

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF BOMET

COUNTY TREASURY

**BUDGET IMPLEMENTATION REPORT
FOR FINANCIAL YEAR 2024/2025 (Q4)**

JULY 2025

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County Executive Committee Member, Finance and Economic Planning

County Government of Bomet,

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BOMET, KENYA

The document is also available on the website at: www.bomet.go.ke

PREFACE

The Fourth quarter of the year report fulfils the county's obligation under section 166 of the Public finance Management Act to prepare and publish quarterly budget implementation reports. The law specifies that these reports shall contain both financial and non-financial information. This is the Fourth report in the financial year 2024/2025 and presents information on budget performance by the departments at the beginning of the Fourth quarter of financial year 2024-2025. Information on budget performance is presented on aggregate and on individual department performance. The report provides details about revenue, expenditure, and capital projects. The information is provided at the program and sub-program level in a format that is in consistent with the approved budget estimates.

The county's approved budget for FY2024/2025 was Ksh. 9.8 billion, comprising of Ksh. 6.46 billion and Kshs.3.36 billion allocation to recurrent and development expenditures respectively, based on the county approved supplementary budget.

The total payments during the reporting period, the county spent Kshs. 1.83 billion on recurrent programs and Ksh 864.1 Million on development activities. The overall absorption capacity was 30 %.

I urge the stakeholders to actively scrutinise this report to take necessary action towards the enhancement of transparency and accountability in the management of public resources as enshrined in the constitution and PFM Act, 2012. This will go a long way in providing feedback towards efficient and effective service delivery and attainment of the County Government's objectives.

Hon. CPA Rosa Chepn'getich,

Ag.CECM-Finance, Economic Planning and ICT

Abbreviations

CRF	Consolidated Revenue Fund
FY	Financial Year
ICT	Information Communication and Technology
KUSP	Kenya Urban Support Programme Kshs Kenya Shillings
HSSF	Health Sector Services Fund
Kfw	German- Green climate fund
WASH	Water Sanitation and Hygiene

Summary of the Budget Implementation Report – FY 2024/2025

The County Government of Bomet approved a total revenue resource envelope of Kshs. 9.83 billion for the Financial Year 2024/2025. The revenues comprise equitable share transfers, conditional allocations, loans and grants, as well as locally mobilized revenues.

- **Equitable Share:** The bulk of the funding is expected from the National Treasury through equitable share transfers, amounting to Kshs. 7.02 billion. This represents the main source of financing for county operations.
- **Local Revenue:** The county projects to mobilize Kshs. 255.75 million from local sources such as fees, charges, and licenses.
- **Locally Generated Appropriations-in-Aid (AIA):** Departments are expected to raise Kshs. 227 million as internally generated revenues.
- **Balances Brought Forward:** Unutilized funds from FY 2023/2024 amounting to Kshs. 885.50 million were carried forward to finance FY 2024/2025 programs.
- **Conditional Grants (National Government):** Allocations from the National Government stand at Kshs. 259.97 million. These are earmarked for specific priority programs.
- **Conditional Allocations (Loans and Grants from Development Partners):** External support from development partners through loans and grants is projected at Kshs. 1.19 billion, providing additional financing for targeted development interventions.

Total Approved Revenues: The overall approved budgeted revenues for FY 2024/2025 amount to Kshs. 9.83 billion. [Table 1: below gives Bomet County Revenue Performance of FY 2024/2025](#)

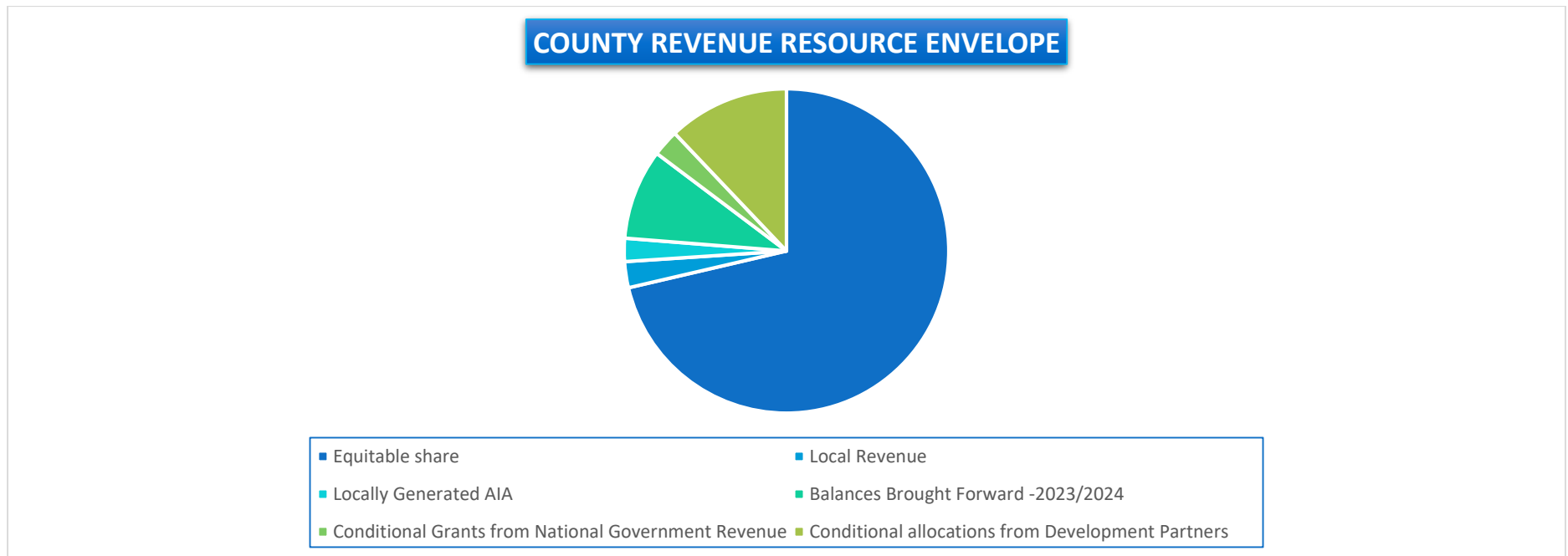
Table 1: below gives Bomet County Revenue Performance of FY 2024/2025

Table 1: Resource Envelope for FY2024/2

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COUNTY REVENUE RESOURCE ENVELOPE	APPROVED BUDGET ESTIMATES FOR FY2024/2025
Equitable share	7,015,121,755
Local Revenue	255,750,929
Locally Generated AIA	227,000,000
Balances Brought Forward -2023/2024	885,500,694
Conditional Grants from National Government Revenue	259,967,163
Conditional allocations to County Governments from Loans and Grants from Development Partners	1,188,360,017
Total	9,831,700,558

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1. The County's approved budget (supplementary) for FY 2024/25 was Kshs. **9.83** billion, comprising Kshs.3.36 billion (34% percent) and Kshs.6.46 billion (66%) for development and recurrent programs respectively.
2. To finance the budget, the County resource envelop was:
 - A) **Kshs.8.38 billion** (85%) as Kshs.7.02 billion equitable share of revenue raised nationally, generate Kshs.255.7 million from own sources of revenue, Ksh. 227.0 million, Facility Improvement Fund (FIF) and a cash balance of Kshs 885.5 million from FY 2023//24.
 - B) **Kshs.259.9 million** (12%) conditional grants, which consists of Kshs.163.6 million Road Maintenance Fuel Levy (KRB), Kshs.74.1 million from Community Health Promoters, Ksh. 950 million from Conditional Allocation for Libraries and Ksh. 21.26 million from arrears of county Government Health workers.
 - C) **Kshs. 1.188 Billion** (11 percent) from Conditional allocations to County Governments from Loans and Grants from Development Partners) which consists of: Primary Healthcare in Devolved Context Ksh.8.4 Million, Kenya Urban Support Programme (KUSP) – UIG Ksh.35 Million, IDA Kenya Urban Development Grant (UDG) Ksh 18.2 Million, KDSP (Level 1) Kshs.37.5 Million, KDSP (Level 1 Grant) B/F-Recurrent Ksh 3.3 Million, WASH - Health & Water- DIG DEEP Ksh80 Million, Kenya Water, Sanitation and Hygiene (K-WASH) Program Kshs.197.9 Million, Nutritional International Ksh 15 Million ,HSSF Danida Ksh.20.05 Million, IDA Kenya/Climate Change Resilience Invest (CCRI) - **BAL C/F** Ksh 130.0 Million, IDA Kenya/Climate Change Resilience Invest (CCRI)KfW Ksh 148 Million, IDA Kenya/Climate Change Resilience Invest (CCRI) Ksh 130.1 Million, IDA Kenya/Climate Change Institutional Support (CCIS) Ksh 11 Million. Fertilizer Subsidy Program Ksh 131.6 million, Ksh. 10.9 million from SWEDEN-Kenya Agricultural Business Development Project, Agriculture Sector Development Support Programme (ASDSP) Ksh 1.7 Million, Livestock Value chain support project – GRANTS Ksh 57.2 Million, IDA World Bank-Value Chain NAVCDP Ksh 151.5 million. Table 1, below gives Bomet County Revenue Performance of FY 2024/2025

Table 1: Bomet County Revenue Performance of FY 2024/2025 (Ksh.)

RESOURCE ENVELOPE			
COUNTY REVENUE	APPROVED ESTIMATES FOR FY2024/2025	ACTUAL RECEIPTS (Kshs.)	As Percentage of Annual Budget Allocation (%)
Equitable share +Local Revenue+ Balance C/F	8,492,503,177	3,120,666,163.00	37%
Equitable share	7,251,128,230	2,946,350,804.00	41%
Local Revenue	455,750,929	174,315,359.00	38%
Balance C/F- Executive	628,800,000	-	-
Balance c/f County Contribution to FloCCA	60,000,000	-	-
Balance C/F- Assembly- Hansard Equipment and furniture	96,824,018	-	-
Conditional Grants from National Government Revenue	238,705,470	57,185,813.00	24%
Road Maintenance Fuel Levy (KRB)	163,685,211	57,185,813.00	35%
Community Health Promoters	74,070,000	-	-
Conditional Allocation for Libraries	950,259	-	-
Cond. allocations to County Govts from Loans and Grants from Dev. Partners	1,048,921,230	40,791,800.00	4%
World Bank Loan to for transforming health systems for universal care project	-	-	-

Primary Healthcare in Devolved Context	8,482,500	-	-
Kenya Urban Support Programme (KUSP) - UIG	35,000,000	32,309,300.00	92%
IDA Kenya Urban Development Grant (UDG)	18,278,289	-	-
KDSP (Level 1)	37,500,000	-	-
KDSP (Level 1 Grant) B/F-Recurrent	3,300,000	-	-
KDSP (Level 2 Grant) B/F-Development	-	-	-
WASH - Health & Water- DIG DEEP	80,000,000	-	-
Kenya Water, Sanitation and Hygiene (K-WASH) Program	197,903,000	-	-
Nutritional International	15,000,000	-	
HSSF Danida	20,056,500	8,482,500.00	42%
IDA Kenya/Climate Change Resilience Invest (CCRI) - BAL C/F	65,063,344	-	-
IDA Kenya/Climate Change Resilience Invest (CCRI)KfW	85,000,000	-	-
IDA Kenya/Climate Change Resilience Invest (CCRI)	130,126,688	-	-
IDA Kenya/Climate Change Institutional Support (CCIS)	11,000,000		
Fertiliser Subsidy Program	131,684,382	-	-

Agriculture Sector Development Support Programme (ASDSP)	1,716,655	-	-
Livestock Value chain support project - GRANTS	57,294,720	-	-
IDA World Bank-Value Chain NAVCDP	151,515,152	-	-
TOTAL REVENUE	9,780,129,877	6,437,287,552.00	66%

General Outlook of the Resource Envelope – FY 2024/2025

The County Government of Bomet approved a total revenue resource envelope of Kshs. 9.78 billion for the 2024/2025 financial year. By the time of reporting, the county had realized Kshs. 6.44 billion, translating to an overall performance of 66%.

The financing structure continues to show heavy reliance on the national equitable share, which accounted for 74% of the total budget. Although equitable share disbursements performed fairly at 41%, delays in transfers from the National Treasury slowed down service delivery.

Local revenue mobilization underperformed, with only 38% collection against the annual target. This persistent weakness underscores the limited capacity of the county to generate its own revenues, thereby constraining fiscal independence.

Balances brought forward from the previous year, amounting to over Kshs. 785 million, had not been accessed by the close of the reporting period. This signals inefficiencies in integrating carryovers into current year programming, leaving available funds idle.

On conditional allocations, performance was mixed. National government grants stood at 24% absorption, with only the Road Maintenance Levy showing meaningful inflows. Development partner support performed poorly overall, with just 4% uptake against the allocation. However, specific programs such as the Kenya Urban Support Programme (92%) and HSSF Danida (42%) stood out positively.

The overall outlook reveals a resource envelope constrained by slow and uneven disbursements across key revenue sources. While equitable share remained the lifeline of county financing, the underperformance of local revenues, non-utilization of carry-forward balances, and minimal inflows from donor-supported programs weaken budget execution capacity.

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Table 2: Sum

mary of Budget and Expenditure by Economic Classification

Expenditure Classification	Budget (Kshs.)			Expenditure (Kshs)			
	COUNTY EXECUTIVE	COUNTY ASSEMBLY	TOTALS	COUNTY EXECUTIVE	COUNTY ASSEMBLY	TOTALS	Absorpt ion rate
Personal emoluments	3,407,735,641	400,387,231	3,808,122,872	1,115,195,551	100,096,807.75	1,215,292,359	32%
Operation & maintenance	2,331,258,068	327,460,076	2,658,718,144	715,905,472	63,448,813.25	779,354,286	29%
Total Recurrent Expenditure	5,738,993,709	727,847,307	6,466,841,016	1,831,101,024	163,545,621	1,994,646,645	31%
Development	3,114,035,524	250,824,018	3,364,859,542	864,345,093	140,359,923	1,004,705,016	30%
Total	8,853,029,233	978,671,325	9,831,700,558	2,695,446,117	303,905,544	2,999,351,661	31%

Expenditure on Personnel Emoluments

3. Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015 sets a limit of the County Government's expenditure on wages and benefits at 35 percent of the County's total revenue. Expenditure on compensation to employees was 16 percent of the total expenditure for the Fourth quarter FY 2024/25 at Ksh. 641.4 million.

Development Expenditure

10. There expenditure on development programs was very low at Kshs. 78.8 Millions (2%) compared to the recurrent for the period under review.

Budget Performance by Department

4. Analysis of expenditure by Department shows that the Department of Public service, Executive, Finance and County Assembly in general recorded the highest absorption rate of their budgets. On development expenditure votes, it's worth noting that the reported 2.44% relates only to the executive as the County Assembly did not report any expenditure on development activities.
5. The County Assembly had the highest percentage of absorption on recurrent expenditure while the Department of Trade, youth and sport, Agriculture and Fisheries reported nil expenditure. Economic planning, ICT, Administration, Water and Sanitation, Land& Housing, Gender and Culture Education and Training Health and medical services, had the lowest as shown in Table 3 below;

Table 3: Budget Performance by Department

DEPARTMENTS/UNITS	PROPOSED ESTIMATES FY2024/2025	Expenditure (Ksh.)	Absorption Rate %
PUBLIC SERVICE	2,167,338,524	803,371,924	0.37
Personal emoluments	1,960,583,729	789,716,980	0.40
Operation & maintenance	206,754,795	13,654,944	0.07
Development	-	-	
PUBLIC SERVICE BOARD	30,598,982	4,415,307	0.14
Personal emoluments	-	-	
Operation & maintenance	30,598,982	4,415,307	0.14
Development	-	-	
COUNTY EXECUTIVE	181,730,072	53,072,116	0.29
Personal emoluments	-	-	
Operation & maintenance	181,730,072	53,072,116	0.29
Development	-	-	
OFFICE OF THE DEPUTY GOVERNOR	26,550,000	3,643,737	0.14
Personal emoluments	-	-	
Operation & maintenance	26,550,000	3,643,737	0.14
Development	-	-	
OFFICE OF THE COUNTY ATTORNEY	13,350,000	4,383,350	0.33
Personal emoluments	-	-	
Operation & maintenance	13,350,000	4,383,350	0.33

Development	-	-	
DEVOLUTION AND SPECIAL PRORAMS	48,342,859	-	-
Personal emoluments	-	-	
Operation & maintenance	48,342,859	-	-
Development	-	-	
ADMINISTRATION	132,698,432	27,520,113	0.21
Personal emoluments	-	-	
Operation & maintenance	76,528,432	1,536,850	0.02
Development	56,170,000	25,983,263	0.46
AGRICULTURE, LIVESTOCK AND VETERINARY SERVICES	476,808,362	82,682,989	0.17
Personal emoluments	-	-	
Operation & maintenance	12,140,000	5,406,474	0.45
Development	464,668,362	77,276,515	0.17
CO-OPERATIVES MARKETING	65,460,288	13,240,120	0.20
Personal emoluments	-	-	
Operation & maintenance	18,736,493	7,851,328	0.42
Development	46,723,795	5,388,792	0.12
ECONOMIC PLANNING	249,699,104	111,870,332	0.45
Personal emoluments	-	-	

Operation & maintenance	95,736,569	30,240,650	0.32
Development	153,962,535	81,629,682	0.53
FINANCE UNIT	168,395,046	39,641,215	0.24
Personal emoluments	-	-	
Operation & maintenance	150,863,546	36,521,650	0.24
Development	17,531,500	3,119,565	0.18
Internal Audit Services	10,521,627	4,194,858	0.40
Personal emoluments	-	-	
Operation & maintenance	10,521,627	4,194,858	0.40
Development	-	-	
ICT	48,870,000	22,971,221	0.47
Personal emoluments	500,000	-	-
Operation & maintenance	37,370,000	21,460,965	0.57
Development	11,000,000	1,510,256	0.14
EDUCATION AND VOCATIONAL TRAINING	461,237,070	142,252,575	0.31
Personal emoluments	-	-	
Operation & maintenance	196,114,159	57,714,965	0.29
Development	265,122,911	84,537,611	0.32

YOUTH AND SPORTS	44,845,610	13,926,132	0.31
Personal emoluments	-	-	
Operation & maintenance	37,739,329	11,719,075	0.31
Development	7,106,281	2,207,057	0.31
GENDER, CULTURE AND SOCIAL SERVICES	53,337,261	20,701,678	0.39
Personal emoluments		-	
Operation & maintenance	46,363,705	19,257,248	0.42
Development	6,973,556	1,444,430	0.21
HEALTH SERVICES	2,303,422,924	639,904,092	0.28
Personal emoluments	1,426,381,912	315,343,571	0.22
Operation & maintenance	747,041,012	268,564,731	0.36
Development	130,000,000	55,995,790	0.43
LANDS	31,376,000	10,254,180	0.33
Personal emoluments	-	-	
Operation & maintenance	14,376,000	254,180	0.02
Development	17,000,000	10,000,000	0.59
HOUSING DEVELOPMENT	8,430,597	2,325,959	0.28

Personal emoluments	-	-	
Operation & maintenance	2,930,597	1,475,889	0.50
Development	5,500,000	850,070	0.15
URBAN MANAGEMENT	130,580,000	43,729,536	0.33
Personal emoluments	-	-	
Operation & maintenance	85,960,000	37,854,528	0.44
Development	44,620,000	5,875,008	0.13
BOMET MUNICIPALITY	50,728,289	31,467,420	0.62
Personal emoluments	20,270,000	10,135,000	0.50
Operation & maintenance	8,680,000	3,733,950	0.43
Development	21,778,289	17,598,470	0.81
KUSP- UIG	34,800,000	34,004,900	0.98
Personal emoluments	-	-	
Operation & maintenance	34,800,000	34,004,900	0.98
Development	-	-	
SOTIK MUNICIPALITY	4,500,000	1,848,600	0.41
Personal emoluments	-	-	
Operation & maintenance	3,800,000	1,848,600	0.49

Development	700,000	-	-
ROADS PUBLIC WORKS AND TRANSPORT	804,107,810	337,708,230	0.42
Personal emoluments	-	-	
Operation & maintenance	70,325,049	40,320,653	0.57
Development	733,782,761	297,387,577	0.41
TRADE, ENERGY TOURISM, INDUSTRY AND INVESTMENT.	65,296,523	17,704,346	0.27
Personal emoluments	-	-	
Operation & maintenance	9,815,000	1,578,730	0.16
Development	55,481,523	16,125,616	0.29
WATER	633,543,953	201,956,593	0.32
Personal emoluments	-	-	
Operation & maintenance	106,473,100	24,541,202	0.23
Development	527,070,853	177,415,392	0.34
ENVIRONMENT AND NATURAL RESOURCES	606,459,900	26,654,593	0.04
Personal emoluments	-	-	
Operation & maintenance	57,616,742	26,654,593	0.46
Development	548,843,158	-	-
GRAND TOTAL	8,853,029,233	2,695,446,117	0.30

Personal emoluments	3,407,735,641	1,115,195,551	0.33
Operation & maintenance	2,331,258,068	715,905,472	0.31
Development	3,114,035,524	864,345,093	0.28

The County Government of Bomet approved a budget of **Kshs. 8.85 billion** for FY 2024/2025. By the reporting period, expenditure stood at **Kshs. 2.70 billion**, reflecting an **overall absorption rate of 30%**.

- **Economic Classifications:**

- Personal emoluments absorption was **33%**, showing prioritization of salaries.
- Operation & Maintenance absorbed **31%**, reflecting delays in administrative functions.
- Development spending lagged at **28%**, indicating slow implementation of capital projects.

The budget implementation for FY 2024/2025 in Bomet County demonstrates moderate overall absorption (30%), with a notable bias towards recurrent expenditures such as personal emoluments (33%) and operations & maintenance (31%). Development spending, which is critical for service delivery and long-term growth, remained weak at 28%, reflecting slow project execution.

Performance across departments was uneven. A few sectors such as Bomet Municipality (62%), Roads and Transport (42%), and ICT (47%) showed commendable progress, largely due to effective utilization of both recurrent and development allocations. Conversely, governance-support offices, Environment and Natural Resources (4%), and Devolution and Special Programs (0%) significantly underperformed, pointing to structural or planning inefficiencies.

The overall picture highlights a need for improved budget absorption strategies, especially in development programs. This will require strengthening procurement efficiency, timely disbursement of conditional grants, and integration of unspent balances to ensure that allocated funds translate into tangible outcomes for citizens. Without addressing these gaps, the county risks continued under-delivery of critical services and stalled development priorities.