REPUBLIC OF KENYA

COUNTY GOVERNMENT OF BOMET

DEPARTMENT OF FINANCE, ECONOMIC PLANNING & ICT

COUNTY BUDGET IMPLEMENTATION REPORT (CBIR)

FOR FINANCIAL YEAR 2024/2025

FOREWORD

This Budget Implementation Review Report (CBIR) for the County Government of Bomet has been prepared pursuant to Article 228 (6) of the Constitution of Kenya, Section 9 of the Controller of Budget Act, 2016, and Section 39 (8) of the Public Finance Management (PFM) Act, 2012. These legal provisions require the Controller of Budget to prepare and submit quarterly reports to Parliament on budget implementation at both levels of government, while also ensuring transparency and public access to information.

The report covers the period FY2024/2025 and provides a comprehensive review of the County's budget performance. It is based on both financial and non-financial data submitted by county departments and agencies, as well as records extracted from the Integrated Financial Management Information System (IFMIS). Specifically, the report outlines the approved budget, resource envelopes, exchequer releases, actual expenditure, and absorption rates for the financial year under review.

I wish to acknowledge the support and cooperation of all County departments and agencies in providing the requisite data for the preparation of this report. Going forward, I encourage all stakeholders to continue working collaboratively to strengthen budget execution, promote accountability, and ensure efficient and effective utilization of public resources for the benefit of the people of Bomet.

CPA Rosa Chepngetich (HON)
CECM FINANCE, ECONOMIC PLANNING & ICT

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EXECUTIVE SUMMARY

This Budget Implementation Review Report for the financial year 2024/2025 has been prepared in compliance with Article 228 (6) of the Constitution of Kenya, 2010, and Section 166 of the Public Finance Management Act, 2012. It presents the status of budget implementation by the County Government of Bomet, evaluating both revenue and expenditure performance against the approved annual estimates. The analysis is based on financial and non-financial reports submitted by Accounting Officers to the County Treasury, and in line with statutory requirements, the findings will be published and shared with the County Assembly, the Controller of Budget, the National Treasury, the Commission on Revenue Allocation, and the public to promote transparency and accountability.

For the financial year 2024/2025, the County's approved budget stands at Kshs. 8.85 billion, comprising Kshs. 3.1 billion for development expenditure and Kshs. 5.7 billion for recurrent expenditure. The allocation to development represents 35 percent of the total budget, thereby meeting the threshold set out in Section 107 (2b) of the Public Finance Management Act, 2012, which requires counties to allocate at least 30 percent of their budgets to development programs. Compared to the previous financial year's budget of Kshs. 8.5 billion, of which Kshs. 2.4 billion was allocated to development and Kshs. 6.1 billion to recurrent expenditure, the current budget reflects a modest increase of 4.0 percent.

The approved resource envelope is expected to be financed through Kshs. 7.015 billion from the equitable share of nationally raised revenue, Kshs. 227 million in Appropriations-in-Aid generated mainly from health facilities, Kshs. 1.45 billion in conditional grants, Kshs. 885.5 million brought forward from the 2023/2024 financial year, and Kshs. 255.7 million from locally own-source revenue.

During the financial year, the County received Kshs. 7.56 billion from the equitable share, Kshs. 166.4 million in conditional grants from national government, Kshs. 422.7 million from Development partners and a cash balance of Kshs. 0.106 million brought forward, and Kshs. **169.8 million from own-source revenue released** into the County Revenue Fund. These inflows amounted to Kshs. 9.35 billion, representing 95 percent of the approved annual resource envelope of Kshs. 9.831 billion.

ACRONYMS

A-I-A	Appropriations in Aid
ASDSP	Agriculture Sector Development Support Programme
CARA	County Allocation of Revenue Act
CBIR	County Budget Implementation Review Report
CBK	Central Bank of Kenya
CECM-F	County Executive Committee Member for Finance
COB	Controller of Budget
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
FY	Financial Year
ICT	Information Communication Technology
IFMIS	Integrated Financial Management Information System
KDSP	Kenya Devolution Support Programme
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Project
O&M	Operations and Maintenance
OCoB	Office of the Controller of Budget
OSR	Own Source Revenue
PE	Personnel Emoluments
PFM	Public Finance Management
RMLF	Road Maintenance Levy Fund
SME	Small and Medium Enterprise
SRC	Salaries and Remuneration Commission
WB	World Bank
KCSAP	Climate Smart Agriculture Project
ABDP	Agriculture Business Development Project
NVCDP	National Agriculture Value Chain Development Project
KELCOP	Kenya Livestock Commercialization Project
KISIP	Kenya Informal Settlement Improvement Project
ASDSP	Agricultural Sector Development Project.
FLLoCA	Financing Locally Led Climate Actions

BUDGET SUMMARY INSIGHTS

ABSORPTION BY DEPARTMENTS AS AT 30th JUNE 2025

DEPARTMENTS/UNITS	APPROVED BUDGET FY 2024/2025	ACTUAL EXPENDITURE	ABSORPTION RATE %
PUBLIC SERVICE	2,167,338,524	2,045,457,888	94%
ROADS PUBLIC WORKS AND TRANSPORT	804,107,810	702,148,244	87%
HEALTH SERVICES	2,303,422,924	1,972,774,251	86%
FINANCE UNIT	178,916,673	144,932,233	81%
OFFICE OF THE COUNTY ATTORNEY	13,350,000	10,801,450	81%
OFFICE OF THE DEPUTY GOVERNOR	26,550,000	21,218,937	80%
LAND HOUSING AND URBAN PLANNING	260,414,886	204,084,234	78%
ADMINISTRATION	132,698,432	100,512,726	76%
ECONOMIC PLANNING	249,699,104	187,905,739	75%
INFORMATION COMMUNICATION TECHNOLOGY	48,870,000	36,057,087	74%
TRADE, ENERGY TOURISM, INDUSTRY AND INVESTMENT.	65,296,523	46,663,495	71%
GENDER, CULTURE AND SOCIAL SERVICES	53,337,261	37,630,362	71%
YOUTH AND SPORTS	44,845,610	30,200,183	67%
EDUCATION AND VOCATIONAL TRAINING	461,237,070	307,754,914	67%
PUBLIC SERVICE BOARD	30,598,982	20,368,360	67%
COUNTY EXECUTIVE	181,730,072	120,302,103	66%
WATER & ENVIROMENT & SANITATION	1,240,003,853	658,956,595	53%
CO-OPERATIVES MARKETING	65,460,288	27,347,412	42%
AGRICULTURE, LIVESTOCK AND VETERINARY SERVICES	476,808,362	150,170,993	31%
DEVOLUTION AND SPECIAL PRORAMS	48,342,859	519,000	1%

Source: ***County Treasury***

The Department of Public Service, roads public works and transport and Health Services recorded the highest absorption rate, at 94,87 and 86 per cent respectively and the least departments with absorption rate are Devolution services, Agriculture, Livestock and Veterinary Services and Co-Operatives Marketing at 1, 31, and 42 per cent respectively.

TOTAL RECURRENT AND DEVELOPMENT ALLOCATION IN THE FINANCIAL YEAR FY2024/2025

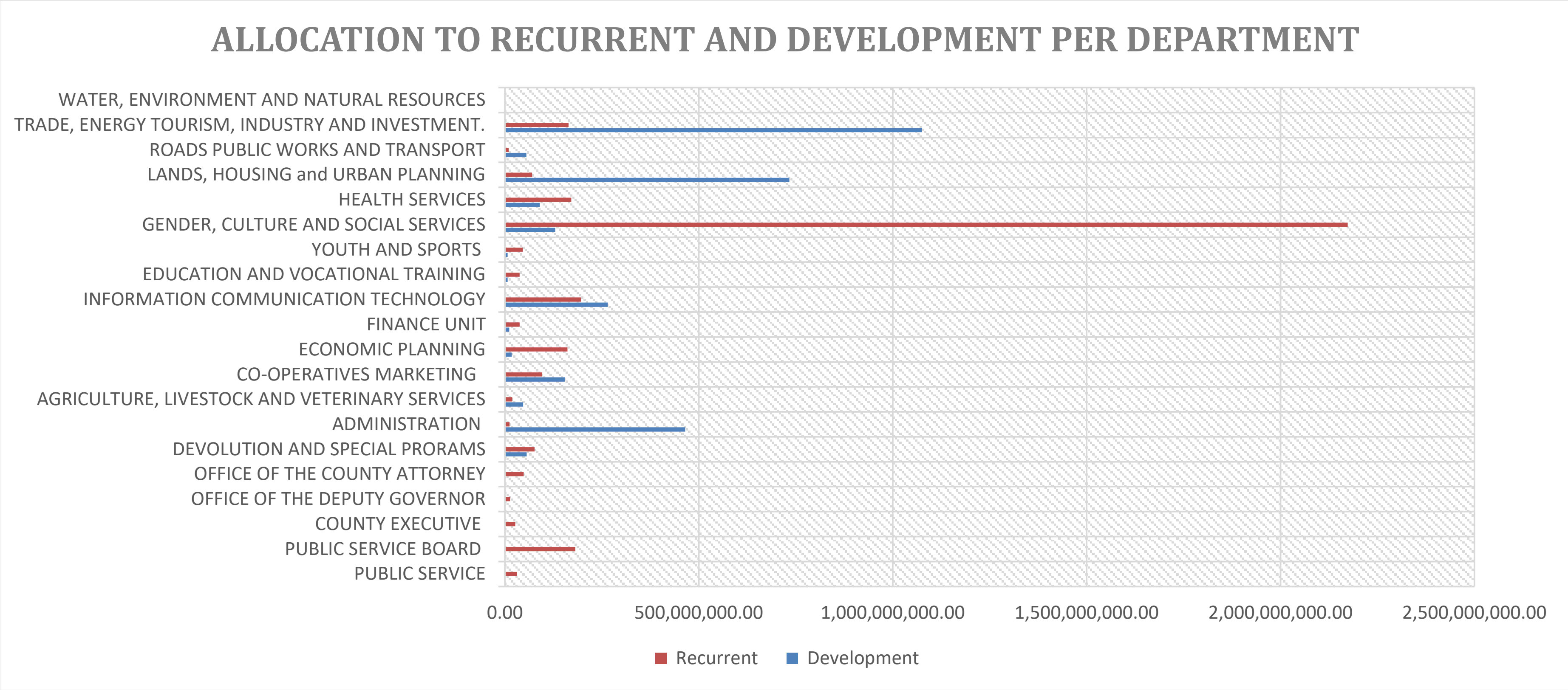
DEPARTMENTS/UNITS	**Final Budget Estimate**	**Development**	**Recurrent**
PUBLIC SERVICE	2,167,338,524.00	0.00	2,167,338,524.00
PUBLIC SERVICE BOARD	30,598,982.00	0.00	30,598,982.00
COUNTY EXECUTIVE	181,730,072.00	0.00	181,730,072.00
OFFICE OF THE DEPUTY GOVERNOR	26,550,000.00	0.00	26,550,000.00
OFFICE OF THE COUNTY ATTORNEY	13,350,000.00	0.00	13,350,000.00
DEVOLUTION AND SPECIAL PRORAMS	48,342,859.00	0.00	48,342,859.00
ADMINISTRATION	132,698,432.00	56,170,000.00	76,528,432.00
AGRICULTURE, LIVESTOCK AND VETERINARY SERVICES	476,808,362.00	464,668,362.00	12,140,000.00
CO-OPERATIVES MARKETING	65,460,288.00	46,723,795.00	18,736,493.00
ECONOMIC PLANNING	249,699,104.00	153,962,535.00	95,736,569.00
FINANCE UNIT	178,916,673.00	17,531,500.00	161,385,173.00
INFORMATION COMMUNICATION TECHNOLOGY	48,870,000.00	11,000,000.00	37,870,000.00
EDUCATION AND VOCATIONAL TRAINING	461,237,070.00	265,122,911.00	196,114,159.00
YOUTH AND SPORTS	44,845,610.00	7,106,281.00	37,739,329.00
GENDER, CULTURE AND SOCIAL SERVICES	53,337,261.00	6,973,556.00	46,363,705.00
HEALTH SERVICES	2,303,422,924.00	130,000,000.00	2,173,422,924.00
LANDS, HOUSING and URBAN PLANNING	260,414,886.00	89,598,289.00	170,816,597.00
ROADS PUBLIC WORKS AND TRANSPORT	804,107,810.00	733,782,761.00	70,325,049.00
TRADE, ENERGY TOURISM, INDUSTRY AND INVESTMENT.	65,296,523.00	55,481,523.00	9,815,000.00
WATER, ENVIRONMENT AND NATURAL RESOURCES	1,240,003,853.00	1,075,914,011.00	164,089,842.00
GRAND TOTAL	**8,853,029,233.00**	**3,114,035,524.00**	**5,738,993,709.00**

Source: ***County budget office***

In FY 2024/25, the County allocated Kshs.3.11 billion as the Development and Kshs 5.7 billion to recurrent expenditure in the approved budget of 2024/25.

EXPENDITURE BY ECONOMIC CLASSIFICATION IN FY 2024/2025

Figure showing Expenditure by Economic Classification



Source *County Treasury*

The County Executive spent Kshs.3.2 billion on employee compensation, Kshs.1.7 billion on operations and maintenance, and Kshs. 1.7 billion on development activities.

Employee compensation represented 47% of the approved employee costs of Ksh. 3,270,268,542, operations and maintenance at 25 % of the approved budget of Ksh. 1,757,909,441 and Development at 26% of the approved development budget of Ksh. 1,797,628,223.

1. INTRODUCTION

This is the County Budget Implementation Report (CBIR) for the County Government of Bomet, covering the whole of the fiscal year 2024/25, from July 2024 to June 2025. The report is prepared per Article 228(6) of the Constitution, Section 9 of the Controller of Budget Act, 2016, and Section 166 of the Public Finance Management (PFM) Act, 2012.These regulations require accounting officers to compile quarterly reports on the entity's performance and submit them to the County Treasury for distribution to the County Assembly, National Treasury, Office of the Controller of Budget (COB), Commission on Revenue Allocation, and the public. The law mandates that these reports include financial and non-financial data to promote transparency and enhance oversight of the performance of public institutions.

Reporting on both aspects is vital for evaluating government performance, necessitating a standardized approach to collecting, storing, consolidating, and analyzing this information. While financial data—such as expenditures and revenues—are crucial for assessing the costs and efficiencies of various programs and activities, non-financial data are equally essential for measuring progress toward established service delivery and performance goals.

This report evaluates the budget implementation performance of all departments for the financial year of the fiscal year 2024/2025. It draws on analyses of financial and non-financial performance reports submitted to the County Treasury, data from the Integrated Financial Management Information System (IFMIS), and financial information from the National Treasury. Additionally, the report addresses key challenges faced by departments during budget implementation and proposes measures to overcome these challenges.

2. FINANCIAL ANALYSIS OF THE COUNTY BUDGET IMPLEMENTATION.

2.1 Introduction

This chapter presents a financial analysis of aggregated county budget implementation for the FY 2024/25. County's approved budget for FY 2024/25 is Kshs. 8.85 billion, which includes Kshs. 3.1 billion (35%) for development and Kshs. 6.5 billion (65%) for recurrent expenditure. This development allocation meets the requirement of Section 107 (2(b)) of the PFM Act, 2012, mandating that at least 30% of the budget be designated for development programs. The approved budget reflects a 41% increase from the previous financial year, which had a budget of Kshs. 8,5 billion, with Kshs. 2.4 billion for development and Kshs. 6.1 billion for recurrent expenditure.

2.2 Revenue Analysis

The total funds available for budget implementation during the year amounted to Kshs. 9.8 billion, representing 71 percent of the approved annual equitable share allocation.

In the FY 2024/2025, the County received Kshs. 7.6 billion as its equitable share of nationally raised revenue. In addition, a cash balance of Kshs. 0.1 million was brought forward from FY 2023/2024, while Kshs. 169.8 million in own-source revenue was credited to the County Revenue Fund during the reporting period.

This level of funding provided the County with a strong fiscal base to support both recurrent and development expenditure obligations. However, the relatively low performance of own-source revenue underscores the need to strengthen revenue mobilization strategies, including expanding the revenue base, automating collection systems, and improving compliance to reduce leakages. Table -2 below gives the approved budget FY2024/25 revenue performance.

Table -2: Bomet County, Revenue Performance in FY 2024/25

COUNTY REVENUE	APPROVED BUDGET FY 2024/2025	ACTUAL REVENUES
Equitable share	7,015,121,755	6,616,012,863
Local Revenue	255,750,929	156,153,192
FIF	227,000,000	211,612,307
Balance B/F-	885,500,694	753,676,676
Conditional Grants from National Government Revenue	259,967,163	43,207,500
Conditional allocations to County Governments from Loans and Grants from Development Partners	1,188,360,017	362,107,714
TOTAL REVENUE	**9,831,700,558**	**8,142,770,252**

2.3 Funds Released to the Counties

REVENUE	Q1 (Ksh.)	Q2	Q3	Q4	Total
BAL B/F	106,820	-			106,820
LOCAL REVENUE	7,034,400	32,404,974	83,774,500	46,599,292	169,813,166
EQUTABLE SHARE	1,151,357,471	2,305,876,680	1,157,494,959	2,946,350,804	7,561,079,914
Conditional Grants from national Gov'nt	18,500,000	-	-	147,922,083.00	166,422,083
Conditional Grants from Development Partners		243,979,999	78,000,000	100,753,770	422,733,769
Total CE Releases	**1,176,998,691**	**2,582,261,653**	**1,319,269,459**	**3,241,625,949**	**8,320,155,752**
Expenditure- County Executive					-
Recurrent -County Assembly	135,999,396	263,297,655	157,249,361	163,545,621	720,092,033
Development -County Assembly	31,012,732	29,754,175	86,716,363	140,359,923	287,843,193
Others				25,000,000	25,000,000
Total CA-Releases	**167,012,128**	**293,051,830**	**243,965,724**	**328,905,544**	**1,032,935,226**
Grand Totals	**1,344,010,819**	**2,875,313,483**	**1,563,235,183**	**3,570,531,493**	**9,353,090,978**

2.3.1 Funds released from the Consolidated Fund to Bomet County CRF.

The County received Kshs..7.0 billion to the CRF account during the reporting period. The amount transferred towards recurrent expenditure was Ksh. 5,144,160,736 while amount transferred for development was Ksh**1,797,628,223**. In addition Ksh. was transferred to the County Assembly.

2.4 Conditional Grants Analysis

In FY 2024/2025, conditional grants from the National Government decreased significantly from **Kshs. 570.26 million** in FY 2023/2024 to **Kshs. 259.97 million**, reflecting a reduction of **Kshs. 310.29 million (54.4%)**. The decline is attributed to the rationalization of conditional transfers under the National Treasury framework.

Conversely, the County recorded **Kshs. 1.19 billion** in conditional allocations from loans and grants financed by development partners in FY 2024/2025, compared to no such allocations in FY 2023/2024. This substantial inflow marks an expanded funding base for development programs and provides an opportunity to enhance service delivery, particularly in sectors targeted by donor-supported initiatives.

A breakdown of the conditional grants is provided in **Table 1** below.

Table -1

Conditional Grant Category	FY2023/2024	FY2024/2025	VARIATION
Conditional Grants from National Government Revenue	570,259,282	259,967,163	(310,292,119.00)
Conditional allocations from Loans and Grants from Development Partners	-	1,188,360,017	1,188,360,017

Source: *Bomet County Treasury*

2.3.1 Borrowing by the County

As of 30th June 2025, the county did not borrow any amounts. However, it has signed renewable salary Memorandum of Understanding (MoU) with commercial banks to manage monthly salary payments due to delays in exchequer releases from the National Treasury.

2.3.2 County Expenditure Review

The County spent Kshs. 7,044,506,944 billion on development and recurrent programmes in the reporting period. The expenditure comprised of Kshs. 1.8 billion and Kshs.5.1 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 26 per cent, while recurrent expenditure represented 70 per cent of the annual recurrent expenditure budget.

2.3.3 Settlement of Pending Bills

At the beginning of FY 2024/25, the County reported a stock of pending bills amounting to Kshs 1.8 billion, In the financial year of FY 2024/25, pending bills amounting to Kshs. 545.8 million were settled, Therefore, as of end of June 2025, the outstanding amount was Kshs. 1.46 billion.

2.3.4 Expenditure by Economic Classification

The County Executive spent Kshs.1.53 billion on employee compensation, Kshs.354.40 million on operations and maintenance, and Kshs.167.26 million on development activities.

Table 2: Summary of Budget and Expenditure by Economic Classification

COUNTY REVENUE	APPROVED BUDGET FY 2023/2024	ACTUAL EXPENDITURE 2023/2024	APPROVED BUDGET FY 2024/2025	ACTUAL EXPENDITURE 2024/2025	ABSORPTION RATE %
Personal emoluments	3,665,548,899	3,276,017,791	3,407,735,641	3,387,251,295	99
Operation & maintenance	2,468,764,279	1,499,069,960	2,331,258,068	1,756,909,441	75
Development	2,386,787,130	1,701,296,167	3,114,035,524	1,797,628,223	58
Total	8,521,100,308	6,476,383,918	8,853,029,233	7,044,506,943.95	80

Source: *Bomet County Treasury*

2.3.1 Expenditure on Employees' Compensation

In FY2024/25, expenditure on employee compensation was Kshs.3.38 billion, representing 99 percent of the budgeted amount towards compensation to employees.

2.3.2 Development Expenditure

In the financial year of FY 2024/25, the County incurred Kshs.1.76 million on development programmes, representing a decrease, compared to a similar period of FY 2023/24 when the County reported development expenditure of Ksh2.3 million. The table summarizes development projects with the highest expenditure in the reporting period.

Table 4: Bomet County, List of Development Projects with the Highest Expenditure

Sector	Project	Budget Estimate Amount	Actaul Amount
Agriculture, Livestock and Veterinary Services	Crop Management	321,035,108	67,973,392
	Kenya Agriculture Business Development Project (KABDP)	39,938,534	29,425,585
	National Agriculture Value Chain Development Project (NAVCDP)	57,394,720	14,772,667
	Fertilizer Subsidy Program	300,000	
	Purchase of Certified Crop Seeds	46,000,000	29,372,355
Total		464,668,362	141,543,999
Education And Vocational Training	Technical Vocational Educational and Training	170,122,911	80,395,681.85
	Early Childhood Development and Education	95,000,000	69,683,912.00
Total		265,122,911.00	150,079,593.85
Roads Public Works and Transport	Roads Construction & Maintenance	626,685,211	543,535,177.85
	Development and Maintenance of other public works	104,097,550	92,796,240.00
	County Transport Infrastructure	3,000,000	958,293.40
Total		733,782,761.00	637,289,711.25
Water and Environment and Natural Resources	Development of Water Supply for Domestic, Commercial, Industrial and irrigation purposes	519,070,853.00	336,896,811.35

Source: Bomet County Treasury

2.3.3 Budget Performance by Department

Table summarizes the approved budget allocation, expenditure and absorption rate by departments in the financial yearof FY 2024/25.

Table 5: Bomet County, Budget Allocation and Absorption Rate by Department

Budget Performance by Department	Budget Estimates		Expenditure (Actuals)		Absorption Rate	
DEPARTMENTS/UNITS	Development	Recurrent	Development	Recurrent	Development	Recurrent
Public Service	-	2,167,338,524	-	2,045,457,888		0.94
Public Service Board	-	30,598,982	-	20,368,360		0.67
County Executive	-	181,730,072	-	120,302,103		0.66
Office Of the Deputy Governor	-	26,550,000	-	21,218,937		0.80
Office Of the County Attorney	-	13,350,000	-	10,801,450		0.81
Devolution And Special Programs	-	48,342,859	-	519,000		0.01
Administration	56,170,000	76,528,432	36,827,058	63,685,668	0.66	0.83
Agriculture, Livestock and Veterinary Services	464,668,362	12,140,000	141,543,999	8,626,994	0.30	0.71
Co-Operatives Marketing	46,723,795	18,736,493	15,864,879	11,482,533	0.34	0.61
Economic Planning	153,962,535	95,736,569	94,530,081	93,375,658	0.61	0.98
Finance Unit	17,531,500	150,863,546	17,219,565	121,514,034	0.98	0.81
Internal Audit Services		10,521,627	-	6,198,634		0.59
ICT	11,000,000	37,870,000	1,510,256	34,546,831	0.14	0.91
Education And Vocational Training	265,122,911	196,114,159	150,079,594	157,675,320	0.57	0.80

Youth And Sports	7,106,281	37,739,329	2,207,057	27,993,125	0.31	0.74
Gender, Culture and Social Services	6,973,556	46,363,705	4,397,480	33,232,882	0.63	0.72
Health Services	130,000,000	2,173,422,924	63,673,164	1,909,101,088	0.49	0.88
Lands	17,000,000	14,376,000	13,311,448	6,601,404	0.78	0.46
Housing Development	5,500,000	2,930,597	4,164,111	2,308,820	0.76	0.79
Urban Management	44,620,000	85,960,000	29,636,645	78,605,486	0.66	0.91
Bomet Municipality	21,778,289	28,950,000	19,098,470	14,004,350	0.88	0.48
KUSP- UIG		34,800,000	-	34,004,900		0.98
Sotik Municipality	700,000	3,800,000	500,000	1,848,600	0.71	0.49
Roads Public Works and Transport	733,782,761	70,325,049	637,289,711	64,858,532	0.87	0.92
Trade, Energy Tourism, Industry and Investment.	55,481,523	9,815,000	38,374,605	8,288,890	0.69	0.84
Water	527,070,853	106,473,100	336,896,811	81,556,495	0.64	0.77
Environment And Natural Resources	548,843,158	57,616,742	190,503,289	50,000,000	0.35	0.87
GRAND TOTAL	**3,114,035,524**	**5,738,993,709**	**1,797,628,223**	**5,028,177,983**	**0.58**	**0.88**

The Department of Finance Unit recorded the highest absorption rate of development budget at 0.98, followed by Bomet Municipal with 0.88 per cent. The Department of had the highest percentage of recurrent expenditure to budget at 94 per cent while the Department of Devolution and Special Programs and Lands had the lowest absorption rate at 0.01 and 0.46 percent respectively.

2.3.4 Budget trend Analysis by classification

Analysis of the County budget by economic classification indicates notable shifts between FY 2023/2024 and FY 2024/2025. The total approved expenditure increased from Kshs. 8.52 billion in FY 2023/2024 to Kshs. 8.85 billion in FY 2024/2025, reflecting a growth of 3.9 percent.

Personal emoluments decreased from Kshs. 3.67 billion to Kshs. 3.41 billion, representing a 7.0 percent reduction. This decline is largely attributable to payroll rationalization measures, including staff audits and controls on wage growth, aimed at containing the wage bill in line with fiscal sustainability objectives.

Operation and maintenance also recorded a marginal decline from Kshs. 2.47 billion in FY 2023/2024 to Kshs. 2.33 billion in FY 2024/2025, representing a 5.6 percent decrease. This adjustment suggests efforts to streamline operational costs and improve efficiency in service delivery.

Table 6 summarizes the budget trends by programmes and sub-programmes in the financial year of FY 2024/25.

Expenditure Category	FY2023/2024	FY2024/2025	Variation
Personal emoluments	3,665,548,899	3,407,735,641	**(257,813,258.16)**
Operation & maintenance	2,468,764,279	2,331,258,068	**(137,506,211.29)**
Development	2,386,787,130	3,114,035,524	**727,248,394.00**
Total	**8,521,100,308**	**8,853,029,233**	**331,928,925**

2.3.5 Key Observations and Recommendations

- The budget registered modest growth compared to the previous financial year, reflecting stability in the resource envelope.
- The allocation between recurrent and development expenditure remains balanced, with compliance with the legal requirement of dedicating at least 30 percent to development.
- Personnel and operational costs have been rationalized, demonstrating efforts to contain recurrent spending.
- Development expenditure has been scaled up, signaling greater prioritization of infrastructure and service delivery.
- Conditional grant allocations have shifted, with reduced transfers from the National Government but increased support from development partners.

- Own-source revenue performance remains weak, underscoring the need for stronger mobilization strategies.
- A healthy opening cash balance provided a cushion for early implementation of county programs.

2.3.6 ANNEXURERS

- **I. Resource Envelope**
- **II. Itemized Budget**
- **III. Exchequer Releases**
- **IV. Own-source revenue**
- **V. Pending Bill**

Resource Envelope

COUNTY REVENUE	APPROVED PRINTED BUDGET FY 024/2025	APPROVED REVISED BUDGET FY 024/2025
Equitable share	7,251,128,230	7,015,121,755
Local Revenue	455,750,929	255,750,929
FIF		227,000,000
Balance C/F- Executive	628,800,000	728,676,676
Balance c/f County Contribution to FloCCA	60,000,000	60,000,000
Balance C/F- Assembly- Hansard Equipment and furniture	96,824,018	96,824,018
Conditional Grants from National Government Revenue		
Road Maintenance Fuel Levy (KRB)	163,685,211	163,685,211
Community Health Promoters	74,070,000	74,070,000
Conditional Allocation for Libraries	950,259	950,259
Basic Salary Arrears for County Government Health Workers		21,261,693
Conditional allocations to County Governments from Loans and Grants from Development Partners		
World Bank Loan for transforming health systems for universal care project	-	-
Primary Healthcare in Devolved Context	8,482,500	8,482,500
Kenya Urban Support Programme (KUSP) - UIG	35,000,000	35,000,000
IDA Kenya Urban Development Grant (UDG)	18,278,289	18,278,289
KDSP (Level 1)	37,500,000	37,500,000
KDSP (Level 1 Grant) B/F-Recurrent	3,300,000	3,300,000
KDSP (Level 2 Grant) B/F-Development	-	
WASH - Health & Water- DIG DEEP	80,000,000	80,000,000
Kenya Water, Sanitation and Hygiene (K-WASH) Program	197,903,000	197,903,000
Nutritional International	15,000,000	15,000,000
HSSF Danida	20,056,500	20,056,500
IDA Kenya/Climate Change Resilience Invest (CCRI) - BAL C/F	65,063,344	130,126,688

IDA Kenya/Climate Change Resilience Invest (CCRI)KfW	85,000,000	148,456,524
IDA Kenya/Climate Change Resilience Invest (CCRI)	130,126,688	130,126,688
IDA Kenya/Climate Change Institutional Support (CCIS)	11,000,000	11,000,000
Fertilizer Subsidy Program	131,684,382	131,684,382
REREC Matching Funds	-	
SWEDEN-Kenya Agricultural Business Development Projects		10,918,919
Agriculture Sector Development Support Programme (ASDSP)	1,716,655	1,716,655
Livestock Value chain support project - GRANTS	57,294,720	57,294,720
IDA World Bank-Value Chain NAVCDP	151,515,152	151,515,152
TOTAL REVENUE	**9,780,129,877**	**9,831,700,558**

Itemized Budget

DEPARTMENTS/UNITS	**APPROVED BUDGET FY 2024/2025**
PUBLIC SERVICE	2,167,338,524
Personal emoluments	1,960,583,729
Operation & maintenance	206,754,795
Development	-
PUBLIC SERVICE BOARD	30,598,982
Personal emoluments	-
Operation & maintenance	30,598,982
Development	-
COUNTY EXECUTIVE	181,730,072
Personal emoluments	-
Operation & maintenance	181,730,072
Development	-
OFFICE OF THE DEPUTY GOVERNOR	26,550,000
Personal emoluments	-
Operation & maintenance	26,550,000
Development	-

OFFICE OF THE COUNTY ATTORNEY	13,350,000
Personal emoluments	-
Operation & maintenance	13,350,000
Development	-
DEVOLUTION AND SPECIAL PRORAMS	48,342,859
Personal emoluments	-
Operation & maintenance	48,342,859
Development	-
ADMINISTRATION	132,698,432
Personal emoluments	-
Operation & maintenance	76,528,432
Development	56,170,000
AGRICULTURE, LIVESTOCK AND VETERINARY SERVICES	476,808,362
Personal emoluments	-
Operation & maintenance	12,140,000
Development	464,668,362
CO-OPERATIVES MARKETING	65,460,288
Personal emoluments	-
Operation & maintenance	18,736,493
Development	46,723,795
ECONOMIC PLANNING	249,699,104
Personal emoluments	-
Operation & maintenance	95,736,569
Development	153,962,535
FINANCE UNIT	168,395,046
Personal emoluments	-
Operation & maintenance	150,863,546
Development	17,531,500
Internal Audit Services	10,521,627

Personal emoluments	-
Operation & maintenance	10,521,627
Development	-
ICT	48,870,000
Personal emoluments	500,000
Operation & maintenance	37,370,000
Development	11,000,000
EDUCATION AND VOCATIONAL TRAINING	461,237,070
Personal emoluments	-
Operation & maintenance	196,114,159
Development	265,122,911
YOUTH AND SPORTS	44,845,610
Personal emoluments	-
Operation & maintenance	37,739,329
Development	7,106,281
GENDER, CULTURE AND SOCIAL SERVICES	53,337,261
Personal emoluments	
Operation & maintenance	46,363,705
Development	6,973,556
HEALTH SERVICES	2,303,422,924
Personal emoluments	1,426,381,912
Operation & maintenance	747,041,012
Development	130,000,000
LANDS	31,376,000
Personal emoluments	-
Operation & maintenance	14,376,000
Development	17,000,000
HOUSING DEVELOPMENT	8,430,597
Personal emoluments	-

Operation & maintenance	2,930,597
Development	5,500,000
URBAN MANAGEMENT	130,580,000
Personal emoluments	-
Operation & maintenance	85,960,000
Development	44,620,000
BOMET MUNICIPALITY	50,728,289
Personal emoluments	20,270,000
Operation & maintenance	8,680,000
Development	21,778,289
KUSP- UIG	34,800,000
Personal emoluments	-
Operation & maintenance	34,800,000
Development	-
SOTIK MUNICIPALITY	4,500,000
Personal emoluments	-
Operation & maintenance	3,800,000
Development	700,000
ROADS PUBLIC WORKS AND TRANSPORT	804,107,810
Personal emoluments	-
Operation & maintenance	70,325,049
Development	733,782,761
TRADE, ENERGY TOURISM, INDUSTRY AND INVESTMENT.	65,296,523
Personal emoluments	-
Operation & maintenance	9,815,000
Development	55,481,523
WATER	633,543,953
Personal emoluments	-
Operation & maintenance	106,473,100

Development	527,070,853
ENVIRONMENT AND NATURAL RESOURCES	606,459,900
Personal emoluments	-
Operation & maintenance	57,616,742
Development	548,843,158
GRAND TOTAL	**8,853,029,233**
Personal emoluments	3,407,735,641
Operation & maintenance	2,331,258,068
Development	3,114,035,524

Exchequer Releases

REVENUE	Q1 (Ksh.)	Q2 (Ksh.)	Q3 (Ksh.)	Q4 (Ksh.)	Total (Ksh.)
Bal B/F	106,820	-			106,820
Local Revenue	7,034,400	32,404,974	83,774,500	46,599,292	169,813,166
Equitable Share	1,151,357,471	2,305,876,680	1,157,494,959	2,946,350,804	7,561,079,914
Conditional Grants from National Government	18,500,000	-	-	147,922,083.00	166,422,083
Conditional Grants from Development Partners		243,979,999	78,000,000	100,753,770	422,733,769
Total CE Releases	**1,176,998,691**	**2,582,261,653**	**1,319,269,459**	**3,241,625,949**	**8,320,155,752**
Expenditure- County Executive					-
REC-CA	135,999,396	263,297,655	157,249,361	163,545,621	720,092,033
DEV-CA	31,012,732	29,754,175	86,716,363	140,359,923	287,843,193
Others				25,000,000	25,000,000
Total CA-Releases	**167,012,128**	**293,051,830**	**243,965,724**	**328,905,544**	**1,032,935,226**
Grand Totals	**1,344,010,819**	**2,875,313,483**	**1,563,235,183**	**3,570,531,493**	**9,353,090,978**

BOMET COUNTY GOVERNMENT			
OWN SOURCE REVENUE FY 2024-2025			
S/no	**Revenue Stream**	**Revenue Sources**	**Totals**
1	Administrative control fees and charges	Slaughter Fee	331,583
2	Administrative control fees and charges	Meat Inspection Fee	498,160
3	Administrative control fees and charges	Movement Permit	97,470
4	Administrative control fees and charges	Group Registration Fee	500
5	Administrative control fees and charges	Library Service Fee	8,181
6	Administrative control fees and charges	Verification of Scales	827,000
7	Administrative control fees and charges	Liquor License	10,155,703
8	Administrative control fees and charges	Liquor Application Fee	595,110
9	Advertising	Sales & Promotion	3,066,890
10	Cess	Produce Cess	4,307,010
11	Cess	Quarry Cess	1,631,920
12	Cess	Stock Sales	270,460
13	Conservancy Administration	NEMA Fee	5,600
14	Conservancy Administration	Solid Waste Management	20,700
15	Hire of county assets	Hire of Stadium	46,380
16	Hire of county assets	Tractor Services	9,000
17	Hire of county assets	Hire of Equipment’s	1,008,364
18	Hire of county assets	Hire of equipment’s-lands	806,560
20	Land Rates	Town/Plot/Land Rates/Rent	4,046,247
21	Market Fees	Market Dues	3,300,896
22	Other fines, penalties and forfeiture fees	Impounding Charges	76,380
23	Parking fees	Bus Park Fee	4,124,773
24	Parking fees	Parking Fee	3,509,773
25	Parking fees	Boda Boda Stickers	537,750
26	Physical planning and development	Plot Clearance Fee	543,000
27	Physical planning and development	Building Plan Approval	435,811

28	Proceeds from sale of assets	Embomos Tea Farm	8,607,624
29	Property rent	House Rent	126,042
30	Property rent	Chemai Estate	177,912
31	Property rent	Sotik Tea company ltd	8,865,600
32	Property rent	Browns Plantations	35,552,520
33	Property rent	Williamson Tea (k) Ltd	6,936,503
34	Property rent	Kipsigis Higland (LR)	500,000
35	Property rent	Ekaterra Tea (k) Ltd	25,645,680
36	Single/Business permits	Single Business Permit Fee	28,208,390
37	Single/Business permits	S.B.P Application Fee	1,271,700
	Total Revenue Collected		**156,153,192**

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Operation & maintenance	26,550,000

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End