

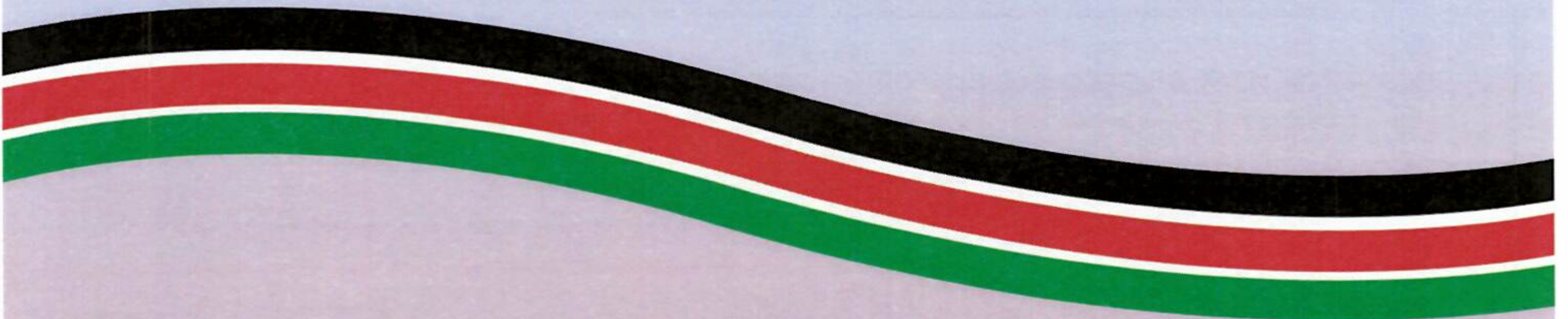
**OFFICE OF THE CONTROLLER OF BUDGET**



**COUNTY GOVERNMENTS  
BUDGET IMPLEMENTATION REVIEW REPORT**

**THE FIRST NINE MONTHS OF  
FY 2024/25**

**MAY, 2025**





- ii. Fund Administrators failed to submit quarterly financial and non-financial reports to the CoB within the timelines provided by law, which is against the requirement of Section 168 of the PFM Act, 2012. As of 15 April 2025, the reports for the Meru County Retention and Enhancement Fund were not submitted to the Controller of Budget.
- iii. A high level of pending bills, amounting to Kshs.572.05 million as of 31 March 2025. Furthermore,
- iv. Use of manual payroll. Personnel emoluments amounting to Kshs.47.17 million for 117 staff yet to be onboarded into HRIS through manual payroll, accounting for 1 per cent of the total payroll cost. Manual payroll is prone to abuse and may lead to the loss of public funds where proper controls are lacking.
- v. Non-submission of expenditure and revenues raised by the Meru County Alcohol Board and expenditure reports for ATC Kaguru and the Meru County Municipality.
- vi. The FIF total expenditure provided under the health services department expenditure differs from the amounts provided on total FIF expenditure per facility (Kshs.202.09 million and Kshs.498.92 million, respectively).

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

- i. *The County Treasury should ensure the timely preparation and submission of financial reports to the Office of the Controller of Budget, as per the timelines prescribed in Section 166 of the PFM Act, 2012.*
- ii. *The CECMF should follow up to ensure Fund Administrators prepare and submit statutory reports in line with the PFM Act, 2012.*
- iii. *The County Leadership should address the situation of pending bills to ensure that genuine bills are paid promptly in the remaining financial year. Further, compliance with the payment plan should be enforced.*
- iv. *The Government requires that salaries be processed through the HRIS system, and the County is advised to fast-track the acquisition of Unified Personnel Numbers for their staff. The County Public Service Board should regulate staff engagement, including contract and casual workers, as provided under Section 74 of the County Governments Act 2012. Further, strict compliance with the approved staff establishment should be maintained.*
- v. *The County Treasury should ensure that it submits to OCoB all expenditure and revenue for all Corporations, including the Meru County Municipality and the Meru County Alcohol Board.*
- vi. *The County Treasury should ensure reconciliation is carried out on FIF expenditure before it is submitted for accuracy in reporting.*

## 3.27. County Government of Migori

### 3.27.1 Overview of FY 2024/25 Budget

The Migori County Gross Approved Supplementary I FY 2024/25 budget is Kshs.11.69 billion. It comprises Kshs.4.28 billion (36.6 per cent) and Kshs.7.41 billion (63 per cent) allocation for development and recurrent programmes, respectively. The budget estimates represent an increase of Kshs.1.65 billion (16 per cent) from the FY 2023/24 budget comprised a development budget of Kshs.3.07 billion and a recurrent budget of Kshs.6.96 billion. The increase in the budget was attributed to unspent cash balances brought forward from FY 2023/24, both in the County Revenue Fund and Special Purpose Operational Accounts (SPAs).

The budget will be financed from different sources of revenue. These include Kshs.8.34 billion (71 per cent) as the equitable share of revenue raised nationally, Kshs.1.97 billion (17 per cent) as additional allocations, a cash balance of Kshs.688.43 million (6 per cent) brought forward from FY 2023/24, and Kshs.690 million (6 per cent) generated as gross own source revenue. The own-source revenue includes Kshs.140 million (20 per cent) as Facility Improvement Fund (revenue from health facilities) and Kshs.550 million (80 per cent) as ordinary own-source revenue. A breakdown of the additional allocations is shown in Table 3.274.

### 3.27.2 Revenue Performance

During the review period, the county received Kshs.7.21 billion in revenues to fund its development and recurrent activities. This amount represents an increase of Kshs.835.77 million (13 per cent) from Kshs.6.38 billion received in the same period in FY 2023/24. The total revenue consists of Kshs.5.53 billion from the equitable share of revenue raised nationally, additional allocations from government and development partners of Kshs.607.12 million, and



its own-source revenue (OSR) collection of Kshs.387.83 million. In addition, the County had a cash balance of Kshs.688.43 million from FY 2023/24.

The total OSR collection of Kshs.387.83 million includes Facilities Improvement Financing (FIF) of Kshs.161.41 million, and Kshs.226.42 million from other OSR sources. OSR collections from the FIF were received from Level 1V hospitals and Public Health Services where FIF is collected. Table 3.274 summarises the total revenue available to the County Government during the first nine months of FY 2024/25.

**Table 3.274: Migori County, Revenue Performance in the First Nine Months of FY 2024/25**

| S/No. | Revenue Category                                                                              | Annual Budget Allocation (Kshs) | Actual Receipts (Kshs.) | Actual Receipts as Percentage of Annual Budget Allocation (%) |
|-------|-----------------------------------------------------------------------------------------------|---------------------------------|-------------------------|---------------------------------------------------------------|
| A     | Equitable Share of Revenue Raised Nationally -                                                | 8,341,446,108                   | 5,530,660,180           | 66.3                                                          |
|       | <b>Sub-total</b>                                                                              | <b>8,341,446,108</b>            | <b>5,530,660,180</b>    | <b>66.3</b>                                                   |
| B     | <b>Additional Allocations</b>                                                                 |                                 |                         |                                                               |
| 1.    | DANIDA Grant (Universal Healthcare in Devolved System Program)                                | 12,358,500                      | -                       | -                                                             |
| 2.    | IDA (World Bank) Credit for National Agricultural and Rural Inclusive Growth Project (NARIGP) | 5,000,000                       | -                       | -                                                             |
| 3.    | EU Grant for Instrument for Devolution Advice and Support (IDEAS)                             | 5,706,628                       | -                       | -                                                             |
| 4.    | Sweden - Agricultural Sector Development Support Programme (ASDSP) II                         | 1,120,452                       | -                       | -                                                             |
| 5.    | KABDP SIDA                                                                                    | 10,918,919                      | -                       | -                                                             |
| 6.    | KABDP MOA&LD (GOK)                                                                            | 1,000,000                       | -                       | -                                                             |
| 7.    | Aquaculture Business Development Project (ABDP)                                               | 13,617,785                      | -                       | -                                                             |
| 8.    | Livestock Value Chain Support Project                                                         | 14,323,680                      | -                       | -                                                             |
| 9.    | Climate Change - German Development Bank (KFW) - (FLLO-CA -CCRI Grant)                        | 200,000,000                     | -                       | -                                                             |
| 10.   | Climate Change - IDA World Bank (FLLOCA)                                                      | 11,000,000                      | 11,000,000              | 100.0                                                         |
| 11.   | Urban Institutional Grant (UIG)                                                               | 35,000,000                      | -                       | -                                                             |
| 12.   | Migori Municipality URB Development Grant                                                     | 54,181,008                      | -                       | -                                                             |
| 13.   | Awendo Municipality URB Development Grant                                                     | 16,800,000                      | -                       | -                                                             |
| 14.   | Rongo Municipality URB Development Grant                                                      | 16,800,000                      | -                       | -                                                             |
| 15.   | Kehancha Municipality URB Development Grant                                                   | 16,800,000                      | -                       | -                                                             |
| 16.   | Grant from the National Government - Industrial Park                                          | 250,000,000                     | 54,131,579              | 21.7                                                          |
| 17.   | Kenya Water and Sanitation (K-WASH) Program                                                   | 199,874,000                     | -                       | -                                                             |
| 18.   | National Agricultural Value Chain Development Project (NAVCDP)                                | 250,000,000                     | -                       | -                                                             |
| 19.   | Kenya Devolution Support Program II                                                           | 37,500,000                      | -                       | -                                                             |
| 21.   | Leasing of Medical Equipment                                                                  | 124,723,404                     | -                       | -                                                             |
| 22.   | Fertiliser Subsidy                                                                            | 144,621,807                     | -                       | -                                                             |
| 23.   | Allocation for Court fines                                                                    | 974,165                         | -                       | -                                                             |
| 24.   | Allocation for Mineral Royalties                                                              | 3,125,408                       | -                       | -                                                             |
| 25.   | Migori County Climate Change Fund FLLOCCA Balances C/Fwd                                      | 372,833,613                     | 372,833,613             | 100.0                                                         |
| 26.   | Migori County Health Special Balances C/Fwd                                                   | 915,068                         | 915,068                 | 100.0                                                         |
| 27.   | Migori County RMLF Balances C/Fwd                                                             | 681,918                         | 681,918                 | 100.0                                                         |
| 28.   | Migori County NARIGP Operations Account Balances C/Fwd                                        | 4,261,826                       | 4,261,826               | 100.0                                                         |
| 29.   | Migori County Agriculture Chain (NAVCDP) Balances C/Fwd                                       | 161,794,532                     | 161,794,532             | 100.0                                                         |
| 30.   | Migori County Industrial Park Balances C/Fwd                                                  | 1,500,000                       | 1,500,000               | 100.0                                                         |
|       | <b>Sub-total</b>                                                                              | <b>1,967,432,713</b>            | <b>607,118,536</b>      | <b>30.9</b>                                                   |
| C     | <b>Own Source Revenue</b>                                                                     |                                 |                         |                                                               |
| 31.   | Ordinary Own Source Revenue                                                                   | 550,000,000                     | 226,424,160             | 41.2                                                          |
| 32.   | Appropriation in Aid (A-I-A)                                                                  | -                               | -                       | -                                                             |

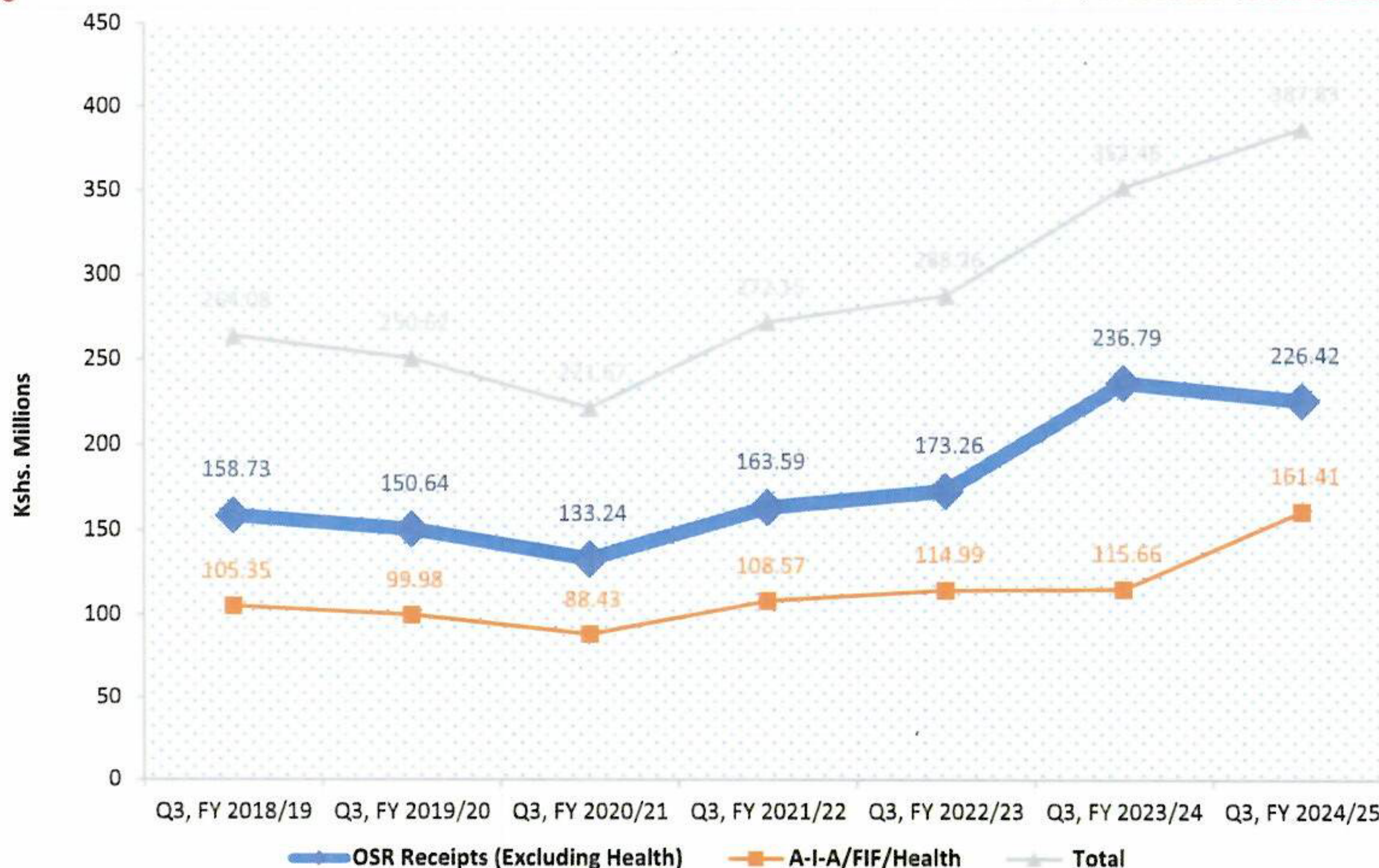


| S/No.    | Revenue Category                | Annual Budget Allocation (Kshs) | Actual Receipts (Kshs.) | Actual Receipts as Percentage of Annual Budget Allocation (%) |
|----------|---------------------------------|---------------------------------|-------------------------|---------------------------------------------------------------|
| 33.      | Facility Improvement Fund (FIF) | 140,000,000                     | 161,406,120             | 115.3                                                         |
|          | <b>Sub-total</b>                | <b>690,000,000</b>              | <b>387,830,280</b>      | <b>56.2</b>                                                   |
| <b>D</b> | <b>Other Sources of Revenue</b> |                                 |                         |                                                               |
| 34.      | Unspent balance from FY 2023/24 | 688,425,652                     | 688,425,652             | 100.0                                                         |
| 35.      | Other Revenues (provide a list) | -                               | -                       | -                                                             |
|          | <b>Sub-Total</b>                | <b>688,425,652</b>              | <b>688,425,652</b>      | <b>100.0</b>                                                  |
|          | <b>Grand Total</b>              | <b>11,687,304,473</b>           | <b>7,214,034,648</b>    | <b>61.7</b>                                                   |

Source: Migori County Treasury

It is imperative to note that F.I.F collection during the reporting period exceeded annual projection of Kshs.140 million by Kshs.21.41 million and accounted for 115 per cent target as shown in Table 3.274.

**Figure 102: Trend in Own-Source Revenue Collection for the First Nine Months of FY 2018/19 to FY 2024/25**



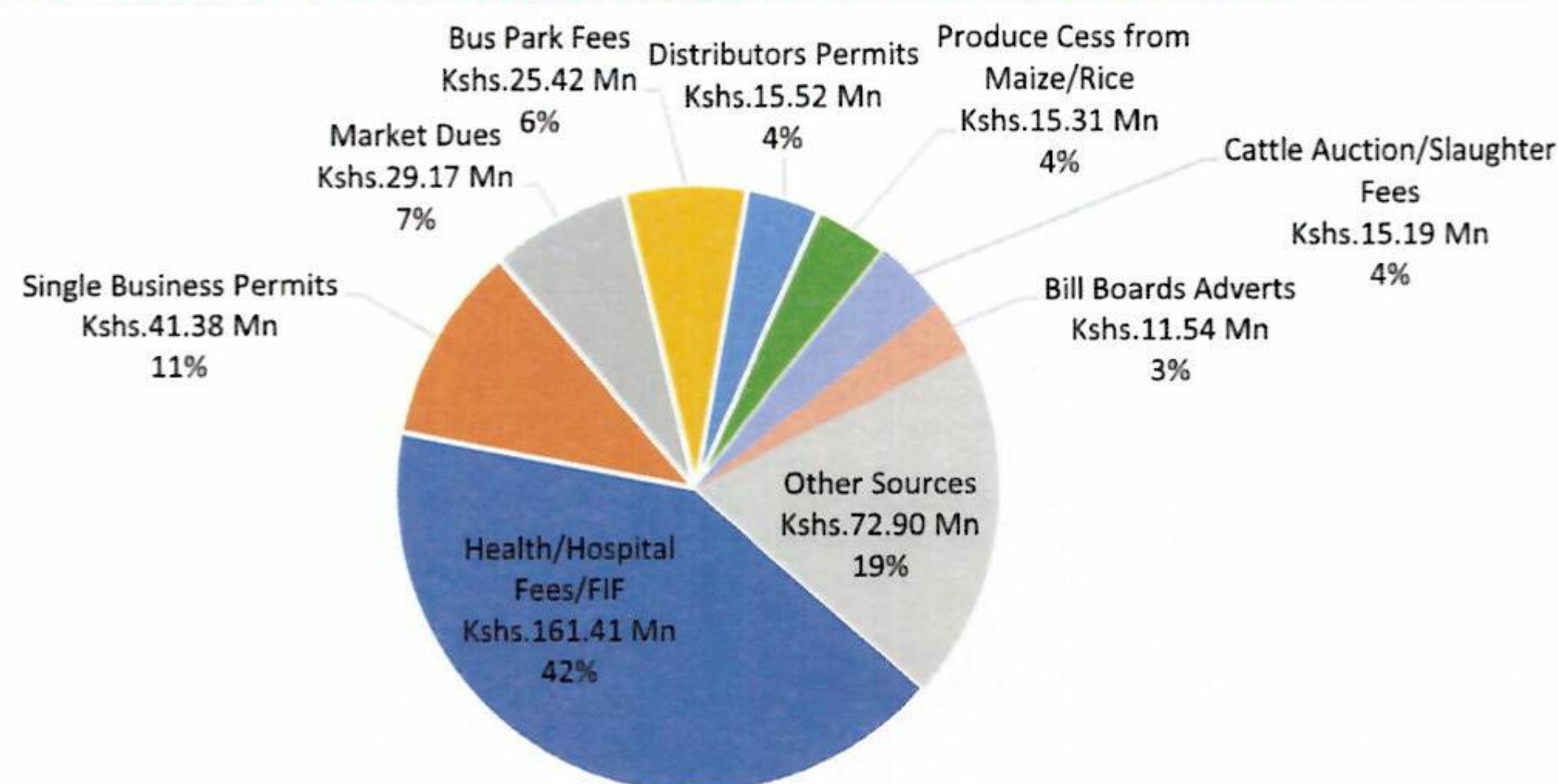
Source: Migori County Treasury

During the review period, the County generated Kshs.387.83 million from its own revenue sources, including FIF. This amount was an increase of 10 per cent compared to Kshs.352.36 million realised in a similar period in FY 2023/24 and was 56 per cent of the annual target and 7 per cent of the equitable revenue share disbursed. The increase can be attributed to revival of dormant markets and auction rings across county, deployment of more enforcement personnel in revenue collection outlets, and introduction of high penalties on clients /vendors operating without licenses and late payments amongst others.

The revenue streams which contributed the highest OSR receipts are shown in Figure 103.



**Figure 103: Top Own Source Revenue Streams in the First Nine Months FY 2024/25**



Source: Migori County Treasury

As shown in Figure 103, the highest revenue stream of Kshs.161.41 million was from Health /Hospital fees (FIF) contributing to 42 per cent of the total OSR receipts. The County Government has automated 12 revenue streams out of 40 streams.

### 3.27.3 Borrowing by the County

The county Assembly of Migori secured an overdraft of Kshs.50 million from the Kenya Commercial Bank Ltd, Migori Branch as a short- term credit facility at an interest rate of 3 per cent payable within one-month period. The borrowed funds were utilised for payment of members and staff allowances in arrears for the FY 2023/24 and defraying office operations for the month of July,2024, as a result of the delayed disbursement of June,2024 shareable revenues. The amount has since been fully settled during the reporting period.

### 3.27.4 Exchequer Issues

The Controller of Budget approved withdrawals of Kshs.5.46 billion from the CRF account during the reporting period, which comprised Kshs.896.65 million (16 per cent) for development programmes and Kshs.4.56 billion (84 per cent) for recurrent programmes. Analysis of the recurrent exchequers released indicates that Kshs.2.37 billion was released towards compensation of employees and Kshs.2.19 billion for operations and maintenance expenditure. Exchequer approved towards compensation for employees in the first nine months of FY 2024/25, does not include the March 2025 exchequer request for the County Executive and County Assembly due to challenges resulting from the migration from the IPPD system to HRIS-Kenya, such as mass data updates, amongst others.

Analysis of the operations and maintenance exchequer releases indicates that 4 per cent was for domestic travel and 0.1 per cent for foreign travel. The domestic travel exchequer amounted to Kshs.208.98 million, including Kshs.34.27 million for the County Executive and Kshs.174.71 million for the County Assembly. Exchequer releases towards foreign travel totalled Kshs.6.35 million, comprising Kshs.6.35 million for the County Executive and nil for the County Assembly.

**Table 3.275: Migori County, Budget Allocation and Exchequer Issued by Department**

| Department                                                            | Revised Net Budget Allocation (Kshs.Million) |        | Exchequer Issues (Kshs. Million) |        | Exchequer Issues to Revised Net Budget (%) |      |
|-----------------------------------------------------------------------|----------------------------------------------|--------|----------------------------------|--------|--------------------------------------------|------|
|                                                                       | Rec                                          | Dev    | Rec                              | Dev    | Rec                                        | Dev  |
| Agriculture, Livestock, Veterinary Services, Fisheries & Blue Economy | 235.79                                       | 725.68 | 136.22                           | 52.39  | 57.8                                       | 7.2  |
| Trade, Tourism, Industry, Market & Cooperative Development            | 123.80                                       | 338.48 | 85.45                            | 173.45 | 69.0                                       | 51.2 |
| Health Medical Services                                               | 1,648.21                                     | 350.76 | 1,311.53                         | 91.72  | 79.6                                       | 26.1 |
| Education, Gender Inclusivity, Social Services, Youth and Sports      | 543.47                                       | 157.04 | 326.56                           | 6.95   | 60.1                                       | 4.4  |



| Department                                                                   | Revised Net Budget Allocation (Kshs.Million) |                 | Exchequer Issues (Kshs. Million) |               | Exchequer Issues to Revised Net Budget (%) |             |
|------------------------------------------------------------------------------|----------------------------------------------|-----------------|----------------------------------|---------------|--------------------------------------------|-------------|
|                                                                              | Rec                                          | Dev             | Rec                              | Dev           | Rec                                        | Dev         |
| Roads, Transport, Public Works & Infrastructural Development                 | 147.93                                       | 947.78          | 91.28                            | 171.80        | 61.7                                       | 18.1        |
| Lands, Physical Planning, Housing & Urban Development                        | 111.50                                       | 106.31          | 73.57                            | 29.58         | 66.0                                       | 27.8        |
| Rongo Municipality                                                           | 21.62                                        | 26.80           | 13.72                            | 8.52          | 63.5                                       | 31.8        |
| Kehancha Municipality                                                        | 25.13                                        | 26.80           | 14.06                            | 5.94          | 56.0                                       | 22.2        |
| Migori Municipality                                                          | 21.32                                        | 62.86           | 10.82                            | 1.49          | 50.8                                       | 2.4         |
| Awendo Municipality                                                          | 22.00                                        | 35.40           | 10.63                            | 15.29         | 48.3                                       | 43.2        |
| Environment, Natural Resources, Climate Change & Disaster Management         | 261.77                                       | 595.93          | 161.62                           | 42.12         | 61.7                                       | 7.1         |
| Finance and Economic Planning                                                | 1,091.54                                     | 28.13           | 640.71                           | 11.63         | 58.7                                       | 41.3        |
| Public Service Management, Monitoring & Evaluation & Performance Contracting | 900.86                                       | 19.85           | 445.86                           | 12.65         | 49.5                                       | 63.7        |
| County Executive                                                             | 433.52                                       | 153.46          | 293.21                           | 62.03         | 67.6                                       | 40.4        |
| County Assembly                                                              | 1,036.28                                     | 52.64           | 647.37                           | -             | 62.5                                       | 0.0         |
| Water and Energy                                                             | 225.11                                       | 516.65          | 96.81                            | 156.25        | 43.0                                       | 30.2        |
| Public Health & Sanitation                                                   | 443.58                                       | 131.03          | 137.39                           | 54.84         | 31.0                                       | 41.9        |
| Office of the County Attorney                                                | 118.25                                       | -               | 62.54                            | -             | 52.9                                       | 0.0         |
| <b>Total</b>                                                                 | <b>7,411.69</b>                              | <b>4,275.61</b> | <b>4,559.37</b>                  | <b>896.65</b> | <b>61.5</b>                                | <b>21.0</b> |

Source: Migori County Treasury

The under absorption of exchequer issues for recurrent and development budget is mainly occasioned by an intermittent delay in transfers of national equitable shareable revenues by the National Treasury to Counties, contrary to CARA,2024 disbursement schedule approved by the Senate.

As of 31<sup>st</sup> March 2025, the County Government's cash balance in the CRF account was Kshs.393.78 million.

### 3.27.5 County Expenditure Review

The County spent Kshs.5.78 billion on development and recurrent programmes in the reporting period. The expenditure represented 106 per cent of the total funds released by the CoB and comprised Kshs.1.22 billion and Kshs.4.56 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 29 per cent, while recurrent expenditure represented 62 per cent of the annual recurrent expenditure budget.

### 3.27.6 Settlement of Pending Bills

As of June 30, 2024, the County reported pending bills totaling Kshs.1.94 billion. This amount included Kshs.1.76 billion from the County Executive and Kshs.184.72 million from the County Assembly. The pending bills from the County Executive consisted of Kshs.875.34 million for recurrent expenditures and Kshs.881.38 million for development expenditures.

During the review period, the County Executive settled pending bills amounting to Kshs.1.22 billion, which included Kshs.691.48 million for recurrent programs and Kshs.563.91 million for development programs. In contrast, the County Assembly settled pending bills totalling Kshs.16.14 million, all of which were for recurrent activities, with no payments made for development activities.

At the beginning of FY 2024/25, the County Executive and the Assembly submitted a payment plan for pending bills, committing to pay Kshs.1.20 billion and Kshs.20 million, respectively, within the first nine months of FY 2024/25. The County Executive adhered to this payment plan, successfully settling Kshs.1.22 billion in debts. However, the County Assembly did not follow its payment plan, as it only cleared Kshs.16.14 million.

As of March 31, 2025, the outstanding bills totalled Kshs.683.39 million, comprising Kshs.514.82 million for the County Executive and Kshs.168.57 million for the County Assembly.

### 3.27.7 Expenditure by Economic Classification

The County Executive spent Kshs.2.06 billion on employee compensation, Kshs.1.86 billion on operations and maintenance, and Kshs.1.22 billion on development activities. Similarly, the County Assembly spent Kshs.311.92



million on employee compensation, Kshs.335.13 million on operations and maintenance, and zero on development activities, as shown in Table 3.276.

**Table 3.276: Summary of Budget and Expenditure by Economic Classification**

| Expenditure Classification         | Revised Gross Budget (Kshs) |                      | Expenditure (Kshs)   |                    | Absorption (%)   |                 |
|------------------------------------|-----------------------------|----------------------|----------------------|--------------------|------------------|-----------------|
|                                    | County Executive            | County Assembly      | County Executive     | County Assembly    | County Executive | County Assembly |
| <b>Total Recurrent Expenditure</b> | <b>6,375,408,330</b>        | <b>1,036,284,847</b> | <b>3,915,843,603</b> | <b>647,044,073</b> | <b>61.4</b>      | <b>62.4</b>     |
| Compensation to Employees          | 3,129,196,116               | 514,544,066          | 2,056,451,049        | 311,918,396        | 65.7             | 60.6            |
| Operations and Maintenance         | 3,246,212,214               | 521,740,781          | 1,859,392,554        | 335,125,677        | 57.3             | 64.2            |
| Development Expenditure            | 4,222,974,602               | 52,636,694           | 1,219,341,155        | -                  | 28.9             | -               |
| <b>Total</b>                       | <b>10,598,382,932</b>       | <b>1,088,921,541</b> | <b>5,135,184,758</b> | <b>647,044,073</b> | <b>48.5</b>      | <b>59.4</b>     |

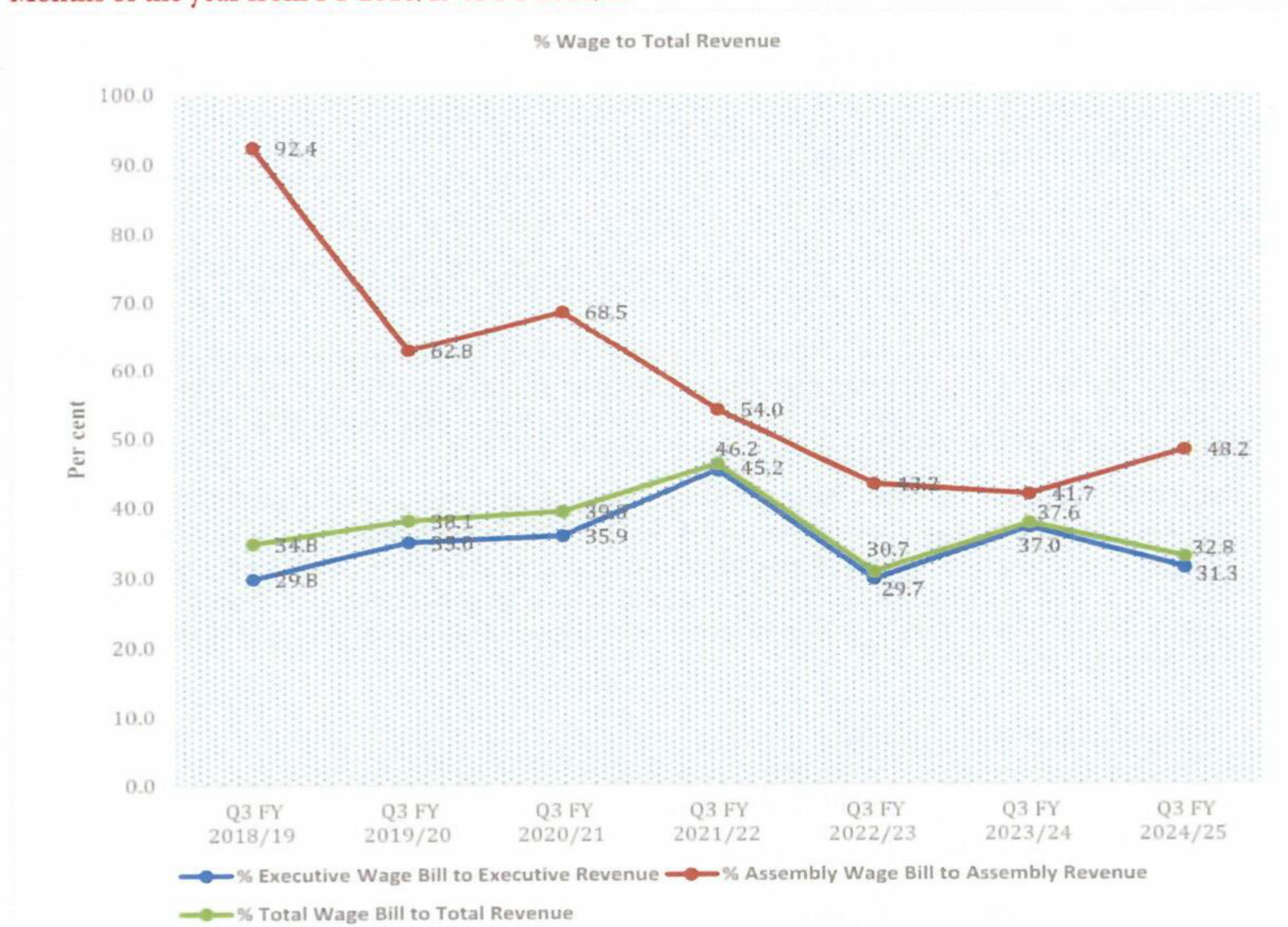
Source: Migori County Treasury

### 3.27.8 Expenditure on Compensation to Employees

In the period under review, the expenditure on employee compensation amounted to Kshs.2.37 billion. The total revenue, excluding the earnings from extractive natural resources from sand cess, gypsum cess, and quarry cess, is Kshs.7.21 billion. Consequently, the percentage of employee compensation to this adjusted revenue is 33 per cent. This expenditure on employee compensation decreased by 1 per cent compared to the Kshs.2.40 billion was reported during the same period in FY 2023/24. Of this total, Kshs.989.33 million was allocated to Health Sector employees, which accounts for 42 per cent of the overall employees' compensation.

Figure 104 shows the trend of compensation to employees' expenditures as a percentage of total revenue received in the first nine months of FY 2018/19 to FY 2024/25.

**Figure 104: Percentage of Compensation to Employees to Total Revenue Received in the First Nine Months of the year from FY 2018/19 to FY 2024/25**



Source: Migori County Treasury

Further analysis indicates that PE costs amounting to Kshs.2.37 billion were processed through the Integrated Payroll and Personnel Database (IPPD) system.



The County Assembly spent Kshs.25.08 million on committee sitting allowances for the 59 MCAs and the Speaker against the annual budget allocation of Kshs.43.52 million. The average monthly sitting allowance was Kshs.46,439 per MCA. The County Assembly has 27 House Committees.

### 3.27.9 County Emergency Fund and County-Established Funds

Section 116 of the PFM Act 2012 allows County Governments to establish other public funds with approval from the County Executive Committee and the County Assembly. The County allocated Kshs.148 million to County-Established funds in FY 2024/25, or 1.3 per cent of the County's overall budget. Further, the county did not allocate any emergency funds to the budget, contrary to Section 110 of the PFM Act, 2012. Table 3.277 summarises each established Fund's budget allocation and performance during the reporting period.

**Table 3.277: Performance of County Established Funds in the First Nine Months of FY 2024/25**

| S/No. | Name of the Fund                                               | Year Estab-<br>lished | Approved<br>Budget<br>Allocation in<br>FY 2024/25<br>(Kshs.) | Exchequer Is-<br>sues in the First<br>Nine Months of<br>FY 2024/25 | Actual Expen-<br>diture in First<br>Nine Months<br>of FY 2024/25<br>(Kshs.) | Cumulative<br>disbursements to<br>the Fund |
|-------|----------------------------------------------------------------|-----------------------|--------------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------------------------------|--------------------------------------------|
|       |                                                                |                       |                                                              | (Kshs.)                                                            |                                                                             | (Kshs.)                                    |
|       | County Executive Established Funds                             |                       |                                                              |                                                                    |                                                                             |                                            |
| 1.    | Migori County Executive Car Loans & House Mortgage Fund Scheme | Decem-<br>ber,2018    | -                                                            | 247,500,000                                                        | -                                                                           | Yes                                        |
| 2.    | Migori County Education Bursary Fund                           | Janu-<br>ary,2014     | 120,000,000                                                  | 840,000,000                                                        | -                                                                           | Yes                                        |
| 3.    | Migori County Scholarships & Educational Benefits Fund         | Janu-<br>ary,2014     | 20,000,000                                                   | 279,000,000                                                        | -                                                                           | Yes                                        |
| 4.    | Migori County Alcoholic Drink Fund                             | Septem-<br>ber,2016   | -                                                            | 2,250,318                                                          | -                                                                           | Yes                                        |
| 5.    | Emergency Fund                                                 | N/A                   | -                                                            | -                                                                  | -                                                                           | Unregulated                                |
| 6.    | Migori County SMEs Trade Development - Inua Biashara           | March,2024            | -                                                            | 54,000,000                                                         | -                                                                           | Yes                                        |
|       | County Assembly Established Funds                              |                       |                                                              |                                                                    |                                                                             |                                            |
| 7.    | Migori County Assembly Car Loans & House Mortgage Fund Scheme  | October,<br>2015      | 8,000,000                                                    | 236,000,000                                                        | -                                                                           | Yes                                        |
|       | Total                                                          |                       | 148,000,000                                                  | 1,658,750,318                                                      | -                                                                           |                                            |

Source: Migori County Treasury

During the reporting period, the CoB received all the quarterly financial reports from Fund Administrators, as indicated in Table 3.277, in line with the requirement of Section 168 of the PFM Act, 2012. The administration costs of the Funds are pegged at 3 per cent limit of the Fund budget set in Regulation 197(1)(d) of the Public Finance Management (County Governments) Regulations, 2015.

Regulation 197(1)(i) of the Public Finance Management (County Governments) Regulations, 2015, allows County Governments to establish public funds with a lifespan capped at 10 years unless extended by the County Assembly. During the reporting period, the CoB established that the lifespan of County Education Bursary Fund and County Scholarships & Educational Benefits Fund had lapsed despite being in operation. Consequently, the CoB cannot approve any requests for withdrawals to support the operations of these lapsed funds, as they no longer have a legal basis for continued existence.

### 3.27.10 County Corporations

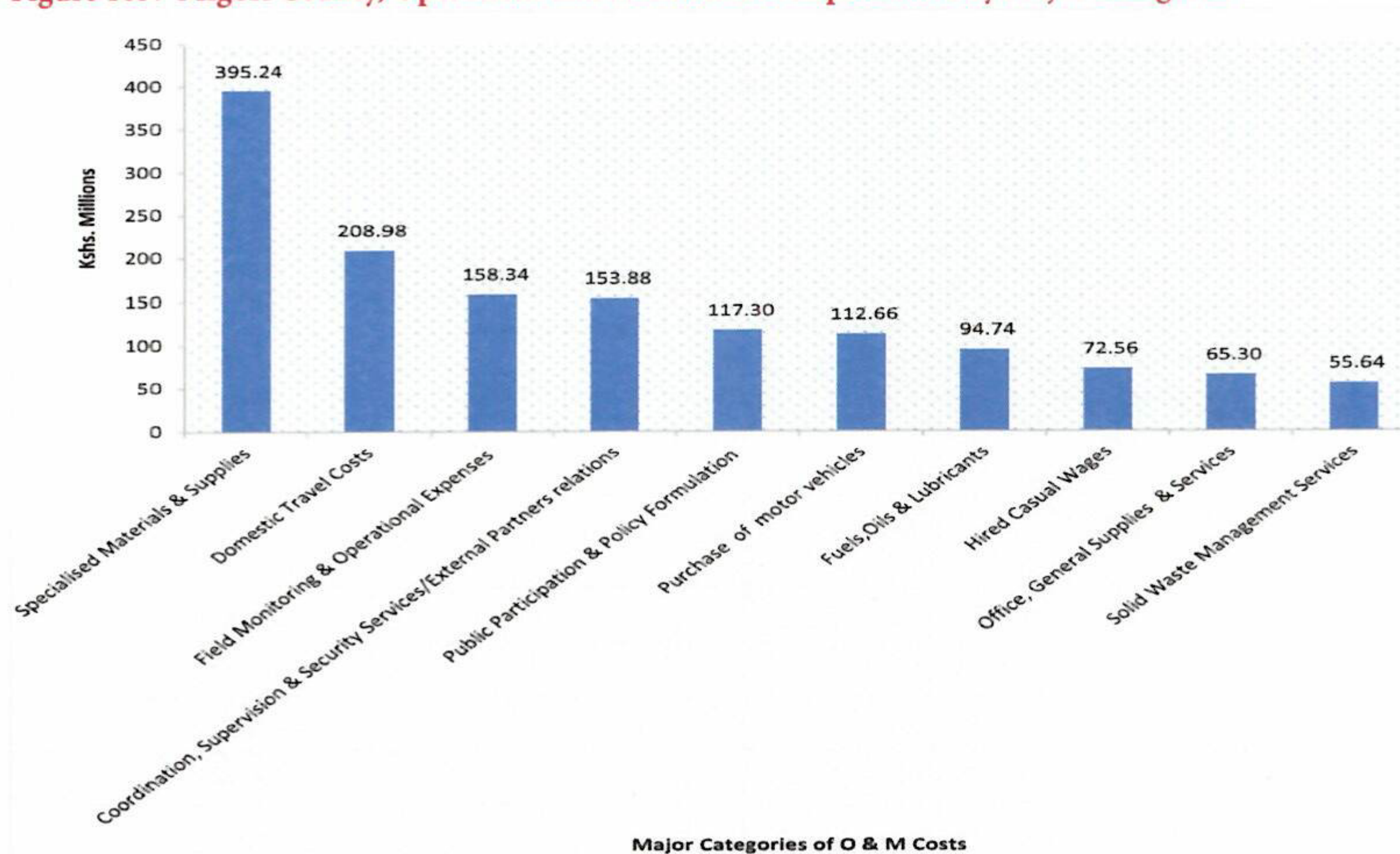
The County has not established any county corporations. However, the County Government owns only 20 percent of the shares in Migori Water & Sanitation Company Limited. During the reporting period, no budget allocation was made to support the company.

### 3.27.11 Expenditure on Operations and Maintenance

Figure 105 summarises the Operations and Maintenance expenditure by major categories.



**Figure 105: Migori County, Operations and Maintenance Expenditure by Major Categories**



Source: Migori County Treasury

Expenditure on domestic travel amounted to Kshs.208.98 million and comprised Kshs.174.71 million spent by the County Assembly and Kshs.34.27 million by the County Executive. Expenditure on foreign travel amounted to Kshs.6.35 million and was entirely for County Executive. The County Assembly had no expenditure on foreign travel during the period under review. Expenditure on foreign travel is summarised in Table 3.278.

**Table 3.278: Summary of Expenditure on Foreign Travel in the First Nine Months of FY 2024/25**

| Arm of County Government | No. of Officers Travelled | Dates travelled                   | Purpose of the travel                                                                                      | Destination   | Total Costs of the Travel (Kshs.) |
|--------------------------|---------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------|---------------|-----------------------------------|
| County Executive         | 5                         | 26th February- to -2nd March,2025 | Attending & Participating in EALASCA Games in Uganda                                                       | Uganda        | 1,459,504                         |
| County Executive         | 1                         | 23rd to 26th October, 2024        | Attending & Participating During the African Urbanisms Conference                                          | South Africa  | 402,934                           |
| County Executive         | 5                         | 26th October to 3rd November,2024 | Attending & Participating in the 24 <sup>th</sup> EAC MSMES Trade Fair & Exhibition                        | South Sudan   | 3,171,893                         |
| County Executive         | 1                         | 9th March -to-23rd March,2025     | Attending & Participating in the 69 <sup>th</sup> Session of the United Nations Status of Women Conference | New York, USA | 1,310,670                         |
| Total                    |                           |                                   |                                                                                                            |               | 6,345,001                         |

Source: Migori County Treasury and County Assembly

The operations and maintenance costs include an expenditure of Kshs.55.64 million on garbage collection and Kshs.51.64 million on Legal fees/Dues, arbitration and compensation payments expenditure legal fees.

### 3.27.12 Facility Improvement Financing

During the period under review, the County reported a collection of Kshs.161.41 million as FIF, which was 115 per cent of the annual target of Kshs.140 million. The collected amount was retained and utilised at source in line with the Facility Improvement Financing Act, 2023. The FIF regulations provides that 72 per cent of the total collection is reused back in the County health facilities, 20 per cent is utilised under Public Health & Sanitation Services, 5 per cent is retained for the Hospital Emergency Fund, whereas the remaining 3 per cent caters for Health Management Board Administrative Expenses.



The expenditure by the health facilities amounted to Kshs.88.65 million as shown in Table 3.279.

**Table 3.279: Breakdown of Expenditure by Health Facilities in the First Nine Months of FY 2024/25**

| No. | Name of the Health Facility     | Approved Budget for the Facilities | Actual Expenditure of the Facility | Absorption rate |
|-----|---------------------------------|------------------------------------|------------------------------------|-----------------|
|     |                                 |                                    |                                    | (%)             |
| 1.  | Migori County Referral Hospital | -                                  | 49,209,449                         | -               |
| 2.  | Kehancha Sub-County Hospital    | -                                  | 7,431,369                          | -               |
| 3.  | Rongo Sub-County Hospital       | -                                  | 5,512,720                          | -               |
| 4.  | Awendo Sub-County Hospital      | -                                  | 4,899,600                          | -               |
| 5.  | Ntimaru Sub-County Hospital     | -                                  | 4,023,000                          | -               |
| 6.  | Isebania Sub-County Hospital    | -                                  | 3,905,850                          | -               |
| 7.  | Muhuru Sub-County Hospital      | -                                  | 3,725,700                          | -               |
| 8.  | Macalder Sub-County Hospital    | -                                  | 2,137,100                          | -               |
| 9.  | Karungu Sub-County Hospital     | -                                  | 1,588,760                          | -               |
| 10. | Kegonga Sub-County Hospital     | -                                  | 1,503,742                          | -               |
| 11. | Uriri Sub County Hospital       | -                                  | 1,395,250                          | -               |
| 12. | Othoro Sub-County Hospital      | -                                  | 971,400                            | -               |
| 13. | Oyani Sub County Hospital       | -                                  | 770,690                            | -               |
| 14. | Nyamaraga Sub-County Hospital   | -                                  | 750,000                            | -               |
| 15. | Ongo Sub-County Hospital        | -                                  | 488,237                            | -               |
| 16. | God Kwer Sub-County Hospital    | -                                  | 335,000                            | -               |
|     | <b>Total</b>                    | <b>140,000,000</b>                 | <b>88,647,867</b>                  | <b>63.3</b>     |

Source: Migori County Treasury

The Health Facility with the highest expenditure was Migori County Referral Hospital, followed by Kehancha Sub-County Hospital, Rongo Sub-County Hospital and Ntimaru Sub-County Hospital respectively. ***It is good to note that the F.I.F approved budget is consolidated as single item line in the department of Health Medical Services.***

### 3.27.13 Development Expenditure

In the review period, the County reported spending Kshs.1.22 billion on development programmes, representing an increase of 50 per cent compared to a similar period in FY 2023/24, when the County spent Kshs.814.39 million. Table 3.280 summarises development projects with the highest expenditure in the reporting period. The increase in development expenditure was attributed to the implementation of various projects funded by conditional grants and rolled over from the prior year.

**Table 3.280: Migori County, List of Development Projects with the Highest Expenditure**

| No. | Sector                                                       | Project Name                                                                       | Project Location          | Expected Completion Date | Contract Sum (Kshs.) | Amount paid in the first Nine Months of FY 2024/25 (Kshs.) | Cumulative Expenditure as of 31 March 2025 | Implementation Status (%) |
|-----|--------------------------------------------------------------|------------------------------------------------------------------------------------|---------------------------|--------------------------|----------------------|------------------------------------------------------------|--------------------------------------------|---------------------------|
| 1   | Roads, Transport, Public Works & Infrastructural Development | Upgrading to Bitumen Standard of C727 Junction-Kanyimach Junction-Chamgi Wadu Road | South Sakwa               | 30 June, 2026            | 700,000,000          | 118,802,282                                                | 467,071,600                                | 80% Complete              |
| 2   | Trade, Tourism, Industry, Market & Cooperative Development   | Ongoing Construction of Industrial Aggregation Park                                | Macalder Kanyarwanda Ward | 30 June, 2025            | 500,000,000          | 116,631,579                                                | 295,837,509                                | 80 % Complete             |
| 3   | County Executive                                             | Construction of County Headquarters Offices                                        | Suna East                 | 30 June 2026             | 140,000,000          | 44,073,817                                                 | 139,562,152                                | 60 % Complete             |



| No. | Sector                                                               | Project Name                                                      | Project Location                | Expected Completion Date | Contract Sum (Kshs.) | Amount paid in the first Nine Months of FY 2024/25 (Kshs.) | Cumulative Expenditure as of 31 March 2025 | Implementation Status (%) |
|-----|----------------------------------------------------------------------|-------------------------------------------------------------------|---------------------------------|--------------------------|----------------------|------------------------------------------------------------|--------------------------------------------|---------------------------|
| 4   | Roads, Transport, Public Works & Infrastructural Development         | Construction & Completion of Osiri Footbridge                     | Macalder Kanyarwanda ward       | Completed                | 24,494,034           | 24,494,034                                                 | -                                          | 100 % Complete            |
| 5   | Roads, Transport, Public Works & Infrastructural Development         | Construction & Completion of Sare Box Culvert & Access Road       | South Sakwa Ward                | Completed                | 14,997,988           | 14,997,988                                                 | -                                          | 100 % Complete            |
| 6   | Roads, Transport, Public Works & Infrastructural Development         | Construction & Completion of Kenyaboni Box Culverts & Access Road | Tagare Ward                     | Completed                | 14,995,009           | 14,995,009                                                 | -                                          | 100 % Complete            |
| 7   | Roads, Transport, Public Works & Infrastructural Development         | Construction & Completion of Obware –Kayara Culvert               | Kanyasa Ward                    | Completed                | 14,970,728           | 14,970,728                                                 | -                                          | 100 % Complete            |
| 8   | Environment, Natural Resources, Climate Change & Disaster Management | Acquisition & Delivery of 1 Unit Backhoe Machinery                | County Headquarters             | Delivered in Feb 2025    | 14,000,000           | 14,000,000                                                 | -                                          | 100 % Complete            |
| 9   | Health Medical Services                                              | Supply & Delivery of Hospital Equipment                           | Migori County Referral Hospital | Completed                | 13,989,800           | 13,989,800                                                 | -                                          | 100 % Complete            |
| 10  | Roads, Transport, Public Works & Infrastructural Development         | Construction & Completion of Ombasa Footbridge                    | West Sakwa Ward                 | Completed                | 13,110,795           | 13,110,795                                                 | -                                          | 100 % Complete            |

Source: Migori County Treasury

The County did not report any stalled development projects during the reporting period.

### 3.27.14 Budget Performance by Department

Table 3.281 summarises the approved budget allocation, expenditure and absorption rate by departments in the period under review.

**Table 3.281: Migori County, Budget Allocation and Absorption Rate by Department**

| Department                                                            | Revised Gross Budget Allocation (Kshs. Million) |        | Exchequer Received (Kshs. Million) |        | Expenditure (Kshs. Million) |        | Expenditure to Exchequer (%) |       | Absorption rate (%) |      |
|-----------------------------------------------------------------------|-------------------------------------------------|--------|------------------------------------|--------|-----------------------------|--------|------------------------------|-------|---------------------|------|
|                                                                       | Rec                                             | Dev    | Rec                                | Dev    | Rec                         | Dev    | Rec                          | Dev   | Rec                 | Dev  |
| Agriculture, Livestock, Veterinary Services, Fisheries & Blue Economy | 235.79                                          | 725.68 | 136.22                             | 52.39  | 133.93                      | 52.39  | 98.3                         | 100.0 | 56.8                | 7.2  |
| Trade, Tourism, Industry, Market & Cooperative Development            | 123.80                                          | 338.48 | 85.45                              | 173.45 | 80.99                       | 173.45 | 94.8                         | 100.0 | 65.4                | 51.2 |
| Health Medical Services                                               | 1,648.21                                        | 350.76 | 1,311.53                           | 91.72  | 1,306.41                    | 91.72  | 99.6                         | 100.0 | 79.3                | 26.1 |
| Education, Gender Inclusivity, Social Services, Youth and Sports      | 543.47                                          | 157.04 | 326.56                             | 6.95   | 325.22                      | 6.95   | 99.6                         | 100.0 | 59.8                | 4.4  |
| Roads, Transport, Public Works & Infrastructural Development          | 147.93                                          | 947.78 | 91.28                              | 171.80 | 91.72                       | 171.80 | 100.5                        | 100.0 | 62.0                | 18.1 |
| Lands, Physical Planning, Housing & Urban Development                 | 111.50                                          | 106.31 | 73.57                              | 29.58  | 72.10                       | 20.85  | 98.0                         | 70.5  | 64.7                | 19.6 |



| Department                                                                   | Revised Gross Budget Allocation (Kshs. Million) |                 | Exchequer Received (Kshs. Million) |               | Expenditure (Kshs. Million) |                 | Expenditure to Exchequer (%) |              | Absorption rate (%) |             |
|------------------------------------------------------------------------------|-------------------------------------------------|-----------------|------------------------------------|---------------|-----------------------------|-----------------|------------------------------|--------------|---------------------|-------------|
|                                                                              | Rec                                             | Dev             | Rec                                | Dev           | Rec                         | Dev             | Rec                          | Dev          | Rec                 | Dev         |
| Rongo Municipality                                                           | 21.62                                           | 26.80           | 13.72                              | 8.52          | 12.48                       | 8.52            | 91.0                         | 100.0        | 57.7                | 31.8        |
| Kehancha Municipality                                                        | 25.13                                           | 26.80           | 14.06                              | 5.94          | 9.84                        | 5.94            | 70.0                         | 100.0        | 39.2                | 22.2        |
| Migori Municipality                                                          | 21.32                                           | 62.86           | 10.82                              | 1.49          | 10.33                       | 1.49            | 95.4                         | 100.0        | 48.4                | 2.4         |
| Awendo Municipality                                                          | 22.00                                           | 35.40           | 10.63                              | 15.29         | 9.65                        | 15.29           | 90.8                         | 100.0        | 43.9                | 43.2        |
| Environment, Natural Resources, Climate Change & Disaster Management         | 261.77                                          | 595.93          | 161.62                             | 42.12         | 164.62                      | 373.55          | 101.9                        | 0.0          | 62.9                | 62.7        |
| Finance and Economic Planning                                                | 1,091.54                                        | 28.13           | 640.71                             | 11.63         | 628.85                      | 11.63           | 98.1                         | 100.0        | 57.6                | 41.3        |
| Public Service Management, Monitoring & Evaluation & Performance Contracting | 900.86                                          | 19.85           | 445.86                             | 12.65         | 449.20                      | 12.65           | 100.7                        | 0.0          | 49.9                | 63.7        |
| County Executive                                                             | 433.52                                          | 153.46          | 293.21                             | 62.03         | 309.55                      | 62.03           | 105.6                        | 100.0        | 71.4                | 40.4        |
| County Assembly                                                              | 1,036.28                                        | 52.64           | 647.37                             | -             | 644.28                      | -               | 99.5                         | 0.0          | 62.2                | 0.0         |
| Water and Energy                                                             | 225.11                                          | 516.65          | 96.81                              | 156.25        | 108.32                      | 156.25          | 111.9                        | 100.0        | 48.1                | 30.2        |
| Public Health & Sanitation                                                   | 443.58                                          | 131.03          | 137.39                             | 54.84         | 138.71                      | 54.84           | 101.0                        | 100.0        | 31.3                | 41.9        |
| Office of the County Attorney                                                | 118.25                                          | -               | 62.54                              | -             | 63.91                       | -               | 102.2                        | 0.0          | 54.0                | 0.0         |
| <b>Total</b>                                                                 | <b>7,411.69</b>                                 | <b>4,275.61</b> | <b>4,559.37</b>                    | <b>896.65</b> | <b>4,560.12</b>             | <b>1,219.34</b> | <b>100.0</b>                 | <b>136.0</b> | <b>61.5</b>         | <b>28.5</b> |

Source: Migori County Treasury

Analysis of expenditure by departments shows that the Department of Public Service Management, Monitoring, Evaluation & Performance Contracting recorded the highest absorption rate of development budget at 63.7 per cent, followed by the Department of Environment, Natural Resources, Climate Change & Disaster Management at 62.7 per cent. The Department of Health Medical Services had the highest percentage of recurrent expenditure to budget at 79.3 per cent. The Department of Public Health & Sanitation had the lowest at 31.3 per cent.

The overabsorption of exchequer issues reported in Table 1:10 is attributed to opening cash balances retained and utilised in the special purposes bank operational accounts at the beginning of the year from particular conditional grants and re-voted in the current budget.

### 3.27.15 Budget Execution by Programmes and Sub-Programmes

Table 3.282 summarises the budget execution by programmes and sub-programmes in the period under review.

**Table 3.282: Migori County, Budget Execution by Programmes and Sub-Programmes**

| Programme                                 | Sub-Programme                         | Revised Estimates FY2024/25 |                         | Actual Expenditure as of 31 December 2024 |                         | Absorption Rate (%)   |                         |
|-------------------------------------------|---------------------------------------|-----------------------------|-------------------------|-------------------------------------------|-------------------------|-----------------------|-------------------------|
|                                           |                                       | Recurrent Expenditure       | Development Expenditure | Recurrent Expenditure                     | Development Expenditure | Recurrent Expenditure | Development Expenditure |
| Department of County Executive            |                                       |                             |                         |                                           |                         |                       |                         |
| General administration & support services | General Administration                | 101,065,257                 | 140,000,000             | 94,429,641                                | 56,688,211              | 93.4                  | 35.8                    |
| Pending Bills                             | Pending Bills - 2023/24FY             | 86,303,660                  | 1,499,961               | 49,048,724                                | -                       | 56.8                  | 0.0                     |
| Governance & Administration Services      | Governor's Statehouse Services        | 16,000,000                  | -                       | 5,368,900                                 |                         | 33.6                  | 0.0                     |
|                                           | Coordination and Supervision Services | 14,000,000                  | -                       | 8,556,083                                 |                         | 61.1                  | 0.0                     |
|                                           | Lake Region Economic Bloc             | 5,000,000                   | -                       | 5,000,000                                 |                         | 100.0                 | 0.0                     |



| Programme                                 | Sub-Programme                                 | Revised Estimates FY2024/25 |                         | Actual Expenditure as of 31 December 2024 |                         | Absorption Rate (%)   |                         |
|-------------------------------------------|-----------------------------------------------|-----------------------------|-------------------------|-------------------------------------------|-------------------------|-----------------------|-------------------------|
|                                           |                                               | Recurrent Expenditure       | Development Expenditure | Recurrent Expenditure                     | Development Expenditure | Recurrent Expenditure | Development Expenditure |
|                                           | Council of Governors                          | 5,000,000                   | -                       | 4,999,200                                 |                         | 100.0                 | 0.0                     |
|                                           | Liaison office - Nairobi                      | 5,000,000                   | -                       | 5,000,000                                 |                         | 100.0                 | 0.0                     |
|                                           | Chief of Staff                                | 5,000,000                   | -                       | 4,999,660                                 |                         | 100.0                 | 0.0                     |
|                                           | Protocol Office                               | 5,000,000                   | -                       | 5,000,000                                 |                         | 100.0                 | 0.0                     |
|                                           | Security Services                             | 5,000,000                   | -                       | 5,000,000                                 |                         | 100.0                 | 0.0                     |
|                                           | Communication and Press                       | 5,000,000                   | -                       | 4,999,249                                 |                         | 100.0                 | 0.0                     |
|                                           | Political Advisor                             | 5,000,000                   | -                       | 5,000,000                                 |                         | 100.0                 | 0.0                     |
|                                           | Economic Advisor                              | 5,000,000                   | -                       | 4,900,000                                 |                         | 98.0                  | 0.0                     |
|                                           | <b>Sub- Total-Office of the Governor</b>      | <b>262,368,917</b>          | <b>141,499,961</b>      | <b>202,301,457</b>                        | <b>56,688,211</b>       | <b>77.1</b>           | <b>35.4</b>             |
| General administration & support services | Administrative services                       | 21,900,000                  | -                       | 12,795,400                                |                         | 58.4                  | 0.0                     |
|                                           | County Cabinet Office/ Assembly               | 6,000,000                   | -                       | 4,646,650                                 |                         | 77.4                  | 0.0                     |
| County secretary services                 | County secretary service.                     | 13,600,000                  | -                       | 9,542,220                                 |                         | 70.2                  | 0.0                     |
|                                           | <b>Sub-Total- County Secretary</b>            | <b>41,500,000</b>           | <b>-</b>                | <b>26,984,270</b>                         | <b>-</b>                | <b>65.0</b>           | <b>0.0</b>              |
| General administration & support services | Administrative services                       | 25,000,000                  | -                       | 18,457,701                                |                         | 73.8                  | 0.0                     |
|                                           | Security Services                             | 1,000,000                   | -                       | -                                         |                         | 0.0                   | 0.0                     |
| Cohesion & peace building                 | Peace Building Initiatives                    | 6,250,000                   | -                       | 1,246,900                                 |                         | 20.0                  | 0.0                     |
|                                           | Conflict management & resolution              | 6,350,000                   | -                       | 2,580,000                                 |                         | 40.6                  | 0.0                     |
| Research & Education                      | Research & Education Services                 | 1,000,000                   | -                       | -                                         |                         | 0.0                   | 0.0                     |
| Geospatial information services.          | Geospatial information services               | 4,000,000                   | -                       | 2,700,000                                 |                         | 67.5                  | 0.0                     |
| Performance management services           | Performance Management services.              | 3,700,000                   | -                       | 1,650,000                                 |                         | 44.6                  | 0.0                     |
|                                           | <b>Sub-Total- Deputy Governor</b>             | <b>47,300,000</b>           | <b>-</b>                | <b>26,634,601</b>                         | <b>-</b>                | <b>56.3</b>           | <b>0.0</b>              |
| General administration & support services | General administration services               | 25,810,000                  | -                       | 15,096,931                                |                         | 58.5                  | 0.0                     |
| ICT infrastructure                        | ICT infrastructure & connectivity             | 2,400,000                   | -                       | 1,700,000                                 |                         | 70.8                  | 0.0                     |
| Communication services                    | Communication services                        | 1,500,000                   | -                       | -                                         |                         | 0.0                   | 0.0                     |
| E-governance                              | Automation services                           | 500,000                     | -                       | -                                         |                         | 0.0                   | 0.0                     |
| E-learning                                | Digital curriculum integration & development. | -                           | -                       | -                                         |                         | 0.0                   | 0.0                     |
| Pending Bills                             | Pending Bills - 2023/24FY                     | 13,322,900                  | 11,960,500              | 7,027,300                                 | 5,799,200               | 52.7                  | 100.0                   |
| Digital innovation                        | Innovation services                           | 1,600,000                   | -                       | 1,548,500                                 |                         | 96.8                  | 0.0                     |
|                                           | <b>Sub-Total- (ICT)</b>                       | <b>45,132,900</b>           | <b>11,960,500</b>       | <b>25,372,731</b>                         | <b>5,799,200</b>        | <b>56.2</b>           | <b>100.0</b>            |
| General Administration & Support Services | Administrative & support services             | 12,650,000                  | -                       | 8,087,571                                 |                         | 63.9                  | 0.0                     |



| Programme                                                                                                  | Sub-Programme                               | Revised Estimates FY2024/25 |                         | Actual Expenditure as of 31 December 2024 |                         | Absorption Rate (%)   |                         |
|------------------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------|-------------------------|-------------------------------------------|-------------------------|-----------------------|-------------------------|
|                                                                                                            |                                             | Recurrent Expenditure       | Development Expenditure | Recurrent Expenditure                     | Development Expenditure | Recurrent Expenditure | Development Expenditure |
| Resource Mobilisation Services                                                                             | Resource Mobilisation services              | 2,550,000                   | -                       | 2,060,000                                 |                         | 80.8                  | 0.0                     |
| Cohesion & peace building                                                                                  | Civic Education                             | -                           | -                       | -                                         |                         | 0.0                   | 0.0                     |
|                                                                                                            | Peace Building Initiatives                  | 1,300,000                   | -                       | 1,270,000                                 |                         | 97.7                  | 0.0                     |
| Pending Bills                                                                                              | Pending Bills - 2023/24FY                   | 8,817,750                   | -                       | 8,817,750                                 |                         | 100.0                 | 0.0                     |
| External partnerships & affairs                                                                            | External partners' relations management     | 7,100,000                   | -                       | 4,690,000                                 |                         | 66.1                  | 0.0                     |
|                                                                                                            | Intergovernmental Relations                 | 1,200,000                   | -                       | 500,000                                   |                         | 41.7                  | 0.0                     |
|                                                                                                            | Linkages and partnerships                   | 3,600,000                   | -                       | 2,830,000                                 |                         | 78.6                  | 0.0                     |
|                                                                                                            | <b>Sub-Total- (Special Programmes)</b>      | <b>37,217,750</b>           | <b>-</b>                | <b>28,255,321</b>                         | <b>-</b>                | <b>75.9</b>           | <b>0.0</b>              |
|                                                                                                            | <b>Sub-Total</b>                            | <b>433,519,567</b>          | <b>153,460,461</b>      | <b>309,548,380</b>                        | <b>62,487,411</b>       | <b>71.4</b>           | <b>40.4</b>             |
| <b>Department of County Attorney</b>                                                                       |                                             |                             |                         |                                           |                         |                       |                         |
| General administration & support services                                                                  | Finance & administration                    | 17,078,400                  | -                       | 11,786,100                                |                         | 69.0                  | 0.0                     |
| Pending Bills                                                                                              | Pending Bills - 2023/24FY                   | 15,453,890                  | -                       | -                                         |                         | 0.0                   | 0.0                     |
| Legal Services                                                                                             | Advisory & Research services                | 2,400,000                   | -                       | 1,321,400                                 |                         | 55.1                  | 0.0                     |
|                                                                                                            | Staff Development                           | 1,700,000                   | -                       | 200,000                                   |                         | 11.8                  | 0.0                     |
|                                                                                                            | Legal Advisory Services                     | 5,000,000                   | -                       | 3,764,000                                 |                         | 75.3                  | 0.0                     |
|                                                                                                            | Legal compliance services                   | 76,621,600                  | -                       | 46,841,524                                |                         | 61.1                  | 0.0                     |
|                                                                                                            | <b>Sub-Total</b>                            | <b>118,253,890</b>          | <b>-</b>                | <b>63,913,024</b>                         | <b>-</b>                | <b>54.0</b>           | <b>0.0</b>              |
| <b>Department of "Public Service Management, Monitoring &amp; Evaluation &amp; Performance Contracting</b> |                                             |                             |                         |                                           |                         |                       |                         |
| General Administration & Support Services                                                                  | Administrative Support Services             | 641,079,413                 | -                       | 308,203,525                               |                         | 48.1                  | 0.0                     |
| Human Capital Management & Development Services                                                            | Human Resource Management Services          | 6,355,162                   | -                       | 5,482,650                                 |                         | 86.3                  | 0.0                     |
| Devolved Units Administration Services                                                                     | Devolved Units Administration Services      | 14,300,000                  | -                       | 11,406,333                                |                         | 79.8                  | 0.0                     |
|                                                                                                            | Devolved Units (Ward) Development Programme | -                           | -                       | -                                         |                         | 0.0                   | 0.0                     |
| Civic Education & Public Participation                                                                     | Civic Education Services                    | 35,000,000                  | -                       | 18,502,015                                |                         | 52.9                  | 0.0                     |
| Public Communication & Records Management Services                                                         | Record management programme                 | 1,600,000                   | -                       | 500,000                                   |                         | 31.3                  | 0.0                     |
|                                                                                                            | Public Communications                       | 16,300,000                  | -                       | 7,500,000                                 |                         | 46.0                  | 0.0                     |
|                                                                                                            | Public Service coordination services        | 8,400,000                   | -                       | 6,569,500                                 |                         | 78.2                  | 0.0                     |
| Kenya Devolution Support Program II                                                                        | Kenya Devolution Support Program II         | 47,500,000                  | -                       | 10,000,000                                |                         | 21.1                  | 0.0                     |
| Pending Bills                                                                                              | Pending Bills - 2023/24FY                   | 21,709,909                  | 19,854,449              | 20,546,498                                | 12,654,776              | 94.6                  | 63.7                    |



| Programme                                                                                      | Sub-Programme                              | Revised Estimates FY2024/25 |                         | Actual Expenditure as of 31 December 2024 |                         | Absorption Rate (%)   |                         |
|------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------|-------------------------|-------------------------------------------|-------------------------|-----------------------|-------------------------|
|                                                                                                |                                            | Recurrent Expenditure       | Development Expenditure | Recurrent Expenditure                     | Development Expenditure | Recurrent Expenditure | Development Expenditure |
| County Security and Compliance Enforcement Services                                            | Support and administration services        | 6,500,000                   | -                       | 5,527,350                                 |                         | 85.0                  | 0.0                     |
|                                                                                                | <b>Sub-Total- (PSM)</b>                    | <b>798,744,484</b>          | <b>19,854,449</b>       | <b>394,237,871</b>                        | <b>12,654,776</b>       | <b>49.4</b>           | <b>63.7</b>             |
| Policy, planning, general administration, & support services                                   | General Administration services            | 56,600,000                  | -                       | 32,746,559                                |                         | 57.9                  | 0.0                     |
| Public service board services                                                                  | Public service board services              | 10,100,000                  | -                       | 1,800,000                                 |                         | 17.8                  | 0.0                     |
| National values & principles of governance                                                     | National Values & Principles of Governance | 8,100,000                   | -                       | 1,890,679                                 |                         | 23.3                  | 0.0                     |
| Pending Bills                                                                                  | Pending Bills - 2023/24FY                  | 13,059,000                  | -                       | 9,891,500                                 |                         | 75.7                  | 0.0                     |
| Information & records management                                                               | Records management services                | 500,000                     | -                       | -                                         |                         | 0.0                   | 0.0                     |
|                                                                                                | <b>Sub-Total- (PSB)</b>                    | <b>88,359,000</b>           | <b>-</b>                | <b>46,328,738</b>                         | <b>12,654,776</b>       | <b>52.4</b>           | <b>0.0</b>              |
| General administration & support services                                                      | Administrative Support Services            | 2,900,000                   | -                       | 1,949,730                                 |                         | 67.2                  | 0.0                     |
|                                                                                                | Efficient Monitoring & Evaluation          | 6,600,000                   | -                       | 4,676,940                                 |                         | 70.9                  | 0.0                     |
| Pending Bills                                                                                  | Pending Bills - 2023/24FY                  | 4,253,094                   | -                       | 2,003,844                                 |                         | 47.1                  | 0.0                     |
|                                                                                                | <b>Sub-Total- (M&amp;E)</b>                | <b>13,753,094</b>           | <b>-</b>                | <b>8,630,514</b>                          | <b>-</b>                | <b>62.8</b>           | <b>0.0</b>              |
|                                                                                                | <b>Sub-Total</b>                           | <b>900,856,578</b>          | <b>19,854,449</b>       | <b>449,197,123</b>                        | <b>12,654,776</b>       | <b>49.9</b>           | <b>63.7</b>             |
| <b>Department of Agriculture, Livestock, Veterinary Services, Fisheries &amp; Blue Economy</b> |                                            |                             |                         |                                           |                         |                       |                         |
| General Administration & Support Services                                                      | Administrative services                    | 155,549,626                 | -                       | 105,306,651                               |                         | 67.7                  | 0.0                     |
| Agricultural Policy & Planning                                                                 | Policies & Legal Framework                 | 3,943,000                   | -                       | 1,451,600                                 |                         | 36.8                  | 0.0                     |
| Agricultural Extension Services                                                                | Field extension services & support         | 14,441,649                  | -                       | 3,280,813                                 |                         | 22.7                  | 0.0                     |
| Crop Development & Management                                                                  | Crop Development                           | -                           | 14,041,500              | -                                         | 12,041,500              | 0.0                   | 85.8                    |
| Agribusiness Development                                                                       | Agribusiness Development                   | 3,841,984                   | -                       | 539,695                                   |                         | 14.0                  | 0.0                     |
| Pending Bills                                                                                  | Pending Bills                              | -                           | 729,500                 | -                                         | 699,200                 | 0.0                   | 95.8                    |
|                                                                                                | Pending Bills - 2023/24FY                  | 8,407,754                   | 42,545,351              | 4,994,539                                 | 9,155,084               | 59.4                  | 21.5                    |
| Donor Funds                                                                                    | Donor Funds                                | -                           | 594,424,164             |                                           | 5,000,000               | 0.0                   | 0.8                     |
|                                                                                                | <b>Sub-Total- (Agriculture)</b>            | <b>186,184,013</b>          | <b>651,740,515</b>      | <b>115,573,298</b>                        | <b>26,895,784</b>       | <b>62.1</b>           | <b>4.1</b>              |
| General administration & support services                                                      | Administrative services                    | 6,250,562                   | -                       | 4,444,150                                 |                         | 71.1                  | 0.0                     |
| Livestock extension & support services                                                         | Extension services                         | 8,250,000                   | -                       | 2,730,000                                 |                         | 33.1                  | 0.0                     |
| Livestock market development                                                                   | Market support infrastructure              | -                           | 2,000,000               |                                           | 1,697,328               | 0.0                   | 84.9                    |



| Programme                                               | Sub-Programme                             | Revised Estimates FY2024/25 |                         | Actual Expenditure as of 31 December 2024 |                         | Absorption Rate (%)   |                         |
|---------------------------------------------------------|-------------------------------------------|-----------------------------|-------------------------|-------------------------------------------|-------------------------|-----------------------|-------------------------|
|                                                         |                                           | Recurrent Expenditure       | Development Expenditure | Recurrent Expenditure                     | Development Expenditure | Recurrent Expenditure | Development Expenditure |
| Livestock enterprise development & value addition       | Livestock enterprise development          | -                           | 1,000,000               | -                                         | -                       | 0.0                   | 0.0                     |
| Donor Funds                                             | Donor Funds                               | -                           | 14,323,680              | -                                         | -                       | 0.0                   | 0.0                     |
| Livestock breeds improvement                            | Livestock multiplication & upgrading      | -                           | -                       | -                                         | -                       | 0.0                   | 0.0                     |
| Livestock Information and Research Support and Linkages | Livestock research support and linkages   | -                           | 10,400,000              | -                                         | 6,316,605               | 0.0                   | 60.7                    |
| Livestock climate change adaptation & mitigation        | Livestock-focused climate risk management | -                           | 1,600,000               | -                                         | -                       | 0.0                   | 0.0                     |
|                                                         | <b>Sub-Total- (Livestock)</b>             | <b>14,500,562</b>           | <b>29,323,680</b>       | <b>7,174,150</b>                          | <b>8,013,933</b>        | <b>49.5</b>           | <b>27.3</b>             |
| General administration                                  | Administrative services                   | 8,018,362                   | -                       | 2,835,108                                 | -                       | 35.4                  | 0.0                     |
| Livestock disease & pest control management             | Disease & pest control                    | 1,000,000                   | 4,000,000               | 100,000                                   | 2,789,920               | 10.0                  | 69.7                    |
|                                                         | Disease surveillance                      | -                           | 3,000,000               | -                                         | 2,000,000               | 0.0                   | 66.7                    |
| Livestock breeding & livestock products improvement     | Breed selection & artificial insemination | 1,000,000                   | -                       | -                                         | -                       | 0.0                   | 0.0                     |
| Veterinary public health                                | Meat hygiene services                     | 250,000                     | 1,000,000               | -                                         | 800,000                 | 0.0                   | 80.0                    |
| Veterinary extension & clinical services                | Extension services                        | 600,000                     | -                       | -                                         | -                       | 0.0                   | 0.0                     |
|                                                         | <b>Sub-Total- (Veterinary)</b>            | <b>10,868,362</b>           | <b>10,935,108</b>       | <b>2,935,108</b>                          | <b>5,589,920</b>        | <b>27.0</b>           | <b>51.1</b>             |
| General administrative services                         | Administrative services                   | 18,816,200                  | -                       | 6,703,755                                 | -                       | 35.6                  | 0.0                     |
| Donor Funds                                             | Donor Funds                               | -                           | 13,617,785              | -                                         | -                       | 0.0                   | 0.0                     |
| Fisheries policy & planning                             | Policy & planning services                | 1,000,000                   | -                       | 400,000                                   | -                       | 40.0                  | 0.0                     |
| Aquaculture development                                 | Aquaculture production systems            | -                           | 5,600,000               | -                                         | 2,548,017               | 0.0                   | 45.5                    |
|                                                         | Fish breeding & stocking services         | -                           | 2,000,000               | -                                         | 2,000,000               | 0.0                   | 100.0                   |
|                                                         | Fish feeds & feeding services             | -                           | 2,400,000               | -                                         | 1,000,000               | 0.0                   | 41.7                    |
| Fish marketing & value addition                         | Fish marketing services                   | -                           | 4,300,000               | -                                         | 1,608,905               | 0.0                   | 37.4                    |
|                                                         | Licensing services                        | 300,000                     | -                       | -                                         | -                       | 0.0                   | 0.0                     |
| Lakefront (capture) fisheries development & management  | Fisheries co-management services.         | 2,234,695                   | -                       | 747,000                                   | -                       | 33.4                  | 0.0                     |
| Extension support services                              | Extension services & support              | 1,635,000                   | -                       | 400,000                                   | -                       | 24.5                  | 0.0                     |
| Fish safety & quality assurance                         | Fish inspection services                  | 120,000                     | -                       | -                                         | -                       | 0.0                   | 0.0                     |
|                                                         | Residue monitoring & control services     | 130,000                     | -                       | -                                         | -                       | 0.0                   | 0.0                     |



| Programme                                                                             | Sub-Programme                                                           | Revised Estimates FY2024/25 |                         | Actual Expenditure as of 31 December 2024 |                         | Absorption Rate (%)   |                         |
|---------------------------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------|-------------------------|-------------------------------------------|-------------------------|-----------------------|-------------------------|
|                                                                                       |                                                                         | Recurrent Expenditure       | Development Expenditure | Recurrent Expenditure                     | Development Expenditure | Recurrent Expenditure | Development Expenditure |
| Blue Economy                                                                          | Fish Infrastructure development                                         | -                           | 4,000,000               |                                           | 1,000,000               | 0.0                   | 25.0                    |
|                                                                                       | Search & rescue centre services                                         | -                           | 4,700,000               |                                           | 3,733,760               | 0.0                   | 79.4                    |
|                                                                                       | <b>Sub-Total- (Fisheries)</b>                                           | <b>60,853,680</b>           | <b>44,868,540</b>       | <b>20,141,437</b>                         | <b>11,890,682</b>       | <b>0.0</b>            | <b>26.5</b>             |
|                                                                                       | <b>Sub-Total</b>                                                        | <b>235,788,832</b>          | <b>725,681,980</b>      | <b>133,933,311</b>                        | <b>52,390,319</b>       | <b>56.8</b>           | <b>7.2</b>              |
| <b>Department of Education, Gender Inclusivity, Social Services, Youth and Sports</b> |                                                                         |                             |                         |                                           |                         |                       |                         |
| General Administration & Support Services                                             | General administration                                                  | 266,481,840                 | -                       | 246,171,739                               |                         | 92.4                  | 0.0                     |
|                                                                                       | Quality assurance & standard services                                   | 1,006,215                   | -                       | -                                         |                         | 0.0                   | 0.0                     |
| Early Childhood Development Education Services                                        | Quality assurance & standard services                                   | 8,500,000                   | -                       | 5,198,400                                 |                         | 61.2                  | 0.0                     |
|                                                                                       | ECDE co-curriculum development                                          | 2,000,000                   | -                       | 1,990,000                                 |                         | 99.5                  | 0.0                     |
|                                                                                       | School feeding programme.                                               | 1,250,000                   | -                       | -                                         |                         | 0.0                   | 0.0                     |
|                                                                                       | Community ECD services                                                  | -                           | 43,048,701              |                                           | -                       | 0.0                   | 0.0                     |
| Education support services                                                            | Bursary/scholarship                                                     | 145,000,000                 | -                       | -                                         |                         | 0.0                   | 0.0                     |
| Child Care Services                                                                   | Child protection responsive services & caregiving support services      | 1,000,000                   | -                       | 200,000                                   |                         | 20.0                  | 0.0                     |
| Youth development & empowerment                                                       | Technical, vocational, education & training                             | 16,000,000                  | 28,550,000              | 16,000,000                                | 1,999,998               | 100.0                 | 7.0                     |
|                                                                                       | Youth empowerment program                                               | 5,000,000                   | -                       | -                                         |                         | 0.0                   | 0.0                     |
|                                                                                       | Youth enterprise development                                            | 1,000,000                   | -                       | 500,000                                   |                         | 50.0                  | 0.0                     |
| Pending Bills                                                                         | Pending Bills - 2023/24FY                                               | 12,235,192                  | 73,445,308              | 4,898,988                                 | 4,949,480               | 40.0                  | 6.7                     |
| Sports Development                                                                    | Sports Development Services                                             | 12,000,000                  | 12,000,000              | 6,886,026                                 | -                       | 57.4                  | 0.0                     |
|                                                                                       | Talent Development Services                                             | 3,000,000                   | -                       | -                                         |                         | 0.0                   | 0.0                     |
|                                                                                       | Ward Sports Activities (Community Projects)                             | 32,000,000                  | -                       | 31,934,000                                |                         | 99.8                  | 0.0                     |
|                                                                                       | <b>Sub-Total</b>                                                        | <b>506,473,247</b>          | <b>157,044,009</b>      | <b>313,779,153</b>                        | <b>6,949,478</b>        | <b>62.0</b>           | <b>4.4</b>              |
| Gender Development & Equality Services                                                | Women Empowerment                                                       | 8,500,000                   | -                       | 5,649,900                                 |                         | 66.5                  | 0.0                     |
|                                                                                       | Gender responsive education support                                     | 11,250,000                  | -                       | 2,406,800                                 |                         | 21.4                  | 0.0                     |
|                                                                                       | Adolescent Girls & women, water, sanitation, & hygiene support services | 3,300,000                   | -                       | 1,508,050                                 |                         | 45.7                  | 0.0                     |
|                                                                                       | People with Disability (PWDs) Empowerment                               | 3,000,000                   | -                       | 875,500                                   |                         | 29.2                  | 0.0                     |
|                                                                                       | Culture & heritage conservation                                         | 10,950,000                  | -                       | 1,000,000                                 |                         | 9.1                   | 0.0                     |
|                                                                                       | <b>Sub-Total- (Gender Inclusivity)</b>                                  | <b>37,000,000</b>           | <b>-</b>                | <b>11,440,250</b>                         | <b>-</b>                | <b>30.9</b>           | <b>0.0</b>              |
|                                                                                       | <b>Sub-Total</b>                                                        | <b>543,473,247</b>          | <b>157,044,009</b>      | <b>325,219,403</b>                        | <b>6,949,478</b>        | <b>59.8</b>           | <b>4.4</b>              |
| <b>Department of Medical Services</b>                                                 |                                                                         |                             |                         |                                           |                         |                       |                         |



| Programme                                    | Sub-Programme                                                                | Revised Estimates FY2024/25 |                         | Actual Expenditure as of 31 December 2024 |                         | Absorption Rate (%)   |                         |
|----------------------------------------------|------------------------------------------------------------------------------|-----------------------------|-------------------------|-------------------------------------------|-------------------------|-----------------------|-------------------------|
|                                              |                                                                              | Recurrent Expenditure       | Development Expenditure | Recurrent Expenditure                     | Development Expenditure | Recurrent Expenditure | Development Expenditure |
| Planning & Administrative Support Services   | Policy formulation, planning, Monitoring & evaluation, Research, & learning. | 3,800,000                   | -                       | 423,000                                   |                         | 11.1                  | 0.0                     |
|                                              | Administration & support services                                            | 37,300,317                  | -                       | 23,373,420                                |                         | 62.7                  | 0.0                     |
|                                              | Human Resource Management & Development                                      | 1,231,553,329               | -                       | 1,109,501,148                             |                         | 90.1                  | 0.0                     |
|                                              | Infrastructure & Health Facility Management                                  | -                           | 92,000,000              |                                           | 76,363,429              | 0.0                   | 83.0                    |
|                                              | Health Financing & Universal Health Coverage (UHC) coordination              | 12,460,000                  | -                       | 7,795,920                                 |                         | 62.6                  | 0.0                     |
|                                              | Standards & Quality Assurance                                                | 1,000,000                   | -                       | 200,400                                   |                         | 20.0                  | 0.0                     |
| Preventive & Promotive Health Services       | Environmental health services                                                | 1,200,000                   | -                       | -                                         |                         | 0.0                   | 0.0                     |
|                                              | Human Nutrition & Dietetics services                                         | 1,700,000                   | -                       | -                                         |                         | 0.0                   | 0.0                     |
|                                              | HIV/AIDS management                                                          | 2,000,000                   | -                       | 252,000                                   |                         | 12.6                  | 0.0                     |
|                                              | TB control                                                                   | 1,200,000                   | -                       | -                                         |                         | 0.0                   | 0.0                     |
|                                              | Malaria Control                                                              | 1,400,000                   | -                       | -                                         |                         | 0.0                   | 0.0                     |
|                                              | Non-Communicable Diseases (NCDs)                                             | 1,400,000                   | -                       | -                                         |                         | 0.0                   | 0.0                     |
|                                              | Disease surveillance/ Emergency preparedness                                 | 950,000                     | -                       | -                                         |                         | 0.0                   | 0.0                     |
|                                              | Maternal & Reproductive Health Services                                      | 3,160,000                   | -                       | 2,343,200                                 |                         | 74.2                  | 0.0                     |
|                                              | Neonatal, Child, Adolescent & Youth health services                          | 1,800,000                   | -                       | -                                         |                         | 0.0                   | 0.0                     |
|                                              | Expanded Program for Immunization (Immunization)                             | 3,120,000                   | -                       | 400,000                                   |                         | 12.8                  | 0.0                     |
|                                              | Gender Based Violence health services                                        | 1,200,000                   | -                       | 300,000                                   |                         | 25.0                  | 0.0                     |
| Donor Funds                                  | Donor Funds                                                                  | -                           | 124,723,404             |                                           | -                       | 0.0                   | 0.0                     |
| Pending Bills                                | Pending Bills - 2023/24FY                                                    | 142,992,436                 | 125,034,912             | 110,430,642                               | 15,359,655              | 77.2                  | 12.3                    |
| Curative, Rehabilitative & Referral Services | Hospital Level Services                                                      | -                           | 5,000,000               |                                           | -                       | 0.0                   | 0.0                     |
|                                              | Ambulance & Referral Services                                                | 3,200,000                   | -                       | 1,671,500                                 |                         | 52.2                  | 0.0                     |
|                                              | Health Products & Technologies                                               | 53,190,996                  | -                       | 45,123,940                                |                         | 84.8                  | 0.0                     |
|                                              | Diagnostic & Rehabilitation Services                                         | 7,580,000                   | -                       | 4,598,920                                 |                         | 60.7                  | 0.0                     |
|                                              | Health Services Management Fund                                              | 136,000,000                 | 4,000,000               | -                                         | -                       | 0.0                   | 0.0                     |
|                                              | <b>Sub-Total</b>                                                             | <b>1,648,207,078</b>        | <b>350,758,316</b>      | <b>1,306,414,090</b>                      | <b>91,723,084</b>       | <b>79.3</b>           | <b>26.1</b>             |



| Programme                                    | Sub-Programme                                                                | Revised Estimates FY2024/25 |                         | Actual Expenditure as of 31 December 2024 |                         | Absorption Rate (%)   |                         |
|----------------------------------------------|------------------------------------------------------------------------------|-----------------------------|-------------------------|-------------------------------------------|-------------------------|-----------------------|-------------------------|
|                                              |                                                                              | Recurrent Expenditure       | Development Expenditure | Recurrent Expenditure                     | Development Expenditure | Recurrent Expenditure | Development Expenditure |
| Department of Public Health & Sanitation     |                                                                              |                             |                         |                                           |                         |                       |                         |
| Planning & Administrative Support Services   | Policy formulation, planning, Monitoring & evaluation, Research, & learning. | 14,669,591                  | -                       | 9,562,000                                 |                         | 65.2                  | 0.0                     |
|                                              | Administration & support services                                            | 44,883,200                  | -                       | 18,563,451                                |                         | 41.4                  | 0.0                     |
|                                              | Human Resource Management & Development                                      | 25,432,231                  | -                       | 8,185,951                                 |                         | 32.2                  | 0.0                     |
|                                              | Infrastructure & Health Facility Management                                  | -                           | 106,093,053             |                                           | 31,075,882              | 0.0                   | 29.3                    |
|                                              | Health Financing & Universal Health Coverage (UHC) coordination              | 10,000,000                  | -                       | -                                         |                         | 0.0                   | 0.0                     |
|                                              | Standards & Quality Assurance                                                | 550,000                     | -                       | -                                         |                         | 0.0                   | 0.0                     |
|                                              | Community health infrastructure services (CHVs)                              | 30,915,754                  | -                       | 11,929,296                                |                         | 38.6                  | 0.0                     |
| Preventive & Promotive Health Services       | Human Nutrition & Dietetics services                                         | 16,850,000                  | -                       | 10,139,400                                |                         | 60.2                  | 0.0                     |
|                                              | HIV/AIDS management                                                          | 19,170,000                  | -                       | 3,000,000                                 |                         | 15.6                  | 0.0                     |
|                                              | TB control                                                                   | 18,600,000                  | -                       | 4,999,200                                 |                         | 26.9                  | 0.0                     |
|                                              | Malaria Control                                                              | 14,228,000                  | -                       | 330,000                                   |                         | 2.3                   | 0.0                     |
|                                              | Non-Communicable Diseases (NCDs)                                             | 10,630,000                  | -                       | -                                         |                         | 0.0                   | 0.0                     |
|                                              | Disease surveillance/ Emergency preparedness                                 | 11,950,000                  | -                       | -                                         |                         | 0.0                   | 0.0                     |
|                                              | Health promotion & education                                                 | 2,800,000                   | -                       | -                                         |                         | 0.0                   | 0.0                     |
|                                              | Maternal & Reproductive Health Services                                      | 13,500,000                  | -                       | 500,000                                   |                         | 3.7                   | 0.0                     |
|                                              | Neonatal, Child, Adolescent & Youth health services                          | 4,000,000                   | -                       | 450,000                                   |                         | 11.3                  | 0.0                     |
|                                              | Expanded Program for Immunization (Immunization)                             | 12,270,000                  | -                       | 1,995,000                                 |                         | 16.3                  | 0.0                     |
|                                              | Gender Based Violence health services                                        | 900,000                     | -                       | 150,000                                   |                         | 16.7                  | 0.0                     |
|                                              | Neglected Tropical Diseases services.                                        | 950,000                     | -                       | 100,000                                   |                         | 10.5                  | 0.0                     |
|                                              | Environmental Health & Sanitation Services                                   | 1,000,000                   | -                       | 200,000                                   |                         | 20.0                  | 0.0                     |
|                                              | County co-funding                                                            | 12,000,000                  | -                       | -                                         |                         | 0.0                   | 0.0                     |
| Curative, Rehabilitative & Referral Services | Health Products & Technologies                                               | 88,900,000                  | -                       | 32,694,507                                |                         | 36.8                  | 0.0                     |
|                                              | Diagnostic & rehabilitation Services                                         | 1,500,000                   | -                       | -                                         |                         | 0.0                   | 0.0                     |
| Donor Funds                                  | DANIDA                                                                       | 25,273,568                  | -                       | -                                         |                         | 0.0                   | 0.0                     |
| Pending Bills                                | Pending Bills - 2023/24FY                                                    | 62,609,020                  | 24,939,715              | 35,910,763                                | 23,763,525              | 57.4                  | 95.3                    |
|                                              | Sub-Total                                                                    | 443,581,364                 | 131,032,768             | 138,709,568                               | 54,839,407              | 31.3                  | 41.9                    |



| Programme                                                                          | Sub-Programme                                            | Revised Estimates FY2024/25 |                         | Actual Expenditure as of 31 December 2024 |                         | Absorption Rate (%)   |                         |
|------------------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------|-------------------------|-------------------------------------------|-------------------------|-----------------------|-------------------------|
|                                                                                    |                                                          | Recurrent Expenditure       | Development Expenditure | Recurrent Expenditure                     | Development Expenditure | Recurrent Expenditure | Development Expenditure |
| Department of Environment, Natural Resources, Climate Change & Disaster Management |                                                          |                             |                         |                                           |                         |                       |                         |
| General administration & support services                                          | General administration                                   | 54,060,003                  | -                       | 42,261,646                                |                         | 78.2                  | 0.0                     |
| Mazingira Youth Programme                                                          | Mazingira Youth Programme                                | 42,200,000                  | -                       | 32,456,100                                |                         | 76.9                  | 0.0                     |
| Environment Management & Protection                                                | Solid Waste Management Services                          | 17,011,000                  | -                       | 15,369,713                                |                         | 90.4                  | 0.0                     |
| Donor Funds                                                                        | Donor Funds                                              | -                           | 592,933,186             |                                           | 371,545,930             | 0.0                   | 62.7                    |
| Community Projects                                                                 | Community Projects                                       | -                           | 1,000,000               |                                           | -                       | 0.0                   | 0.0                     |
| Climate Change Adaptation & Mitigation                                             | Climate Change                                           | 16,500,000                  | -                       | 14,756,670                                |                         | 89.4                  | 0.0                     |
|                                                                                    | Climate Information Services (CIS)                       | 500,000                     | -                       | -                                         |                         | 0.0                   | 0.0                     |
|                                                                                    | Climate Change Legal Frameworks                          | 4,500,000                   |                         | 1,000,000                                 |                         | 22.2                  | 0.0                     |
|                                                                                    | Establish Grievance Redress Structures                   | 10,700,000                  |                         | 10,539,750                                |                         | 98.5                  | 0.0                     |
|                                                                                    | Strengthening Resource Management Units (CFAs and WRUAs) | 5,000,000                   |                         | 2,824,000                                 |                         | 56.5                  | 0.0                     |
|                                                                                    | Climate Change Awareness Campaigns                       | 4,500,000                   |                         | -                                         |                         | 0.0                   | 0.0                     |
|                                                                                    | Climate Change Governance                                | 8,800,000                   |                         | -                                         |                         | 0.0                   | 0.0                     |
|                                                                                    | Facilitation of Climate Change Operations                | 1,320,000                   |                         | -                                         |                         | 0.0                   | 0.0                     |
|                                                                                    | Monitoring and Evaluation of FLLoCA Projects             | 5,900,000                   |                         | 1,529,320                                 |                         | 25.9                  | 0.0                     |
|                                                                                    | FLLoCA PIU consultative meetings                         | 4,700,000                   |                         | 1,668,100                                 |                         | 35.5                  | 0.0                     |
|                                                                                    | Support climate change learning events and exhibitions.  | -                           |                         | -                                         |                         | 0.0                   | 0.0                     |
| Pending Bills                                                                      | Pending Bills                                            | 45,380,782                  | 1,999,800               | 29,081,440                                | 1,999,800               | 64.1                  | 100.0                   |
| Natural Resources Management & Forestry development                                | Forestry development                                     | 5,300,000                   | -                       | 3,800,000                                 |                         | 71.7                  | 0.0                     |
|                                                                                    | Natural Resources Management & Conservation              | 3,200,000                   | -                       | 1,450,000                                 |                         | 45.3                  | 0.0                     |
|                                                                                    | Artisanal mining & quarry services                       | 500,000                     | -                       | -                                         |                         | 0.0                   | 0.0                     |
| Disaster Management and Response                                                   | Disaster Management                                      | 28,900,000                  | -                       | 6,579,500                                 |                         | 22.8                  | 0.0                     |
|                                                                                    | Fire Rescue Services                                     | 2,800,000                   | -                       | 1,299,950                                 |                         | 46.4                  | 0.0                     |
| Sub-Total                                                                          |                                                          | 261,771,785                 | 595,932,986             | 164,616,189                               | 373,545,730             | 62.9                  | 62.7                    |
| Department of Finance and Economic Planning                                        |                                                          |                             |                         |                                           |                         |                       |                         |
| General administration & support services                                          | Administrative services                                  | 550,750,317                 | -                       | 217,820,374                               |                         | 39.5                  | 0.0                     |
| Finance & Accounting services.                                                     | Accounting services                                      | 157,623,087                 | -                       | 133,190,605                               |                         | 84.5                  | 0.0                     |
|                                                                                    | Pending Bills - 2023/24FY                                | 81,053,610                  | 8,633,040               | 64,792,120                                | -                       | 79.9                  | 0.0                     |



| Programme                                                                      | Sub-Programme                               | Revised Estimates FY2024/25 |                         | Actual Expenditure as of 31 December 2024 |                         | Absorption Rate (%)   |                         |
|--------------------------------------------------------------------------------|---------------------------------------------|-----------------------------|-------------------------|-------------------------------------------|-------------------------|-----------------------|-------------------------|
|                                                                                |                                             | Recurrent Expenditure       | Development Expenditure | Recurrent Expenditure                     | Development Expenditure | Recurrent Expenditure | Development Expenditure |
|                                                                                | <b>Sub-Total- (Accounting Services)</b>     | <b>789,427,014</b>          | <b>8,633,040</b>        | <b>415,803,099</b>                        | <b>-</b>                | <b>52.7</b>           | <b>0.0</b>              |
| Resource Mobilisation services                                                 | Revenue mobilisation services               | 40,185,000                  | -                       | 25,218,366                                |                         | 62.8                  | 0.0                     |
|                                                                                | Revenue Automation Services                 | 34,000,000                  | -                       | 3,471,020                                 |                         | 10.2                  | 0.0                     |
|                                                                                | Revenue Board Services                      | 17,115,000                  | -                       | 10,347,650                                |                         | 60.5                  | 0.0                     |
| Pending Bills                                                                  | Pending Bills                               | 15,000,000                  | -                       | 5,200,000                                 |                         | 34.7                  | 0.0                     |
|                                                                                | <b>Sub-Total- (Revenue)</b>                 | <b>106,300,000</b>          | <b>-</b>                | <b>44,237,036</b>                         | <b>-</b>                | <b>41.6</b>           | <b>0.0</b>              |
| General administration & support services                                      | Administrative services                     | 7,520,000                   | -                       | 5,600,500                                 |                         | 74.5                  | 0.0                     |
| Supply chain management services                                               | Supply Chain Management Services            | 4,419,295                   | 16,500,000              | 3,667,200                                 | 11,632,040              | 83.0                  | 70.5                    |
|                                                                                | <b>Sub-Total- (Supply Chain Management)</b> | <b>11,939,295</b>           | <b>16,500,000</b>       | <b>9,267,700</b>                          | <b>11,632,040</b>       | <b>77.6</b>           | <b>70.5</b>             |
| Audit services                                                                 | Audit services                              | 36,618,326                  | -                       | 34,916,874                                |                         | 95.4                  | 0.0                     |
|                                                                                | Internal Audit Committee                    | 4,600,000                   | -                       | 4,231,104                                 |                         | 92.0                  | 0.0                     |
|                                                                                | <b>Sub-Total- (Audit)</b>                   | <b>41,218,326</b>           | <b>-</b>                | <b>39,147,978</b>                         | <b>-</b>                | <b>95.0</b>           | <b>0.0</b>              |
| General administration & support services                                      | Administrative services                     | 42,156,562                  | 3,000,000               | 23,865,885                                | -                       | 56.6                  | 0.0                     |
| Economic Planning Services                                                     | Policy plans & formulation                  | 18,000,000                  | -                       | 17,998,100                                |                         | 100.0                 | 0.0                     |
| Pending Bills                                                                  | Pending Bills                               | 3,500,000                   | -                       | 501,000                                   |                         | 14.3                  | 0.0                     |
| Budgeting Services                                                             | Budget coordination & management            | 63,496,061                  | -                       | 63,462,797                                |                         | 99.9                  | 0.0                     |
| County Statistical Information Services                                        | County statistical information system       | 8,500,000                   | -                       | 8,463,802                                 |                         | 99.6                  | 0.0                     |
| County Budget & Economic Forum Services                                        | County budget & economic forum services     | 7,000,000                   | -                       | 6,100,000                                 |                         | 87.1                  | 0.0                     |
|                                                                                | <b>Sub-Total- (Economic Planning)</b>       | <b>142,652,623</b>          | <b>3,000,000</b>        | <b>120,391,584</b>                        | <b>-</b>                | <b>84.4</b>           | <b>0.0</b>              |
|                                                                                | <b>Sub-Total</b>                            | <b>1,091,537,258</b>        | <b>28,133,040</b>       | <b>628,847,397</b>                        | <b>11,632,040</b>       | <b>57.6</b>           | <b>41.3</b>             |
| <b>Department of Lands, Physical Planning, Housing &amp; Urban Development</b> |                                             |                             |                         |                                           |                         |                       |                         |
| Administrative Services                                                        | General administrative services             | 73,773,465                  | -                       | 46,047,666                                |                         | 62.4                  | 0.0                     |
| Land, Rent & Rates Services                                                    | Rents & rates services                      | -                           | 15,000,000              |                                           | 9,494,931               | 0.0                   | 38.4                    |
| Pending Bills                                                                  | Pending Bills - 2023/24FY                   | 13,929,250                  | 25,308,575              | 11,106,956                                | 10,791,941              | 79.7                  | 42.6                    |
| Land Survey Services                                                           | Land Survey Services                        | -                           | 5,000,000               |                                           | 4,300,000               | 0.0                   | 86.0                    |
|                                                                                | <b>Sub-Total- (Lands)</b>                   | <b>87,702,715</b>           | <b>45,308,575</b>       | <b>57,154,622</b>                         | <b>24,586,872</b>       | <b>65.2</b>           | <b>46.0</b>             |
| Administrative services                                                        | General administrative services             | 15,134,756                  | -                       | 9,202,376                                 |                         | 60.8                  | 0.0                     |



| Programme                                  | Sub-Programme                                                                                                                | Revised Estimates FY2024/25 |                         | Actual Expenditure as of 31 December 2024 |                         | Absorption Rate (%)   |                         |
|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------------|-------------------------------------------|-------------------------|-----------------------|-------------------------|
|                                            |                                                                                                                              | Recurrent Expenditure       | Development Expenditure | Recurrent Expenditure                     | Development Expenditure | Recurrent Expenditure | Development Expenditure |
| Physical Planning Services                 | Physical Planning Services (Preparation of Macalder LPLUDP-2024-2034)                                                        | 5,800,000                   | -                       | 3,937,550                                 | -                       | 67.9                  | 0.0                     |
|                                            | Preparation of Special Area Plan-Phase I                                                                                     | -                           | 8,000,000               | -                                         | -                       | 0.0                   | 0.0                     |
|                                            | Preparation of town plans                                                                                                    | -                           | 10,000,000              | -                                         | -                       | 0.0                   | 0.0                     |
|                                            | Completion of GIS lab                                                                                                        | -                           | 4,000,000               | -                                         | -                       | 0.0                   | 0.0                     |
|                                            | Maintenance and civil works                                                                                                  | -                           | 4,000,000               | -                                         | -                       | 0.0                   | 0.0                     |
|                                            | Physical Planning Services (Establishment of County Physical and Land Use Planning Consultative Forum and Liaison Committee) | 1,308,000                   | -                       | 250,000                                   | -                       | 19.1                  | 0.0                     |
| Donor Funding                              | Donor Funding                                                                                                                | -                           | 35,000,000              | -                                         | -                       | 0.0                   | 0.0                     |
| Urban Development Services                 | Urban Development Services                                                                                                   | 1,557,244                   | -                       | 1,557,244                                 | -                       | 100.0                 | 0.0                     |
|                                            | <b>Sub-Total- (Physical Planning)</b>                                                                                        | <b>23,800,000</b>           | <b>61,000,000</b>       | <b>14,947,170</b>                         | <b>-</b>                | <b>62.8</b>           | <b>0.0</b>              |
|                                            | <b>Sub-Total</b>                                                                                                             | <b>111,502,715</b>          | <b>106,308,575</b>      | <b>72,101,792</b>                         | <b>24,586,872</b>       | <b>64.7</b>           | <b>19.6</b>             |
| <b>Department of Rongo Municipality</b>    |                                                                                                                              |                             |                         |                                           |                         |                       |                         |
| Administrative and Support Services        | Planning, Administration, & governance services                                                                              | 13,280,000                  | -                       | 5,068,500                                 | -                       | 38.2                  | 0.0                     |
|                                            | Board Activities                                                                                                             | 6,720,000                   | -                       | 5,796,605                                 | -                       | 86.3                  | 0.0                     |
| Pending Bills                              | Pending Bills - 2023/24FY                                                                                                    | 1,619,949                   | 3,999,271               | 1,618,959                                 | 3,999,271               | 99.9                  | 100.0                   |
| Infrastructure Development                 | Infrastructure development                                                                                                   | -                           | 22,800,729              | -                                         | 4,516,634               | 0.0                   | 19.8                    |
|                                            | <b>Sub-Total</b>                                                                                                             | <b>21,619,949</b>           | <b>26,800,000</b>       | <b>12,484,064</b>                         | <b>8,515,905</b>        | <b>57.7</b>           | <b>31.8</b>             |
| <b>Department of Kehancha Municipality</b> |                                                                                                                              |                             |                         |                                           |                         |                       |                         |
| Administrative and Support Services        | Planning, Administration, & governance services                                                                              | 14,180,000                  | -                       | 6,265,934                                 | -                       | 44.2                  | 0.0                     |
|                                            | Board Activities                                                                                                             | 6,720,000                   | -                       | 3,079,700                                 | -                       | 45.8                  | 0.0                     |
| Pending Bills                              | Pending Bills - 2023/24FY                                                                                                    | 4,229,118                   | 4,391,020               | 498,122                                   | -                       | 11.8                  | 0.0                     |
| Infrastructure Development                 | Infrastructure development                                                                                                   | -                           | 22,408,980              | -                                         | 5,939,142               | 0.0                   | 26.5                    |
|                                            | <b>Sub-Total</b>                                                                                                             | <b>25,129,118</b>           | <b>26,800,000</b>       | <b>9,843,756</b>                          | <b>5,939,142</b>        | <b>39.2</b>           | <b>22.2</b>             |
| <b>Department of Migori Municipality</b>   |                                                                                                                              |                             |                         |                                           |                         |                       |                         |
| Administrative and Support Services        | Planning, Administration, & governance services                                                                              | 13,280,000                  | -                       | 3,466,419                                 | -                       | 26.1                  | 0.0                     |
|                                            | Board Activities                                                                                                             | 6,720,000                   | -                       | 6,681,500                                 | -                       | 99.4                  | 0.0                     |
| Pending Bills                              | Pending Bills - 2023/24FY                                                                                                    | 1,319,686                   | -                       | 179,690                                   | -                       | 13.6                  | 0.0                     |



| Programme                                                                             | Sub-Programme                                   | Revised Estimates FY2024/25 |                         | Actual Expenditure as of 31 December 2024 |                         | Absorption Rate (%)   |                         |
|---------------------------------------------------------------------------------------|-------------------------------------------------|-----------------------------|-------------------------|-------------------------------------------|-------------------------|-----------------------|-------------------------|
|                                                                                       |                                                 | Recurrent Expenditure       | Development Expenditure | Recurrent Expenditure                     | Development Expenditure | Recurrent Expenditure | Development Expenditure |
| Infrastructure Development                                                            | Infrastructure development                      | -                           | 62,861,322              | -                                         | 1,488,280               | 0.0                   | 2.4                     |
|                                                                                       | <b>Sub-Total</b>                                | <b>21,319,686</b>           | <b>62,861,322</b>       | <b>10,327,609</b>                         | <b>1,488,280</b>        | <b>48.4</b>           | <b>2.4</b>              |
| <b>Department of Awendo Municipality</b>                                              |                                                 |                             |                         |                                           |                         |                       |                         |
| Administrative and Support Services                                                   | Planning, Administration, & governance services | 13,280,000                  | -                       | 1,966,455                                 | -                       | 14.8                  | 0.0                     |
|                                                                                       | Board Activities                                | 6,720,000                   | -                       | 6,657,344                                 | -                       | 99.1                  | 0.0                     |
| Pending Bills                                                                         | Pending Bills - 2023/24FY                       | 2,002,986                   | 10,598,845              | 1,029,939                                 | 10,598,844              | 51.4                  | 100.0                   |
| Infrastructure Development                                                            | Infrastructure development                      | -                           | 24,800,000              | -                                         | 4,694,044               | 0.0                   | 18.9                    |
|                                                                                       | <b>Sub-Total</b>                                | <b>22,002,986</b>           | <b>35,398,845</b>       | <b>9,653,738</b>                          | <b>15,292,888</b>       | <b>43.9</b>           | <b>43.2</b>             |
| <b>Department of Roads, Transport, Public Works &amp; Infrastructural Development</b> |                                                 |                             |                         |                                           |                         |                       |                         |
| General administration & support services                                             | Administrative services                         | 111,215,685                 | -                       | 70,128,387                                | -                       | 63.1                  | 0.0                     |
| Road Development, Maintenance & Management                                            | Community access roads                          | -                           | 267,197,667             | -                                         | 8,697,739               | 0.0                   | 3.3                     |
|                                                                                       | Major roads                                     | -                           | 450,000,000             | -                                         | 118,802,282             | 0.0                   | 26.4                    |
|                                                                                       | Bridges & culverts services                     | -                           | 50,000,000              | -                                         | 37,604,829              | 0.0                   | 75.2                    |
|                                                                                       | Road Maintenance Fuel Roads                     | -                           | 100,681,918             | -                                         | -                       | 0.0                   | 0.0                     |
| Pending Bills                                                                         | Pending Bills - 2023/24FY                       | 11,061,260                  | 53,902,666              | 10,508,220                                | 6,694,859               | 95.0                  | 12.4                    |
| Transport Infrastructure Management Services                                          | Transport management services                   | -                           | 26,000,000              | -                                         | -                       | 0.0                   | 0.0                     |
|                                                                                       | <b>Sub-Total- (Roads)</b>                       | <b>122,276,945</b>          | <b>947,782,251</b>      | <b>80,636,607</b>                         | <b>171,799,709</b>      | <b>65.9</b>           | <b>18.1</b>             |
| General administration & support services                                             | Administrative services                         | 17,779,182                  | -                       | 8,556,250                                 | -                       | 48.1                  | 0.0                     |
| Public works services                                                                 | Architectural Services                          | 2,240,000                   | -                       | 428,300                                   | -                       | 19.1                  | 0.0                     |
|                                                                                       | Quantity Surveyor's Services                    | 1,660,000                   | -                       | 600,000                                   | -                       | 36.1                  | 0.0                     |
|                                                                                       | Mechanical & Electrical Engineering services    | 1,340,000                   | -                       | 500,000                                   | -                       | 37.3                  | 0.0                     |
|                                                                                       | Structural engineering services                 | 1,916,000                   | -                       | 1,000,000                                 | -                       | 52.2                  | 0.0                     |
|                                                                                       | Mechanisation service                           | 720,000                     | -                       | -                                         | -                       | 0.0                   | 0.0                     |
|                                                                                       | <b>Sub-Total- (Public Works)</b>                | <b>25,655,182</b>           | <b>-</b>                | <b>11,084,550</b>                         | <b>-</b>                | <b>43.2</b>           | <b>0.0</b>              |
|                                                                                       | <b>Sub-Total</b>                                | <b>147,932,127</b>          | <b>947,782,251</b>      | <b>91,721,157</b>                         | <b>171,799,709</b>      | <b>62.0</b>           | <b>18.1</b>             |
| <b>Department of Trade, Tourism, Industry, Market &amp; Cooperative Development</b>   |                                                 |                             |                         |                                           |                         |                       |                         |
| Policy, Planning & administrative support services                                    | Administrative support services                 | 87,604,394                  | -                       | 62,773,414                                | -                       | 71.7                  | 0.0                     |



| Programme                                      | Sub-Programme                                     | Revised Estimates FY2024/25 |                         | Actual Expenditure as of 31 December 2024 |                         | Absorption Rate (%)   |                         |
|------------------------------------------------|---------------------------------------------------|-----------------------------|-------------------------|-------------------------------------------|-------------------------|-----------------------|-------------------------|
|                                                |                                                   | Recurrent Expenditure       | Development Expenditure | Recurrent Expenditure                     | Development Expenditure | Recurrent Expenditure | Development Expenditure |
| Trade Promotion, Development & Support to SMEs | Trade development & promotion of SME services     | 1,000,000                   | -                       | 700,000                                   |                         | 70.0                  | 0.0                     |
|                                                | Trade infrastructure development services         | -                           | 52,132,976              |                                           | 21,970,863              | 0.0                   | 42.1                    |
|                                                | Trade regulation & information management systems | 1,500,000                   | -                       | 700,000                                   |                         | 46.7                  | 0.0                     |
| Pending Bills                                  | Pending Bills - 2023/24FY                         | 4,892,789                   | 34,844,546              | 3,776,501                                 | 34,844,546              | 77.2                  | 100.0                   |
| Legal metrology services                       | Legal metrology services                          | 2,300,000                   | -                       | 1,400,000                                 |                         | 60.9                  | 0.0                     |
|                                                | <b>Sub-Total- (Trade)</b>                         | <b>97,297,183</b>           | <b>86,977,522</b>       | <b>69,349,915</b>                         | <b>56,815,409</b>       | <b>71.3</b>           | <b>65.3</b>             |
| General administrative & support services      | Administrative support services                   | -                           | -                       |                                           |                         | 0.0                   | 0.0                     |
| Industrial development & investment services   | Industrial & enterprise development               | 3,200,000                   | 251,500,000             | 1,349,900                                 | 1,448,933               | 42.2                  | 46.4                    |
|                                                | Investment promotion services.                    | 1,800,000                   | -                       | 750,000                                   |                         | 41.7                  | 0.0                     |
|                                                | <b>Sub-Total- (Industrialisation)</b>             | <b>5,000,000</b>            | <b>251,500,000</b>      | <b>2,099,900</b>                          | <b>1,448,933</b>        | <b>42.0</b>           | <b>46.4</b>             |
| General administrative & support services      | Administrative support services                   | -                           | -                       |                                           | -                       | 0.0                   | 0.0                     |
| Tourism Research & Development                 | Tourism product development                       | 7,400,000                   | -                       | 3,499,600                                 | -                       | 47.3                  | 0.0                     |
|                                                | Tourism promotion, investment & marketing         | 4,100,000                   | -                       | 2,621,000                                 | -                       | 63.9                  | 0.0                     |
|                                                | Tourism development & investment services.        | -                           | -                       |                                           | -                       | 0.0                   | 0.0                     |
|                                                | <b>Sub-Total- (Industrialisation)</b>             | <b>11,500,000</b>           | <b>-</b>                | <b>6,120,600</b>                          | <b>-</b>                | <b>53.2</b>           | <b>0.0</b>              |
| General administrative & support services      | Administrative support services                   | 3,000,000                   | -                       | 1,197,640                                 | -                       | 39.9                  | 0.0                     |
| Cooperative Policy, Research Advisory          | Cooperative Policy, Research Advisory             | 2,000,000                   | -                       | 1,220,340                                 | -                       | 61.0                  | 0.0                     |
| Cooperative Development & Promotion Services   | Cooperative Development & Promotion Services      | 2,000,000                   | -                       | 600,000                                   | -                       | 30.0                  | 0.0                     |
| Cooperative Audit                              | Cooperative Audit                                 | 1,100,000                   | -                       | 300,000                                   | -                       | 27.3                  | 0.0                     |
| Cooperative Governance, Oversight & Compliance | Cooperative Governance, Oversight and Compliance  | 400,000                     | -                       | 100,000                                   | -                       | 25.0                  | 0.0                     |
|                                                | <b>Sub-Total- (Cooperative Development)</b>       | <b>8,500,000</b>            | <b>-</b>                | <b>3,417,980</b>                          | <b>-</b>                | <b>40.2</b>           | <b>0.0</b>              |
| Liquor Licensing and Control                   | Alcohol Fund                                      | -                           | -                       |                                           | -                       | 0.0                   | 0.0                     |
|                                                | Liquor Licensing and Control                      | 1,500,000                   | -                       | -                                         | -                       | 0.0                   | 0.0                     |
|                                                | <b>Sub-Total- (Liquor Licensing)</b>              | <b>1,500,000</b>            | <b>-</b>                | <b>-</b>                                  | <b>-</b>                | <b>0.0</b>            | <b>0.0</b>              |



### 3.27.16 Accounts Operated Commercial Banks

Regulation 82(1)(b) of the PFM (County Governments) Regulations, 2015, requires that County Government bank accounts be opened and maintained at the Central Bank of Kenya. The only exemption is for imprest bank accounts for petty cash and revenue collection bank accounts.

Regulation 82(4) of the Public Finance Management (PFM) Act requires accounting officers to obtain written authorisation from the County Treasury before opening a commercial bank account. Additionally, Regulation 82(5) of the Public Finance Management (County Governments) Regulations, 2015, requires the County Treasury to submit a copy of the letter authorising an accounting officer to open a commercial bank account to the Controller of Budget.

The County Government operated 76 accounts with commercial banks, including Thirty-two (32) accounts for Health Facilities, Six (6) accounts for Established Funds, Three (3) revenue accounts, Seven (7) special purpose accounts (additional allocations), Two (2) Imprest accounts, One (1) Salary control account, and Twenty-Five (25) departmental operational accounts.

The County Treasury did not submit copies of authorisation letters to the Controller of Budget for the opening of the entire 76 accounts at commercial banks as per Regulation 82(5) of the Public Finance Management (County Governments) Regulations, 2015.

### 3.27.17 Key Observations and Recommendations

In the course of overseeing and reporting on the implementation of the County budget, the CoB identified the following challenges, which hampered effective budget implementation;

- i. Unspent funds from FY 2023/24 in the special-purpose operational accounts were not refunded into the CRF account. This led to actual expenditures exceeding the approved exchequer in several departments, as shown in Table 3.275.
- ii. Regulation 197(1)(i) of the Public Finance Management (County Governments) Regulations, 2015, limits the lifespan of public funds to 10 years unless extended by the County Assembly. During the reporting period, the CoB found that the lifespan of County Education Bursary Fund and County Scholarships & Educational Benefits Fund had lapsed, making them ineligible for further withdrawals.
- iii. High level of pending bills, which amounted to Kshs.683.39 million as of 31<sup>st</sup> March 2025. Further, there was non-adherence to the payment plan for the pending bills by the County Assembly
- iv. Non-submission of copies of authorisation letters for opening of 76 accounts at commercial banks as per Regulation 82(5) of the Public Finance Management (County Governments) Regulations, 2015

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

- i. *The County Treasury should ensure unspent funds from the previous financial year are deposited to the CRF Account in line with Section 136 of the PFM Act 2012.*
- ii. *Ensure timely review and extension of public funds whose lifespan is nearing expiration to prevent operational disruptions. Additionally, any expenditure from lapsed funds should cease immediately, and legal mechanisms should be followed to either re-establish or wind up such funds in compliance with the Public Finance Management Act.*
- iii. *The County Leadership should address the situation of pending bills to ensure that genuine bills are paid promptly in the remaining financial year. Further, compliance with the payment plan should be enforced.*
- iv. *The County Treasury should ensure it submits copies of authorisation letters to OCoB for opening commercial bank accounts to enhance accountability and oversight.*



