %
	SP: Infrastructure development	32,100,000	20,460,633	64%
County Public Service Board				
	SP1.2 Construction of 1 storey Building Administrative Block	11,756,148	11,756,148	100%
Trade, Energy and Industrialization				
	SP: Business Loan	30,963,496	20,822,845	67%
	SP 3.1. Market Infrastructure	201,353,576	112,580,307	56%
Programme 4: Energy Development and Management		71,068,632	19,081,373	27%
	SP: Energy access	15,033,314	14,172,060	94%
	SP: Industrial Development	214,548,890	108,815,846	51%
Gender and Culture				
	Loans on Other Instruments; Women Empowerment Fund	820,016	820,016	100%
	Other Infrastructure and Civil Works	11,139,023	10,179,983	91%
Youth and Sports				
	Infrastructure development	175,513,838	95,512,152	54%
Lands, Urban and Physical Planning				
	SP 2: Land acquisition Supplier for credit	61,653,813	39,994,012	65%
	SP 6: Auction ring ward based	25,800,000	11,445,624	44%

Sector	Sub Programme	Approved Budget	Development Expenditure	Absorption Rate %
Housing				
	SP: Housing Infrastructural Development	41,105,020	41,105,020	100%
	SP: Housing Financing Services	390,103,157	347,128,530	89%
Bungoma Municipality				
	SP: Urban Land Planning	16,000,000	16,000,000	100%
	SP: Urban Transport and Infrastructure Development	145,500,000	145,429,955	100%
Kimilili Municipality				
	Infrastructure. Housing and public works	52,658,895	3,441,180	7%

Source: County Treasury

3.1.11 Review of MCA Sitting Allowances

The County Assembly spent Kshs.48.3 million on MCA's sitting allowances against an approved budget allocation of Kshs.56 million during the reporting period. This expenditure translated to 86 per cent of the approved MCAs sitting allowance budget, reduced by 12 per cent attained in the fourth quarter of FY 2023/24 when Kshs. 60.4 million was spent against an allocation of Kshs. 61.2 million. Table 2.4 shows the budgetary allocation and expenditure on MCAs and Speakers' sitting allowances in FY 2024/25

Table 2.4: MCAs Budget Allocation, Expenditure and Absorption Rate in twelve months of FY 2024/25

					Average monthly sitting allowance per MCA (Kshs.)
County	Budget (Kshs.)	Expenditure (Kshs.)	Absorption (%)	No. of MCA's	
	A	B	$C=B/A*100$	D	$E=B/D/3$
Bungoma	56,352,000	48,322,900	86	63	63,919.2

Source: County Treasury

3.1.12 Pending Bills as of 31st June 2025

A pending bill refers to a financial obligation that remains unsettled at the close of a financial year. This situation typically arises when an entity does not pay for goods and services that have been properly procured, delivered, or rendered by the end of the financial year.

Section 94 (1) (a) of the Public Finance Management (PFM) Act, 2012, stipulates that the failure of a State organ or a public entity to make timely payments may serve as an indicator of a serious material breach or a persistent material breach of the measures established under the Act. In addition, Article 225 of the Constitution, in conjunction with Section 96 of the PFM Act, empowers the County Executive Committee Member (CECM) for Finance to halt the transfer of funds to Departments and Agencies that are found to be in breach.

There are material arrears in statutory and other financial obligations, highlighting concerns over financial management and compliance. These arrears include unremitted statutory deductions such as PAYE, NHIF, NSSF, and pension contributions, as well as pending bills owed to suppliers and service providers. As of the end of 2024/25 financial year, the county had pending bills 4 billion. . Of this

amount, Kshs.2.9 billion is attributed to recurrent expenditure, while Kshs.2.0 billion consists of development-related pending bills.

The accumulation of such obligations—especially statutory deductions—poses significant legal and operational risks, potentially attracting penalties and affecting service delivery within the county. However, the Bungoma Executive has an action plan of clearing the pending bills.

County Executive			County Assembly			
Recurrent (Kshs.)	Development (Kshs.)	Sub Total (Kshs.)	Recurrent (Kshs.)	Development (Kshs.)	Sub Total (Kshs.)	Grand Total (Kshs.)
2,910,711,821	2,062,462,087	4,973,173,908	16,282,957	0	16,282,957	4,989,456,865

To ensure that pending bills do not accumulate, several mechanisms have been put in place by the County Executive Committee Member (CECM) for Finance as recommended by the committee:

- Departments should have proper internal control measures to ensure that proper procedures are followed in contracting for goods and services to avoid claims that lack supporting documentation.
- Timely procurement requisitions to avoid the last-minute rush at the closure of the financial year. Therefore, work plans should be prepared in such a way that most works, goods, and services are procured in the first two quarters of the financial year.
- Departments to make a follow up on works, goods and services procured to ensure the same are completed and delivered within the stipulated contract timeframe to avoid payments spilling in the subsequent financial years.
- Clarity on what qualifies to be a pending bill to avoid overstating the overall county pending bills which hinders proper planning and execution of planned projects for the subsequent years.

- The county treasury to sensitize the implementers on what pending bills are and their implications. The national treasury uses a 90-day in unpaid bills as the basis of definition of a pending bill.

3.1.13 County Emergency Fund and County-Established Funds

Section 110 of the Public Finance Management (PFM) Act, 2012, provides for the establishment of an Emergency Fund. This fund is intended to enable counties to respond promptly to emergencies as they arise. Additionally, Section 116 of the same Act empowers County governments to create other public funds, provided they secure approval from both the County Executive Committee and the County Assembly. These legal provisions ensure that counties have the necessary mechanisms to manage finances for both urgent and planned purposes.

For the financial year 2024/25, the County has allocated Kshs.395 million to various county-established funds. This allocation represents 2.5 percent of the County's overall budget. The following section, Table 3.3, presents a summary of the budget allocations to each established fund as well as their respective performance during the reporting period.

Table 3.3: Performance of County Established Funds in the Twelvemonths 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 30 th June 2025 (Yes/No.)
	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.

3.1.11 Budget Execution by Programmes and Sub-Programmes

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

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES REPORT AS OF 30TH June 2025 (FY 2024/25)

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>
AGRICULTURE, LIVESTOCK, FISHERIES AND CO-OPERATIVE DEVELOPMENT							
<i>Programme 1:</i> <i>General Administration, planning and support services</i>		<i>372,456,840</i>	-	<i>350,976,301</i>	-	<i>94%</i>	
	<i>S. P 1.1</i> <i>Human Resource Management and Development</i>	<i>322,540,062</i>		<i>319,211,659</i>		<i>99%</i>	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	S.P 1.2 Administrative and Support Services	49,916,778		31,764,643		64%	
Programme 2: Crop Development and Management		-	705,575,666	-	503,065,650		71%
	Crop Production and Productivity (Food,		56,000,000		55,994,618		100%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>Industrial and Horticultural Crops)</i>						
	<i>Agricultural Value Addition and Agro Processing & Agricultural Financial services</i>		<i>11,956,400</i>		<i>10,757,140</i>		<i>90%</i>

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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 strategic stock</i>	-	270,000,000		229,983,830		85%
	<i>National Agricultural Value Chain Development Programme (NAVCDP)/</i>		275,213,596		118,341,578		43%
	<i>NARIGP</i>		391,721				
	<i>ASDSP</i>		5,467				
	<i>KABDP</i>		10,918,919		6,907,645		

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Co-funding NAVCDP&N ARIGP		5,000,000		5,000,000		100%
	Ward Based Projects		76,089,563		76,080,839		100%
Programme 3: Irrigation and Drainage Development and Management		-	10,968,900	-	3,995,554		36%
	Agricultural Water		10,968,900		3,995,554		36%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>Storage and Management</i>						
Programme 4:		-	79,792,108	-	71,600,535		90%
	<i>Livestock Insurance Services (crop seeds)</i>		300,000				
	<i>Other Capital Grants</i>		73,817,432		67,100,535		91%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>Desease and Vector Control</i>		674,676				0%
	<i>Kenya Livestock Commercialization Project (KeLCoP)</i>		5,000,000		4,500,000		90%
<i>Programme 5:</i> <i>Fisheries Development and Management</i>		-	4,700,000	-	2,603,755		55%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>Fisheries Production and Productivity</i>	-	2,000,000				0%
	<i>Aqua-business, Marketing and information management</i>		2,700,000		2,603,755		96%
<i>Programme 6:</i> <i>Agricultural Institutions Development</i>		-	3,915,424	-	3,870,754		99%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>and Management</i>							
	<i>Development and Management of Mabanga Agricultural Training Centre (ATC)</i>		1,262,164		1,217,494		96%
	<i>Pending Bills</i>		2,357,436		2,357,436		100%
	<i>Development and Management of Chwele</i>		295,824		295,824		100%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>Fish Farm (CFF)</i>						
Programme 7:		-	3,912,540	-	3,912,540		100%
Cooperatives Development and Management							
	<i>Pending bills</i>		<i>3,912,540</i>		<i>3,912,540</i>		<i>100%</i>
GRAND TOTALS		372,456,840	808,864,637	350,976,301	589,048,787	94%	73%
PUBLIC ADMINISTRATION							
Programme 1:		816,209,963	-	724,273,934	-	89%	
General Administration,							

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>Planning and Support Services</i>							
	<i>SP 1: Administration services</i>	<i>107,572,511</i>	<i>-</i>	<i>50,431,533</i>	<i>-</i>	<i>47%</i>	
	<i>SP 2: Human resource management and development</i>	<i>435,955,252</i>	<i>-</i>	<i>413,846,726</i>	<i>-</i>	<i>95%</i>	
	<i>SP 3: Security and cleaning services</i>	<i>67,179,450</i>	<i>-</i>	<i>57,196,835</i>	<i>-</i>	<i>85%</i>	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>SP 4: Medical insurance</i>	200,000,000	-	200,000,000	-	100%	
	<i>SP 5: Information Communication Technology</i>	5,502,750	-	2,798,840	-	51%	
Programme 2:		27,000,000	-	7,146,000	-	26%	
Governance and public relations							
	<i>SP 1: Civic education</i>	7,000,000	-	-	-	0%	
	<i>SP 2: Public participation</i>	1,000,000	-	-	-	0%	

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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 3: Commemoration of National events</i>	19,000,000	-	7,146,000	-	38%	
Programme 3:	Public Service Management	-	33,441,686	-	14,011,673	0%	42%
	<i>Sp3.1 Service Delivery and Organizational Transformation</i>	-	21,000,000	-	6,698,000		32%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>Sp3.2 Kenya Devolution Support Programme</i>	-	12,441,686		7,313,673	0%	59%
Total Expenditure		843,209,963	33,441,686	731,419,934	14,011,673	87%	42%
					-		
OFFICE OF THE COUNTY SECRETARY AND HEAD OF PUBLIC SERVICE							
<i>General administration, planning and support services</i>	<i>SP 1: Administration services</i>	28,750,404		22,922,489		80%	
	<i>SP 2: Human resource</i>	5,600,000		1,957,350		35%	

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>management and development</i>						
	<i>SP 3: Records management and development</i>	4,892,167		1,090,000		22%	
	<i>SP 4: Legal services</i>	29,368,444		16,058,621		55%	
TOTAL		68,611,015	-	42,028,460	-	61%	
Governors & Deputy Governors							
Programme 1: General Administration,		397,493,300	-	379,198,099	-	95%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Planning and Support Services							
	<i>SP 1: Human resource management and development</i>	284,989,972		284,989,972		100%	
	<i>SP 2: Administrative costs</i>	112,503,328		94,208,127		84%	
Programme 2: Governance and public relations		59,453,327	-	58,918,885	-	99%	

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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 1: County strategic management</i>	32,857,599		32,857,599		100%	
	<i>SP 2: Leadership and governance</i>	26,595,728		26,061,286		98%	
Total Expenditure		456,946,627	-	438,116,984	-	96%	
Health And Sanitation							
PROGRAMME 1:		2,925,996,485	227,475,704	2,925,082,047	96,929,176	100%	43%
General Administration							

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>Planning and Support Services</i>							
	<i>SP 1.1 Health Administrative and support services</i>	200,004,702		200,004,702		100%	
	<i>SP 1.6 Human resource management</i>	2,725,991,783		2,725,077,345		100%	
	<i>SP 1.7 Infrastructural developments</i>		227,475,704		96,929,176		43%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 2: Preventive and Promotive		345,636,233	32,000,000	24,860,450	10,335,600	7%	32%
	<i>SP 2.1 Communicable and Non-communicable disease control</i>	20,000,000		14,000,000		70%	
	<i>SP 2.2 Community health strategy</i>	5,600,000				0%	

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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 2.3 Health promotion</i>	3,000,000		3,000,000		100%	
	<i>SP 2.6 Reproductive, Maternal, Newborn, Child, And Adolescent Health.</i>	5,000,000		5,000,000		100%	
	<i>SP 2.7 Public Health and sanitation</i>	-	32,000,000	-	10,335,600	0%	32%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>Specialized materials and supplies</i>	312,036,233		2,860,450		1%	
Programme 3: Curative Health Services		535,399,938	-	104,073,680	-	19%	
	SP3. 1 Routine medical service.	335,000,938		104,073,680		31%	
	SP3. 2 Referral Strategy	200,399,000				0%	
TOTAL		3,807,032,656	259,475,704	3,054,016,177	107,264,776	80%	41%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>
Roads & Public Works.							
Programme 1:		130,876,938	-	109,022,033	-	83%	
General Administration, Planning, and Support Services							
	<i>SP1.1: Human Resource Management</i>	91,264,624		85,315,324		93%	
	<i>SP1.3: Administration Services</i>	29,107,726		18,706,709		64%	
	<i>SP1.4: Financial</i>	10,504,588		5,000,000		48%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>Services, Planning and Stewardship</i>						
Programme 2:			1,642,060,554	-	1,127,250,252		69%
Transport Infrastructure Development and Management							
	<i>SP2.1: Construction of Roads, Bridges and</i>		<i>996,167,842</i>		<i>984,665,793</i>		99%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>Drainage Works</i>						
	<i>SP2.2: Maintenance of Roads</i>		<i>645,892,712</i>		<i>142,584,459</i>		<i>22%</i>
<i>Programme 3: Building Standards and Quality Assurance</i>		<i>-</i>	<i>5,035,013</i>	<i>-</i>	<i>-</i>	<i>-</i>	
	<i>SP3.1: Building Standards and Research</i>		<i>5,035,013</i>				

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>
					-		0%
TOTAL		130,876,938	1,647,095,567	109,022,033	1,127,250,252	83%	68%
Environment, Tourism and Climate Change							
Programme 1: General Administration Planning and support Services		178,913,094	-	160,285,906	-	90%	
	<i>SP. Human Resources Management</i>	45,181,444		42,597,843		94%	
	<i>Sp. Planning and support services</i>	133,731,650		117,688,063		88%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 2: Protection and conservation of the environment		-	239,570,852	-	239,407,950		100%
	<i>SP. Waste management and control</i>		239,570,852	-	239,407,950		100%
Programme3: Climate Change Coordination and management		500,000	616,602,257	392,000	220,546,037	78%	36%
	<i>Sp. Climate change</i>		538,096,118		220,546,037		41%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>resilience investment grant</i>						
	<i>Sp. Climate change fund</i>		78,506,139				0%
	<i>SP. Climate change institutional support grant</i>	500,000		392,000		78%	
<i>Programme5: Tourism product promotion, marketing and branding</i>		500,000	-	-	-		

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>SP. County Tourism, art and cultural festival</i>	500,000					
Grand Totals		179,913,094	856,173,109	160,677,906	459,953,987	89%	54%
Water and Natural Resources							
Programme 1: General Administration Planning and support Services		79,288,812	-	67,458,032	-	85%	
	<i>SP. Human Resources Management</i>	44,867,761		43,002,616		96%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>Sp. Planning and support services</i>	34,421,051		24,455,416		71%	
Programme 2: Water and Sanitation development and management		-	692,774,839	-	158,347,080		23%
	<i>SP. Borehole development</i>		28,071,500		20,711,696		74%
	<i>KOICA Grant</i>		500,000,000				0%
	<i>Ward based projects</i>		120,637,148		99,592,562		83%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>Pending bills water projects</i>		44,066,191		38,042,822		86%
Grand Total		79,288,812	692,774,839	67,458,032	158,347,080	85%	23%
Finance and Economic Planning							
Programme 1:		971,269,996	-	934,936,229	-	96%	
General Administration, Planning and Support Services							
	<i>SP: Human Resource Management</i>	665,487,984		643,033,046		97%	

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>and Development</i>						
	<i>SP: Leadership and Governance</i>	13,866,399				0%	
	<i>SP: Administration support services</i>	291,915,613		291,903,183		100%	
<i>Programme 2: County Planning Management</i>		87,290,656	-	62,479,893	-	72%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>SP: Economic Policy and County Planning Services</i>	19,400,764		17,739,118		91%	
	<i>SP: Budgeting</i>	47,465,600		35,159,110		74%	
	<i>SP: Monitoring and Evaluation</i>	10,424,292		4,719,322		45%	
	<i>SP: Statistics</i>	10,000,000		4,862,343		49%	
Programme 3: County Financial		90,637,812	-	83,453,993	-	92%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Service Management							
	<i>SP: Revenue Mobilization</i>	40,192,006		40,016,018		100%	
	<i>SP: Accounting Services</i>	18,335,192		18,219,741		99%	
	<i>SP: Audit Services</i>	15,586,467		12,043,135		77%	
	<i>SP: Supply Chain Services</i>	16,524,147		13,175,100		80%	
Programme 4: Service Delivery		24,290,307	206,602,238	15,756,080	91,340,172	65%	44%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>and Organizational transformation</i>							
	<i>SP: Special Coordination Unit</i>	24,290,307		15,756,080		65%	
	<i>Equalization Fund</i>		58,779,835				
	<i>SP: Emergency Fund</i>		100,355,038		53,873,172		54%
	<i>ICT Development</i>		37,467,365		37,467,000		100%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>Health Management System</i>		10,000,000				0%
Total		1,173,488,771	206,602,238	1,096,626,195	91,340,172	93%	44%
Education and Vocational Training							
Programme 1:							
General Administration, Planning and Support Services		1,214,200,813	-	1,178,709,010	-	97%	
	<i>SP: Human Resource Management</i>	1,197,255,254		1,171,991,320		98%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>and Development</i>						
	<i>SP: Administrative and Support Services</i>	16,945,559		6,717,690		40%	
Programme 2: Education improvement support services		163,757,046	-	128,687,000	-	79%	
	<i>SP: Bursary and scholarship</i>	163,757,046		128,687,000		79%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>support program</i>						
Programme 3: Early Childhood Development Education		-	248,594,783	-	96,306,188		39%
	<i>SP: Educational materials and library supplies</i>		<i>21,353,113</i>		<i>21,091,386</i>		99%
	<i>SP5: Monitoring and</i>		-		-		

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>evaluation (supplier for credit)</i>						
	<i>SP: Infrastructure development</i>		227,241,670		75,214,802		33%
Programme 4: Vocational Trainig and Development		7,000,000	46,100,000	2,767,648	20,460,633	40%	44%
	<i>SP: Administrati</i>	7,000,000		2,767,648		40%	

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>on support services</i>						
	<i>SP: Tuition support initiative</i>		14,000,000		-		0%
	<i>SP: Infrastructure development</i>		32,100,000		20,460,633		64%
Total		1,384,957,859	294,694,783	1,310,163,658	116,766,821	95%	40%
County Public Service Board							
Programme 1: General Administration,		24,688,677	11,756,148	13,787,529	11,756,148	56%	100%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>Planning and Support Services</i>							
	<i>SP: Administrative services</i>	24,688,677		13,787,529		56%	
	<i>SP1.2 Construction of 1 storey Building Administrative Block</i>		11,756,148		11,756,148		100%
<i>Programme 2: Human Resource Management</i>		14,091,010	-	13,091,010	-	93%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
and Development							
	<i>SP: Personnel remuneration</i>	10,670,069		10,670,069		100%	
	<i>SP: Human Resource Development</i>	3,420,941		2,420,941		71%	
Programme 3: Governance and National values		5,777,011	-	5,777,011	-	100%	
	<i>SP: Quality Assurance</i>	2,060,441		2,060,441		100%	

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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: Ethics governors and national</i>	3,716,570		3,716,570		100%	
<i>Total</i>		44,556,698	11,756,148	32,655,550	11,756,148	73%	100%
<i>Trade, Energy and Industrialization</i>							
<i>Programme 1: General Administration, Planning and Support Services</i>		77,943,739	-	58,821,637	-	75%	
	<i>SP: Human Resource Development</i>	36,505,548		33,085,973		91%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>and Management</i>						
	<i>SP: Administrative, Planning and Support Services</i>	41,438,191		25,735,664		62%	
Programme 2: Trade and Enterprise Development		-	30,963,496	-	20,822,845		67%
	<i>SP: Business Loan</i>		30,963,496		20,822,845		67%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 3: Market Infrastructure Development and Management		-	273,273,559	-	126,497,358		46%
	<i>SP 3.1. Market Infrastructure</i>		201,353,576		112,580,307		56%
	<i>SP 3.2. Ward Based Projects</i>		58,002,932				0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP 3-3. Supplier Credit		13,917,051		13,917,051		100%
Programme 4: Energy Development and Management		-	71,068,632	-	19,081,373		27%
	SP: Energy access		15,033,314	-	14,172,060		94%
	SP 3-3. Supplier Credit		11,035,318		1,909,313		17%
	REREC		45,000,000		3,000,000		7%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>Programme 5:</i>		-	214,548,890	-	108,815,846		51%
<i>Industrial Investment and Development</i>							
	<i>SP: Industrial Development</i>		214,548,890		108,815,846		51%
Total		77,943,739	589,854,577	58,821,637	275,217,422	75%	47%
Gender and Culture							
<i>Programme 1:</i>		65,109,704	-	60,602,698	-	93%	
<i>General Administration, Planning and Support Services</i>							

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>	51,959,861		50,347,371		97%	
	<i>SP: Administrative, Planning and Support Services</i>	13,149,843		10,255,327		78%	
<i>Programme 2:</i> <i>Cultural Development</i>		16,646,120	-	9,635,466	-	58%	0%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>and Management</i>							
	<i>Communities ' Cultural festivals</i>	2,000,000		-		0%	
	<i>Participate in KICOSCA and EALSCA games</i>	9,646,120	-	9,635,466		100%	
	<i>Liquor and licensing enforcement exercise</i>	5,000,000		-		0%	

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>		-		-		0%
<i>Programme 3: Gender Equality And Empowerment of Vulnerable Groups</i>		2,500,000	11,959,039	-	10,999,999	0%	0%
	<i>Gender based violence response programs (16 days of</i>	500,000		-		0%	

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>activism against women)</i>						
	<i>Mark and celebrate international Womens Day</i>	<i>1,500,000</i>		<i>-</i>		<i>0%</i>	
	<i>Mark and celebrate International Disability Day</i>	<i>500,000</i>		<i>-</i>		<i>0%</i>	
	<i>Loans on Other</i>		<i>820,016</i>		<i>820,016</i>		<i>100%</i>

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>
	Instruments; Women Empowerment Fund						
	Other Infrastructure and Civil Works		11,139,023		10,179,983		91%
Total		84,255,824	11,959,039	70,238,164	10,999,999	83%	92%
Youth and Sports							
Programme 1: General Administration,		31,391,942	-	21,033,788	-	67%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Planning and Support Services							
	<i>SP: Human Resource Development and Management</i>	11,145,587		10,261,991		92%	
	<i>SP: Administrative, Planning and Support Services</i>	20,246,355		10,771,797		53%	
Programme 2: Sports facility		-	175,513,838	-	95,512,152		54%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>Infrastructure development</i>		175,513,838		95,512,152		54%
<i>Programme 3: Youth Talent Development and management</i>		-	-	-	-		
	<i>Youth Empowerment fund</i>		-				
Total		31,391,942	175,513,838	21,033,788	95,512,152	67%	54%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>Lands, Urban and Physical Planning</i>							
<i>Programme 1:</i> <i>General Administration, Planning and Support Services</i>		50,478,612	-	41,509,705	-	82%	
	<i>SP: Human Resource Development and Management</i>	34,357,307		32,321,505		94%	
	<i>SP: Administrative, Planning</i>	16,121,305		9,188,200		57%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>and Support Services</i>						
Programme 2:		-	90,761,505	-	51,439,636		57%
Land Development and Management							
	<i>SP: Land acquisition</i>						0%
	<i>SP: Physical and Land Use Plans</i>		-				0%
	<i>Other infrastrucur</i>		3,307,692				0%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>e and civil work</i>						
	<i>SP 2: Land acquisition Supplier for credit</i>		61,653,813		39,994,012		65%
	<i>SP 6: Auction ring ward based</i>		25,800,000		11,445,624		44%
Total		50,478,612	90,761,505	41,509,705	51,439,636	82%	57%
Housing							
Programme 1: General Administration,		83,023,328	-	48,086,929	-	58%	

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>Planning and Support Services</i>							
	<i>SP: Human Resource Development and Management</i>	9,336,761		8,584,275		92%	
	<i>SP: Administrative, Planning and Support Services</i>	4,740,602		2,002,654		42%	
	<i>SP.7 KISIP Co-funding -</i>	68,945,965		37,500,000		54%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>Administrative</i>						
Programme 2: Housing development and Human Settlement		-	431,208,177	-	388,233,550		90%
	<i>SP: Housing Infrastructural Development</i>		41,105,020		41,105,020		100%
	<i>SP: Housing Financing Services</i>		390,103,157		347,128,530		89%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Total		83,023,328	431,208,177	48,086,929	388,233,550	58%	90%
Bungoma Municipality							
Programme 1: General Administration, Planning and Support Services		55,922,317	-	41,008,478	-	73%	
	<i>SP: Human Resource Development and Management</i>	21,214,387		19,884,577		94%	
	<i>SP: Administrativ</i>	18,957,930		14,041,501		74%	

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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>e, Planning and Support Services</i>						
	<i>SP 1.6: Purchase of Motor Vehicle</i>	7,000,000		-			
	<i>KUSP UIG</i>	8,750,000		7,082,400		81%	
<i>Programme 2: Urban Land Use, Policy and Planning</i>		-	16,000,000	-	16,000,000		100%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>SP: Urban Land Planning</i>		16,000,000		16,000,000		100%
Programme 3: Urban Infrastructure Development and Management		-	200,565,924	-	145,429,955		73%
	<i>SP: Urban Transport and Infrastructur</i>		145,500,000		145,429,955		100%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>e</i> <i>Development</i>						
	<i>SP 3.2: Urban Facilities and Amenities</i>		55,065,924				
Programme 4: Urban Environment, Health, Water, Culture and Human Social Services		-	-	-	-		
	<i>SP: Urban Environment</i>		-				0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>and Public Health Services</i>						
Total		55,922,317	216,565,924	41,008,478	161,429,955	73%	75%
Kimilili Minucipality							
Programme 1: General Administration, Planning and Support Services		42,678,680	-	26,732,508	-	63%	
	<i>SP: Human Resource Development</i>	<i>18,365,997</i>		<i>17,515,326</i>		<i>95%</i>	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	<i>and Management</i>						
	<i>SP: Administrative, Planning and Support Services</i>	15,562,683		9,217,182		59%	
	<i>KUSP UIG</i>	8,750,000		-		0%	
Programme 2: Urban Infrastructure Development and management		-	52,658,895	-	3,441,180		7%

<i>Programme</i>	<i>Sub-Programme</i>	<i>Approved Estimates FY 2024/25</i>		<i>Actual Expenditure as of 30th June 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. Housing and public works</i>		52,658,895		3,441,180		7%
Total		42,678,680	52,658,895	26,732,508	3,441,180	63%	7%
Grand Total Executive		8,967,033,716	6,379,400,666	7,700,592,436	3,662,013,590	86%	57%
County Assembly		1,112,575,196	246,455,224	1,079,110,010	127,767,959	97%	52%
	TOTAL	10,079,608,912	6,625,855,890	8,779,702,446	3,789,781,549	87%	57%

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.1.278 billion against an annual target of Kshs.1.77 billion, representing 72 per cent of the yearly target.
- Low absorption of development funds which was at Kshs. 3.78 billion thus 57% of the target development allocation.
- High level of pending bills, which amounted to Kshs.4.9 billion as of 30th June 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 respective financial year.
3. The County should identify and address issues causing delays in implementing development programmes and projects.

ANNEXES: Project Performance Report for FY 2024/2025

Agriculture, Livestock, Fisheries, Irrigation and Cooperatives

S/No.	Project Name	Location	Allocated	Contract Sum	Expenditure	Status	Remarks
1.	Supply and delivery of certified maize seeds varieties for highland areas	Across all 45 Wards	56,000,000	67,500,000	67,500,000	100% complete	Procured and distributed to farmers
2.	Supply and delivery of fertilizer	Across all 45 Wards	270,000,000	112,500,000	112,500,000	100% complete	Procured and distributed to farmers
3.	Construction of Machinery Shed for AMC - Mabanga	Mabanga	3287500	3,256,400	-	100% complete	Construction works complete

S/No.	Project Name	Location	Allocated	Contract Sum	Expenditure	Status	Remarks
4.	Rehabilitation of Magemo Dam in Ndivisi Ward	Magemo	12,500,000	12,468,715.61	-	100% complete	Rehabilitation works done
5.	Supply and distribution of fruit tree seedlings in Bukembe West Ward	Across the Ward	3,000,000	4,488,840	4,488,840	100% complete	Seedlings procured and supplied to farmers
6.	Supply and distribution of fruit tree seedlings in Misikhu Ward	Across the Ward	2,000,000				
7.	Supply and distribution of Avocado seedlings and	Across the Ward	5,000,000	4,862,000	4,862,000	100% complete	Seedlings procured and supplied to farmers

S/No.	Project Name	Location	Allocated	Contract Sum	Expenditure	Status	Remarks
	distribution to farmers in Soysambu/Mitua Ward						

1. Health and Sanitation

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
1	The proposed completion of Milani dispensary and installation of power	Bokoli	1,000,000.00	963,916.85	830,962.00	Complete and in use	Waiting Handover
2	The proposed construction of maternity wing at MATULO dispensary	Matulo	3,500,000.00	3,307,540.54	0	Ongoing	At finishing stage

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
3	The proposed completion works for Kolani and Kaptanai dispensaries staff quaters	Namwela	2,000,000.00	1,999,747.20	1,723,991.00	Ongoing	At finishing stage
4	The proposed construction of 6NO. door pit latrine at Sango market	Siboti	1,000,000.00	987,800.90	0	Yet to start	Contract not on site
5	The proposed construction of Masindet dispensary in Elgon ward	Elgon	4,500,000.00	4,449,789.54	0	Yet to start	Contract not on site
6	The construction of Bunjosi dispensary in Misikhu ward	Misikhu	2,000,000.00	1,899,837.78	1,095,450.00	Complete but not in use	Waiting Handover

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
7	The proposed construction of 2NO. door modern pit latrine at Kapchoiywa, Chemositet and Chebchebai ECDE in Kapkateny ward	Kapkateny	2,000,000.00	1,959,300.32	831,040.50	Ongoing	At finishing stage
8	The proposed construction of 6NO. door pit latrine at Kimilili RC Girls ECDE Centre	Kimilili	1,000,000.00	1,000,000.00	976,316.81	Complete and in use	
9	The proposed construction of Nameme dispensary in Maeni Ward	Maeni	3,000,000.00	3,000,000.00	2,959,450.15	Ongoing	At finishing stage

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
10	The proposed construction of maternity at Kitabisi dispensary in Kimaeti Ward	Kimaeti	3,000,000.00	2,960,198.59	0	Complete but not in use	Waiting for payment and handover
11	The proposed fencing of Kisawayi dispensary in Siboti ward	Siboti	500,000.00	481,086.22	0	Complete and in use	Waiting for payment and handover
12	The proposed completion works for Ekitale maternity wing in West Sang'alo	West Sangalo	3,500,000.00	5,900,794.00	3,131,169.30	Ongoing	At finishing stage
13	The proposed construction works for Namikelo	Tuuti/Marakaru	3,000,000.00	3,990,958.93	3,948,316.13	Complete but not in use	Waiting Handover

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	dispensary in Tuuti/Marakaru						
14	The proposed construction works for Kimukung'i dispensary in Tuuti/Marakaru	Tuuti/Marakaru	4,000,000.00	2,959,450.15	2,959,450.15	Complete and in use	Waiting Handover
15	The proposed construction works for public toilet and 100 persons septic tank at Kapsokony town in Elgon ward	Elgon	4,000,000.00	4,000,000.00	1,959,300.32	Complete and in use	Waiting Handover
16	The proposed construction works for maternity wing at Mungore health	Khasoko	4,000,000.00	4,000,000.00	3,990,958.93	Yet to start	Contractor Not on site

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	centre in Khasoko ward						
17	The proposed construction works for Kibingei dispensary in Kibingei ward	Kibingei	4,000,000.00	2,500,000.00	2,312,702.67	Ongoing	At finishing stage
18	The proposed erection and completion of dispensary at Masaek, Kapkateny ward	Kapkateny	2,500,000.00	4,000,000.00	3,990,958.93	Ongoing	At finishing stage
19	Equiping of maternity wing at Tulienge and machakha	Lwandanyi	4,000,000.00	5,160,000.00	1,597,028.00	Yet to start	Waiting Delivery

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	dispensary in Lwandanyi ward						
20	Purchase of maternity equipment for Mukuyuni Dispensary in Milima ward	Milima	500,000	3,500,000.00	3,100,000.00	Supplied and in use	Delivered and in Use
21	Equiping of Mayanja dispensary in Tuuti/Mararaku ward	Tuuti/Mararaku	3,500,000	990,000.00	990,000.00	Supplied	Delivered and in Use
22	Purchase of medical equipment for Mumbule dispensary in East Sang'alo ward	East Sangalo	1,500,000	1,491,000.00	0	Not supplied	Waiting delivery
23	Purchase of Medical equipment/furniture	Chepyuk	1,500,000	1,700,000.00	1,700,000.00	Supplied and in use	Delivered and in Use

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	at Chepyuk, Kamaigul and Chepkurkur						
24	PROVISION FOR COMPREHENSIVE MOTOR VEHICLE INSURANCE COVERS.	West Bukusu	1,500,000	1,032,330.00	1,032,330.00	Procured	Procured
25	Purchase of medical equipment for the department of health and sanitation	Township	16,600,000	16,506,000.00	0	Supplied and in use	Delivered waiting payment
26	Construction of Bitobo dispensary	Kimaeti	1,000,000	974,801.39	0	Terminated	Terminated

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
27	Construction of pit latrine at Tunya dispensary	West Bukusu	5,500,000	5,500,000.00	0	Complete but not in use	Waiting handover
28	Equipping of 100 bed capacity at Bumula sub county hospital	Bumula	10,000,000	10,000,000.00	0	Yet to start	Funds diverted to BCRH
29	Construction of a special isolation unit TB at Bulondo	West Sang'alo	3,300,000	3,154,089.54	0	Yet to start	Contract terminated
30	Solar system back up for Bulondo dispensary	West Sang'alo	3,000,000	3,000,000.00	0	Yet to start	Contract not on side
31	Equipping of maternity wing at Tulienge dispensary	Lwandanyi	500,000	490,000.00	490,000.00	Supplied	Delivered and in Use

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
32	Supply and delivery of medical equipment at Milembe dispensary	Mukuyuni	-	-	-	Supplied	Delivered and in Use
33	Construction of modern incinerator at Bungoma county Refferal hospital	Township	8,198,680	8,198,680.00	0	Not supplied	Contract Awarded waiting supply

2. Roads Infrastructure and Public Works

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
1.	Periodic maintenance of Miendo-Namawanga Road	Bokoli	4,869,980.56	4,993,799.70	3,932,664.40	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
2.	Periodic maintenance of Muchocho Road -Bokoli River- Temba Road	Bokoli	5,062,366.25	5,032,429.00	4,277,971.55	100%	Road Condition improved and road in use
3.	Periodic Maintenance of Tilionga - Mahanga, Sirwa - Sichei River Road	Bokoli	5,976,952.55	5,613,763.00	4,784,066.00	100%	Road Condition improved and road in use
4.	upgrading of Webala - Bruno-Kuywa River Road	Bokoli	4,981,373.96	4,958,167.00	4,215,495.65	100%	Road Condition improved and road in use
5.	periodic maintenance of Shadrack Juma Sitawa ECDEHighway Road	Bukembe East	2,587,960.00	2,452,975.00	2,090,973.60	100%	Road Condition improved

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
							and road in use
6.	Grading and gravelling of Sudi market-Bukembe VTC -Machinjoni RD	Bukembe East	4,297,216.00	4,272,476.00	3,642,535.20	100%	Road Condition improved and road in use
7.	Periodic maintenace of Cocacola-Boyifacio-Chwele River Road	Bukembe East	2,267,104.00	2,152,445.00	-	100%	Road Condition improved and road in use
8.	periodic maintenance of Kongoli Catholic ChurchMwalimu pius Masinde- Manyasi Road	Bukembe East	3,847,720.00	3,541,382.00	3,013,103.20	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
9.	periodic Maintenance of Nalutiri - sawali road	Bukembe West	1,567,624.00	1,399,379.00	1,192,863.25	100%	Road Condition improved and road in use
10.	periodic Maintenance of Bramwel Muyayi road	Bukembe West	1,865,512.00	1,795,108.00	-	0	Contactore Delays
11.	periodic Maintenance of Nalutiri Catholic church	Bukembe West	1,938,592.00	1,897,090.00	-	100%	Road Condition improved and road in use
12.	periodic maintenance of Busiraka - nalutiri - wangamati	Bukembe West	1,983,136.00	1,827,472.00	1,557,844.25	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
13.	periodic maintenance of Marumbu - Kisulini - Marauni - Sikwata road	Bukembe West	2,251,096.00	2,187,255.00	1,860,511.45	100%	Road Condition improved and road in use
14.	periodic Maintenance of Mufuti- Mbute-Nambilo road	Bukembe West	2,269,192.00	2,262,007.00	1,881,042.25	100%	Road Condition improved and road in use
15.	periodic Maintenance of Mukikuyu road	Bukembe West	2,129,992.00	2,128,194.00	-	100%	Road Condition improved and road in use
16.	periodic mainenance of Nambafu-mukuyuni- Bumula Pr, Siekumulo-	Bumula	2,269,192.00	2,262,007.00	8,566,213.65	100%	Road Condition improved

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
	Wekelekha, Nangati road						and road in use
17.	Periodic Maintenance of Ack Church-Basombi Malambisia Mkt, Walusiti Junction-Ass. Chief R. Namasa Road	Bumula	4,439,320.00	3,755,466.00	-	-	Contactor Delays
18.	Proposed Construction of Wamuteke - Musiya Primary 2*4 Box Culvert On River Khayo	Bumula	4,838,911.00	4,711,593.00	-	-	Contactor Delays
19.	periodic maintenance of Chepkube coffee factory road	Cheptais	7,993,560.00	7,101,490.00	-	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
20.	Periodic Maintenance of Miti Mbili-Kabukwo Market Road	Chepyuk	6,094,640.00	6,037,290.00	5,115,331.40	100%	Road Condition improved and road in use
21.	Periodic maintenance of Chepkurkur-Kamabus Road	Chepyuk	2,506,760.00	2,451,815.00	2,074,611.50	100%	Road Condition improved and road in use
22.	Periodic maintenance of Chepyuk - Kibumet Soet Road	Chepyuk	8,890,240.00	8,795,437.00	7,475,721.10	100%	Road Condition improved and road in use
23.	Periodic maintainance of Chepkechir -Toroso	Chesikaki	4,549,724.51	4,447,613.00	-	100%	Road Condition improved

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
	mixed Secondary school- Tekwei home road						and road in use
24.	Spot Improvement Of Tuikut-Kaptoboi- Kamarang' Road	Chesikaki	6,772,951.28	7,063,038.00	-	100%	Road Condition improved and road in use
25.	Periodic Maintanance Of Kimama Fcs Junction- Chesiywo Primary And Chemondi Primary Tuikong' Roads	Chesikaki	4,162,168.28	3,927,615.00	3,347,264.00	100%	Road Condition improved and road in use
26.	Periodic maintenance of Iconic -Busienyi - Namesake Road	Chwele/Ka buchai	6,984,360.00	6,927,907.00	-	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
27.	Periodic maintenance of Walukaya - Namilama road	Chwele/Ka buchai	4,069,860.00	3,944,255.00	3,506,896.50	100%	Road Condition improved and road in use
28.	Periodic maintenance of Mufule Youth polytechnic Mufule primary-Nabutola primary road	East Sang'alo	3,382,560.00	3,191,985.00	2,720,331.85	0	Contactoer Delays
29.	Periodic mainitenance of Wanjuku-River chwele road	East Sang'alo	2,288,680.00	2,097,909.00	1,787,793.30	0	Contactoer Delays
30.	Periodic maintenance of Sichei junction-Dominiko Road	East Sang'alo	5,101,680.00	4,824,505.00	-	0	Contactoer Delays

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
31.	Periodic Maintenance of St. Martin - Kimugui Road	East Sang'alo	3,519,440.00	3,326,580.00	2,764,138.00	0	Contactor Delays
32.	Periodic maintenance of mechimeru - Mutoto - Sikalame Road .	East Sang'alo	2,292,160.00	2,044,448.00	-	0	Contactor Delays
33.	Periodic maintenance of Chemweisus-Chemses Road	Elgon	6,741,920.00	6,438,504.00	5,475,464.50	100%	Road Condition improved and road in use
34.	Periodic maintenance of Kibuk-Chepkuy Road	Elgon	4,256,040.00	4,025,080.00	-	100%	Road Condition improved and road in use
35.	Opening of Musombi - Nawate road	Kabula	4,033,949.82	3,874,821.00	3,302,271.25	100%	Road Condition

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
							improved and road in use
36.	Periodic maintenance of Mukhuma -Bukumuma-Watoya road	Kabula	4,063,538.70	3,929,099.80	3,251,246.50	100%	Road Condition improved and road in use
37.	Periodic maintance of Malinda-Samichi River Road apprx 0.8km	Kabula	1,887,886.20	1,884,296.00	1,519,865.50	0	Contactora Delays
38.	Periodic maintenance of Agape Mzee Bakari-Friends Church Sosio River	Kamukuywa	5,274,520.00	5,263,726.00	-	0	Contactora Delays
39.	Periodic maintenance of Cheselemi-Kamukuywa River Road	Kamukuywa	5,192,160.00	5,176,794.00	-	0	Contactora Delays

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
40.	Periodic maintenance of Road Mutongwe	Kamukuywa	4,524,000.00	4,341,442.00		100%	Road Condition improved and road in use
41.	Periodic maintenance of Kamuneru main road to Chemositet primary(kamuneru village)	Kapkateny	9,957,440.00	9,832,788.00	8,363,413.55	100%	Road Condition improved and road in use
42.	Grading and gravelling of kewaprang- kongit road	Kaptama	3,000,920.00	3,000,920.00	2,456,127.65	100%	Road Condition improved and road in use
43.	Grading and gravelling of Kaptiroko -Sosio road	Kaptama	2,985,376.00	2,984,680.00	-	0%	Contactor Delays

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
44.	Periodic maintenance of Chesinende kapchebon road	Kaptama	4,499,640.00	4,269,976.00	-	0%	Contacto Delays
45.	Periodic Maintenance Of IGC - Marel Road - Lusaka Road ,Kanduyi DEB Road	Khalaba	2,218,585.38	2,201,180.00	1,363,046.40	80%	The road is in use
46.	Periodic Maintenance of King Jesus Faith Church Road, Orwenyi Road, Green Hardware - R Khalaba	Khalaba	3,244,333.01	2,277,763.00		80%	The road is in use
47.	Periodic Maintanance Of Marel Road - Clement - Friends Church - Sarasa Road	Khalaba	2,623,546.83	2,594,149.00	-	50%	Contacto Delays
48.	Periodic Maintanance Of Mukhaweli,Brebman	Khalaba	2,527,237.94	2,254,136.00	-	80%	The road is in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
	- Mushroom - Harvest Church -Otugi, Cereals - Deliveraance Curch - R.Khalaba Road						
49.	Periodic Maintanance Of Royol Resort - Macle Resort - Wandika Road, Galana Petrol Station - R.Khalaba	Khalaba	4,330,418.74	4,291,387.05	3,486,692.15	100%	Road Condition improved and road in use
50.	Periodic maintenance of Juma Lukhoba-Masikini,CRSMakikha-X-Chief-Buyofu,Maranatha JunctionMakikha-Mundaa Roads	Khasoko	#####	8,694,854.00	8,688,014.85	100%	Road Condition improved and road in use
51.	Construction of Sango Junction -	Khasoko	6,611,342.00	6,572,652.00	-	0%	Contactore Delays

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
	Bwaliro(2*4)Box culvert on river Namusasi						
52.	Periodic maintenance of Nambale - Milimo Muricho Road	Kibingei	3,957,920.00	3,957,920.00		100%	Road Condition improved and road in use
53.	Periodic maintenance of Faith Home - Pius Mukhebi Road	Kibingei	2,610,000.00	2,540,144.00	2,161,630.45	100%	Road Condition improved and road in use
54.	Periodic maintenance of Kipetro- Koffi Anan - Friends Church Road	Kibingei	2,824,287.03	2,894,000.00	2,466,665.70	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
55.	Periodic maintenance of Napwororu -Lutaso Siuna Road	Kibingei	2,611,943.35	2,462,258.00	2,096,866.05	100%	Road Condition improved and road in use
56.	Periodic maintenance of Kimwanga -Tabala bridge Mayanja Masielo to Watanya and Myanga market and Myanga to Apokot rd	Kimaeti	3,834,583.35	3,833,050.00	3,189,838.75	100%	Road Condition improved and road in use
57.	Periodic maintainance of Tunduli-Syombe-MWIYENGA- railways rd	Kimaeti	4,304,863.35	3,896,448.00	-	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
58.	Periodic maintainance of Kitingia -Siilila road 4kms rd	Kimaeti	1,861,903.35	1,689,814.00	1,440,065.15	100%	Road Condition improved and road in use
59.	Periodic maintenance of Chelekei Secondary Road	Kimilili	2,743,062.67	2,645,593.00	-	0	Contactor Delays
60.	Periodic Maintenance Of Kimilili Town Roads	Kimilili	8,073,933.45	7,958,711.00	6,784,037.45	100%	The road is in use
61.	Periodic Maintenance Of Paspalm Kambini Road	Kimilili	3,684,104.90	3,533,580.00	-	0%	Contactor Delays
62.	Periodic maintainance of Chebukuyi - KakeriautiKimaluli Road	Lwandanyi	6,992,480.00	6,991,370.00	5,944,696.30	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
63.	Periodic maintenance of Mukhuyu-Matumbai Primary-Nambuya - Luyekhe Road	Lwandanyi	7,129,360.00	7,108,291.00	6,060,630.55	100%	Road Condition improved and road in use
64.	Periodic maintenance of Njombusi-Matumbai-Wanjusi-Namubila-Mwalimu Nato- Pambala Road	Lwandanyi	4,970,020.00	4,947,840.00	4,218,245.55	100%	Road Condition improved and road in use
65.	Periodic maintenance of Wamono- Mayekwe-Bondeni- Lwandanyi Road	Lwandanyi	2,786,320.00	2,746,543.00	-	100%	Road Condition improved and road in use
66.	Periodic maintenance of Mikayu-Lurende-	Luuya/Bwake	5,002,260.23	4,681,226.00	3,903,987.70	100%	Road Condition improved

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
	KiboochSichei River Road						and road in use
67.	Periodic maintenance of Nangili-Sikenga-Bwake primary-Sichei river Road	Luuya/Bwake	5,525,577.18	5,379,373.00	4,577,523.00	100%	Road Condition improved and road in use
68.	Periodic maintenance of Mabwi-Khachonge-MisriSichei Road	Luuya/Bwake	4,970,350.66	4,541,602.00	1,856,460.50	100%	Road Condition improved and road in use
69.	Periodic Maintenance Of Sinoko Miradi - Mayeku Road	Maeni	3,601,720.19	3,494,678.00	2,974,763.45	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
70.	Periodic Maintenance Of Kapiri - Elijah Nameme - Friends Road	Maeni	3,583,618.76	3,514,694.00	2,996,168.10	100%	Road Condition improved and road in use
71.	Periodic Maintenance Of Kamasielo Ack - Tom Sabari - Kibisi River Road	Maeni	2,942,874.60	2,917,811.00	-	100%	Road Condition improved and road in use
72.	Periodic Maintenance Of SDA Church Factory Road	Maeni	2,348,544.35	2,238,543.00	1,907,396.65	100%	Road Condition improved and road in use
73.	Periodic Maintenance of Trinity - Ngalasia Road	Malakisi/Kulisuru	2,061,900.00	2,601,440.00	1,756,819.20	100%	Road Condition improved

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
							and road in use
74.	Periodic maintenance of Chenjeni Junction - Nabuloli Road (Chengoi/Chebukutumi) with box culvert	Malakisi/K <ulisuru< td=""> <td>8,018,732.00</td> <td>8,009,534.00</td> <td>-</td> <td>100%</td> <td>Road Condition improved and road in use</td> </ulisuru<>	8,018,732.00	8,009,534.00	-	100%	Road Condition improved and road in use
75.	Periodic maintenance of Sibanga primary -yabeko primary road	Malakisi/K <ulisuru< td=""> <td>3,578,020.00</td> <td>3,553,565.75</td> <td>-</td> <td>0%</td> <td>Contacto Delays</td> </ulisuru<>	3,578,020.00	3,553,565.75	-	0%	Contacto Delays
76.	Periodic mantainance of Bisunu cattle dip chebukutumi- Butonge road (Butonge- Chebukutomi	Malakisi/K <ulisuru< td=""> <td>3,041,520.00</td> <td>3,039,848.50</td> <td>-</td> <td>0%</td> <td>Contacto Delays</td> </ulisuru<>	3,041,520.00	3,039,848.50	-	0%	Contacto Delays
77.	Periodic mantainance of D.O Residence-Sirisia factoryYabeko road	Malakisi/K <ulisuru< td=""> <td>2,799,660.00</td> <td>2,466,899.00</td> <td>-</td> <td>100%</td> <td>Road Condition improved</td> </ulisuru<>	2,799,660.00	2,466,899.00	-	100%	Road Condition improved

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
							and road in use
78.	Grading and gravelling of Mukhuyu-Webuye Stream market road	Maraka	1,492,953.41	1,416,088.00	1,206,795.00	0	Contactora Delays
79.	Grading and gravelling of Sikolia -Karunga road	Maraka	1,604,402.50	1,561,603.00	-	100%	Road Condition improved and road in use
80.	opening,grading,gravelling and culvert installation of Johari-Ikojoo -Kiketi- Kituyi - Webuye stream	Maraka	3,064,617.73	2,890,658.00	-	0	Contactora Delays
81.	Maintenance of Sulungai -Wabwoba Agrey Wamukota to Mufunje	Maraka	3,012,956.44	2,643,852.92	2,253,099.30	100%	Road Condition improved

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
							and road in use
82.	maintenance of Nang'oto-Sinoko Pefa - Timona Koayabe Muji River	Maraka	2,176,740.00	2,890,426.00	-	0	Contactor Delays
83.	opening,grading and gravelling of Catholic-CompelPempere woodhill road	Maraka	3,714,737.41	3,485,685.00	-	0	Contactor Delays
84.	Periodic maintenance of Sirimbo -Moses-Jeremiah & Wephukulu - Chebosi river road	Matulo	4,471,981.19	4,183,750.00	3,564,613.70	80%	Road Condition improved and road in use
85.	Periodic maintenance of Malaa - Mukombosi road	Matulo	4,815,160.00	5,065,540.00	4,309,812.60	90%	Road Condition improved

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
							and road in use
86.	Periodic Maintenance of KMTC-Sweet waters-kitiabi - back street roads	Matulo	5,702,530.25	5,607,221.00	4,598,161.80	90%	Road Condition improved and road in use
87.	Periodic maintenance of Lunyu Catholic - Musembe sec - Okonya Spring road	Mbakalo	4,328,098.04	4,228,098.04	-	100%	Road Condition improved and road in use
88.	Construction of Kibisi Catholic Church - BilongoMarangachi bridge and Periodic maintenance of	Mbakalo	7,519,298.71	7,411,723.00	6,317,577.65	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
	Christopher-Kamuria- John Anaset rd						
89.	Periodic maintenance of Mama Joanes-Karima ACK Road	Mbakalo	4,156,030.04	3,945,832.00	-	100%	Road Condition improved and road in use
90.	Periodic Maintenance of Siundu- Wangila - Satelight Road	Mihuu	3,061,230.09	2,971,187.00	2,528,461.00	100%	Road Condition improved and road in use
91.	Periodic maintenace of Nangalama - misimo road	Mihuu	3,306,759.73	3,168,330.00	-	0%	Contacto Delays
92.	Periodic maintenance of Siyilila Box Culvert	Mihuu	7,847,897.66	7,843,538.56	6,645,061.60	100%	Road Condition improved

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
							and road in use
93.	Periodic maintenance of Makayaka-Kati-Nyaranga Road	Mihuu	3,310,472.84	3,203,813.00	-	100%	Road Condition improved and road in use
94.	Periodic maintenance of Mihuu- Ndakuyu-Mikwa Road	Mihuu	3,000,659.93	2,890,426.00	2,458,681.65	100%	Road Condition improved and road in use
95.	Gravelling and Murraming of Bishop Mwandia- Kitakicha Nabing'eng'e Dam Road	Milima	4,671,561.05	4,122,716.00	3,512,896.75	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
96.	Gravelling and Murraming of Line Moja-Benard Nyukuri - Makunga - Kwena Road	Milima	5,822,046.09	5,169,350.00	4,406,423.40	100%	Road Condition improved and road in use
97.	Periodic Maintenance of Dick-Mukimwei Junction Road	Misikhu	4,698,249.05	4,630,368.00	3,941,564.05	100%	Road Condition improved and road in use
98.	Periodic maintenace of Waudu-Tweki-Kitui dispensary	Misikhu	5,433,213.48	5,618,185.04	3,567,026.15	80%	Road Condition improved and road in use
99.	Periodic maintenance Bunangeni Junt - Wandili - Mung'aha	Misikhu	3,334,840.15	3,201,980.00	2,725,523.30	100%	Road Condition improved

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
							and road in use
100.	Periodic Maintenance of Nalyanya-Chepkongoi-ChepsitstiNamarare Road	Mukuyuni	#####	9,516,246.00	8,112,146.25	100%	Road Condition improved and road in use
101.	Periodic maintenance of Sisenda-Raymond-Mutaki Road.	Mukuyuni	6,374,780.00	5,904,430.00	5,033,544.20	100%	Road Condition improved and road in use
102.	Periodic maintenance of HON.Wetangula -Sango pri.Road	Mukuyuni	5,487,380.00	5,080,583.00	4,331,212.20	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
103.	Periodic Maintenance Of Disciples Church-Alberto-Khisa Junction Road	Musikoma	1,798,000.00	-	-	0	Contacto Delays
104.	Periodic Maintenance Of Teresa Hotel-Swahili Junction Road	Musikoma	1,655,320.00	1,619,432.00	-	100%	Road Condition improved and road in use
105.	Periodic Maintenance Of Namalelo-Railway-Maina Road	Musikoma	1,711,000.00	1,676,702.00	-	0	Contacto Delays
106.	Periodic Maintenance Of Chief's Office-Njenga-WakaNyorita Road	Musikoma	2,212,120.00	2,046,853.00	1,740,829.60	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
107.	Periodic Maintenance Of Mwalimu Mang'ara-Okanya Pr. Junction Road	Musikoma	2,584,480.00	2,508,672.00	2,137,304.75	100%	Road Condition improved and road in use
108.	Periodic Maintenance Of Sibembe-Lavin, C33-African Divine Church Roads	Musikoma	3,541,480.00	3,959,567.00	3,279,056.45	100%	Road Condition improved and road in use
109.	Periodic Maintenance Of Munanda-Nabongo Ttc-Father Waltra-Musikoma Bekary Road	Musikoma	4,590,120.00	4,425,567.00	3,771,467.05	100%	Road Condition improved and road in use
110.	Periodic maintenance of Malinda -Namutokholo rd	Namwela	3,181,880.00	3,141,526.00	-	100%	Road Condition improved

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
							and road in use
111.	Periodic maintenance of Kolani - NamulalaNanjikombe rd	Namwela	4,641,160.00	4,330,998.00	3,690,890.10	100%	Road Condition improved and road in use
112.	Periodic maintenance of Namwela Market- menu rd	Namwela	4,363,340.00	4,283,424.00	-	100%	Road Condition improved and road in use
113.	Periodic Maintanance of Pwani Market- Wandabwa-Kutete- Kawa, Nasunyama-Masa Road In Naitiri/Kabuyefwe Ward	Naitiri/Kabuyefwe	6,995,960.00	6,953,736.00	5,927,673.30	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
114.	Periodic of Lukhwaya-Namasaka-Andete - MaperaSamaria Pag Road	Ndalu/Tabani	4,720,295.66	4,947,666.00	4,216,959.35	100%	Road Condition improved and road in use
115.	Construction of Baraza - Tomas/Manyaki bridge	Ndalu/Tabani	4,297,608.74	3,994,410.00	3,404,048.85	100%	Road Condition improved and road in use
116.	Periodic of Kapchonge Police-Mbago, LukhunaKiminini Juct.- Wanja Road	Ndalu/Tabani	5,909,072.19	5,790,716.00	4,934,865.90	100%	Road Condition improved and road in use
117.	Construction of Mulembe Maria-Kamau footbridge	Ndalu/Tabani	4,274,981.95	4,077,956.00	3,475,246.20	100%	Road Condition improved

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
							and road in use
118.	Periodic maintenance of Mwiruti -Silungai-SinokoMarinda-Sinoko-Sitabicha 3km.	Ndivisi	5,372,736.14	5,657,624.00	-	0	Contactor Delays
119.	Periodic maintenance of Malomonyan-Nalianya Lutacho 0.9km rd	Ndivisi	3,575,078.60	3,052,179.00	2,600,977.40	100%	Road Condition improved and road in use
120.	Periodic maintenance of Makuselwa-KhaoyaSulungai road 3km.	Ndivisi	4,542,437.52	4,482,416.60	3,649,852.75	100%	Road Condition improved and road in use
121.	Periodic Maintenance of Miluki Junction-	Siboti	5,782,600.00	5,540,282.00	-	100%	Road Condition

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
	KabuberoMukwa Primary Road						improved and road in use
122.	Periodic Mantainance of Siboti-Sirende-Sango Mosque road	Siboti	7,780,120.00	7,425,682.00	6,327,322.10	100%	Road Condition improved and road in use
123.	Proposed Construction of Bisuche - Lukhuna 2*3 Box Culvert On River Namamje	Siboti	4,952,411.00	4,668,203.00	3,978,883.00	0%	Contacto Delays
124.	Periodic maintenance of Kakimanyi - Mama Catherine Primary road	Sitikho	6,522,680.00	6,478,222.00	5,512,849.90	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
125.	Periodic maintenance of Kiviki road	Sitikho	3,489,280.00	3,454,007.00	2,939,758.15	100%	Road Condition improved and road in use
126.	Periodic maintenance of Okiya Nalua spring road	Sitikho	3,161,696.00	3,141,062.00	-	100%	Road Condition improved and road in use
127.	Periodic maintenance of Khalala market - MukiteNambindo road	Sitikho	5,539,000.00	5,512,581.00	4,695,019.85	100%	Road Condition improved and road in use
128.	Periodic maintenance of Njinjusi road	Sitikho	4,307,080.00	4,231,889.24	3,088,880.40	100%	Road Condition improved

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
							and road in use
129.	Opening of Khaoya/Silingi/Muanda health centre Nasong'o Mukanda/Walubai & Wanandimu/Seferio Ngutukuroad	South Bukusu	3,473,040.00	3,117,855.00	2,649,464.45	100%	Road Condition improved and road in use
130.	Opening of Richard Wabomba-Tulumba TTI & construction of Tulumba River Culvert & Kayobia Muanda primary road	South Bukusu	4,322,160.00	4,321,849.76	3,555,045.80	100%	Road Condition improved and road in use
131.	Openning Wangila Lupao - Sio River Road & Chief Nyongesa-Lumboka road	South Bukusu	3,060,080.00	2,968,170.00	2,529,483.40	100%	Road Condition improved

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
							and road in use
132.	Opening Burangasi VTC - Kimatuni Mambo & Mzee mark Makokha/ Burangasi & Mwalimu Muchukhuli /Musumba road	South Bukusu	3,779,280.00	3,716,594.00	-	100%	Road Condition improved and road in use
133.	Opening Juma Namasake -Cattle dip- Bulosi & opichoTella- mukoya Forest- Namachanja Mukoro Road	South Bukusu	2,986,420.00	2,885,402.00	2,434,421.20	100%	Road Condition improved and road in use
134.	Opening Sifuniame/Mutunyi Wasulo & Francis	South Bukusu	2,316,520.00	2,003,103.00	1,706,842.05	100%	Road Condition improved

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
	Nicodemus-Nakholo primary school road						and road in use
135.	Periodic maintenance of Munialo-Mbanga, DEB SecSamland-Graceway Road,Hebert-DEB primary-VCT junction Dairy -DCC Junction-DCC office.,Township Boda Boda- police and Mitoto-Tongaren DEB Sec Road.	Tongaren	4,239,568.00	4,235,038.00	3,609,112.00	100%	Road Condition improved and road in use
136.	Periodic maintenance of Machakha -Milimani-Mumali- Korokocho-Jeremiah- Binyenya Dam Road	Tongaren	3,322,704.00	3,278,101.00	2,793,902.45	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
137.	periodic maintenance of Tongaren V.T.C-KatimbaSango Mkt - Makhonge-Zacharia RD- ,KakamweMitoto-Sango Catholic Road	Tongaren	4,471,800.00	4,449,934.00	3,792,247.40	100%	Road Condition improved and road in use
138.	Periodic Mantainance of Marakaru Market to Khalaba river Road	Tuuti/Maraku	1,582,714.67	1,540,942.14	1,313,195.45	100%	Road Condition improved and road in use
139.	Periodic Mantainance of kayala to Khalaba River Road.	Tuuti/Maraku	1,907,612.11	1,799,699.75		30%	Contactore Delays
140.	Periodic Mantainance of Cardinal otunga - osyanju Road.	Tuuti/Maraku	1,565,309.45	1,498,876.00	1,250,403.35	100%	Road Condition improved

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
							and road in use
141.	Periodic Mantainance of Makutano junct - Chemiati Road.	Tuuti/Mara - karu	1,146,423.82	1,013,787.80	839,040.90	100%	Road Condition improved and road in use
142.	Periodic Mantainance of Salvation Army to Wangila Tabani Road.	Tuuti/Mara - karu	1,766,680.00	1,749,804.78	1,491,188.80	100%	Road Condition improved and road in use
143.	Periodic maintenance of Matabuku-Kaleke - Askin Road	West Bukusu	2,370,590.96	2,178,553.37	1,856,460.50	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
144.	Spot Improvement of Nyangali Mkt - Javan Tarmac - Luketelo - Mwomo Junt Road	West Bukusu	7,284,664.74	7,167,469.60	-	100%	Road Condition improved and road in use
145.	Periodic maintenance of Ngo'li junt - Ngo'li maret - Musekese road	West Bukusu	2,187,836.15	2,117,635.10	1,732,666.50	100%	Road Condition improved and road in use
146.	Periodic maintenance of Marofu - Namasake friends church road	West Bukusu	5,254,055.74	5,295,353.00	4,512,663.65	100%	Road Condition improved and road in use
147.	Periodic maintenance of Kaju-Sokomoko-Thomas - White Road	West Nalondo	8,906,831.25	8,902,981.90	-	100%	Road Condition improved

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
							and road in use
148.	Periodic Maintenance of Masafu-Mutiemo-Kisiwa Road	West Nalondo	5,843,512.53	5,775,652.00	-	100%	Road Condition improved and road in use
149.	Periodic maintenance Sirare-Marobo Road	West Nalondo	4,099,509.48	3,983,811.00	3,335,582.40	100%	Road Condition improved and road in use
150.	Maintenance of Nangwe-Kere Road	West Nalondo	5,640,451.63	5,151,364.00	4,375,726.20	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
151.	Periodic maintenance of Daraja Mzungu Namanga Pri Road	West Sang'alo	9,203,311.77	9,139,121.00	2,528,461.00	100%	Road Condition improved and road in use
152.	Periodic maintenance of Mulupi-Namwacha Primary professor Rd	West Sang'alo	3,590,696.89	3,513,756.00	2,995,331.55	100%	Road Condition improved and road in use
153.	Proposed construction of kipkeke box culvert	Kapkateny	7,016,376.00	6,948,906.45	-	40	Contactora Delays
154.	Proposed construction of kipsisi-marigo box culvert	cheptais/ch esikaki	6,963,132.00	6,934,355.68	5,911,184.20	40	Contactora Delays
155.	Proposed construction of kibuke -wacholi box culvert	west bukusu	6,002,420.00	5,803,549.80	4,817,154.45	96%	Projects awarded

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
							late in the FY
156.	Periodic Maintenance of Soet - Toywondet Road	Chepyuk	6,492,520.00	6,492,520.00	o	95%	Projects awarded late in the FY
157.	Completion Works on Sosapel Box Culvert	Chepyuk	5,767,960.00	5,767,960.00	o	95%	Projects awarded late in the FY
158.	Construction of 2No. Box culverts and installation of culverts	Cheptais	#####	#####	o	95%	Projects awarded late in the FY
159.	Periodic Maintenance of Maliki Junt - Maliki Catholic Church - Khayota Road	Milima	#####	#####	o	95%	Projects awarded late in the FY

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
160.	Routine Maintenance of Chekulo Junt - Luuya Catholic Church Road	Luuya/Bwake	5,721,584.00	5,721,584.00	0	95%	Projects awarded late in the FY
161.	Periodic Maintenance of Terem Primary - Murwani Primary Road	Kapkateny	5,946,740.00	5,946,740.00	0	85%	Projects awarded late in the FY
162.	Routine Maintenance of Wekelekha Junt - Samoya Catholic Church Road	Musikoma	6,703,408.00	6,703,408.00	0	20%	Projects awarded late in the FY
163.	Periodic Maintenance of Minata - Kona Mbaya Road	Matulo	5,249,000.00	5,249,000.00	0	80%	Projects awarded late in the FY

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
164.	Routine Maintenance of ACK Siritanyi - Namisi - A8 Road	Musikoma	1,946,480.00	1,946,480.00	0	95%	Projects awarded late in the FY
165.	Routine Maintenance of Chemche - Kuyuni Road	Bukembe West	7,159,080.00	7,159,080.00	0	60%	Projects awarded late in the FY
166.	Routine Maintenance of Valentine – Lukoye Road	Bukembe East				0%	Projects awarded late in the FY
167.	Routine Maintenance of Pastoral Centre - Wamunyiri Road	Kabula				95%	Projects awarded late in the FY

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
168.	Routine Maintenance of Butieli Secondary - Wamunyinyi Road,	Tuuti / Marakaru	8,697,216.00	8,697,216.00	o	40%	Projects awarded late in the FY
169.	Routine Maintenance of Fr.Osyanju road						Projects awarded late in the FY
170.	Routine Maintenance of Makutano - Wanangali road						Projects awarded late in the FY
171.	Routine Maintenance of Michael Siundu - Namasa Road	Bumula	1,977,800.00	1,977,800.00	o	95%	Projects awarded late in the FY

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
172.	Routine maintenance of Myanga - Bukirimo Primary Road	Kimaeti	7,730,240.00	7,730,240.00	0	95%	Projects awarded late in the FY
173.	Routine maintenance of Muanda pr- Tulumba - Sichekereni - Tabuti - R.Mayanja	South Bukusu					Projects awarded late in the FY
174.	Routine Maintenance of Chebunyinyi Primary - Chebunyinyi River Road	Chwele / Kabuchai	5,918,320.00	5,918,320.00	5,015,061.80	95%	Projects awarded late in the FY
175.	Routine Maintenance of Mabwi Polytechnic - Khachonge Road	Luuya/Bwake					Projects awarded late in the FY

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
176.	Routine Maintenance of St.Paul Namudi - Katome Junt road	Lwandanyi	#####	#####	o	40%	Projects awarded late in the FY
177.	Routine Maintenance of Lukala - Kulisiru Road	Malakisi / Kulisiru					Projects awarded late in the FY
178.	Routine Maintenance of Cheptais Mkt - Cheptais High Rd	Cheptais					Projects awarded late in the FY
179.	Routine Maintenance of Kuafu - Chongoi Road	Namwela	1,995,200.00	1,995,200.00	o	95%	Projects awarded late in the FY

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
180.	Routine Maintenance of Khalaba - Kabuchai Road	West Nalondo	4,569,820.00	4,569,820.00	0	95%	Projects awarded late in the FY
181.	Routine Maintenance of Chepsitati Primary - Lukhome Mkt Road	Mukuyuni	6,945,152.00	6,945,152.00	0	95%	Projects awarded late in the FY
182.	Routine Maintenance of Mupeli - Wamboka Road	West Bukusu	1,996,302.00	1,996,302.00	0	95%	Projects awarded late in the FY
183.	Routine Maintenance of Mwalimu House - Makutano rd	Matulo	2,027,680.00	2,027,680.00	0	0%	Projects awarded late in the FY

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
184.	Routine Maintanance of Makhese Mkt - R.Kuywa Road	Misikhu	2,024,200.00	2,024,200.00	0	0%	Projects awarded late in the FY
185.	Routine Maintenance of Wanyonyi Mkinusu - Kisaka Rd	Bokoli	2,000,000.00	2,000,000.00	0	0%	Projects awarded late in the FY
186.	Routine Maintanace of Mzee Namisi Road	Sitikho	2,000,000.00	2,000,000.00	0	0%	Projects awarded late in the FY
187.	Routine Maintenance of Masieveve Road	Mihuu	1,966,200.00	1,966,200.00	0	20%	Projects awarded late in the FY

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
188.	Routine Maintenance of Namaraya - Chwala bridge road	Maeni	5,997,200.00	5,997,200.00	0	0%	Projects awarded late in the FY
189.	Routine Maintenance of Misikhu Main SDA - Chelekei ACK Secondary Road	Kimilili					Projects awarded late in the FY
190.	Routine Maintenance of Sephania - Arrows - Binyenya Road	Tongaren					Projects awarded late in the FY
191.	Routine Maintenance of Kiptii Junt - Chebukok Road	Chesikaki	3,259,600.00	3,259,600.00	0	0%	Projects awarded late in the FY

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
192.	Routine Maintenance of Khalaba - Kabuchai Road	West Nalondo	4,569,820.00	4,569,820.00	0	95%	Projects awarded late in the FY
193.	Routine Maintenance of Mukuyuni - Utubora - Bondeni	Milima	6,275,600.00	6,275,600.00	0	60%	Projects awarded late in the FY
194.	Routine Maintenance of Makunga Primary -Peter Kituyi - Matunda Road	Mbakalo					Projects awarded late in the FY
195.	Routine Maintenance of Kisumu ndogo Junt - Sirakaru Market - Mulembe Junt	Naitiri / Kabuyefwe					Projects awarded late in the FY

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
196.	Routine Maintenance of Ng'aramuk - Kapsokom Primary - Mpakani Rd	Chepyuk	6,245,440.00	6,245,440.00	0	0%	Projects awarded late in the FY
197.	Routine Maintenance of Kapkeke Junt - Kapkeke Primary Rd	Kapkateny					Projects awarded late in the FY
198.	Routine Maintenance of Chepsagat - R.Kamukuywa Road	Kaptama	3,056,600.00	3,056,600.00	0	0%	Projects awarded late in the FY
199.	Routine Maintenance of Booster - Aliata Road	Soysambu / Mitua	4,350,000.00	4,350,000.00	0	0%	Projects awarded late in the FY
200.	Routine Maintenance of Jadelica Road	Township	1,113,136.00	1,113,136.00	0	0%	Projects awarded

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
							late in the FY
201.	Routine Maintenance of Shell-Pombo Tano Road	Township	1,876,300.00	1,876,300.00	0	20%	Projects awarded late in the FY
202.	Repair of Manholes on dual carriageway road	Township	1,961,500.00	1,961,500.00	0	20%	Projects awarded late in the FY

3. Education and Vocational Training

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
1	Construction of Komosong Model ECDE Centre.	Cheptais	5,000,000	4,688,716.20	0	ongoing at 90% complete	Behind schedule

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
						(roofing stage)	
2	Construction of a tailoring Workshop at Mufule VTC.	East Sang'alo	4,500,000	4,493,133.00	1,992,195.00	ongoing 70% complete	Behind schedule
3	Construction of 1 No. ECDE Classroom and 2 No. Door Pit Latrine at Sikalame Primary School.	East Sang'alo	2,500,000	2,499,909.00	2,499,909.00	Complete	Completed within schedule
4	Construction of 3 No. Classrooms at Wamunyiri VTC.	Kabula	5,000,000	4,991,747.08	0	100% complete	Completed within schedule

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
5	Construction of 1 No. ECDE Classroom at Sesik and Cheptonon Primary Schools.	Kapkateny	3,500,000	3,487,971.00	0	ongoing at 5% complete (foundation done)	Delays in procurement
6	Construction of 1 No. ECDE Classroom at Chesinende, Kongit, Kaborom ACK and Tomoi Primary Schools.	Kaptama	5,500,000	5,449,994.00	0	Site Handing Over stage	Delays in procurement
7	Renovation of ECDE Classroom at Mukhaweli and	Khalaba	1,700,000	1,050,315.00	0	Ongoing Tiles partially	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	Kanduyi DEB Primary School.					inserted 50%	
8	Fixing of of floor Tiles in the ECDE Classrooms at Kitingia, Mwiyege, Siilila, Bitobo, Siloba, Kitabisi, Mukhekhe, Napara, Khasolo and Nakalila Primary Schools.	Kimaeti	5,000,000	4,929,065.00	4,929,065.10	Comple te	Completed within schedule
9	Construction and Reovation of 1 NO. ECDE Classroom at Matunda,	Luuya Bwake	3,700,000	3,615,712.00	0	90% complet e (roofing)	On course

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	Namikelo and Marobo Primary Schhols.						
10	Construction of 1 No. ECDE Classroom at Kimingich Primary School.	Maeni	1,500,000	1,453,385.89	0	ongoing 70% complete	On course
11	Construction of 1 No. ECDE Classroom at Sipala Primary School	Mihuu	1,900,000	1,861,642.00	1,100,504.00	70% complete	
12	Construction of 1 NO. ECDE Classroom at Kituni Primary School and a	Misikhu	4,500,000	4,497,896.70	0	ongoing 50% complete	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	Workshop at ST. Josephs Manani VTC.					(ringbeam)	
13	Construction of 1 No. ECDE Classroom at Teremi and Baraki Primary Schools.	Mukuyuni	3,000,000	2,957,171.20	0	Site handed over 0%	Delays in procurement
14	Construction of a Twin Workshop Centre at Sirakaru VTC.	Naitiri Kabuyefwe	4,200,000	4,165,000.00	0	100% complete	Completed within schedule
15	Construction of 1 No. ECDE Classroom and 2 No. Door Pit Latrine at	Namwela	3,000,000	2,929,560.00	0	100% complete	Completed within schedule

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	Matibo and Wanjoya Primary Schools.						
16	Purchase and Supply of Furniture for ECDE Centres across the Ward.	Namwela	1,000,000	999,804.00	0	Delivered 100% complete	Delivered on time
17	Construction of 4No. Door Pit Latrine at Lurare ECDE Centre and Construction of 1 No. ECDE Classroom and 2 No. Door Pit Latrine at Netima and	Siboti	4,900,000	4,069,261.71	4,062,262.00	100% Complete	Completed within schedule

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	Musakasa Primary Schools						
18	Construction of 2 No. ECDE Classroom at Kewa Primary School.	Soysambu/Mitua	3,000,000	2,802,187.10	0	100% Complete	Completed within schedule
19	Construction of 1 No. ECDE Classroom at at Sikulu primary School and renovation of Tongaren ECDE primary school.	Tongaren	2,100,000	2,191,778.00	2,191,778.00	Complete	Completed within schedule

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
20	Construction of 1 No. ECDE Classroom, Office and Modern toilets at Bungoma DEB Primary School.	Township	3,000,000	2,991,052.00	0	100% complete and in use	Completed within schedule
21	Equipping of 5 ECDE Centres across the Ward.	Township	3,100,000	2,791,798.00	0	100% Complete	Completed within schedule
22	Fencing and Construction of 1 No. classroom at Ngoli VTC.(Craft Centre)	West Bukusu	1,800,000	1,688,416.37	0	ongoing	Contract behind schedule

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
23	Construction of 1 No. ECDE Classroom at Kebee and Kopsiro Primary Schools.	Kaptama	3,700,000	3,650,574.00	0	Site handed over 0%	Contract behind schedule
24	Construction of 1 No. ECDE Classroom at Misemwa, Silungai and Makuselo Primary Schools.	Ndivisi	6,500,000	6,449,532.00	0	100% complete	Completed within schedule
25	Construction of 1 No. ECDE Classroom at Chemeker and Kamarang Primary Schools.	Chesikaki	3,000,000		0	100% complete	Completed within schedule

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
26	Construction of Namawanga ECDE in Bokoli Ward	Bokoli	1,300,000	1,300,039.00	0	90% complete	On course
27	Construction of Libolina School for Disabled and 1 No. ECDE Classroom at Kisache	Kimaeti	4,000,000	3,993,073.00	3,993,073.00	100% complete	Completed within schedule
28	Renovation of 1 No. ECDE Classroom at Samoya Primary School.	Musikoma	250,000	247,921.00	0	Ongoing	Delays in procurement
29	Construction of 1 No. ECDE Classroom at at	West Nalondo	1,500,000	1,492,100.00	0	Site to be handed over 0%	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	Sitila Primary School					complete	
30	Construction of 1 No. ECDE Classroom at Bunana Primary School.		1,500,000		0	100% complete	Completed within schedule
31	Construction of ECDE Classroom at Namasa and Sifuniame Primary School in Bumula Ward	Bumula Ward	3,000,000	2,989,678.00	0	Ongoing	
32	Construction works for chainlinks fence sentry and cabros	Bukembe East Ward	3,000,000	2,874,662.00	0	100% complete	Completed within schedule

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	at sudi vtc in Bukembe East Ward						
33	Procurement of furniture for ECDEs in Siboti and Khalaba wards	Siboti and Khalaba wards	1,400,000		0	100% Complete	Completed within schedule
34	Supply and Delivery of ECDE Learning Materials	All ECDE schools	23,000,000	10,952,378.00	10,216,494.00	Partially supplied	
35	Digital Learning	45 ECDE		3,713,055.58	3,713,055.00	Delivered	Delivered on time
36	Supply and Delivery of ICT Equipment (Laptops)	Headquarter		477,000.00	0	Delivered	Delivered on time

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
37	Supply and Delivery of ECDE Learning Materials (Additional)	All ECDE schools		4,868,984.00	o	Delivered	
38	Hair Dressing and Beauty Therapy	Supply of VTC Equipment	25,000,000	6,370,193.00	6,370,173.00	Delivered	Delivered on time
39	Food and Beverage, Masonry and Plumbing	Supply of VTC Equipment		4,889,706.00	o	LPO issued	
40	Supply and Delivery of ICT Equipment(Laptops)	Supply of VTC Equipment		2,110,700.80	o	Delivered	Delivered on time
41	Supply of Chairs	Supply of VTC Equipment		5,469,364.00	o	Delivered	Delivered on time

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
42	Electricals, Welding and Metal works	Supply of VTC Equipment		4,449,410.00	o	LPO issued	Delays in procurement
43	Feeding Program	Supply and Delivery of Fortified Porridge flour	30,000,000	29,547,798.00	o	Partially supplied	Delays in procurement
44	Supply and Delivery of Office Stationery -ECDE	Headquarter		483,000.00	o	LPO issued	Delays in procurement
45	Supply and Delivery of Office Stationery-VTC	Headquarter		124,900.00	o	LPO issued	Delays in procurement
46	Supply and Delivery of	Headquarter		49,880.00	o	LPO issued	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	Sanitary Items- ECDE						
47	Supply and Delivery of Sanitary Items- VTC	Headquarter		24,440.00	o	LPO issued	Delays in procurement
48	Supply and Delivery of Catering Items ECDE	Headquarter		611,380.00	o	LPO issued	Delays in procurement
49	Supply and Delivery of Catering Items- VTC	Headquarter		540,780.00	o	LPO issued	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
50	Supply and Delivery of Office Stationery -ECDE	Headquarter		201,600.00	o	LPO issued	Delays in procurement
51	Supply and Delivery of Office Stationery-VTC	Headquarter		73,800.00	o	LPO issued	Delays in procurement
52	Supply and Delivery of Sanitary Items-ECDE	Headquarter		43,260.00	o	LPO issued	Delays in procurement
53	Supply and Delivery of Sanitary Items-VTC	Headquarter		23,310.00	o	LPO issued	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
54	Supply and Delivery of Catering Items ECDE	Headquarter		550,020.00	o	LPO issued	Delays in procurement
55	Supply and Delivery of Tonners	Headquarter		427,000.00	o	LPO issued	Delays in procurement
56	Supply and Delivery of Motor vehicle Tyres	Headquarter		164,000.00	o	LPO issued	Delays in procurement
57	The proposed construction of administration block at Kibabii VTC in Tuuti Marakaru ward.	Tuuti Marakaru	2,000,000.00	1,956,847.88	o	Awarded	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
58	The proposed construction works for workshop and 12 no toilet at Sudi VTC in South Bukusu ward.	South Bukusu	2,000,000.00	5,995,548.00	0	Awarded	Delays in procurement
59	Equipping of ECDE Classrooms with Plastic Chairs	Bukembe East	2,000,000.00	1,470,000.00	0	Awarded	Delays in procurement
60	Equipping of ECDE Classrooms with Plastic Chairs	Chesikaki	2,000,000.00	1,940,000.00	0	Awarded	Delays in procurement
61	Equipping of 10 ECDE Classrooms with Plastic Chairs for ECDE Learners	Khasoko	2,000,000.00	1,947,000.00	0	Awarded	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	10 Tables and 20 Chairs for Teachers						
62	Equipping of ECDE Classrooms with Plastic Chairs	Kimaeti	2,000,000.00	1,940,000.00	0	Awarded	Delays in procurement
63	Equipping of ECDE Classrooms with Plastic Chairs	Maeni	2,000,000.00	N/A	0	Retendered	Delays in procurement
64	Equipping of ECDE Classrooms with Plastic Chairs	Misikhu	2,000,000.00	1,960,000.00	0	Awarded	Delays in procurement
65	Equipping of ECDE Classrooms with Plastic Chairs	Naitiri Kabuyefwe	2,000,000.00	1,996,000.00	0	Awarded	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
66	Equipping of ECDE Classrooms with Plastic Chairs	Namwela	2,000,000.00	1,920,000.00	0	Awarded	Delays in procurement
67	Equipping of Resource Centre	Bukembe West	2,000,000.00	1,995,000.00	0	Awarded	Delays in procurement
68	Equipping of ECDE Classrooms with Plastic Chairs	Ndivisi	2,000,000.00	1,970,000.00	0	Awarded	Delays in procurement
69	Equipping of ECDE Classrooms with Plastic Chairs	West Bukusu	2,000,000.00	N/A	0	Retendered	Delays in procurement
70	Equipping of ECDE Classrooms with Plastic Chairs	West Nalondo	2,000,000.00	1,960,000.00	0	Awarded	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
71	Equipping of ECDE Classrooms with Plastic Chairs	Matulo	2,000,000.00	1,980,000.00	0	Awarded	Delays in procurement
72	Equipping of ECDE Classrooms with Plastic Chairs	Kamukuywa	2,000,000.00	1,960,000.00	0	Awarded	Delays in procurement
73	Supply and delivery of no. 5000Ltrs water Tanks Equipping of ECDE Classrooms with Plastic Chairs	Ndalu	2,000,000.00	1,975,000.00	0	Awarded	Delays in procurement
74	Equipping of ECDE Classrooms with Plastic Chairs	Luuya Bwake	2,000,000.00	1,999,333.00	0	Awarded	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
75	Equipping of ECDE Classrooms with Plastic Chairs	West Sang'alo	2,000,000.00	N/A	0	Retendered	Delays in procurement
76	Equipping of ECDE Classrooms with Plastic Chairs	Sitikho	2,000,000.00	1,998,000.00	0	Awarded	Delays in procurement
77	Equipping of ECDE classrooms with Plastic Chairs	Bokoli	2,000,000.00	N/A	0	Retendered	Delays in procurement
78	Equipping of ECDE Classrooms with Plastic Chairs	Mukuyuni	2,000,000.00	N/A	0	Retendered	Delays in procurement
79	Equipping of ECDE Classrooms with Plastic Chairs	Chwele Kabuchai	2,000,000.00	N/A	0	Retendered	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
80	Supply, And Delivery Of Construction Materials And Water Tanks In Township Ward	Township	2,000,000.00	N/A	0	Retendered	Delays in procurement
81	Proposed Construction works for 1 no ECDE Classroom and 3 no door pit Latrine at Bunambobi Primary School in Bumula ward	Bumula	2,000,000.00	1,982,625.00	0	Awarded	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
82	Proposed Completion works for 1 no ECDE Classroom at Cheptoror Primary and Construction of ECDE Classroom at Sosaple Primary School in Chepyuk ward	Chepyuk	2,000,000.00	N/A	0	Retendered	Delays in procurement
83	Proposed renovation works for 1 no ECDE Classroom at at Wamunyiri, Mukhuma, Syoya and Lukusi	Kabula	2,000,000.00	1,988,872.00	0	Awarded	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	Primary School in Kabula ward						
84	Proposed Construction works for 1 no ECDE Classroom and 3no. Door pit Latrine at Sacho Primary School in Kapkateny ward	Kapkateny	2,000,000.00	1,990,433.44	0	Awarded	Delays in procurement
85	Proposed construction works for 1No ECDE Classroom and 3no door pit Latrine at Miluki Primary	Siboti	2,000,000.00	1,971,056.14	0	Awarded	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	School in Siboti Ward						
86	Proposed Renovation works for 1 no ECDE Classrooms at Namakhele Primary School in Chwele Kabuchai ward	Chwele Kabuchai	2,000,000.00	447,834.31	0	Awarded	Delays in procurement
87	Proposed Construction works for 1 no ECDE Classroom and 3 no door pit latrine at Sango Pefa Primary	Maraka	2,000,000.00	1,999,333.00	0	Awarded	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	school in Maraka ward						
88	Proposed Construction Works for 4no door Pit Latrine at Lukhuna ECDE in South Bukusu ward	South Bukusu	2,000,000.00	498,932.00	0	Awarded	Delays in procurement
89	Proposed Construction Works for 1no ECDE Classroom at Muanda primary School in South Bukusu ward	South Bukusu	2,000,000.00	1,490,000.00	0	Awarded	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
90	Proposed Renovation works for of 1 no ECDE Classrooms at Namawanga, Lutaso, Namunyu Butonge and Bukokholo primary School in Malakisi Kulisiru ward	Malakisi Kulisiru	2,000,000.00	1,922,313.72	0	Awarded	Delays in procurement
91	Proposed Construction works for 1 no ECDE Classroom at Chebini PEFA primary School in Bokoli ward	Bokoli	2,000,000.00	N/A	0	Retendered	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
92	Proposed Construction works for 1 no ECDE Classroom and 3no. Door pit latrine at Kikwamet Primary School in Tongaren Ward	Tongaren	2,000,000.00	1,994,948.30	0	Awarded	Delays in procurement
93	Proposed Renovation works for 1 no ECDE Classrooms at Khwiroro, Siuna, Kibingei FYM and Kibingei RC	Kibingei	2,000,000.00	1,950,001.15	0	Awarded	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	Primary School in Kibingei ward						
94	Proposed Construction works of 1 no ECDE Classroom and 3no.door pit latrine at Namatotoa Primary School	Cheptais	2,000,000.00	N/A	0	Retendered	Delays in procurement
95	Proposed Completion works for 1 no ECDE Classrooms and 2NO door Pit latrine at Nabutola and Sango Primary	East Sang'alo	2,000,000.00	1,994,736.00	0	Awarded	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	School in East Sang'alo ward						
96	Proposed Renovation works for 1 no ECDE Classrooms at Ng'oli, Bituyu,Khamulati, Punda Misikhu main, and Sango Primary School	Kimilili	2,000,000.00	1,970,497.00	0	Awarded	Delays in procurement
97	Proposed Construction works for 1 no ECDE Classroom at Hafo Land ICFEM	Milima	2,000,000.00	1,948,307.00	0	Awarded	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	Primary School in Milima Ward						
98	Proposed Construction works for 3 no door Exhaustible pit Latrine at Sitawa primary school in Bukembe East ward	Bukembe East	2,000,000.00	N/A	0	Retendered	Delays in procurement
99	Proposed Construction works for 1 no. ECDE Classroom and 3no door Pit Latrine at	Kaptama	2,000,000.00	N/A	0	Retendered	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	Chepkerer Primary School						
100	Proposed Construction works for 1no of ECDE Classroom and 3no door pit latrine at Misimo Primary School in Mihuu ward	Mihuu	2,000,000.00	N/A	0	Retendered	Delays in procurement
101	Proposed Construction works for 1 no ECDE Classroom and 3 no. door Pit Latrine at	Elgon	2,000,000.00	N/A	0	Retendered	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	Chemweisus Primary						
102	Proposed Construction works for 1 no ECDE Classroom and 3no. door pit latrines at Sio Primary School in Musikoma Ward	Musikoma	2,000,000.00	N/A	0	Retendered	Delays in procurement

4. Trade, Energy and Industrialization

S/No	Project Description	Contractor	Location	Budget Estimate	Contract Amount	Amount Paid	Status	Remarks
1	Construction of Kipsigon Market		Kipsigon	0	0	0	Budget cut	No additional construction

S/N	Project Description	Contractor	Location	Budget Estimate	Contract Amount	Amount Paid	Status	Remarks
								was undertaken
2	Construction of Modern Stalls and Shades at Kamukuywa Market	Wells Trading Co.	Kamukuywa	201,353,576	272,672,927	184,612,775	Ongoing at 75% complete	Construction is ongoing, though behind schedule
3	Construction of County Intergrated Industrial Park at Sang'alo Institute (CAIP)	Quest Civil Engineering	Sang'alo	194,548,890	474,153,714	155,162,934	On going at 54% complete	Construction is ongoing on schedule
4	Supply of Transformers	REREC	21 wards	45,000,000	45,000,000	0	Ongoing	In partnership with REREC

S/N	Project Description	Contractor	Location	Budget Estimate	Contract Amount	Amount Paid	Status	Remarks
								the project is ongoing
5	Purchase of Lighting Equipment		Countwide	15,033,314	15,033,314	15,033,314	Complete	Its an annual program and targets for the period under review were met
6	Disbursement of County Trade Loans across all the 45 Wards		45 wards	30,963,496	20,822,845	20,822,845	Ongoing	The revolving fund is operational
	Sub Total				827,682,800	375,631,868		

Ward based Projects

S/No	Project Name/Description	Name Of Contractor	Location	Amount Allocated	Negotiation No.	Contract Amount	Amount Paid	Balance	Status	Remarks
1	Proposed installation and Commissioning of 8M solar powered streetlights	PISONA Z INT'L LTD	Sipala Market, Sango, Mukhuyu, Makaura market/post,Lwanda and Nasaka Markets, Mukuyuni market, Mombasa ndogo and Namboko primary, Nasyanda and Mutembi Markets.	7,900,000	1667805/2024-2025	7,896,200	NIL	7,896,200	COMPLETED	Complete and in use
2	Proposed installation and Commissioning of 20M high 1No. grid	SINAWA ENTERPRISES	Wamunyiri	4,000,000	1667814-2024-2025	3,990,000	NIL	3,990,000	COMPLETED	Complete and in use

S/ N o	Project Name/Des cription	Name Of Contractor	Location	Amo unt Alloc ated	Negoti ation No.	Cont ract Amo unt	Amo unt Paid	Bala nce	Status	Rem arks
	powered floodlights									
3	Proposed installation and Commissio ning of 20M high 1No.grid powered floodlight	PHILAF E ENGINE ERING	Sikusi Market	4,000 ,000	1667815- 2024- 2025	3,998, 920	NIL	3,998, 920	COMPL ETED	Com plete and in use
4	Proposed installation and Commissio ning of Solar	GERRIC K TECH &HYGIE NE	West San'alo Ward	5,500, 000	1667818- 2024- 2025	5,928, 920	NIL	5,928, 920	NOT START ED	Proje ct was re- tende red

S/ N o	Project Name/Des cription	Name Of Contractor	Location	Amo unt Alloc ated	Negoti ation No.	Cont ract Amo unt	Amo unt Paid	Bala nce	Status	Rem arks
	backup system at Bulond Dispensary and installation of 10 No solar streetlights									
5	Proposed installation and Commissioning of 15M high 1No.grid	PHILAF E ENGINE ERING	Sio Primary	4,000 ,000	1667821- 2024- 2025	3,998, 200	NIL	3,998, 200	COMPL ETED	Com plete and in use

S/ N o	Project Name/Des cription	Name Of Contractor	Location	Amo unt Alloc ated	Negoti ation No.	Cont ract Amo unt	Amo unt Paid	Bala nce	Status	Rem arks
	powered floodlight									
6	Proposed installation and Commissio ning of 8M High powered integrated streetlights	PISONA Z INT'L LTD	Chesikaki,kamukuywa, Tongaren, Lwandanyi wards	5,617, 280	1667827 -2024- 2025	5,612, 000	NIL	5,612, 000	COMPL ETED	Com plete and in use
7	Proposed installation and Commissio ning of 12M 4No solar	PISONA Z INT'L LTD	West Nalondo,NasyandaSang o sirendeMatulo corner and Lugulu Administration office	7,000, 000	1667833 -2024- 2025	6,995, 000	NIL	6,995, 000	COMPL ETED	Com plete and in use

S/ N o	Project Name/Des cription	Name Of Contractor	Location	Amo unt Alloc ated	Negoti ation No.	Cont ract Amo unt	Amo unt Paid	Bala nce	Status	Rem arks
	powered high mast									
8	Proposed installation and Commissio ning of 10M high powered streetlight	MANKO S AGENCI ES	Kapusei, korugotuny,kipsis, chebkube,Bondeni,Sach arani,Chepsoigei, sibanga markets	5,000, 000	1667839 -2024- 2025	5,398, 000	NIL	5,398, 000	COMPL ETED	Com plete and in use
9	Proposed installation and Commissio ning of electrical works	WESTLI NK	Catholic market	2,500, 000	1667845 -2024- 2025	2,458, 000	NIL	2,458, 000	COMPL ETED	Com plete and in use

S/ N o	Project Name/Des cription	Name Of Contractor	Location	Amount Allocated	Negotiation No.	Contract Amount	Amount Paid	Balance	Status	Remarks
10	Proposed installation and Commissioning of 10M grid powered streetlights	WESTLI NK	Namutokholo, Wapukha, masaba, Kona Shiundu and Kolani Markets.	2,500,000	1667847-2024-2025	2,495,000	NIL	2,495,000	COMPLETED	Complete and in use
11	Proposed repair of grid powered streetlight	WESTLI NK	Across Kimilili ward	500,000	1667849-2024-2025	450,938	NIL	450,938	COMPLETED	Complete and in use
12	Proposed repair of grid	WESTLI NK	Khalaba Ward	3,900,000	1667851-2024-2025	3,856,460	NIL	3,856,460	COMPLETED	Complete and

S/ N o	Project Name/Des cription	Name Of Contractor	Location	Amo unt Alloc ated	Negoti ation No.	Cont ract Amo unt	Amo unt Paid	Bala nce	Status	Rem arks
	powered streetlights									in use
13	Proposed installation and Commissio ning of 1No. Bodaboda Shed	OCEAN DROP	Masaek market	500,0 00	1667855 -2024- 2025	491,8 40	NIL	491,8 40	COMPL ETED	Com plete and in use
14	Proposed repair and maintenanc e of 1 No high mast lights at Chebkube and Repairs	ALPHEU S LIMITE D	Across township.	3,500, 000	1860828 -2024- 2025	3,460, 000	NIL	3,460, 000	COMPL ETED	Com plete and in use

S/ N o	Project Name/Des cription	Name Of Contractor	Location	Amount Allocated	Negotiation No.	Contract Amount	Amount Paid	Balance	Status	Remarks
	of streetlights									
15	Proposed Construction and Commissioning of 4No. Bodaboda Sheds	MUNGO COMP LTD	Samoya,sibembe,Mulaha and musikoma	1,250, 000	1667858 -2024- 2025	1,186, 912	NIL	1,186, 912	COMPLETED	Complete and in use
16	Proposed construction of 3No bodaboda shed	TYRA VENTURESS	Nakalira junction,Makhonge and Musembe Stages	1,000, 000	1805819- 2024- 2025	966,4 83	NIL	966,4 83	Completed	Complete and in use

S/No	Project Name/Description	Name Of Contractor	Location	Amount Allocated	Negotiation No.	Contract Amount	Amount Paid	Balance	Status	Remarks
17	Proposed construction of 1No bodaboda shed	TYRA VENTURESS	Wapukha and Kikai Market	300,000	1805764-2024-2025	279,168	NIL	279,168	Completed	Complete and in use
18	Supply and Delivery, testing and commissioning of 10No. car washing machines	BRAMFORD	Across Ward	500,000	1667861-2024-2025	495,000	NIL	495,000	Delivered	Delivered and in use
	TOTAL					59,957,041	0	59,957,041		

5. Lands, Urban and Physical Planning

No	Name Of Project	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
1	Purchase of 2 acres of land for sports academy at Natundwe area	Natundwe	3,000,000	3,000,000	0	70%	Land processes done. Payment not done due late submission of documents to the department by the seller
2	Purchase of 1 acre land for Makhonge S.A	Makhonge	1,000,000	1,000,000	0	0%	Process not initiated
3	Purchase of one acre of land in Masindet	Masindet	1,500,000	1,500,000	1,500,000	100%	Land purchased
4	Purchase of 1acre land for Chesito V.T.C	Chesito	1,000,000	1,000,000	0	0%	Process not initiated
5	Purchase of 1acre Parcel of Land for Munda Primary ECDE	Munda	1,000,000	1,000,000	0	30%	stalled at Valuation stage
6	Purchase of land for Mukomari dispensary	Mukomari	2,000,000	2,000,000	0	70%	Land processess done.Payment not done

							due late submission of documents to the department by the seller
7	Purchase of one acre (approx) for Nasianda dispensary.	Naitiri	1,000,000	1,000,000	0	70%	Land processess done.Payment not done due late submission of documents to the department by the seller
8	Purchase of one and a quarter acre(1 1/4 Approx) for mitua ECDE Centre.	kabuyefwe	1,600,000	1,600,000	1,600,000	100%	Land purchased
9	Purchase of land for St. Joseph Muanda vtc	Muanda	600,000	600,000	600,000	100%	Land purchased
10	Purchase of land for Burangasi vtc	Burangasi	300,000	300,000	300,000	100%	Land purchased
11	Purchase of land for Misanga VTC (1acre)	Misanga	1,500,000	1,500,000	0	50%	Land processess done but due to late processes by the County the land

							vendor disposed off the land
12	Purchase of land for a dispensary at Kimukungi Village unit.	Kimukungi	2,000,000	2,000,000	2,000,000	100%	Land purchased
13	Purchase of land for Namikelo dispensary Village unit(Bukananachi)	Bukananachi	2,000,000	2,000,000	2,000,000	100%	Land purchased
14	Purchase of land for show map at Chebukwabi market	Chebukwabi market	1,000,000	1,000,000		70%	Land processess done.Payment not done due late submission of documents to the department by the seller
15	Purchase of land for Pasplam primary matili village.	matili	3,000,000	3,000,000	3,000,000	100%	Land purchased
16	Purchase of 1acre land for ECDE	Khalaba	3,300,000	3,300,000		70%	Land processess done.Payment not done due late submission of

							documents to the department by the seller
17	Preparation of integrated physical development plan	Misikhu	2,269,231	2100000	0		Plans prepared. Payment not made due to delayed exchequer release
18	Preparation of physical and land use plans (Part Pending Bills)	Kamukuywa and Myanga	1,220,813		0		pending bill was never took paid due to budget cuts during the 1st supplementary budget
19	GIS Mapping/Networking (Pending Bill)	Headquarter	0				
20	Acquisition of land	Matulo Airstrip	80,000,000				Project never took off due to budget cuts during the 1st supplementary budget
21	Acquisition of land	Bumula-Muanda	15,000,000				Project never took off due to budget cuts during the 1st supplementary budget

22	Construction of Auction Ring	Ndengelwa	2,500,000		2,500,000	100%	Land purchased
HOUSING							
1	Kenya Informal Settlement Programme (KISP Grant)	Mjini in Bungoma town and Landi matope in Chwele	297,400,170	378,999,500	182,571,039	%	Project Ongoing
2	Construction of Governor's resident	Kanduyi Sub-County-Upper Milimani	30,120,200	40,120,900	17,473,250		Project Ongoing
3	Construction of Deputy Governor's residence	Kanduyi Sub-county-Musikoma	20,980,900	35,980,200	0		Project Ongoing
4	Constriction of County Office block	Kanduyi sub-county	78,798,211	448,880,128	98,000,000		Project Ongoing

6. Gender, Culture, Youth and Sports

S/No	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
1	Proposed Erection and	Township Ward	760,633,733.00	807,464,800.60	774,209,242.76	Ongoing at 92%	In the F/Y 2024/25 the

S/No	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
.	completion of Masinde Muliro Stadium						project was allocated 23,000 and 72,000,000 through the supplementary budget
2	Completion of High-Altitude Centre	Kaptama Ward	25,000,000	30,980,230.30	30,583,617.80	99% complete	Landscaping work ongoing
3	Erection and completion of metallic stand at Mbakalo stadium	Mbakalo ward	6,595,000	6,588,881.20	4,330,268	100% complete	Delayed payment
4	Erection and completion of Youth Empowerment	Ndivisi ward	3,880,000	3,834,050	1,336,902	Stalled at 35%	Delayed project implementation

S/No	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
.	Centre at Ndivisi Ward						
5	Construction of 6 NO. door pit latrines and landscaping at Maraka stadium	Maraka	5,000,000	4,978,550	0	Ongoing at 70%	Delayed payment
6	Completion of Sang'alo Multipurpose Hall	West Sang'alo	21,440,351	20,895,126.40	13,500,000	100% complete	Delayed payment
7	Proposed construction of a toilet and renovation of	East Sang'alo Ward	3,000,000	2,950,170	0	100% complete	Waiting handing over

S/No	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
.	Administration block at Sang'alo Cultural centre						
8	Drilling, equipping and commissioning of a borehole at High altitude centre at Chemoge	Kaptama Ward	6,691,220	6,414,809.87	0	100% complete	Waiting handing over
9	Completion of a hostel block at High Altitude centre (phase 2) and equipping of hostels	Kaptama Ward	26,308,780	25,912,920	0	Ongoing at 60%	Work in progress

7. Public Service Management and Administration

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
1.	Construction of ward offices	Milima	9,500,000	8,810,585.00	-	-	Location issues
2.	Construction of ward offices	Kapkateny	9,500,000	9,485,500.00	-	-	Location issues – resolved. Contractor yet to commence.

8. Tourism, Water, Environment and Natural Resources

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
1	Cef Water	Construction And Protection Of 10no. Water Springs In Kamukuywa Ward	Kamukuywa	2,356,384.56	2,356,384.56	100%	Operational

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
2	Cef Water	Borehole Drilling at Kimilili Fym Primary and Pipeline Extension from Miruri Primary to Kimilili Fym in Kibingei Ward	Kibingei	4,357,227.80	-	100%	Operational
3	Cef Water	Construction, Protection and Rehabilitation Of 13no. Water Springs in Kimilili Ward	Kimilili	2,960,163.80	2,960,163.80	100%	Operational
4	Cef Water	Upgrading Of Kamasielo Vtc Borehole and	Maeni	3,698,503.00	-	100%	Operational

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
		Pipelaying in Maeni Ward					
5	Cef Water	Drilling And Upgrading of A Borehole at Youth Empowerment Centre in Maeni Ward	Maeni	4,075,293.00	-	100%	Operational
6	Cef Water	Drilling And Upgrading of a Borehole at Catholic Market in Maraka Ward	Maraka	2,605,380.88	-	100%	Operational
7	Cef Water	Rehabilitation Of Water Projects with Construction	Maraka	1,123,390.00	1,123,390.00	100%	Operational

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
		and Protection Of 3no. Water Springs in Maraka Ward					
8	Cef Water	Extension Of Water Pipeline in Makunga and Rehabilitation of Karima and Kapanga Water Projects in Mbakalo Ward	Mbakalo	1,380,000.00	-	100%	Operational
9	Cef Water	Construction And Protection Of 5no. Water Springs in Naitiri-Kabuyefwe Ward	Naitiri-Kabuyefwe	957,305.52	957,305.52	50%	WIP

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
10	Cef Water	Upgrading Of Kiminini Primary Borehole in Ndalul-Taban Ward	Ndalul-Taban	3,696,239.00	3,696,239.00	100%	Operational
11	Cef Water	Upgrading Of Misemwa Borehole and Pipelaying in Ndivisi Ward	Ndivisi	3,818,090.93	-	100%	Operational
12	Cef Water	Construction And Protection Of 5no. Water Springs in Ndivisi Ward	Ndivisi	921,858.00	921,858.00	100%	Operational
13	Cef Water	Rehabilitation Of Lukhuna Market Water Project	Tongaren	1,850,371.02	1,850,371.02	100%	Operational

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
		and Drilling A. Borehole at Lukhuna in Tongaren Ward					
14	Cef Water	Upgrading Of Sokomoko and Kikwameti Boreholes in Tongaren Ward	Tongaren	3,295,658.00	-	100%	Operational
15	Cef Water	Brigadier Water Project Phase 1 In Soysambu-Mitua Ward	Soysambu-Mitua	14,810,988.00	-	100%	Operational
16	Cef Water	Upgrading Of Chibini Market Borehole in Bokoli Ward	Bokoli	1,761,136.00	-	100%	Operational

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
17	Cef Water	Drilling And Upgrading of Bukembe Dispensary Borehole in Bukembe East Ward	Bukembe East	3,882,293.80	-	100%	Operational
18	Cef Water	Drilling And Upgrading of Kisuluni Secondary Borehole in Bukembe West Ward	Bukembe West	6,710,000.00	6,710,000.00	80%	WIP
19	Cef Water	Extension Of Water Pipeline at Matumbufu Water Project in	Bukembe West	980,362.43	-	100%	Operational

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
		Bukembe West Ward					
20	Cef Water	Drilling And Upgrading of Lurare Primary Borehole in Bumula Ward	Bumula	2,482,516.00	-	100%	Operational
21	Cef Water	Drilling And Upgrading of Watoya Market Borehole In Kabula Ward	Kabula	2,925,357.60	-	100%	Operational
22	Cef Water	Protection Of 4no. Water Springs in Khalaba Ward	Khalaba	986,736.97	-	100%	Operational
23	Cef Water	Extension Of Namatotoa	Khasoko	961,698.00	-	100%	Operational

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
		Water Project in Khasoko Ward					
24	Cef Water	Upgrading Of Kimwanga Primary Borehole in Kimaeti Ward	Kimaeti	1,875,324.44	-	100%	Operational
25	Cef Water	Drilling And Upgrading Of Webuye D.E.B Borehole In Matulo Ward	Matulo	3,887,276.00	-	100%	Operational
26	Cef Water	Protection And Rehabilitation Of Springs In Matulo Ward	Matulo	924,010.00	-	100%	Operational
27	Cef Water	Upgrading Of Nambami	Misikhu	2,962,060.00	-	100%	Operational

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
		Primary Borehole In Misikhu Ward					
28	Cef Water	Protection Of 6no. Springs And Rehabilitation Of Muteremko Shallow Well In Musikoma Ward	Musikoma	1,367,292.00	1,367,292.00	30%	WIP
29	Cef Water	Protection Of 5no. Water Springs In Sitikho Ward	Sitikho	905,046.51	905,046.51	100%	Operational
30	Cef Water	Protection Of 3no. Water Springs In South Bukusu Ward	South Bukusu	599,000.00	-	100%	Operational

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
31	Cef Water	Drilling And Upgrading Of Full Gospel Borehole And Installation Of Water Tanks In Township Ward	Township	6,182,798.00	6,182,798.00	40%	WIP
32	Cef Water	Drilling And Upgrading Of Sinoko Primary Borehole In Township Ward	Township	5,237,960.00	-	100%	Operational
33	Cef Water	Pipeline Extension For Koica Ii Water Project In Tuuti Marakaru Ward	Tuuti/Marakaru	3,906,876.00	3,906,876.00	100%	Operational

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
34	Cef Water	Extension Of Koica Pipelines, Construction Of Water Kiosks And Repair Of Lwanja Vtc Borehole In West Bukusu Ward	West Bukusu	3,401,842.00	-	100%	Operational
35	Cef Water	Chebwek Kimaswa Water Project In Cheptais Ward	Cheptais	9,985,624.79	-	100%	Operational
36	Cef Water	Pipeline Extension Inchepyuk Ward	Chepyuk	992,056.50	992,056.50	100%	Operational
37	Cef Water	Pipeline Extension In Chesikaki Ward	Chesikaki	1,950,690.56	-	100%	Operational

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
38	Cef Water	Pipeline Extension In Chwele Kabuchai Ward	Chwele Kabuchai	3,782,544.42	-	100%	Operational
39	Cef Water	Sabocho Water Project	Elgon	3,841,640.44	3,841,640.44	80%	Operational
40	Cef Water	Pipeline Extension, Construction Of Water Kiosk	Kapkateny	2,950,000.00	-	100%	Operational
41	Cef Water	Upgrading Of Chekulo Borehole In Luhya Bwake Ward	Luhya Bwake	1,973,671.92	1,973,671.92	100%	Operational
42	Cef Water	Equiping Of Kakala	Lwandanyi	465,200.00	-	100%	Operational

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
		Hundpump in Lwandanyi Ward					
43	Cef Water	Rehabilitation Of 4 Nr Boreholes in Malakisi Kulisiru Ward	Malakisi Kulisiru	1,477,096.21	1,477,096.21	100%	Operational
44	Cef Water	Upgrading Of Bisunu Borehole in Malakisi/Kulisiru Ward	Malakisi Kulisiru	3,279,734.00	-	100%	Operational
45	Cef Water	Pipeline Extension in Namwela Ward	Namwela	1,472,188.64	-	100%	Operational
46	Cef Water	Protection Of 8nr Springs West Nalondo Ward	West Nalondo	1,990,536.80	-	100%	Operational

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
47	Cef Water	Rehabilitation Of Chesinende Spring in Kaptama Ward	Kaptama	975,185.24	-	100%	Operational
				138,982,608.78	41,222,189.48		
1	CEF WATER	Muliro Water Project in Ndalu Taban Ward	Ndalu/Tabani	4,270,585.00		Delay From the Contractor	

9. Bungoma Municipality

S/No	Project Name	Location	Allocation	Contract sum	Expenditure/ Absorption	Status	Remark
1	Proposed construction of market stalls and bus park at Kanduyi	Khalaba ward	248,939,486	248,158,489	221,548,617.60	Ongoing at 85% completion	Progressi well. Within the timelines

10. Kimilili Municipality

S/No.	Project Name	Location	Allocation (KShs)	Contract Sum (KShs)	Expenditure (KShs)	Status	Remarks
1	Proposed construction of ablution block at Thursday market.	Kimilili ward	3,000,000	2,669,740.00	0	Complete	Pending bill
2	Periodic maintenance of Riziki-Slaughter House Road	Kibingei ward	3,200,000	3,091,120.00	0	Complete	Pending bill

12. County Assembly

S/No.	Project Name	Location	Allocation (KShs)	Contract Sum (KShs)	Expenditure (KShs)	Status	Remarks
1	Construction of Assembly debating chambers	Bungoma Town	190,000,000	399,734,190	114,820,897.44	45%	Ongoing
2	Waiting Bay Construction	Bungoma Town	5,562,100	3,998,864	3,732,864	94.8%	Terminated
3	ICT Infrastructure Upgrade	Bungoma Town	5,000,000	4,500,000	2,000,000	40%	Delayed due to funding constraints
4	Construction of speaker's residence	Ndengelwa Market along Northern corridor	35,000,000	34,904,935	24,664,691.06	80%	Delayed due to funding constraints

Attached are photos of projects that were undertaken in the FY 2024/25 across the County. Some projects are complete where as others are multiyear projects on



progress. However, some major projects such as the Masinde Muliro Stadium, the affordable Housing Project and the Industrial Park development project are being undertaken through a partnership between National Government and the County Government

Brigadier Bridge



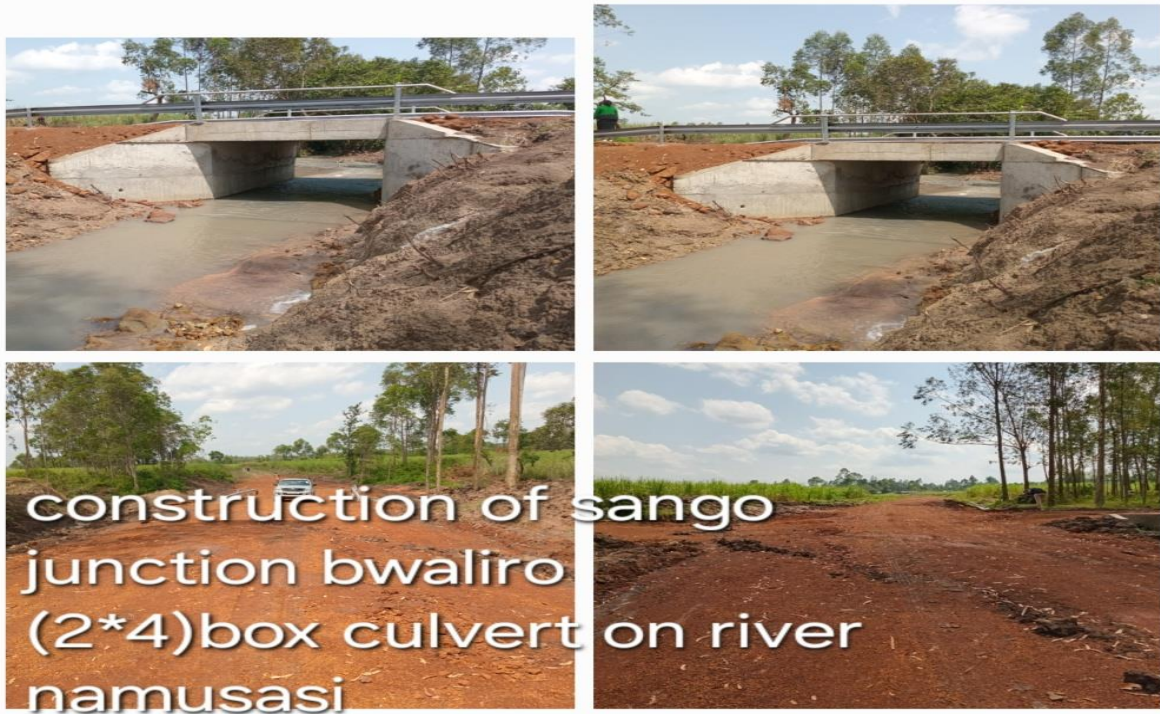
A section of Misikhu brigadier road



Kamukuywa market under construction



Modern market stalls and bus park at Kanduyi





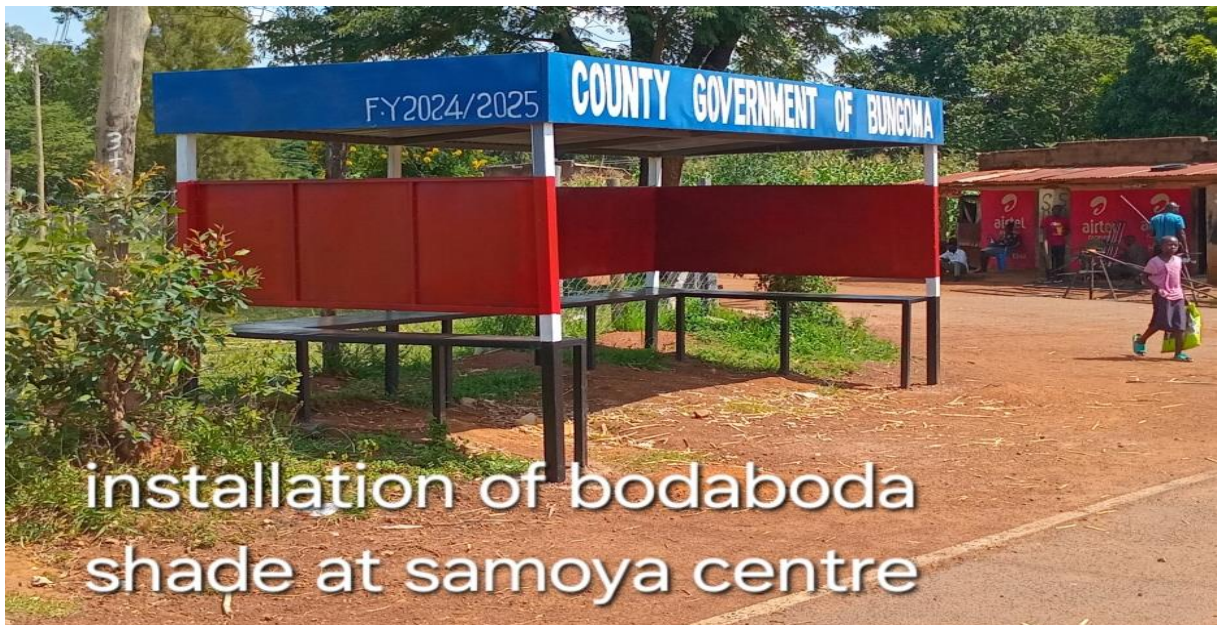
Coffee drying beds for Kaptola coffee factory in Kibingei ward



Coffee pulping machine for farmers at Kaptama ward



High mast floodlight at Matulo corner, in Matulo ward



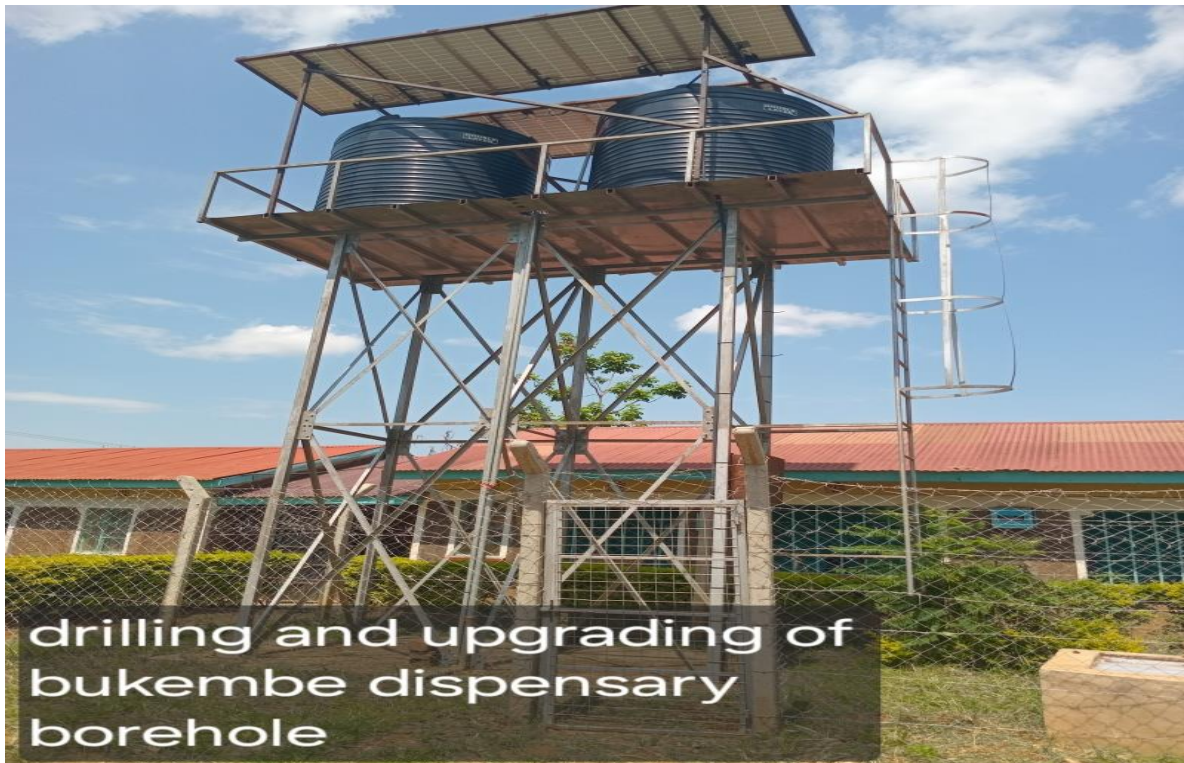
Boda boda shed at Samoya Centre



Grid lights connection along sunrise road in Khalaba road



Protected Walucho water spring in South Bukusu ward



Drilled and upgraded borehole into solar pumping system at Bukembe Dispensary



Drilled and upgraded borehole at Lurare primary School in Bumula ward



Supply of fish breeding stock at Chwele Fish Farm in Chwele/Kabuchai Ward



purchase of medical equipment at chepyuk dispensary and furniture



purchase of medical equipment at chepyuk dispensary



purchase of medical equipment at chepyuk dispensary

Equipping of Chepyuk dispensary in Chepyuk ward



Routine maintenance of Salvation Army to Wangila Tabani road in Ndalul Tabani road



Constructed ECDE classroom at Bitobo Primary School in Kimaeti ward



Constructed Milani dispensary

High Altitude Hostels



County

Administration

Block



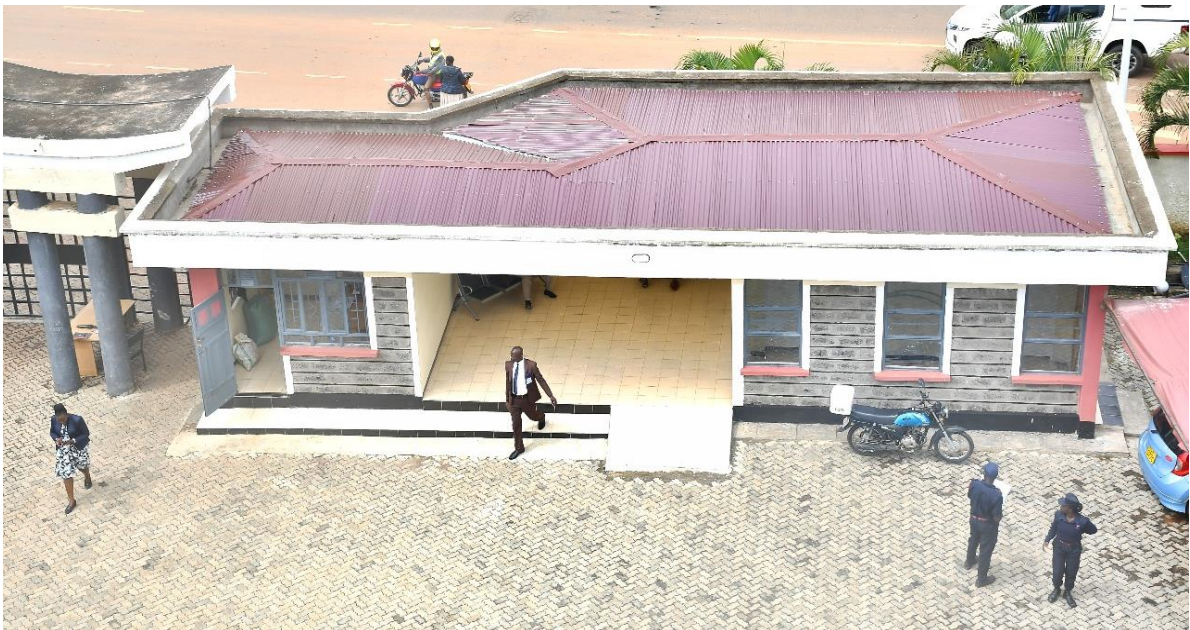
Governor's Official Residence



Ultra-modern County Assembly Debating Chambers



Visitor's waiting bay



Speaker's Official Residence



Industrial Park Development in Sang'alo



Masinde Muliro Stadium-Kanduyi



Affordable

Housing

Project



Electrical conduiting for the 4th floor slab ongoing.



Block C- formwork for 4th floor columns and lift

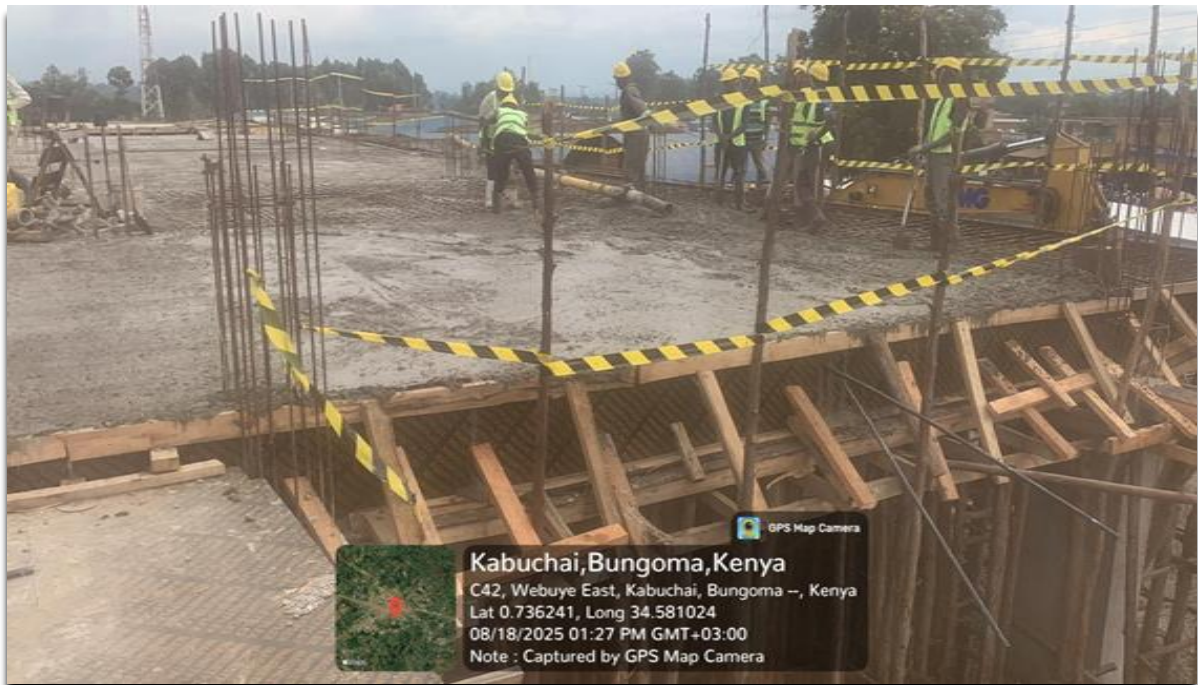
Community Centre



Kindergarten



Chwele Ultra Modern Market



Bungoma

Soko

Kubwa

Markets





County Government of Bungoma

FINANCIAL YEAR 2024/25

4TH QUARTER BUDGET IMPLEMENTATION REVIEW REPORT

Prepared By :

County Department of Finance & Economic Planning.

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