

REPUBLIC OF KENYA



MIGORI COUNTY

BUDGET IMPLEMENTATION REVIEW REPORT

FIRST HALF OF

FY 2024/2025

JANUARY, 2025

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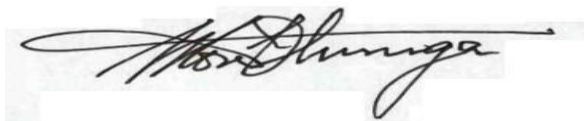
FOREWORD

The County Budget Implementation Review Report (CBIRR) for the first half of Financial Year 2024/25 is prepared pursuant to Section 118 of the Public Finance Management (PFM) Act, 2012 and the PFM (County Governments) Regulations, 2015. This statutory document provides a detailed review of the County's fiscal performance for First half of FY 2024/25 against budgetary allocations, assesses recent macroeconomic developments, and outlines the fiscal outlook

The CBIRR is published at a time when the County Government of Migori continues to navigate a constrained fiscal environment characterized by revenue shortfalls, delayed disbursement of conditional grants, and rising expenditure pressures. Despite these challenges, the County has made significant strides in enhancing Own Source Revenue (OSR) collection, improving budget absorption, and implementing priority programs aligned with the County Integrated Development Plan (CIDP III) and the Fourth Medium Term Plan.

The fiscal performance for first half of FY 2024/25 reflects broad compliance with the fiscal responsibility principles outlined in the PFM Act, including maintaining recurrent expenditure within total revenue, allocating at least 30 percent of the budget to development programs, and keeping the wage bill within the prescribed threshold. The County Government remains committed to sustaining fiscal discipline, strengthening revenue administration, and prioritizing high-impact interventions that promote inclusive growth and service delivery.

Maurice Otunga

A handwritten signature in black ink, appearing to read 'M. Otunga', is written over a light grey rectangular background.

CECM – Finance & Economic Planning

ACKNOWLEDGEMENT

The preparation of the County Budget Implementation Review Report (CBIRR) for the first half of the Financial Year 2024/25 marks a significant milestone in the County's commitment to prudent financial management and evidence-based planning. This document has been developed in accordance with the provisions of the Public Finance Management (PFM) Act, 2012 and the PFM (County Governments) Regulations, 2015.

The successful completion of this CBIRR was made possible through the collaborative efforts of various stakeholders. We extend our sincere appreciation to all County Departments and Sector Working Groups (SWGs) for their timely submission of budget execution reports and provision of relevant data and insights. Their contributions were instrumental in compiling the fiscal performance review and shaping the medium-term outlook.

We acknowledge the technical team within the Department of Finance and Economic Planning for their dedication in consolidating, analyzing, and aligning the document with statutory requirements and policy priorities. Special thanks go to the County Assembly for its oversight role and to the Controller of Budget for providing exchequer release data that informed the expenditure analysis. We are also grateful to development partners and the public for their valuable input during the consultative forums held across all sub-counties. Their feedback enriched the document and ensured that the fiscal strategy reflects the aspirations and needs of Migori County residents.

I wish to thank all departments, entities, and stakeholders who contributed to the preparation of this document. Your continued support and collaboration remain critical in advancing the County's fiscal and development objectives.

Dr. Achuora John Odoyo



Chief Officer – Finance and Economic Planning

SECTION ONE: INTRODUCTION

This County Budget Implementation Review Report (CBIRR) for first half of FY 2024/25 is prepared in accordance with Section 118 of the Public Finance Management (PFM) Act, 2012 and the PFM (County Governments) Regulations, 2015. It presents a review of the actual fiscal performance for first half of FY 2024/25 against budgetary allocations, assesses recent economic developments, and outlines implications for the fiscal outlook as set out in the County Fiscal Strategy Paper (CFSP) 2025.

1.1 OBJECTIVES OF CBIRR

The 2025 CBIRR provides a review of the first half of FY 2024/2025 fiscal and non-fiscal performance and their impact on the financial objectives and fiscal responsibilities set out in the CFSP prepared in line with the budget policy statement. The first quarter CBIRR provides indicative ceilings which will guide the budget preparation process.

1.2 SIGNIFICANCE OF CBIRR

The CBIRR is a key policy document that links planning with budgeting. It plays a critical role in the budget-making process within the MTEF framework by reviewing fiscal performance for the first half of FY 2024/25 and identifying deviations from the budget. This enables the County Government to make realistic forecasts for the upcoming fiscal year.

1.3 STRUCTURE OF CBIRR

The paper is organized into five sections:

- Section I: Introduction and objectives of CBIRR;
- Section II: Review of fiscal performance in first half of FY 2024/25, subdivided into: overview of the budget, revenue analysis, and overall expenditure review;
- Section III: Recent economic developments and updated macroeconomic outlook, including: macroeconomic trends, domestic growth outlook, and risks;
- Section IV: Resource allocation framework, including revenue and expenditure projections for FY 2025/26 and the medium term;
- Section V: Conclusion, highlighting the purpose and next steps.

1.4 Legal Basis

The County Budget Implementation Review Report is prepared in accordance with Section 118 of the Public Financial Management Act, 2012. The law states that:

1. The County Treasury shall prepare and submit to County Executive committee for approval, by 30th September in each financial year, a County Budget Implementation Review Report which shall include:
 - a) Actual fiscal performance in the previous financial year compared to the budget appropriation for that year;

- b) Updated economic and financial forecasts with sufficient information to show changes from the forecasts in the most recent County Fiscal strategy paper
 - c) Information on how actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles or the financial objectives in the latest County Fiscal strategy paper; and
 - d) The reasons for any deviation from the financial objectives together with proposals to address the deviation and the time estimated to do so.
2. County Executive committee shall consider the County Budget Implementation Review Report with a view to approving it with or without amendments, not later than fourteen days after its submission.
 3. Not later than seven days after the CBIRR has been approved by Executive committee, the County Treasury shall:
 - a) Submit the paper to the Budget and appropriation Committee of the County Assembly to be laid before the County assembly; and
 - b) Publish and publicise the paper not later than fifteen days after laying the Paper before County Assembly.

Fiscal Responsibility Principles in the Public Financial Management Law

In line with the Constitution, the new Public Financial Management (PFM) Act, 2012, sets out the fiscal responsibility principles to ensure prudence and transparency in the management of public resources. The PFM law (Section 107(b)) states that:

1. The county government's recurrent expenditure shall not exceed the county government's total revenue
2. Over the medium term, a minimum of 30% of the County budget shall be allocated to development expenditure
3. The County government's expenditure on wages and benefits for public officers shall not exceed a percentage of the County government revenue as prescribed by the regulations.
4. Over the medium term, the County government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.
5. Public debt and obligations shall be maintained at a sustainable level as approved by County Government (CG)
6. Fiscal risks shall be managed prudently

A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future on.

1.1.1 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 in both the County Revenue Fund and Special Purpose 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 3.229.

1.1.2 Revenue Performance

In the first half of FY 2024/25, the County had Kshs.5.66 billion to fund its development and recurrent activities. This amount consisted of Kshs.4.15 billion from the equitable share of revenue raised nationally, additional allocations from government and development partners of Kshs.607.12 million, including Kshs.541.99 million opening balances of conditional grants retained in special purposes bank operational accounts and its own source revenue (OSR) collection of Kshs.220.37 million. In addition, the County had a cash balance of Kshs.688.43 million from FY 2023/24.

The total OSR collection of Kshs.202.37 million includes Facilities Improvement Financing (FIF) of Kshs.104.45 million, and Kshs.115.92 million as ordinary OSR. Table 3.229 summarises the total revenue available to the County Government during the first half of FY 2024/25.

Table 3.229: Migori County, Revenue Performance in the First Half of FY 2024/25

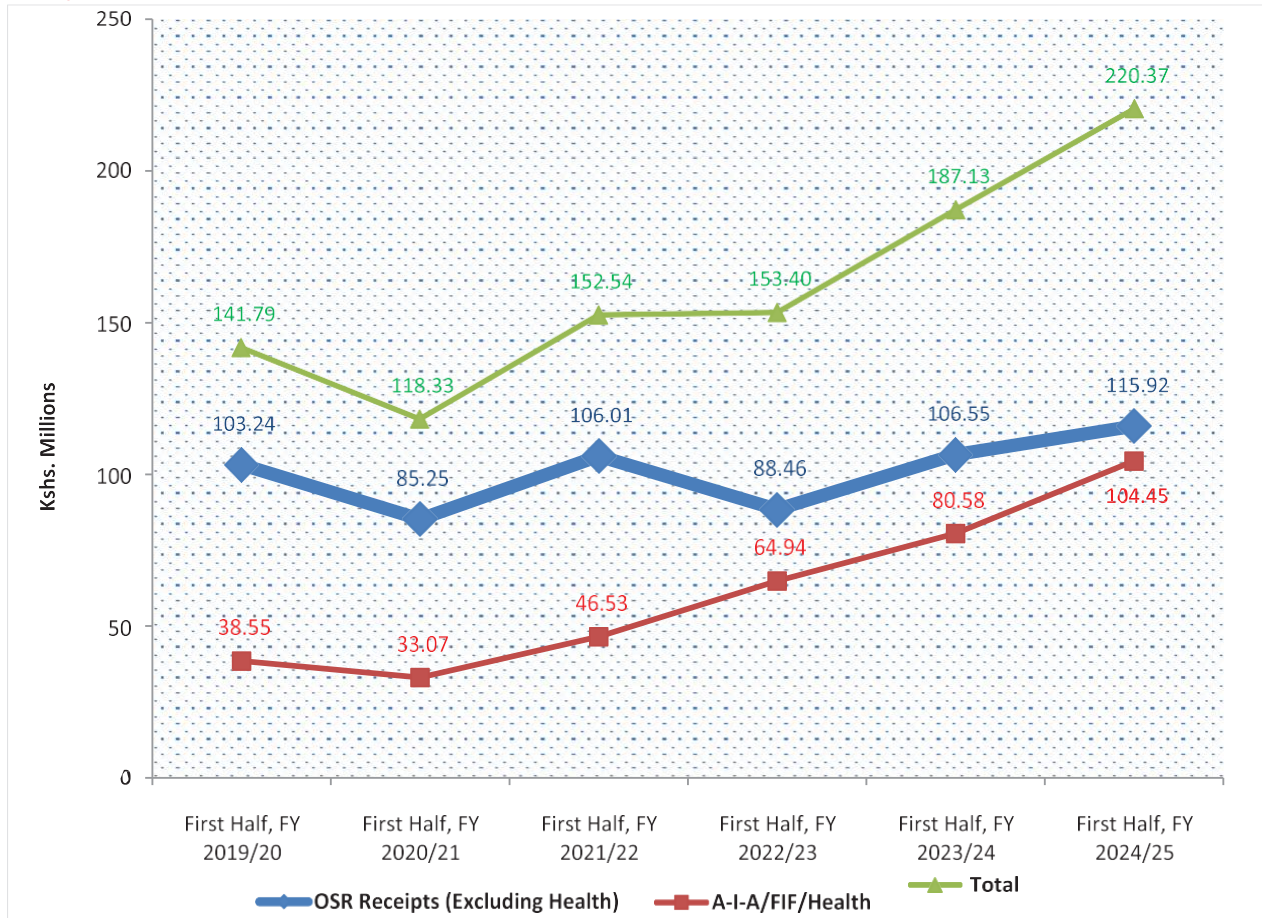
S/No.	Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
A	Equitable Share of Revenue Raised Nationally	8,341,446,108	4,147,122,523	50
	Subtotal	8,341,446,108	4,147,122,523	50
B	Additional Allocations			
1.	DANIDA Grant (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) - (FLLoCA -CCRI Grant)	200,000,000	-	-
10.	Climate Change - IDA World Bank (FLLoCA)	11,000,000	11,000,000	100
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	22
17.	Kenya Water and Sanitation (K-WASH) Program	199,874,000	-	-

S/No.	Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
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 FLOCCA Bal C/Fwd	372,833,613	372,833,613	100
26.	Migori County Health Special Bal. C/Fwd	915,068	915,068	100
27.	Migori County RMLF Bal. C/Fwd	681,918	681,918	100
28.	Migori County NARIGP Operations Account Bal. C/Fwd	4,261,826	4,261,826	100
29.	Migori County Agriculture Chain Bal. C/Fwd	161,794,532	161,794,532	100
30.	Migori County Industrial Park Bal. C/Fwd	1,500,000	1,500,000	100
Subtotal		1,967,432,713	607,118,536	31
C	Own Source Revenue			
31.	Ordinary Own Source Revenue	550,000,000	115,917,226	21
32.	Appropriation in Aid (A-I-A)	-	-	-
33.	Facility Improvement Fund (FIF)	140,000,000	104,451,115	75
Subtotal		690,000,000	220,368,341	32
D	Other Sources of Revenue			
34.	Unspent balance from FY 2023/24	688,425,652	688,425,652	100
Sub Total		688,425,652	688,425,652	100
Grand Total		11,687,304,473	5,663,035,051	49

Source: Migori County Treasury

Figure 105 shows the trend in own-source revenue collection from the first half of FY 2018/19 to the first half of FY 2024/25.

Figure 105: Trend in Own-Source Revenue Collection from the First Half of FY 2018/19 to the First Half of FY 2024/25

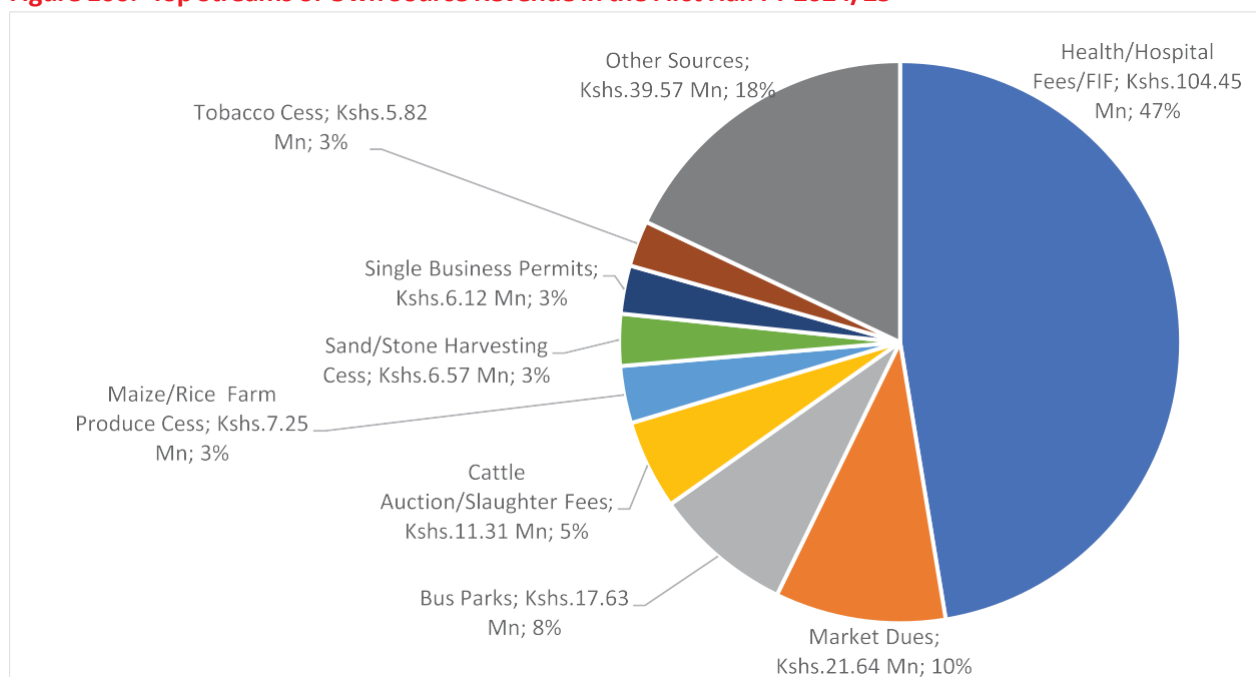


Source: Migori County Treasury

During the first half of FY 2024/25, the County generated Kshs.220.37 million from its revenue sources, including FIF. This amount was an 18 per cent increase compared to Kshs.187.13 million realised in a similar period in FY 2023/24, 32 per cent of the annual target and 5 per cent of the equitable revenue share disbursed. The improved performance resulted from re-opening county-wide dormant markets and auction rings, automation of more revenue streams, deployment of more enforcement personnel in revenue collection outlets, and introduction of high penalties on clients /vendors operating without licenses and late payments.

The revenue streams which contributed the highest OSR receipts are shown in Figure 106.

Figure 106: Top Streams of Own Source Revenue in the First Half FY 2024/25



Source: Migori County Treasury

The highest revenue stream, Kshs.104.45 million, was from Health/Hospital Fees/FIF, which contributed 47.4 per cent of the total OSR receipts during the reporting period.

1.1.3 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. The short-term borrowing was utilised to pay Members of the County Assembly and Staff allowances in arrears for the FY 2023/24 and defray office operations during July 2024 due to delayed disbursement of June 2024 shareable revenues. The amount is still owed as of 31 December 2024.

1.1.4 Exchequer Issues

During the reporting period, the Controller of Budget approved withdrawals of Kshs.3.23 billion from the CRF account comprised Kshs.481.90 million (15 per cent) for development programmes and Kshs.2.75 billion (85 per cent) for recurrent programmes. Analysis of the recurrent exchequers released in the first half of FY 2024/25 indicates that Kshs.1.46 billion was released towards compensation of employees and Kshs.1.29 billion for operations and maintenance expenditure. Releases towards compensation for employees in the first half of FY 2024/25 do not include the December 2024 exchequer request for both County Executive and County Assembly due to challenges resulting from the migration from IPPD system to HRIS-Kenya such as mass data updates (leave and uniform allowances payable annually), PAYEs, revised pensionable allowance, Housing levy & SHIF reliefs as communicated by KRA’s public notice, and variances in data for AC-local authority staff and AY-County state officers amongst others.

Analysis of the operations and maintenance exchequer releases indicates that 7.6 per cent was for domestic travel and zero per cent for foreign travel. The domestic travel exchequer amounted to Kshs.110.94 million, including Kshs.21.50 million for the County Executive and Kshs.89.44 million for the County Assembly.

Table 3.230: 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	88.44	30.98	38	4
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Department	Revised Net Budget Allocation (Kshs.Million)		Exchequer Issues (Kshs. Million)		Exchequer Issues to Revised Net Budget (%)	
	Rec	Dev	Rec	Dev	Rec	Dev
Trade, Tourism, Industry, Market & Cooperative Development	123.80	338.48	39.84	141.05	32	42
Health Medical Services	1,648.21	350.76	773.43	76.95	47	22
Education, Gender inclusivity, Social Services, Youth and Sports	543.47	157.04	197.66	2.00	36	1
Roads, Transport, Public Works & Infrastructural Development	147.93	947.78	52.00	46.30	35	5
Lands, Physical Planning, Housing & Urban Development	111.50	106.31	37.59	18.79	34	18
Rongo Municipality	21.62	26.80	9.91	4.52	46	17
Kehancha Municipality	25.13	26.80	9.08	4.39	36	16
Migori Municipality	21.32	62.86	7.42	1.49	35	2
Awendo Municipality	22.00	35.40	7.35	13.09	33	37
Environment, Natural Resources, Climate Change & Disaster Management	261.77	595.93	86.31	-	33	-
Finance and Economic Planning	1,091.54	28.13	445.43	11.63	41	41
Public Service Management, Monitoring & Evaluation & Performance Contracting	900.86	19.85	238.98	-	27	-
County Executive	433.52	153.46	183.13	17.96	42	12
County Assembly	1,036.28	52.64	357.79	-	35	-
Water and Energy	225.11	516.65	74.98	101.43	33	20
Public Health & Sanitation	443.58	131.03	82.75	17.32	19	13
Office of the County Attorney	118.25	-	55.01	-	47	-
Total	7,411.69	4,275.61	2,747.10	487.90	37	11

Source: Migori County Treasury

As of 31 December 2024, the County Government's cash balance in the CRF account was Kshs.1.13 billion.

1.1.5 County Expenditure Review

The County spent Kshs.3.50 billion on development and recurrent programmes during the reporting period. The expenditure represented 108 per cent of the total funds released by the CoB and comprised Kshs.810.59 million and Kshs.2.68 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 19 per cent, while recurrent expenditure represented 36 per cent of the annual recurrent expenditure budget. The over-expenditure is attributed to opening cash balances retained and utilised in the special purpose bank operational accounts at the beginning of the year for conditional grants and re-voted in the current budget.

1.1.6 Settlement of Pending Bills

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

During the first half of FY 2024/25, the County Executive paid off pending bills amounting to Kshs.787.25 million, comprising Kshs.437.57 million for recurrent programmes and Kshs.349.68 million for development programmes. Meanwhile, the County Assembly settled pending bills worth Kshs.8.73 million, entirely recurrent and nil development activities.

The County Executive and the Assembly submitted a pending bills payment plan at the commencement of FY 2024/25, committing to pay Kshs.1.05 billion and Kshs.15.99 million, respectively, in the first half of FY

2024/25. However, the County did not adhere fully to this payment plan, clearing only Kshs.787.25 million for the Executive and Kshs.8.21 million for the Assembly.

As of 31 December 2024, the outstanding bills amounted to Kshs.1.12 billion, comprising Kshs.969.47 million for the County Executive and Kshs.153.43 million for the County Assembly.

1.1.7 Expenditure by Economic Classification

The County Executive spent Kshs.1.27 billion on employee compensation, Kshs.1.08 billion on operations and maintenance, and Kshs.810.59 million on development activities. Similarly, the County Assembly spent Kshs.196.48 million on employee compensation, Kshs.145.02 million on operations and maintenance, and nil on development activities, as shown in Table 3.231.

Table 3.231: 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
Total Recurrent Expenditure	6,375,408,330	1,036,284,847	2,343,434,795	341,503,118	37	33
Compensation to Employees	3,129,196,116	514,544,066	1,265,426,764	196,483,116	40	38
Operations and Maintenance	3,246,212,214	521,740,781	1,078,008,031	145,020,002	33	28
Development Expenditure	4,222,974,602	52,636,694	810,594,931	-	19	0
Total	10,598,382,932	1,088,921,541	3,154,029,726	341,503,118	29	31

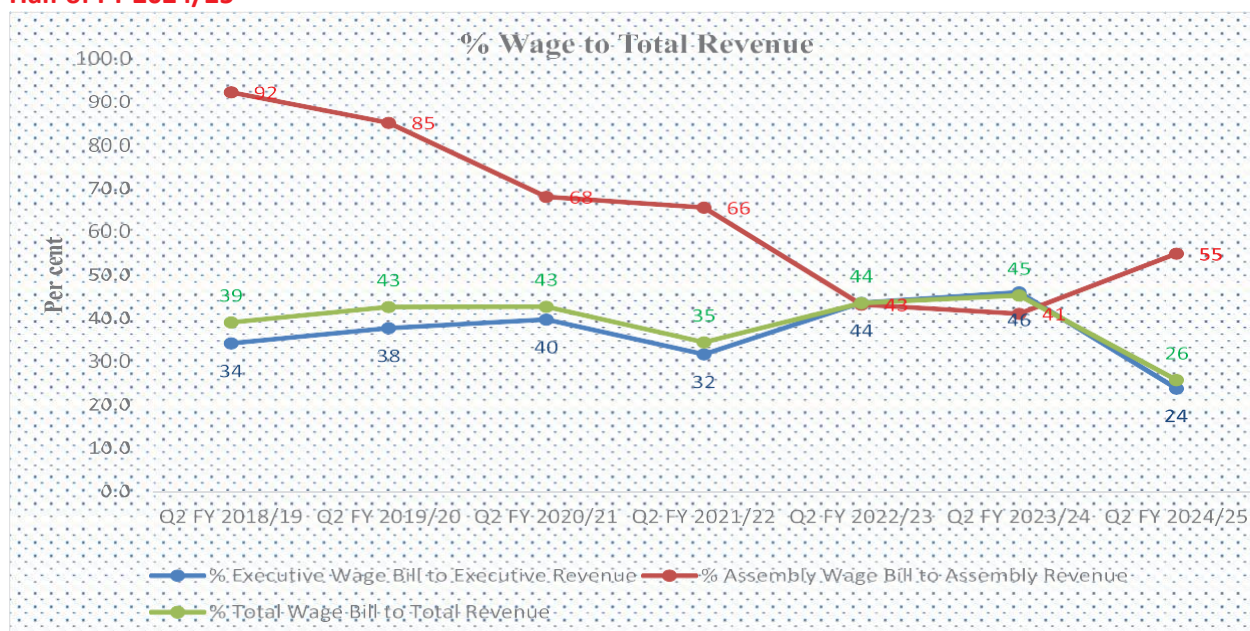
Source: Migori County Treasury

1.1.8 Expenditure on Employees' Compensation

In the first half of FY 2024/25, expenditure on employee compensation was Kshs.1.46 billion, or 26 per cent of the available revenue of Kshs.5.66 billion. This expenditure represented an 18 per cent decrease from Kshs.1.78 billion reported in a similar period in FY 2023/24. The wage bill included Kshs.606.96 million paid to the Health Sector employees, translating to 42 per cent of the total wage bill. The decline was occasioned by systemic payroll challenges, which delayed the payment of salaries and wages for December 2024 of Kshs.314.65 million. The amount was eventually paid in early January 2025.

Figure 107 shows the trend of personnel expenditures as a percentage of total revenue from the first half of FY 2018/19 to the first half of FY 2024/25.

Figure 107: Percentage of Wage Bill to Total Revenue Received from the First Half of FY 2018/19 to the First Half of FY 2024/25



Source: Migori County Treasury

Further analysis indicates that the entire PE cost of Kshs.1.46 billion were processed through the Integrated Personnel and Payroll Database (IPPD) system.

The County Assembly spent Kshs.18.04 million on committee sitting allowances for the 60 MCAs against the annual budget allocation of Kshs.43.52 million. The average monthly sitting allowance was Kshs.50,608 per MCA. The County Assembly had 27 House Committees.

1.1.9 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 per cent of the County’s overall budget. Further, contrary to Section 110 of the PFM Act, 2012, the county did not allocate funds to the Emergency Fund in the budget.

Table 3.232 summarises each established Fund’s budget allocation and performance during the reporting period.

Table 3.232: Performance of County Established Funds in the First Half of FY 2024/25

S/No.	Name of the Fund	Approved Budget Allocation in FY 2024/25 (Kshs.)	Exchequer Issues in the First Half of FY 2024/25 (Kshs.)	Actual Expenditure in First Half of FY 2024/25 (Kshs.)	Cumulative disbursements to the Fund (Kshs)	Submission of First Half Financial Statements (Yes/No.)
County Executive Established Funds						
1	Migori County Executive Car Loans & House Mortgage Fund Scheme	-	-	-	247,500,000	Yes
2	Migori County Education Bursary Fund	120,000,000	-	-	840,000,000	Yes
3	Migori County Scholarships & Educational Benefits Fund	20,000,000	-	-	279,000,000	Yes
4	Migori County Alcoholic Drink Fund	-	-	-	2,250,318	Yes
5	Emergency Fund	-	-	-	-	Unregulated
6	Migori County SMEs Trade Development – UNUA BIASHARA	-	-	-	54,000,000	Yes
County Assembly Established Funds						
7	Migori County Assembly Car Loans & House Mortgage Fund Scheme	8,000,000	-	-	236,000,000	Yes
	Total	148,000,000	-	-	1,658,750,318	

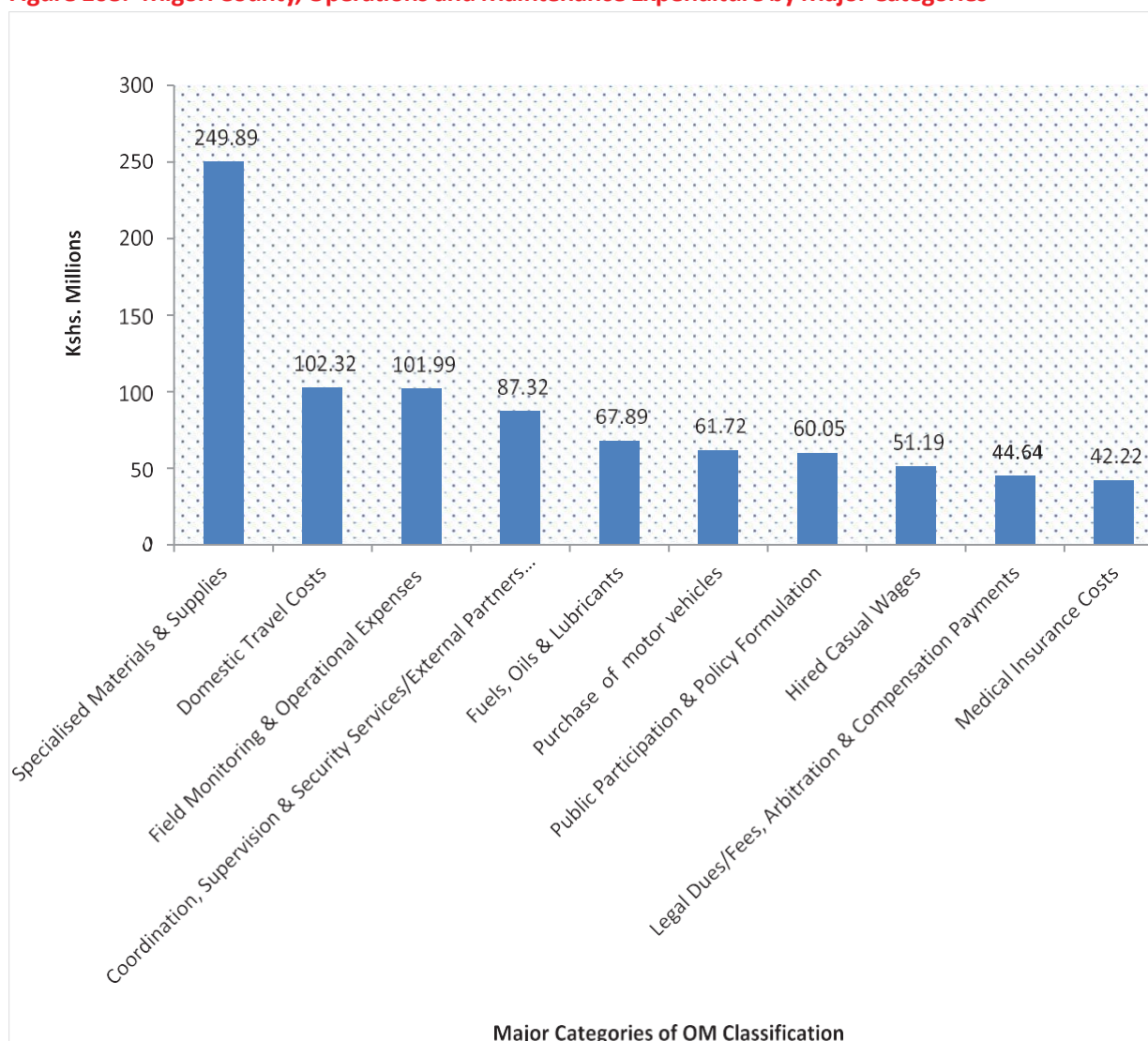
Source: Migori County Treasury

During the reporting period, the CoB received all the quarterly financial reports from the fund administrators, as indicated in Table 3.232, which was in line with the requirement of Section 168 of the PFM Act, 2012.

1.1.10 Expenditure on Operations and Maintenance

Figure 108 summarises the Operations and Maintenance expenditure by major categories.

Figure 108: Migori County, Operations and Maintenance Expenditure by Major Categories



Source: Migori County Treasury

Expenditure on domestic travel amounted to Kshs.102.32 million and comprised Kshs.83.32 million spent by the County Assembly and Kshs.19.22 million by the County Executive. No expenditure on foreign travel was incurred by the two arms of the County Government in the reporting period.

The operations and maintenance costs include an expenditure of Kshs.14.22 million on garbage collection and Kshs.44.64 million on Legal fees/Dues, arbitration and compensation payments expenditure legal fees.

1.1.11 Facility Improvement Financing

During the period under review, the County reported a collection of Kshs.104.45 million as FIF, which was 75 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 Act provides that 72 per cent of the total collection is ploughed back to the County health facilities, 20 per cent is utilised by the Public Health & Sanitation Department, 5 per cent is retained at the Hospital Emergency Fund, whereas 3 per cent accounts for Health Management Board Administrative Expenses. The expenditure by the health facilities amounted to Kshs.63.86 million, as shown in Table 3.233.

Table 3.233: Breakdown of Expenditure by Health Facilities in the First Half 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	-	34,594,129	-
2.	Kehancha Sub-County Hospital	-	5,251,000	-
3.	Rongo Sub-County Hospital	-	4,503,720	-
4.	Isebania Sub-County Hospital	-	3,326,000	-
5.	Awendo Sub-County Hospital	-	3,309,175	-
6.	Muhuru Sub-County Hospital	-	2,865,000	-
7.	Ntitaru Sub-County Hospital	-	2,815,000	-
8.	Macalder Sub-County Hospital	-	1,896,500	-
9.	Uriri Sub-County Hospital	-	1,395,250	-
10.	Othoro Sub-County Hospital	-	971,400	-
11.	Karungu Sub-County Hospital	-	944,660	-
12.	Kegonga Sub-County Hospital	-	929,651	-
13.	Nyamaraga Sub-County Hospital	-	750,000	-
14.	Oyani Sub-County Hospital	-	145,940	-
15.	God Kwer Sub-County Hospital	-	107,000	-
16.	Ongo Sub-County Hospital	-	52,250	-
	Total	140,000,000	63,856,675	45.6

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 Isebania Sub-County Hospital, respectively. **It is good to note that the FIF budget is consolidated as a single line item in the approved budget in the Department of Health Medical Services.**

1.1.12 Development Expenditure

In the First Half of FY 2024/25, the County reported spending Kshs.810.59 million on development programmes, representing an increase of 53 per cent compared to a similar period in FY 2023/24, when the County spent Kshs.530.96 million. Table 3.234 summarizes development projects with the highest expenditure in the reporting period.

Table 3.234: Migori County, List of Development Projects with the Highest Expenditure

No.	Sector	Project Name	Project Location	Contract sum (Kshs)	Amount paid to date (Kshs)	Implementation Status (%)
1	Trade, Tourism, Industry, Market & Cooperative Development	On-going Construction of Industrial Aggregation Park	Macalder Kanyarwanda Ward	116,631,579.00	116,631,579.00	80 % Complete
2	Roads, Transport, Public Works & Infrastructural Development	Construction & Completion of Osiri Footbridge	Macalder Kanyarwanda ward	24,494,034.00	24,494,034.00	100 % Complete
3	Roads, Transport, Public Works & Infrastructural Development	Construction & Completion of Sare Box Culvert & Access Road	South Sakwa Ward	14,997,988.00	14,997,988.00	100 % Complete

4	Roads, Transport, Public Works & Infrastructural Development	Construction & Completion of Kenyaboni Box Culverts & Access Road	Tagare Ward	14,995,009.12	14,995,009.12	100 % Complete
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No.	Sector	Project Name	Project Location	Contract sum (Kshs)	Amount paid to date (Kshs)	Implementation Status (%)
5	Roads, Transport, Public Works & Infrastructural Development	Construction & Completion of Obware –Kayara Culvert	Kanyasa Ward	14,970,728.00	14,970,728.00	100 % Complete
6	Health Medical Services	Supply & Delivery of Hospital Equipments	Migori County Referral Hospital	13,989,800.00	13,989,800.00	100 % Complete
7	Roads, Transport, Public Works & Infrastructural Development	Construction & Completion of Ombasa Footbridge	West Sakwa Ward	13,110,795.00	13,110,795.00	100 % Complete
8	Environment, Natural Resources, Climate Change & Disaster Management	Proposed Rehabilitation of Mobachi Dam	Wasimbete Ward	12,969,615.00	12,969,615.00	100 % Complete
9	Health Medical Services	Supply & Delivery of Hospital Equipment	Migori County Referral Hospital	11,962,906.00	11,962,906.00	100 % Complete
10	Trade, Tourism, Industry, Market & Cooperative Development	Renovation & Upgrading of Awendo Market	Central Sakwa Ward	10,598,844.60	10,598,844.60	100 % Complete

Source: Migori County Treasury

1.1.13 Budget Performance by Department

Table 3.235 summarises the approved budget allocation, expenditure and absorption rate by departments in the first half of FY 2024/25.

Table 3.235: 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, Live-stock, Veterinary Services, Fisheries & Blue Economy	235.79	725.68	88.44	30.98	86.16	25.14	97	81	37	4
Trade, Tourism, Industry, Market & Cooperative Development	123.80	338.48	39.84	141.05	35.56	141.05	89	100	29	42
Health Medical Services	1,648.21	350.76	773.43	76.95	766.21	76.95	99	100	47	22
Education, Gender inclusivity, Social Services, Youth and Sports	543.47	157.04	197.66	2.00	192.42	7.84	97	392	35	5

Roads, Transport, Public Works & Infrastructural Development	147.93	947.78	52.00	46.30	50.50	46.30	97	100	34	5
Lands, Physical Planning, Housing & Urban Development	111.50	106.31	37.59	18.79	36.23	10.05	96	54	33	10
Rongo Municipality	21.62	26.80	9.91	4.52	8.67	4.52	88	100	40	17

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
Kehancha Municipality	25.13	26.80	9.08	4.39	4.86	4.39	54	100	19	16
Migori Municipality	21.32	62.86	7.42	1.49	6.93	1.49	93	100	33	2
Awendo Municipality	22.00	35.40	7.35	13.09	6.37	13.09	87	100	29	37
Environment, Natural Resources, Climate Change & Disaster Management	261.77	595.93	86.31	-	86.31	331.43	100	-	33	56
Finance and Economic Planning	1,091.54	28.13	445.43	11.63	424.09	11.63	95	100	39	41
Public Service Management, Monitoring & Evaluation & Performance	900.86	19.85	238.98	-	241.88	-	101	-	27	-
Contracting										
County Executive	433.52	153.46	183.13	17.96	169.50	17.96	93	100	39	12
County Assembly	1,036.28	52.64	357.79	-	341.50	-	95	-	33	-
Water and Energy	225.11	516.65	74.98	101.43	84.31	101.43	113	100	38	20
Public Health & Sanitation	443.58	131.03	82.75	17.32	87.05	17.32	105	100	20	13
Office of the County Attorney	118.25	-	55.01	-	56.38	-	103	-	48	-
Total	7,411.69	4,275.61	2,747.10	487.90	2,684.94	810.59	98	166	36	19

Source: Migori County Treasury

Analysis of expenditure by departments shows that the Department of Environment, Natural Resources, Climate Change & Disaster Management recorded the highest absorption rate of development budget at 56 per cent, followed by the Department of Trade, Tourism, Industry, Market & Cooperative Development at 42 per cent. The Office of the County Attorney had the highest percentage of recurrent expenditure to budget at 48 per cent, while the Kehancha Municipality had the lowest at 19 per cent.

The over-expenditure is attributed to opening cash balances retained and utilised in the special purpose bank operational accounts at the beginning of the year for conditional grants and re-voted in the current budget.

1.1.14 Budget Execution by Programmes and Sub-Programmes

Table 3.236 summarises the budget execution by programmes and sub-programmes in the first half of FY 2024/25.

Table 3.236: Migori County, Budget Execution by Programmes and Sub-Programmes

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31 December, 2024		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Department of County Executive							
General administration & support services	General Administration	101,065,257	140,000,000	89,311,199	5,996,961	88	4
Pending Bills	Pending Bills - 2023/24FY	86,303,660	1,499,961	18,755,091	-	22	-

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31 December, 2024		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Governance & Administration Services	Governor's State-house Services	16,000,000	-	4,000,000	-	25	-
	Coordination and Supervision Services	14,000,000	-	5,571,700	-	40	-
	Lake Region Economic Bloc	5,000,000	-	290,500	-	6	-
	Council of Governors	5,000,000	-	1,898,200	-	38	-
	Liaison office - Nairobi	5,000,000	-	200,000	-	4	-
	Chief of Staff	5,000,000	-	-	-	-	-
	Protocol Office	5,000,000	-	450,000	-	9	-
	Security Services	5,000,000	-	-	-	-	-
	Communication and Press	5,000,000	-	-	-	-	-
	Political Advisor	5,000,000	-	-	-	-	-
	Economic Advisor	5,000,000	-	-	-	-	-
	Sub- Total-Office of the Governor	262,368,917	141,499,961	120,476,690	5,996,961	46	4
General administration & support services	Administrative services	21,900,000	-	7,695,400	-	35	-
	County Cabinet Office/Assembly	6,000,000	-	646,650	-	11	-
County secretary services	County secretary service.	13,600,000	-	594,870	-	4	-
	Sub- Total- County Secretary	41,500,000	-	8,936,920	-	22	-
General administration & support services	Administrative services	25,000,000	-	9,867,630	-	40	-
	Security Services	1,000,000	-	-	-	-	-
Cohesion & peacebuilding	Peace Building Initiatives	6,250,000	-	246,900	-	4	-
	Conflict management & resolution	6,350,000	-	-	-	-	-
Research & Education	Research & Education Services	1,000,000	-	-	-	-	-
Geospatial information services.	Geospatial information services	4,000,000	-	-	-	-	-

Performance management services	Performance Management services.	3,700,000	-	-	-	-	-
	Sub- Total- Deputy Governor	47,300,000	-	10,114,530	-	21	-
General administration & support services	General administration services	25,810,000	-	6,786,191	-	26	-
ICT infrastructure	ICT infrastructure & connectivity	2,400,000	-	1,700,000	-	71	-
Communication services	Communication services	1,500,000	-	-	-	-	-
E-governance	Automation services	500,000	-	-	-	-	-

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31 December, 2024		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
E-learning	Digital curriculum integration & development.	-	-	-	-	-	-
Pending Bills	Pending Bills - 2023/24FY	13,322,900	11,960,500	5,028,300	11,960,500	38	100
Digital innovation	Innovation services	1,600,000	-	1,548,500	-	97	-
	Sub- Total- (ICT)	45,132,900	11,960,500	15,062,991	11,960,500	33	100
General Administration & Support Services	Administrative & support services	12,650,000	-	5,750,571	-	46	-
Resource Mobilisation Services	Resource Mobilisation services	2,550,000	-	1,100,000	-	43	-
Cohesion & peace building	Civic Education	-	-	-	-	-	-
	Peace Building Initiatives	1,300,000	-	670,000	-	52	-
Pending Bills	Pending Bills - 2023/24FY	8,817,750	-	6,989,000	-	79	-
External partnerships & affairs	External partner's relations management	7,100,000	-	400,000	-	6	-
	Intergovernmental Relations	1,200,000	-	-	-	-	-
	Linkages and partnerships	3,600,000	-	-	-	-	-
	Sub- Total- (Special Programmes)	37,217,750	-	14,909,571	-	40	-
Sub- Total		433,519,567	153,460,461	169,500,702	17,957,461	39	12
Department of County Attorney							
General administration & support services	Finance & Administration	17,078,400	-	11,251,700	-	66	-
Pending Bills	Pending Bills - 2023/24FY	15,453,890	-	-	-	-	-
	Advisory & Research services	2,400,000	-	-	-	-	-

Legal Services	Staff Development	1,700,000	-	200,000		12	-
	Legal Advisory Services	5,000,000	-	564,000		11	-
	Legal compliance services	76,621,600	-	44,360,424		58	-
Sub- Total		118,253,890	-	56,376,124	-	48	-

Department of Public Service Management, Monitoring & Evaluation & Performance Contracting							
General Administration & Support Services	Administrative Support Services	641,079,413	-	180,381,460	-	28	-
Human Capital Management & Development Services	Human Resource Management Services	6,355,162	-	2,224,800	-	35	-

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31 December, 2024		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Devolved Units Administration Services	Devolved Units Administration Services	14,300,000	-	5,661,320	-	40	-
	Devolved Units (Ward) Development Programme	-	-	-	-	-	-
Civic Education & Public Participation	Civic Education services	35,000,000	-	3,827,915	-	11	-
Public Communication & Records Management Services	Record management programme	1,600,000	-	500,000	-	31	-
	Public Communications	16,300,000	-	500,000	-	3	-
	Public Service coordination services	8,400,000	-	-	-	-	-
Kenya Devolution Support Program II	Kenya Devolution Support Program II	47,500,000	-	-	-	-	-
Pending Bills	Pending Bills - 2023/24FY	21,709,909	19,854,449	15,522,704	-	72	-
County Security and Compliance Enforcement Services	Support and administration services	6,500,000	-	756,000	-	12	-
	Sub- Total- (PSM)	798,744,484	19,854,449	209,374,199	-	26	-
Policy, planning, general administration, & support services	General Administration services	56,600,000	-	23,773,186	-	42	-
Public Service Board services	Public Service Board services	10,100,000	-	-	-	-	-
National values & principles of governance	National Values & Principles of Governance	8,100,000	-	580,000	-	7	-
Pending Bills	Pending Bills - 2023/24FY	13,059,000	-	2,400,000	-	18	-

Information & records management	Records management services	500,000	-	-	-	-	-
	Sub- Total- (PSB)	88,359,000	-	26,753,186	-	30	-
General administration & support services	Administrative Support Services	2,900,000	-	1,149,630	-	40	-
	Efficient Monitoring & Evaluation	6,600,000	-	2,599,360	-	39	-
Pending Bills	Pending Bills - 2023/24FY	4,253,094	-	2,003,844	-	47	-
	Sub- Total- (M&E)	13,753,094	-	5,752,834	-	42	-
Sub- Total		900,856,578	19,854,449	241,880,219	-	27	-
Department of Agriculture, Livestock, Veterinary Services, Fisheries & Blue Economy							
General Administration & Support Services	Administrative services	155,549,626	-	65,000,674		42	-

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31 December, 2024		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Agricultural Policy & Planning	Policies & Legal Framework	3,943,000	-	1,281,600		33	-
Agricultural Extension services	Field extension services & support	14,441,649	-	2,473,113		17	-
Crop Development & Management	Crop Development	-	14,041,500	-	12,041,500	-	86
Agribusiness Development	Agribusiness Development	3,841,984	-	539,695		14	-
Pending Bills	Pending Bills	-	729,500	-	699,200	-	96
	Pending Bills - 2023/24FY	8,407,754	42,545,351	3,046,409		36	-
Donor Funds	Donor Funds	-	594,424,164		-	-	-
	Sub- Total- (Agriculture)	186,184,013	651,740,515	72,341,491	12,740,700	39	2
General administration & support services	Administrative services	6,250,562	-	4,068,300		65	-
Livestock extension & support services	Extension services	8,250,000	-	1,897,110		23	-
Livestock market development	Market support infrastructure	-	2,000,000		1,697,328	-	85
Livestock enterprise development & value addition	Livestock enterprise development	-	1,000,000		-	-	-
Donor Funds	Donor Funds	-	14,323,680		-	-	-
Livestock breeds improvement	Livestock multiplication & upgrading	-	-		4,873,822	-	-

Livestock Information and Research support and Linkages	Livestock research support and linkages	-	10,400,000	-	-	-
Livestock climate change adaptation & mitigation	Livestock-focused climate risk management	-	1,600,000	-	-	-
	Sub- Total- (Livestock)	14,500,562	29,323,680	5,965,410	6,571,150	41 22
General administration	Administrative services	8,018,362	-	2,367,998		30 -
Livestock disease & pest control management	Disease & pest control	1,000,000	4,000,000	100,000	2,089,920	10 52
	Disease surveillance	-	3,000,000		-	- -

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31 December, 2024		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Livestock breeding & livestock products improvement	Breeds selection & artificial insemination	1,000,000	-	-		-	-
Veterinary public health	Meat hygiene services	250,000	1,000,000	-	-	-	-
Veterinary extension & clinical services	Extension services	600,000	-	-		-	-
	Sub- Total- (Veterinary)	10,868,362	20,000,000	2,467,998	2,089,920	23	10
General administrative services	Administrative services	18,816,200	-	4,530,705		24	-
Donor Funds	Donor Funds	-	13,617,785		-	-	-
Fisheries policy & planning	Policy & planning services	1,000,000	-	400,000		40	-
Aquaculture development	Aquaculture production systems	-	5,600,000		-	-	-
	Fish breeding & stockings services	-	2,000,000		-	-	-
	Fish feeds & feeding services	-	2,400,000		-	-	-
Fish marketing & value addition	Fish marketing services	-	4,300,000		-	-	-
	Licensing services	300,000	-	-		-	-
Lakefront (capture) fisheries development & management	Fisheries co-management services.	2,234,695	-	50,000		2	-
Extension supports services	Extension services & support	1,635,000	-	400,000		25	-

Fish safety & quality assurance	Fish inspection services	120,000	-	-	-	-	-
	Residue monitoring & control services	130,000	-	-	-	-	-
Blue Economy	Fish Infrastructure development	-	4,000,000	-	-	-	-
	Search & rescue centre services	-	4,700,000	-	3,733,760	-	79
	Sub- Total- (Fisheries)	-	8,700,000	-	3,733,760	-	43
Sub- Total		235,788,832	725,681,980	86,155,604	25,135,530	37	4

Department of Education, Gender Inclusivity, Social Services, Youth and Sports							
General Administration & Support Services	General administration	266,481,840	-	152,863,646	-	57	-
	Quality assurance & standard services	1,006,215	-	-	-	-	-

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31 December, 2024		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Early Childhood Development Education Services	Quality assurance & standard services	8,500,000	-	500,000	-	6	-
	ECDE co-curriculum development	2,000,000	-	1,990,000	-	100	-
	School feeding programme.	1,250,000	-	-	-	-	-
	Community ECD services	-	43,048,701	-	-	-	-
Education support services	Bursary/scholarship	145,000,000	-	-	-	-	-
Child Care Services	Child protection responsive services & caregiving support services	1,000,000	-	200,000	-	20	-
Youth development & empowerment	Technical, vocational, education & training	16,000,000	28,550,000	-	1,999,998	-	7
	Youth empowerment program	5,000,000	-	-	-	-	-
	Youth enterprise development	1,000,000	-	-	-	-	-
Pending Bills	Pending Bills - 2023/24FY	12,235,192	73,445,308	399,500	5,844,416	3	8
Sports Development	Sports Development Services	12,000,000	12,000,000	2,995,000	-	25	-
	Talent development Services	3,000,000	-	-	-	-	-
	Ward Sports Activities (Community Projects)	32,000,000	-	26,101,000	-	82	-
	Sub- Total- (Education)	506,473,247	157,044,009	185,049,146	7,844,414	37	5

Gender Development & Equality Services	Women Empowerment	8,500,000	-	4,691,200		55	-
	Gender-responsive education support	11,250,000	-	300,000		3	-
	Adolescent Girls & women, water, sanitation, & hygiene support services	3,300,000	-	1,508,050		46	-
	People with Disability (PWDs) Empowerment	3,000,000	-	875,500		29	-
	Culture & heritage conservation	10,950,000	-	-		-	-
	Sub- Total- (Gender Inclusivity)	37,000,000	-	7,374,750	-	20	-
Sub- Total		543,473,247	157,044,009	192,423,896	7,844,414	35	5
Department of Medical Services							

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31 December, 2024		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Planning & Administrative Support Services	Policy formulation, planning, Monitoring & Evaluation, Research, & Learning.	3,800,000	-	-	-	-	-
	Administration & support services	37,300,317	-	10,418,300	-	28	-
	Human Resource Management & Development	1,231,553,329	-	685,962,886	-	56	-
	Infrastructure & Health Facility Management	-	92,000,000	-	73,368,354	-	80
	Health Financing & Universal Health Coverage (UHC) coordination	12,460,000	-	500,000	-	4	-
	Standards & Quality Assurance	1,000,000	-	200,400	-	20	-
Preventive & Promotive	Environmental health services	1,200,000	-	-	-	-	-
	Human Nutrition & Dietetics services	1,700,000	-	-	-	-	-
	HIV/AIDS management	2,000,000	-	252,000	-	13	-
	TB control	1,200,000	-	-	-	-	-
	Malaria Control	1,400,000	-	-	-	-	-
	Non-Communicable Diseases (NCDs)	1,400,000	-	-	-	-	-
	Disease surveillance/ Emergency preparedness	950,000	-	-	-	-	-

Health Services	Maternal & Re-productive Health services	3,160,000	-	700,000		22	-
	Neonatal, Child, Adolescent & Youth health services	1,800,000	-	-		-	-
	Expanded Program for Immunization (Immunization)	3,120,000	-	400,000		13	-
	Gender-based violence health services	1,200,000	-	300,000		25	-
Donor Funds	Donor Funds	-	124,723,404		-	-	-
Pending Bills	Pending Bills - 2023/24FY	142,992,436	125,034,912	42,661,355	3,579,702	30	3
Curative, Rehabilitative & Referral Services	Hospital-Level Services	-	5,000,000		-	-	-
	Ambulance & Referral Services	3,200,000	-	530,591		17	-
	Health Products & Technologies	53,190,996	-	19,681,271		37	-
	Diagnostic & Rehabilitation Services	7,580,000	-	4,598,920		61	-
	Health Services Management Fund	136,000,000	4,000,000	-	-	-	-

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31 December, 2024		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Sub- Total		1,648,207,078	350,758,316	766,205,723	76,948,056	47	22
Department of Public Health & Sanitation							
Planning & Administrative Support Services	Policy formulation, planning, Monitoring & evaluation, Research, & learning.	14,669,591	-	2,812,000		19	-
	Administration & support services	44,883,200	-	14,708,451		33	-
	Human Resource Management & Development	25,432,231	-	8,185,951		32	-
	Infrastructure & Health Facility Management	-	106,093,053		11,130,200	-	11
	Health Financing & Universal Health Coverage (UHC) coordination	10,000,000	-	-		-	-
	Standards & Quality Assurance	550,000	-	-		-	-
	Community health infrastructure services (CHVs)	30,915,754	-	11,929,296		39	-
	Human Nutrition & Dietetics services	16,850,000	-	621,400		4	-
	HIV/AIDS management	19,170,000	-	-		-	-
	TB control	18,600,000	-	-		-	-
	Malaria Control	14,228,000	-	330,000		2	-

Preventive & Promotive Health Services	Non-Communicable Diseases (NCDs)	10,630,000	-	-	-	-
	Disease surveillance/ Emergency preparedness	11,950,000	-	-	-	-
	Health promotion & education	2,800,000	-	-	-	-
	Maternal & Reproductive Health services	13,500,000	-	500,000	4	-
	Neonatal, Child, Adolescent & Youth health services	4,000,000	-	450,000	11	-
	Expanded Program for Immunization (Immunization)	12,270,000	-	-	-	-
	Gender-based violence health services	900,000	-	150,000	17	-
	Neglected Tropical Diseases services.	950,000	-	100,000	11	-
	Environmental Health & Sanitation Services	1,000,000	-	200,000	20	-
	County co-funding	12,000,000	-	-	-	-

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31 December, 2024		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Curative, Rehabilitative & Referral Services	Health Products & Technologies	88,900,000	-	30,694,509	-	35	-
	Diagnostic & Rehabilitation Services	1,500,000	-	-	-	-	-
Donor Funds	DANIDA	25,273,568	-	-	-	-	-
Pending Bills	Pending Bills - 2023/24FY	62,609,020	24,939,715	16,370,470	6,193,683	26	25
Sub- Total		443,581,364	131,032,768	87,052,077	17,323,883	20	13

Department of Environment, Natural Resources, Climate Change & Disaster Management							
General administration & support services	General administration	54,060,003	-	29,717,758	-	55	-
Mazingira Youth Programme	Mazingira Youth Programme	42,200,000	-	7,587,400	-	18	-
Environment Management & Protection	Solid Waste Management Services	17,011,000	-	14,222,512	-	84	-
Donor Funds	Donor Funds	-	592,933,186	-	331,427,479	-	56
Community Projects	Community Projects	-	1,000,000	-	-	-	-
	Climate Change	16,500,000	-	12,456,670	-	76	-
	Climate Information Services (CIS)	500,000	-	-	-	-	-
	Climate Change legal frameworks	4,500,000	-	-	-	-	-

Climate Change Adaptation & Mitigation	Establish Grievance Redress Structures	10,700,000		-		-	-
	Strengthening Resource Management Units (CFAs and WRUAS)	5,000,000		-		-	-
	Climate Change Awareness Campaigns	4,500,000		-		-	-
	Climate Change Governance	8,800,000		-		-	-
	Facilitation of Climate change Operations	1,320,000		-		-	-
	Monitoring and Evaluation of FLLO-CA Projects	5,900,000		1,529,320		26	-
	FLLOCA PIU consultative meetings	4,700,000		-		-	-
	Support climate change learning events and exhibitions	-		-		-	-
Pending Bills	Pending Bills	45,380,782	1,999,800	13,020,370		29	-

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31 December, 2024		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Natural Resources Management & Forestry Development	Forestry development	5,300,000	-	700,000		13	-
	Natural Resources Management & Conservation	3,200,000	-	200,000		6	-
	Artisanal mining & quarry services	500,000	-	-		-	-
Disaster Management and Response	Disaster Management	28,900,000	-	6,579,500		23	-
	Fire Rescue Services	2,800,000	-	299,950		11	-
Sub- Total		261,771,785	595,932,986	86,313,480	331,427,479	33	56
Department of Finance and Economic Planning							
General administration & support services	Administrative services	550,750,317	-	121,947,752		22	-
Finance & Accounting services.	Accounting services	157,623,087	-	116,005,546		74	-
	Pending Bills - 2023/24FY	81,053,610	8,633,040	47,605,937	-	59	-
	Sub- Total- (Accounting Services)	789,427,014	8,633,040	285,559,235	-	36	-
Resource Mobilisation	Revenue mobilisation services	40,185,000	-	14,860,917		37	-
	Revenue Automation Services	34,000,000	-	-		-	-

services	Revenue board services	17,115,000	-	-	-	-	-
Pending Bills	Pending Bills	15,000,000	-	-	-	-	-
	Sub- Total- (Revenue)	106,300,000	-	14,860,917	-	14	-
General administration & support services	Administrative services	7,520,000	-	5,325,500	-	71	-
Supply chain management services	Supply chain management Services	4,419,295	16,500,000	2,732,500	11,632,040	62	71
	Sub- Total- (Supply Chain Management)	11,939,295	16,500,000	8,058,000	11,632,040	68	71
Audit services	Audit services	36,618,326	-	26,569,910	-	73	-
	Internal Audit Committee	4,600,000	-	-	-	-	-
	Sub- Total- (Audit)	41,218,326	-	26,569,910	-	65	-
General administration & support services	Administrative services	42,156,562	3,000,000	19,378,105	-	46	-
Economic Planning Services	Policy plans & formulation	18,000,000	-	14,430,895	-	80	-
Pending Bills	Pending Bills	3,500,000	-	-	-	-	-

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31 December, 2024		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Budgeting Services	Budget coordination & management	63,496,061	-	48,737,135	-	77	-
County Statistical Information Services	County statistical information system	8,500,000	-	3,500,000	-	41	-
County Budget & Economic Forum Services	County budget & economic forum services	7,000,000	-	3,000,000	-	43	-
	Sub- Total- (Economic Planning)	142,652,623	3,000,000	89,046,135	-	62	-
Sub- Total		1,091,537,258	28,133,040	424,094,197	11,632,040	39	41
Department of Lands, Physical Planning, Housing & Urban Development							
Administrative Services	General administrative services	73,773,465	-	27,926,436	-	38	-
Land, Rent & Rates Services	Rents & rates services	-	15,000,000	-	5,754,598	-	38
Pending Bills	Pending Bills - 2023/24FY	13,929,250	25,308,575	179,000	-	1	-
Land Survey Services	Land Survey Services	-	5,000,000	-	4,300,000	-	86
	Sub- Total- (Lands)	87,702,715	45,308,575	28,105,436	10,054,598	32	22
Administrative services	General administrative services	15,134,756	-	5,636,648	-	37	-
	Physical Planning Services (Prep of Macalder LPLUDP-2024-2034)	5,800,000	-	2,237,550	-	39	-

Physical Planning Services	Preparation of Special Area Plan-Phase I	-	8,000,000		-	-	-
	Preparation of town plans	-	10,000,000		-	-	-
	Completion of GIS lab	-	4,000,000		-	-	-
	Maintenance and civil works	-	4,000,000		-	-	-
	Physical Planning Services (Establishment of County Physical and Land Use Planning Consultative Forum and Liaison Committee)	1,308,000	-	250,000		19	-
Donor Funding	Donor Funding	-	35,000,000		-	-	-
Urban Development Services	Urban Development Services	1,557,244	-	-		-	-
	Sub- Total- (Physical Planning)	23,800,000	61,000,000	8,124,198	-	34	-
Sub- Total		111,502,715	106,308,575	36,229,634	10,054,598	33	10
Rongo Municipality							
Administrative and Support Services	Planning, Administration, & governance services	13,280,000	-	3,789,994		29	-

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31 December, 2024		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
	Board Activities	6,720,000	-	3,465,800		52	-
Pending Bills	Pending Bills - 2023/24FY	1,619,949	3,999,271	1,418,999	-	88	-
Infrastructure Development	Infrastructure development	-	22,800,729		4,516,634	-	20
Sub- Total		21,619,949	26,800,000	8,674,793	4,516,634	40	17
Kehancha Municipality							
Administrative and Support Services	Planning, Administration, & governance services	14,180,000	-	4,863,000		34	-
	Board Activities	6,720,000	-	-		-	-
Pending Bills	Pending Bills - 2023/24FY	4,229,118	4,391,020	-	-	-	-
Infrastructure Development	Infrastructure development	-	22,408,980		4,391,020	-	20
Sub- Total		25,129,118	26,800,000	4,863,000	4,391,020	19	16
Migori Municipality							
Administrative and Support Services	Planning, Administration, & governance services	13,280,000	-	3,466,419		26	-
	Board Activities	6,720,000	-	3,281,500		49	-
Pending Bills	Pending Bills - 2023/24	1,319,686	-	179,690		14	-
Infrastructure Development	Infrastructure development	-	62,861,322		1,488,280	-	2

Sub- Total		21,319,686	62,861,322	6,927,609	1,488,280	33	2
Awendo Municipality							
Administrative and Support Services	Planning, Administration, & governance services	13,280,000	-	1,966,455		15	-
	Board Activities	6,720,000	-	3,373,750		50	-
Pending Bills	Pending Bills - 2023/24FY	2,002,986	10,598,845	1,029,939	10,598,844	51	100
Infrastructure Development	Infrastructure development	-	24,800,000		2,495,044	-	10
Sub- Total		22,002,986	35,398,845	6,370,144	13,093,888	29	37
Department of Roads, Transport, Public Works & Infrastructural Development							
General administration & support services	Administrative services	111,215,685	-	36,504,800		33	-
Road Development, Maintenance & Management	Community access roads	-	267,197,667		8,697,739	-	3
	Major roads	-	450,000,000		-	-	-
	Bridges & culvert services	-	50,000,000		37,604,829	-	75
	Road Maintenance Fuel Roads	-	100,681,918		-	-	-
Pending Bills	Pending Bills - 2023/24FY	11,061,260	53,902,666	10,028,420	-	91	-
Department of Trade, Tourism, Industry, Market & Cooperative Development							
Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31 December, 2024		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Transport Infrastructure Management Services	Transport management services	-	26,000,000		-	-	-
	Sub- Total- (Roads)	122,276,945	947,782,251	46,533,220	46,302,568	38	5
General administration & support services	Administrative services	17,779,182	-	2,436,750		14	-
Public works services	Architectural Services	2,240,000	-	428,300		19	-
	Quantity Surveyor's Services	1,660,000	-	400,000		24	-
	Mechanical & Electrical Engineering services	1,340,000	-	200,000		15	-
	Structural engineering services	1,916,000	-	500,000		26	-
	Mechanisation service	720,000	-	-		-	-
	Sub- Total- (Public Works)	25,655,182	-	3,965,050	-	16	-
Sub- Total		147,932,127	947,782,251	50,498,270	46,302,568	34	5

Policy, Planning & administrative support services	Administrative support services	87,604,394	-	30,522,699	-	35	-
Trade Promotion, Development & Support to SMEs	Trade development & promotion of SME services	1,000,000	-	500,000	-	50	-
	Trade infrastructure development services	-	52,132,976		21,417,033	-	41
	Trade regulation & information management systems	1,500,000	-	300,000	-	20	-
	Community projects	-	-	-	-	-	-
Pending Bills	Pending Bills - 2023/24FY	4,892,789	34,844,546	777,480	2,999,736	16	9
Legal metrology services	Legal metrology services	2,300,000	-	400,000		17	-
	Sub- Total- (Trade)	97,297,183	86,977,522	32,500,179	24,416,769	33	28
General administrative & support services	Administrative support services	-	-			-	-
Industrial development & investment services	Industrial & enterprise development	3,200,000	251,500,000	550,000	116,631,579	17	46
	Investment promotion services.	1,800,000	-	450,000		25	-
	Sub- Total- (Industrialisation)	5,000,000	251,500,000	1,000,000	116,631,579	20	46

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31 December, 2024		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
General administrative & support services	Administrative support services	-	-	-	-	-	-
Tourism Research & Development	Tourism product development	7,400,000	-	255,250	-	3	-
	Tourism promotion, investment & marketing	4,100,000	-	500,000	-	12	-
	Tourism development & investment services.	-	-	-	-	-	-
	Sub- Total- (Industrialisation)	11,500,000	-	755,250	-	7	-
General administrative & support services	Administrative support services	3,000,000	-	200,000	-	7	-
Cooperative Policy, Research Advisory	Cooperative Policy, Research Advisory	2,000,000	-	300,000	-	15	-

Cooperative Development & Promotion Services	Cooperative Development & Promotion Services	2,000,000	-	600,000	-	30	-
Cooperative Audit	Cooperative Audit	1,100,000	-	100,000	-	9	-
Cooperative Governance, Oversight & Compliance	Cooperative Governance, Oversight and Compliance	400,000	-	100,000	-	25	-
	Sub- Total- (Co-operative Development)	8,500,000	-	1,300,000	-	15	-
Liquor Licensing and Control	Alcohol Fund	-	-	-	-	-	-
	Liquor Licensing and Control	1,500,000	-	-	-	-	-
	Sub- Total- (Liquor Licensing)	1,500,000	-	-	-	-	-
Sub- Total		123,797,183	338,477,522	35,555,429	141,048,348	29	42
County Assembly Services							
General administration & support services	Administrative services	717,227,179	-	261,010,636	-	36	-
Infrastructure Development	Infrastructure Development services	-	50,000,000	8,212,000	-	-	-
Pending Bills	Pending Bills	73,815,978	2,636,694	-	-	-	-
	Sub- Total- (Office of the Clerk)	791,043,157	52,636,694	269,222,636	-	34	-
General administration & support services	Administrative services	43,789,750	-	2,970,793	-	7	-

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31 December, 2024		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Oversight Management Services	Committee Management Services	133,173,168	-	62,008,354	-	47	-
	Representation	68,278,772	-	7,301,335	-	11	-
	Sub- Total- (Speakers Office)	245,241,690	-	72,280,482	-	30	-
Sub- Total		1,036,284,847	52,636,694	341,503,118	-	33	-

Department of Water and Energy							
Policy, General Administration & Support Services	Policies & legal framework	-	-	-	-	-	-
	General administrative services	102,468,652	-	21,640,039	-	21	-
	Operation & maintenance of rural water services	10,799,000	8,000,000	-	-	-	-
Water supply & Management services	Urban Water Supply & sewerage services	34,441,955	20,831,998	20,914,960	-	61	-
	Rural Water Services	13,979,668	-	-	-	-	-
	Water Conservation, protection, & Governance	-	5,200,000	-	-	-	-

	Community water services	-	100,477,601		-	-	-
Pending Bills	Pending Bills - 2023/24FY	49,675,692	162,264,479	34,938,231	101,430,732	70	63
Donor Funding	Donor Funding	-	199,874,000		-	-	-
Energy Development Services	Renewable energy development	13,750,000	20,000,000	6,820,664	-	50	-
Sub- Total		225,114,967	516,648,078	84,313,894	101,430,732	38	20
Grand -Total		7,411,693,177	4,275,611,296	2,684,937,913	810,594,931	36	19

Source: Migori County Treasury

Sub-programmes with the highest levels of implementation based on absorption rates were: ECDE Co-Curriculum Development in the Department of Education, Gender inclusivity, Social Services, Youth and Sports at 99.5 per cent, followed closely by Digital Innovation services in the Department of County Executive at 96.8 per cent, Settlement of pending bills in the Department of Roads, Transport, Public Works & Infrastructural Development at 90.7 per cent, and General Administration & Support Services in the Department of County Executive at 88.4 per cent of budget allocation.

1.1.15 Accounts Operated Commercial Banks

The County Government operated 76 accounts with commercial banks, including 32 accounts for Health Facilities, 5 accounts for Established Funds, 3 revenue accounts, 7 special purpose accounts (additional allocations), 2 imprest accounts, One Salary control account, and 26 for departmental operational accounts as shown.

Regulations 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.

1.1.16 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. Own-source revenue underperformed at Kshs.220.37 million, representing 32 per cent of the yearly target of Kshs.690 million.
- ii. There was a high level of pending bills, which amounted to Kshs.1.12 billion as of 31 December 2024. Further, the county Treasury did not adhere to the payment plan for the pending bills.
- iii. The County Treasury did not properly manage inter-departmental vote books and had weak budgeting practices, as shown in Table 3.235. Some county departments incurred expenditures in excess of approved exchequer issues and diversion of funds to non-exchequered activities
- iv. The County Government uses commercial bank accounts for operations contrary to Regulations 82(1) (b) of the PFM (County Governments) Regulations, 2015, which requires that County government bank accounts be opened and maintained at the Central Bank of Kenya. The commercial bank accounts are mainly for County Health facilities & Dispensaries Services and various departments' office operations and activities.

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

- i. *The County should address its own-source revenue performance to ensure the approved budget is fully financed. Appropriate austerity measures should be implemented to ensure expenditure commitments are aligned with available revenue.*
- ii. *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.*
- iii. *The County Treasury should improve on vote book management and exercise stringent budgetary controls to ensure expenditure is within the approved budget and exchequer releases.*
- iv. *The County Government should ensure that bank accounts are opened and operated at the Central Bank of Kenya as the law requires. However, imprest bank accounts for petty cash and revenue collection accounts are exempted.*