

**REPUBLIC OF KENYA**



**MIGORI COUNTY**

**BUDGET IMPLEMENTATION REVIEW REPORT**

**FIRST NINE MONTHS OF**

**FY 2024/2025**

**APRIL, 2025**



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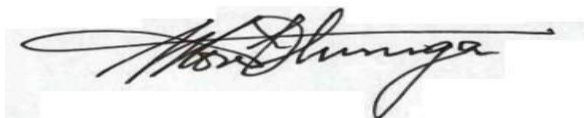
## **FOREWORD**

The County Budget Implementation Review Report (CBIRR) for the first nine months 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 nine months 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 'Maurice 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 nine months 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 nine months 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 nine months 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 nine months 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 nine months 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 nine months 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, 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.

### **1.1.2 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.

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

S/No	Revenue Category	Annual Bud-get Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Per-centage of Annual Budget Allocation (%)
<b>A</b>	<b>Equitable Share of Revenue Raised Nationally -</b>	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</b>	<b>Additional Allocations</b>			
1.	DANIDA Grant (Universal Healthcare in Devolved System Pro-gram)	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	-	-

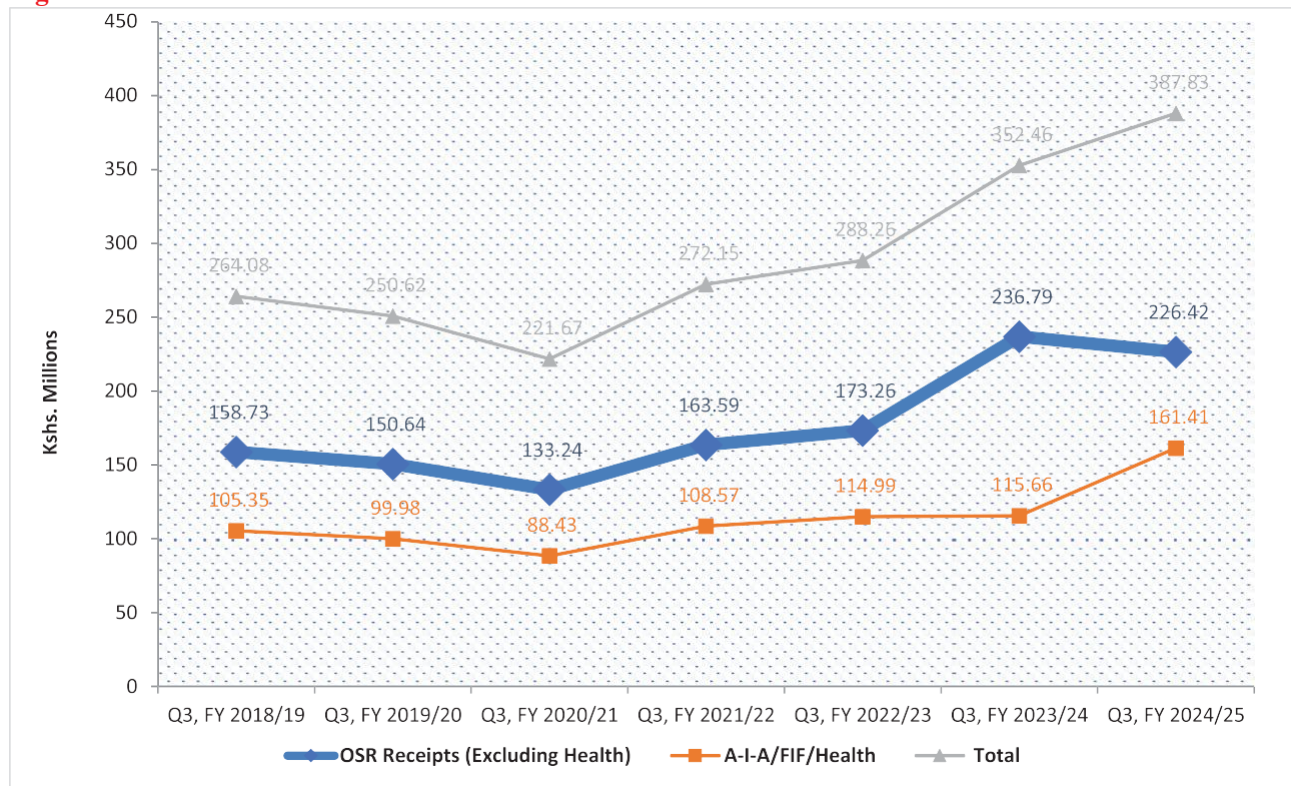
15.	Kehancha Municipality URB Development Grant	16,800,000	-	-
16.	Grant from the National Government - Industrial Park	250,000,000	54,131,579	21.7
17.	Kenya Water and Sanitation (K-WASH) Program	199,874,000	-	-
18.	National Agricultural Value Chain Development Project (NAVCDP)	250,000,000	-	-
19.	Kenya 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>
<b>C</b>	<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 Bud-get 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**



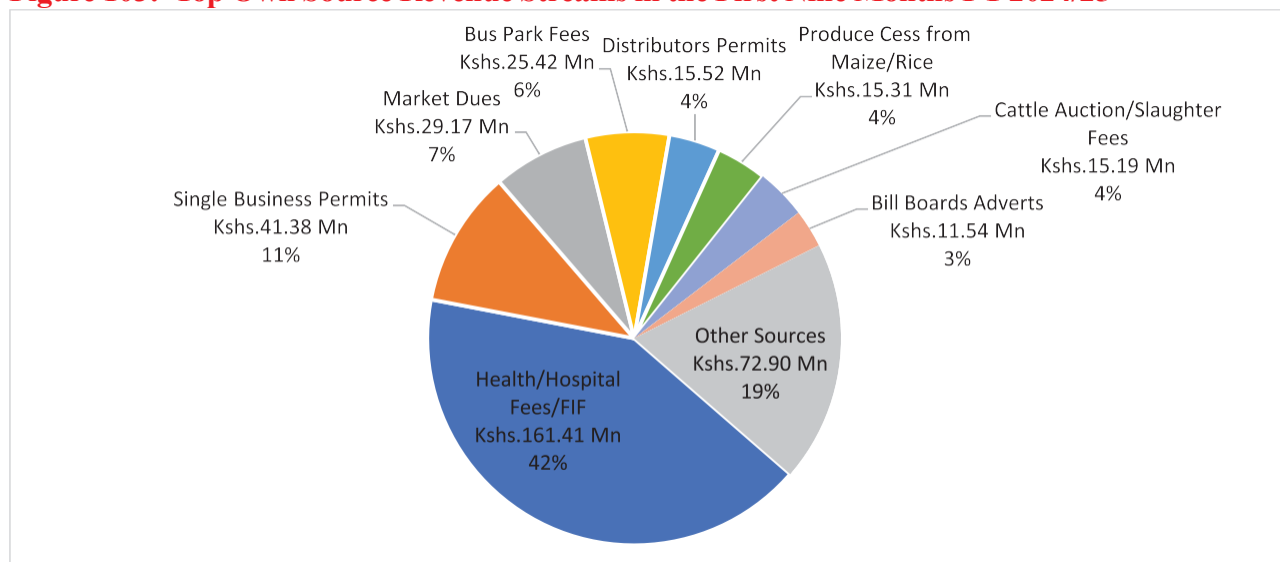
2024/25

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.

### 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 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.

### 1.1.4 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.

## 2. 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.

### 1.1.5 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.

### **1.1.6 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.

### **1.1.7 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.

**3. 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
<b>Development Expenditure</b>	<b>4,222,974,602</b>	<b>52,636,694</b>	<b>1,219,341,155</b>	<b>-</b>	<b>28.9</b>	<b>-</b>
<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>

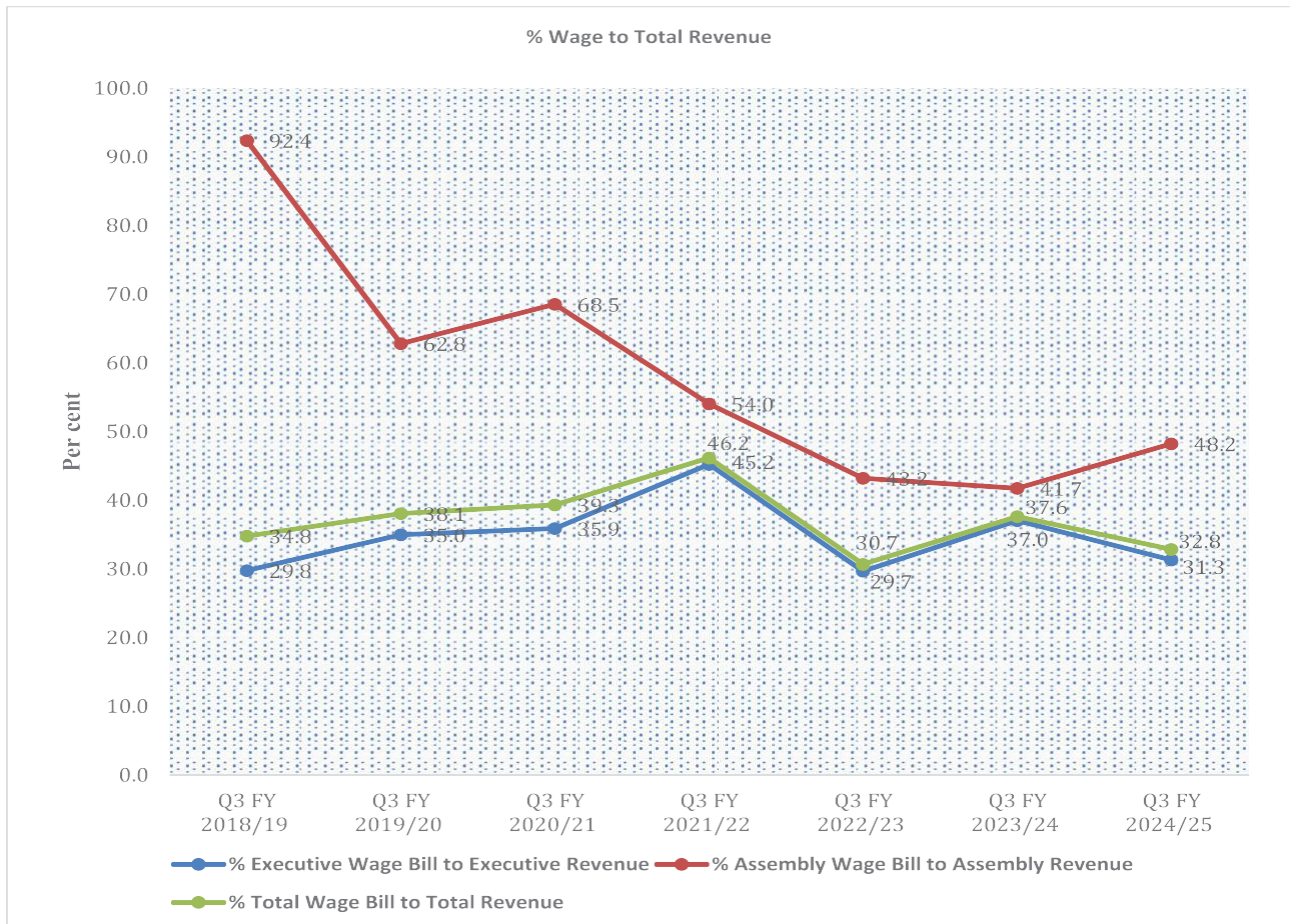
*Source: Migori County Treasury*

**1.1.8 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.

### 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 1.3 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.

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

S/No.	Name of the Fund	Year Established	Approved Budget Allocation in FY 2024/25 (Kshs.)	Exchequer Is-sues in the First Nine Months of FY 2024/25	Actual Expenditure in First Nine Months of FY 2024/25 (Kshs.)	Cumulative disbursements to the Fund (Kshs)
				(Kshs.)		
<b>County Executive Established Funds</b>						
1.	Migori County Executive Car Loans & House Mortgage Fund Scheme	December, 2018	-	247,500,000	-	Yes
2.	Migori County Education Bursary Fund	January, 2014	120,000,000	840,000,000	-	Yes
3.	Migori County Scholarships & Educational Benefits Fund	January, 2014	20,000,000	279,000,000	-	Yes
4.	Migori County Alcoholic Drink Fund	September, 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
<b>County Assembly Established Funds</b>						
7.	Migori County Assembly Car Loans & House Mortgage Fund Scheme	October, 2015	8,000,000	236,000,000	-	Yes

<b>Total</b>		<b>148,000,000</b>	<b>1,658,750,318</b>	<b>-</b>	
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*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.

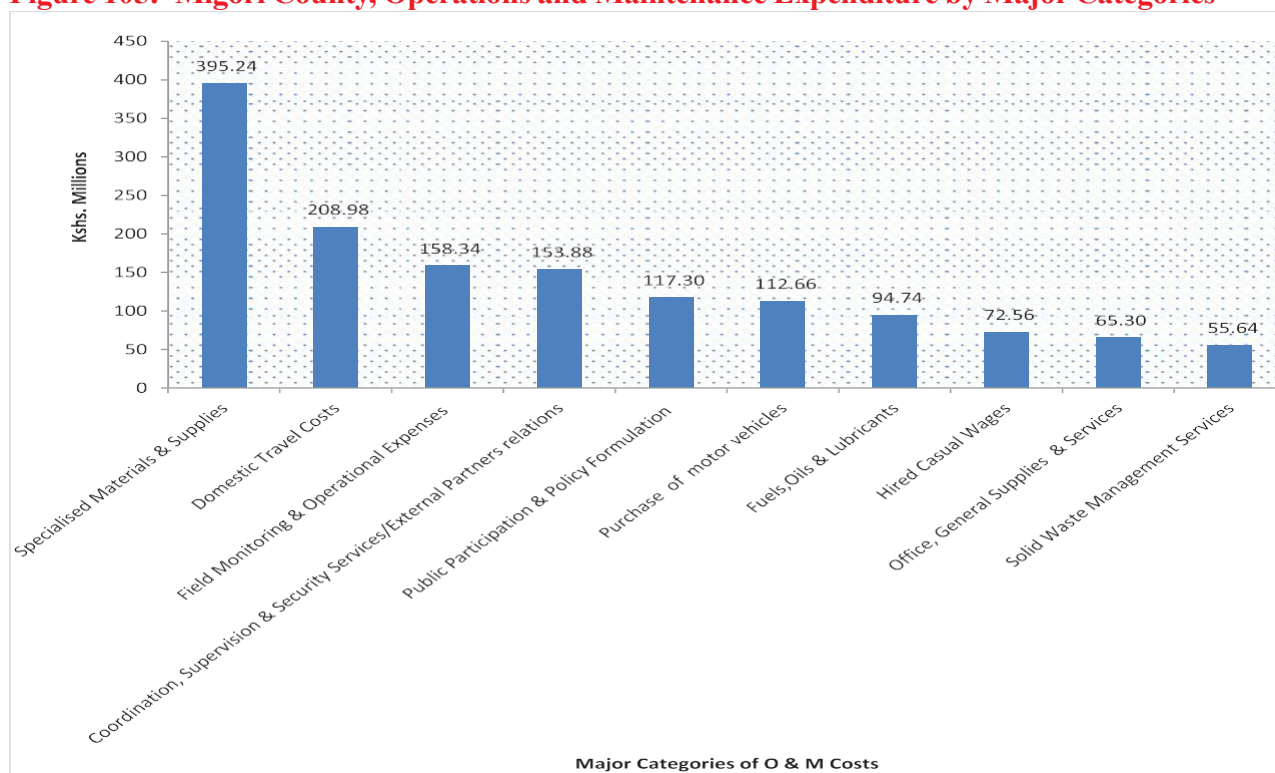
### **1.1.10 County Corporations**

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.

### **1.1.11 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.

**5. 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 Travell ed	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 Novem-ber,2024	Attending & Participating in the 24 <sup>th</sup> EAC MSMES Trade	South Sudan	3,171,893

			Fair & Exhibition		
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
<b>Total</b>					<b>6,345,001</b>

*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.

#### **1.1.12 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.

**6. 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.	Ntitaru 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 Ntitaru 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.*

**1.1.13 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.

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

No.	Sector	Project Name	Project Location	Expected Comp	Contract Sum	Amount paid in the first	Cumulative Expenditure	Implementation
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				le- tion Date	(Kshs.)	Nine Month s of FY 2024/25 (Kshs.)	as of 31 March 2025	Status (%)
1	Roads, Transport, Public Works & Infrastructural Development	Upgrading to Bitumen Standard of C727 Junc- tion- Kanyimach Junction- Chamgi Wadu Road	South Sakwa	30 June, 2026	700,000,00 0	118,802, 282	467,071, 600	80% Complete
2	Trade, Tourism, Industry, Market & Cooperative Devel- opment	Ongoing Construc- tion of Industrial Aggregation Park	Macalder Kanyarw anda Ward	30 June, 2025	500,000,00 0	116,631, 579	295,837, 509	80 % Complete
3	County Executive	Constructio n of County Headquar- ters Offices	Suna East	30 June 2026	140,000,00 0	44,073,8 17	139,562, 152	60 % Complete

No.	Sector	Project Name	Project Location	Expect ed Comp le- tion Date	Contract Sum (Kshs.)	Amount paid in the first Nine Month s of FY 2024/25 (Kshs.)	Cumula tive Expen di-ture as of 31 March 2025	Impleme nta-tion Status (%)
4	Roads, Transport, Public Works & Infrastructural Development	Constructio n & Completion of Osiri Footbridge	Macalder Kanyarw anda ward	Comple ted	24,494,034	24,494,0 34	-	100 % Comple te
5	Roads, Transport, Public Works & Infrastructural Development	Constructio n & Completion of Sare Box Culvert & Access Road	South Sakwa Ward	Comple ted	14,997,988	14,997,9 88	-	100 % Comple te
6	Roads, Transport, Public Works & Infrastructural	Constructio n & Completion of Kenyaboni	Tagare Ward	Comple ted	14,995,009	14,995,0 09	-	100 % Comple te

	Development	Box Culverts & Access Road							
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 Foot-bridge	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.

#### 1.1.14 Budget Performance by Department

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

#### 8. 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 &	123.80	338.48	85.45	173.45	80.99	173.45	94.8	100.0	65.4	51.2

Cooperative Development										
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>
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*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.

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

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

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

Program me	Sub-Programme	Revised Estimates FY2024/25		Actual Expenditure as of 31 December 2024		Absorption Rate (%)	
		Recurr ent Expendit ure	Develop ment Expendi ture	Recurr ent Expendit ure	Develop ment Expendi ture	Recurr ent Expendit ure	Devel - opme nt Expen di- ture
<b>Department of County Executive</b>							
<b>General ad- ministrati on &amp; support services</b>	General Administration	101,065,257	140,000,000	94,429,641	56,688,211	93.4	35.8
<b>Pending Bills</b>	Pending Bills - 2023/24FY	86,303,660	1,499,961	49,048,724	-	56.8	0.0
<b>Governanc e &amp; Administrat ion Services</b>	Governor's Statehouse Services	16,000,000	-	5,368,900		33.6	0.0
	Coordination and Super-vision 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

Program me	Sub-Programme	Revised Estimates FY2024/25		Actual Expenditure as of 31 December 2024		Absorption Rate (%)	
		Recurr ent Expendit ure	Develop ment Expendi ture	Recurr ent Expendit ure	Develop ment Expendi ture	Recurr ent Expendit ure	Devel - opme nt Expen di- ture
	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 ad- ministratio n & 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 secre-tary 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 ad- ministratio n & 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
Researc h & Educati on	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

		<b>Revised Estimates FY2024/25</b>		<b>Actual Expenditure as of 31 December 2024</b>		<b>Absorption Rate (%)</b>	
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Program me	Sub-Programme	Recurr ent Expendit ure	Develop ment Expendi ture	Recurr ent Expendit ure	Develop ment Expendi ture	Recurr ent Expendit ure	Devel - opme nt Expen di- ture
Resource Mobil- isation 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 - 2023/24F Y	8,817,750	-	8,817,750		100.0	0.0
External part- nerships & affairs	External partners' rela- tions management	7,100,000	-	4,690,000		66.1	0.0
	Intergovern mental Relations	1,200,000	-	500,000		41.7	0.0
	Linkages and partner- ships	3,600,000	-	2,830,000		78.6	0.0
	<b>Sub-Total- (Special Pro- grammes)</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 ad- ministratio n & support services	Finance & administration	17,078,400	-	11,786,100		69.0	0.0
Pending Bills	Pending Bills - 2023/24F Y	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	76,621,600	-	46,841,524		61.1	0.0

	services						
	<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

		<b>Revised Estimates FY2024/25</b>	<b>Actual Expenditure as of 31 December 2024</b>	<b>Absorption Rate (%)</b>
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Program me	Sub-Programme	Recurr ent Expendit ure	Develop ment Expendi ture	Recurr ent Expendit ure	Develop ment Expendi ture	Recurr ent Expendit ure	Devel - opme nt Expen di- ture
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		- 2,000,000		1,697,328	0.0	84.9

market development	support infrastructure						
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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 & live-stock 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 supports 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 &	130,000	-	-		0.0	0.0

	control services						
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Program me	Sub-Programme	Revised Estimates FY2024/25		Actual Expenditure as of 31 December 2024		Absorption Rate (%)	
		Recurr ent Expendit ure	Develop ment Expendi ture	Recurr ent Expendit ure	Develop ment Expendi ture	Recurr ent Expendit ure	Devel - opme nt Expen di- ture
Blue Economy	Fish Infrastructure devel-opment	-	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 Ad-ministratio n & 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 Developme nt 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 sup-port services	Bursary/scholarsh ip	145,000,000	-	-		0.0	0.0
Child Care Services	Child protection respon-sive 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>							

Program me	Sub-Programme	Revised Estimates FY2024/25		Actual Expenditure as of 31 December 2024		Absorption Rate (%)	
		Recurr ent Expendit ure	Develop ment Expendi ture	Recurre nt Expenditu re	Develop ment Expendi ture	Recurre nt Expendit ure	Devel - opme nt Expen di- ture
Planning & Administra tive Support Services	Policy formulation, planning, Monitoring & evaluation, Research, & learning.	3,800,000	-	423,000		11.1	0.0
	Administration & sup-port services	37,300,317	-	23,373,420		62.7	0.0
	Human Resource Man-agement & 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 & Uni-versal 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
Preventi ve & Promotiv	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

e Health Services	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 (Immuni-zation	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 & Tech-nologies	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>

Program me	Sub- Programme	Revised Estimates FY2024/25		Actual Expenditure as of 31 December 2024		Absorption Rate (%)	
		Recurr ent Expendit	Develop ment Expendi	Recurr ent Expenditu	Develop ment Expendi	Recurr ent Expendit	Devel - opme nt

		ure	ture	re	ture	ure	Expen di- ture
<b>Department of Public Health &amp; Sanitation</b>							
Planning & Administra tive Support Services	Policy formulation, planning, Monitoring & evaluation, Research, & learning.	14,669,59 1	-	9,562,000		65.2	0.0
	Administration & sup-port services	44,883,20 0	-	18,563,451		41.4	0.0
	Human Resource Man- agement & Development	25,432,23 1	-	8,185,951		32.2	0.0
	Infrastructure & Health Facility Management	-	106,093,05 3		31,075,88 2	0.0	29.3
	Health Financing & Uni-versal Health Coverage (UHC) coordination	10,000,00 0	-	-		0.0	0.0
	Standards & Quality Assurance	550,000	-	-		0.0	0.0
	Community health infra- structure services (CHVs)	30,915,75 4	-	11,929,296		38.6	0.0
Preventi ve & Promotiv e Health Services	Human Nutrition & Dietetics services	16,850,00 0	-	10,139,400		60.2	0.0
	HIV/AIDS management	19,170,00 0	-	3,000,000		15.6	0.0
	TB control	18,600,00 0	-	4,999,200		26.9	0.0
	Malaria Control	14,228,00 0	-	330,000		2.3	0.0
	Non- Communicable Diseases (NCDs)	10,630,00 0	-	-		0.0	0.0
	Disease surveillance/ Emergency preparedness	11,950,00 0	-	-		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 (Immuni-zation)	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 & Tech-nologies	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
	<b>Sub-Total</b>	<b>443,581,364</b>	<b>131,032,768</b>	<b>138,709,568</b>	<b>54,839,407</b>	<b>31.3</b>	<b>41.9</b>

Program me	Sub- Programme	Revised Estimates FY2024/25		Actual Expenditure as of 31 December 2024		Absorption Rate (%)	
		Recurr ent Expendit ure	Develop ment Expendi ture	Recurr ent Expendit ure	Develop ment Expendi ture	Recurr ent Expendit ure	Devel - opme nt Expen

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<b>Department of Environment, Natural Resources, Climate Change &amp; Disaster Management</b>							
General ad- ministratio n & support services	General administration	54,060,003	-	42,261,646		78.2	0.0
Mazingira Youth Programme	Mazingira Youth Pro- gramme	42,200,000	-	32,456,100		76.9	0.0
Environme nt Managemen t & Protection	Solid Waste Management Services	17,011,000	-	15,369,713		90.4	0.0
Donor Funds	Donor Funds	-	592,933,18 6		371,545,9 30	0.0	62.7
Commu nity 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 Aware-ness Campaigns	4,500,000		-		0.0	0.0
	Climate Change Gover-nance	8,800,000		-		0.0	0.0
	Facilitation of Climate Change Operations	1,320,000		-		0.0	0.0
	Monitoring and Evalua-tion of FLLoCA Projects	5,900,000		1,529,320		25.9	0.0
	FLLoCA PIU	4,700,000		1,668,100		35.5	0.0

	consultative meetings						
	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 Re-sources 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
<b>Sub-Total</b>		<b>261,771,785</b>	<b>595,932,986</b>	<b>164,616,189</b>	<b>373,545,730</b>	<b>62.9</b>	<b>62.7</b>
<b>Department of Finance and Economic Planning</b>							
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

Program me	Sub-Programme	Revised Estimates FY2024/25		Actual Expenditure as of 31 December 2024		Absorption Rate (%)	
		Recurr ent Expendit ure	Develop ment Expendi ture	Recurr ent Expendit ure	Develop ment Expendi ture	Recurr ent Expendit ure	Devel - opme nt Expen

							di- ture
	<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>

**Department of Lands, Physical Planning, Housing & Urban Development**

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

							ture
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 -	1,619,949	3,999,271	1,618,959	3,999,271	99.9	100.0

	2023/24F Y						
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 - 2023/24F Y	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 - 2023/24F Y	1,319,686	-	179,690	-	13.6	0.0

Program me	Sub- Programme	Revised Estimates FY2024/25		Actual Expenditure as of 31 December 2024		Absorption Rate (%)	
		Recurr ent Expendi ture	Develop ment Expendi ture	Recurr ent Expendi ture	Develop ment Expendi ture	Recurr ent Expendi ture	Devel - opme nt Expen di- ture
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 ad-	Administrative	17,779,182	-	8,556,250	-	48.1	0.0

ministration & support services	services						
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	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

SMEs	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>

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</b>	<b>123,797,183</b>	<b>338,477,522</b>	<b>80,988,395</b>	<b>58,264,342</b>	<b>65.4</b>	<b>51.2</b>

County Assembly Entity							
General administration & support services	Administrative services	717,227,179	-	418,943,508	-	58.4	0.0
Infrastructure Development	Infrastructure Development Services	-	50,000,000	-	-	0.0	0.0
Pending Bills	Pending Bills	73,815,978	2,636,694	16,141,470	-	21.9	0.0
	<b>Sub-Total- (Office of the Clerk)</b>	<b>791,043,157</b>	<b>52,636,694</b>	<b>435,084,978</b>	<b>-</b>	<b>55.0</b>	<b>0.0</b>
General administration & support services	Administrative services	43,789,750	-	22,017,376	-	50.3	0.0
Oversight Management Services	Committee Management Services	133,173,168	-	126,100,714	-	94.7	0.0
	Representation	68,278,772	-	61,073,080	-	89.4	0.0
	<b>Sub-Total- (Speaker's Office)</b>	<b>245,241,690</b>	<b>-</b>	<b>209,191,170</b>	<b>-</b>	<b>85.3</b>	<b>0.0</b>
	<b>Sub-Total</b>	<b>1,036,284,847</b>	<b>52,636,694</b>	<b>644,276,149</b>	<b>-</b>	<b>62.2</b>	<b>0.0</b>
Department of Water and Energy							
Policy, General Administration & Support Services	Policies & legal framework	-	-			0.0	0.0
	General administrative services	102,468,652	-	33,084,530		32.3	0.0
	Operation & maintenance of rural water services	10,799,000	8,000,000	-	-	0.0	0.0
Water supply & Management services	Urban Water Supply & Sewerage Services	34,441,955	20,831,998	29,701,457	-	86.2	0.0
	Rural Water Services	13,979,668	-	-		0.0	0.0
	Water Conservation, Protection, &	-	5,200,000		-	0.0	0.0

	Governance						
	Community water services	-	100,477,601		21,487,741	0.0	21.4
Pending Bills	Pending Bills - 2023/24FY	49,675,692	162,264,479	38,717,956	134,757,850	77.9	83.0
Donor Funding	Donor Funding	-	199,874,000		-	0.0	0.0
Energy Development Services	Renewable energy development	13,750,000	20,000,000	6,820,664	-	49.6	0.0
	<b>Sub-Total</b>	<b>225,114,967</b>	<b>516,648,078</b>	<b>108,324,607</b>	<b>156,245,591</b>	<b>48.1</b>	<b>30.2</b>
	<b>Grand-Total</b>	<b>7,411,693,177</b>	<b>4,275,611,296</b>	<b>4,560,119,752</b>	<b>1,108,354,974</b>	<b>61.5</b>	<b>28.5</b>

*Source::Migori County Treasury*

Sub-programmes with the highest levels of implementation based on absorption rates were: Several sub-programmes namely; Lake Region Economic Block, Council of Governors , Liaison office – Nairobi, Chief of Staff, Protocol Office, Security Services, Communication and Press, Political Advisor and Pending Bills for 2023/24 in the Department of County Executive , Policy plans & formulation in the Department of Finance & Economic Planning , Urban Development Services in the Department of Lands, Housing and Physical Planning, and Pending Bills for FY 2023/24 in the Department of Department of Rongo Municipality all had at 100 per cent each ,followed by ECDE Co-Curriculum Development and Ward Sports Activities(Community Projects) in the Department of Education, Youth Sports and Gender Inclusivity at 99 per cent each and finally Establish Grievance Redress Structures in the Department of Environment, natural Resources & Disaster Management ,and Economic Advisor in the Department of County Executive at 98 per cent each of their of budget allocation.

### 1.1.16 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.

### 1.1.17 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.*