

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF BOMET

COUNTY TREASURY

BUDGET IMPLEMENTATION REPORT

FOR FINANCIAL YEAR 2024/2025

JULY 2025

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County Executive Committee Member, Finance and Economic Planning

County Government of Bomet,

P. O. Box 19- 20400,

BOMET, KENYA

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PREFACE

The first 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 second report in the financial year 2024/2025 and presents information on budget performance by the departments at the beginning of the second 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. 9.78 Billion, comprising of Ksh. 6.5 Billion And Kshs.3.2 Billion allocation to recurrent and development expenditures respectively.

The total payments during the reporting period was Kshs. 3.386 Billion, the comprising of Kshs. 2.497 Billion on recurrent programs and Ksh 889 Million on development activities. The overall absorption capacity was 38 %.

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

Overview of the FY 2024/25 Budget

1. The County's approved budget for FY 2024/25 was Kshs. **9.78** Billion, comprising Kshs.3.23 Billion (33 percent) and Kshs.6.54 Billion (67 percent allocation for development and recurrent programs respectively).
2. To finance the budget, the County expects to receive:
 - A) **Kshs.8.49 Billion** (86.7 percent) as Kshs.7.25 Billion equitable share of revenue raised nationally, generate Kshs.455.7 Million from own sources of revenue, and a cash balance of Kshs.785.6 Million from FY 2023/24.
 - B) **Kshs.238.7 Million** (2.0 percent) conditional grants, which consists of Kshs.163.6 Million Road Maintenance Fuel Levy (KRB), Kshs.60 Million from Community Health Promoters, and Ksh. 950 Million from Conditional Allocation for Libraries
 - C) **Kshs. 1.048 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 65.0 Million, IDA Kenya/Climate Change Resilience Invest (CCRI)KfW Ksh 85 Million, IDA Kenya/Climate Change Resilience Invest (CCRI) Ksh 130.1 Million, IDA Kenya/Climate Change Institutional Support (CCIS) Ksh 11 Million, Fertiliser Subsidy Program Ksh 131.6 Million, 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.
3. In the FY 2024/25, the County received a total of Kshs.6.62 billion as its equitable share of revenue raised nationally, generated Kshs. 367 million from own-source revenue, 57 million from conditional grants and 281 million as conditional allocations. This resulted in total funds available for budget implementation amounting to approximately Kshs. 7.322 billion during the year.
During the same period, the County reported total pending bills amounting to Kshs. 1.85 billion. Kshs. 647 million was paid during the period.

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

RESOURCE ENVELOPE			
County Revenue	Approved Estimates for FY 2024/2025	Actual Receipts (Kshs.)	As Percentage of Annual Budget Allocation
Equitable share +Local Revenue+ Balance C/F	8,492,503,177	6,983,778,362	82%
Equitable share	7,251,128,230	6,616,012,863	91%
Local Revenue	455,750,929	156,153,192	34%
Facility Improvement Fund(FIF)		211,612,307	46%
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	24%
Road Maintenance Fuel Levy (KRB)	163,685,211	57,185,813	35%
Community Health Promoters	74,070,000		-
Conditional Allocation for Libraries	950,259		-
Conditional allocations to County Govts from Loans and Grants from Dev. Partners	1,048,921,230	281,496,214	4%
World Bank Loan to for transforming health systems for universal care project			-
Primary Healthcare in Devolved Context	8,482,500	7,500,000	-
Kenya Urban Support Programme (KUSP) - UIG	35,000,000	32,309,300	92%

IDA Kenya Urban Development Grant (UDG)	18,278,289		-
KDSP (Level 1)	37,500,000	2,598,300	-
KDSP (Level 1 Grant) B/F-Recurrent	3,300,000	2,598,300	-
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	15,000,000	
HSSF Danida	20,056,500	8,482,500	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	28,000,000	
IDA Kenya/Climate Change Resilience Invest (CCRI)	130,126,688	129,063,344	-
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	55,944,470	-
IDA World Bank-Value Chain NAVCDP	151,515,152		-
Total	9,780,129,877	7,322,460,389	75%

Table 1:County own Source Revenue Analysis

S/ N	Revenue Sources	2023/2024		2024/25		Deviati on	% Devi ation	Growth	% Gro wth	% Colle ction	% Total budget
		Budge ted	Actual	Budge ted	Actual						
1	Town/Plot/Lan d Rates/Rent	8,598, 767	2,901, 807	27,598 ,765	4,046, 247	1,144,4 40	66	-1,099,190	-27	34	1.1
2	Plot Clearance Fee	200,00 0	21,000	200,00 0	543,00 0	179,000	90	-70,222	-77	11	0.15
3	Plot Transfer Fee	250,00 0	5,200	330,00 0		244,800	98	-39,200	-88	2	0
4	Building Plan Approval	2,400, 000	773,45 8	2,300, 000	435,81 1	1,626,5 42	68	242,478	46	32	0.12
5	Single Business Permit Fee	17,468 ,989	21,510 ,498	33,000 ,000	28,208 ,390	- 4,041,5 09	-23	6,731,484	46	123	7.67
6	S.B.P Application Fee	1,378, 622	853,69 2	1,800, 000	1,271, 700	524,930	38	-285,908	-25	62	0.35
7	S.B.P Penalty Fee	79,571	166,92 0	79,570	0	-87,350	-110	124,910	297	210	0
8	Liquor Licence	20,051 ,290	9,365, 900	23,050 ,000	10,155 ,703	10,685, 390	53	1,816,450	24	47	2.76
9	Liquor Application Fee	2,000, 000	1,450, 200	20,018 ,000	595,11 0	549,800	27	629,950	77	73	0.16
10	Produce Cess	4,359, 796	2,425, 299	5,009, 796	4,307, 010	1,934,4 97	44	946,339	64	56	1.02
11	Quarry Cess	2,408, 770	1,403, 290	4,386, 938	1,631, 920	1,005,4 80	42	51,430	4	58	1.17
12	Market Dues	3,304, 062	1,164, 962	6,533, 306	3,300, 896	2,139,1 00	65	-650,408	-36	35	0.90
13	Sales & Promotion	1,978, 160	1,063, 590	3,898, 160	3,066, 890	914,570	46	581,290	121	54	0.83
14	Billboard/Sign Post	625,24 0	468,90 0	1,725, 240		156,340	25	308,350	192	75	0
15	Kiosk Cess	238,16 8	215,56 0	480,00 0		22,608	9	-61,360	-22	91	0
16	Stock Sales	150,00 0	685,51 0	1,299, 998	270,46 0	- 535,510	-357	375,804	121	457	0
17	Slaughter Fee	1,200, 000	439,52 0	1,800, 000	331,58 3	760,480	63	-60,885	-12	37	0.09
18	Meat Inspection Fee	1,200, 000	513,68 0	1,700, 000	498,16 0	686,320	57	385	0	43	0.14

19	Movement Permit	225,000	147,410	1,336,000	97,470	77,590	34	78,110	113	66	0.03
20	Vet Services	200,000	46,130	1,840,000		153,870	77	-16,270	-26	23	0
21	House Rent	286,715	362,729	1,087,715	126,042	-76,014	-27	88,556	32	127	0.03
22	Hire of Stadium	300,000	91,500	320,000	46,380	208,500	70	23,000	34	31	0.01
23	Stall Rent	1,327,335	1,138,768	1,327,335		188,567	14	540,768	90	86	0
24	Bus Park Fee	5,482,430	4,139,933	7,581,712	4,124,773	1,342,497	24	1,324,443	47	76	1.12
25	Parking Fee	4,817,292	2,650,926	6,786,535	3,509,773	2,166,366	45	55,826	2	55	0.95
26	BodaBoda Stickers	4,000,000	2,393,990	3,600,000	537,750	1,606,010	40	-63,830	-3	60	0.15
27	Impounding Charges	980,000	371,185	4,580,000	76,380	608,815	62	202,225	120	38	0.02
28	Group Registration Fee	400,000	4,000	2,600,000	500	396,000	99	-25,500	-86	1	0
29	Agri-Business	150,540	1,750	1,799,998		148,790	99	-44,600	-96	1	0
30	Tractor Services	450,000	23,000	2,549,998	9,000	427,000	95	-257,800	-92	5	0
32	Verification of Scales	1,930,000	1,140,300	6,360,063	827,000	789,700	41	364,250	47	59	0.22
33	Public Health Fee	6,000,000	2,259,370	11,040,000	1,216,348	3,740,630	62	29,020	1	38	0.33
35	Longisa County Hospital	85,749,244	61,475,900	83,000,000	100,836,154	24,273,344	28	-24,414,100	-28	72	27.42
36	Sigor Sub-County Hospital	5,500,000	3,434,799	10,100,000	13,471,774	2,065,201	38	-1,855,231	-35	62	3.66
37	Cheptalal Hospital	6,000,000	1,631,191	16,300,000	5,992,589	4,368,809	73	-272,499	-14	27	1.63
38	Ndanai Dispensary	8,000,000	8,990,849	22,600,000	36,511,683	-990,849	-12	1,706,511	23	112	9.93
39	Kapkoros Health centre	3,000,000	570,000	10,700,000	6,673,583	2,430,000	81	270,844	91	19	1.89
40	Siongiroi Health Centre	2,000,000	0	2,300,000	32,657,41	2,000,000	100	-1	-100	0	0.89

41	Other health facilities	28,200,000	1,726,852	2,140,000	43,644,435	26,473,148	94	1,219,552	240	6	11.87
42	Embomos Tea Farm	18,040,000	16,437,901	20,570,000	8,607,624	1,602,099	9	1,517,537	10	91	2.34
43	Chemai Estate	177,912	177,912	177,912	177,912	-	0	-	0	100	0.05
44	Sotik Tea company ltd	8,865,600	8,865,600	8,865,600	8,865,600	-	0	-	0	100	2.41
45	James Finlay (LR)	35,552,520	35,552,520	35,552,520	35,552,520	-	0	-	0	100	9.67
46	Williamson Tea (k) Ltd	6,482,400	6,482,400	6,482,400	6,936,503	-	0	-	0	100	1.89
47	Kipsigis Highland (LR)	3,040,000	350,000	3,040,000	500,000	2,690,000	88	-2,450,000	-88	12	0.14
48	Raphael Kitur	1,286,757	0	1,286,757		1,286,757	100	-1	-100	0	0
49	Ekattera Tea	25,645,680	25,645,680	25,645,680	25,645,680	-	0	-	0	100	0.97
50	Hire of Equipment	1	1,554,847	10,500,000	1,814,924	-1,554,846		1,554,846	0	0	0.49
51	Disposal of Assets	1	4,000,000	30,030,931		-3,999,999		3,999,999	0	0	0
52	Audit fee-cooperatives			1,200,000							0
34	Other Charges	60,970	1,833,992	4,240,000	34,481	-1,773,022	-2908	1,746,412	1994	3008	0.01
	Total	331,980,862	237,096,428	482,750,929	367,765,499	90,331,913	1,635	-6,882,648	887	3,067	100

Local revenue collections amounted to Kshs. 367.8 million against a target of Kshs. 482.7 million in the year under review. This illustrates that there was a deviation of Kshs 90 Million from the projected

4. Exchequer Issues. The Controller of Budget approved withdrawals of Kshs.953.2 Million from the CRF account during the reporting period. Ksh.798.7 Million was for recurrent programs and Ksh.154.4 Million was for Development.

5. Overall Expenditure Review During the reporting period, the County spent Ksh 2.497 Million on recurrent programs and 889 Million on development activities.
6. Expenditure by Economic Classification Analysis of expenditure by economic classification indicates that Ksh. 1.8 Billion was spent on employee compensation and Kshs.685.7 million on operations and maintenance and Ksh 3.3 Billion was spent on development.

Table 3: Summary of Budget and Expenditure by Economic Classification

Expenditure	FY2023/2024		FY 2024/2025		Actual(D)	Growth (D-B)	% Deviation (D-C)/C	Growth (%) (D-B)/B	Budget execution (%) (D/C)
	Target(A)	Actual (B)	Target(C)	Actual(D)					
Recurrent Expenditure									
Personal emoluments	3,665,548,899	3,664,203,019	3,808,122,872	3,638,563,770	-25,639,249	-4	-1	96	
Operation & maintenance	2,468,764,279	1,910,963,487	2,658,718,144	2,244,802,938	333,839,451	-16	17	84	
Sub Total Recurrent	6,134,313,178	5,575,166,506	6,466,841,016	5,883,366,708	308,200,202	-9	6	91	
Development Expenditure									
Sub Total Development	2,386,787,130	1,874,971,703	3,364,859,542	1,916,193,760	41,222,057	-43	2	57	
Total Expenditure	8,521,100,308	7,450,138,209	3,364,859,542	1,916,193,760	349,422,259	-43	-74	57	

In comparison, in the previous financial year, Operations and Maintenance increased by 17% from 1.9 Billion to 2.2 Billion in the year under review. The Development expenditure increased by 2% while Compensation to Employees had decreased by 1% from the financial year 2024/2025 expenditure. Additionally, as reflected in Figure 2 below, compensation to employees was the highest proportion of all recurrent expenditures at 47% while Operations and Maintenance accounted for only 29% of total recurrent expenditures and development expenditure at 24%.

Table 4: Budget Performance by Department

Sector	FY 2023/2024	FY 2024/25
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	Expenditure(A)	Approved Budget(B)	Expenditure(C)	Variance D=(B-C)	Variance (%)=C/B	Budget Execution=B/T.Budget (%)
County Executive	127,427,354	221,630,072	152,322,490	69,307,582	31	69
Personal Emoluments	-	-	-	-		
Operation & Maintenance	127,427,354	221,630,072	152,322,490	69,307,582	31	69
Development	-	-	-	-		
PSB	17,425,289	30,598,982	20,368,360	10,230,622	33	67
Operation & Maintenance	17,425,289	30,598,982	20,368,360	10,230,622	33	67
Development	-	-	-	-		
Administration	31,554,955	181,041,291	101,031,726	80,009,565	44	56
Operation & Maintenance	8,229,300	124,871,291	64,204,668	60,666,623	49	51
Development	23,325,655	56,170,000	36,827,058	19,342,942	34	66
Public Service	2,117,058,672	2,167,338,524	2,045,457,888	121,880,636	6	94
Personal Emoluments	2,070,886,001	1,960,583,729	1,840,744,468	119,839,261	6	94
Operation & Maintenance	46,172,671	206,754,795	204,713,420	2,041,375	1	99
Development	-	-	-	-		
ICT	32,618,456	48,870,000	36,057,087	12,812,913	26	74
Personal Emoluments	-	500,000	-	500,000	100	0
Operation & Maintenance	19,489,575	37,370,000	34,546,831	2,823,169	8	92
Development	13,128,881	11,000,000	1,510,256	9,489,744	86	14
Finance	126,417,767	178,916,673	144,932,233	33,984,440	19	81
Operation & Maintenance	126,417,767	161,385,173	127,712,668	33,672,505	21	79
Development	-	17,531,500	17,219,565	311,935	2	98
Economic Planning	171,891,098	249,699,166	187,905,739	61,793,427	25	75
Operation & Maintenance	65,462,974	95,736,569	93,375,658	2,360,911	2	98
Development	106,428,124	153,962,597	94,530,081	59,432,516	39	61
Lands, Housing and Urban Planning	196,244,810	260,414,886	204,184,234	56,230,652	22	78
Personal Emoluments	12,000,000	20,270,000	10,135,000	10,135,000	50	50
Operation & Maintenance	41,192,696	150,546,597	127,338,560	23,208,037	15	85

Sector	FY 2023/2024	FY 2024/25				
	Expenditure(A)	Approved Budget(B)	Expenditure(C)	Variance D=(B-C)	Variance (%)=C/B	Budget Execution=B/T.Budget (%)
Development	143,052,114	89,598,289	66,710,674	22,887,615	26	74
Gender and Culture	15,734,447	53,337,261	-	53,337,261	100	0
Operation & Maintenance	15,734,447	46,363,705	33,232,882	13,130,823	28	72
Development	-	6,973,556	4,397,480	2,576,076	37	63
Medical Services & Public Health	1,873,988,341	2,303,422,924	1,972,774,252	330,648,672	14	86
Personal Emoluments	1,193,131,790	1,426,381,912	1,419,389,074	6,992,838	0	100
Operation & Maintenance	604,996,505	747,041,012	489,712,014	257,328,998	34	66
Development	75,860,046	130,000,000	63,673,164	66,326,836	51	49
Education and Vocational Training	346,600,755	461,237,070	307,754,914	153,482,156	33	67
Operation & Maintenance	257,992,942	196,114,159	157,675,320	38,438,839	20	80
Development	88,607,813	265,122,911	150,079,594	115,043,317	43	57
Youth and Sports	-	44,845,610	30,200,182	14,645,428	33	67
Operation & maintenance	-	37,739,329	27,993,125	9,746,204	26	74
Development	-	7,106,281	2,207,057	4,899,224	69	31
Water Sanitation and Environment	452,305,834	1,240,003,853	658,956,595	581,047,258	47	53
Operation & Maintenance	87,971,932	164,089,842	131,556,495	32,533,347	20	80
Development	364,333,902	1,075,914,011	527,400,100	548,513,911	51	49
Agriculture, Livestock and Fisheries	306,575,793	476,808,362	150,170,993	326,637,369	69	31
Operation & Maintenance	31,575,708	12,140,000	8,626,994	3,513,006	29	71
Development	275,000,085	464,668,362	141,543,999	323,124,363	70	30
Roads, Public Works & Transport	587,519,922	804,107,810	701,848,243	102,259,567	13	87
Operation & Maintenance	30,162,147	70,325,049	64,558,532	5,766,517	8	92
Development	557,357,775	733,782,761	637,289,711	96,493,050	13	87

Sector	FY 2023/2024	FY 2024/25				
	Expenditure(A)	Approved Budget(B)	Expenditure(C)	Variance D=(B-C)	Variance (%)=C/B	Budget Execution=B/T .Budget (%)
Trade, Energy, Tourism, Industry and Investment	44,151,601	65,296,795	46,663,495	18,633,300	29	71
Operation & Maintenance	10,151,089	9,815,000	8,288,890	1,526,110	16	84
Development	34,000,512	55,481,795	38,374,605	17,107,190	31	69
Co-operatives and Enterprise Development	28,868,824	65,460,288	27,347,412	38,112,876	58	42
Operation & Maintenance	8,667,564	18,736,493	11,482,533	7,253,960	39	61
Development	20,201,260	46,723,795	15,864,879	30,858,916	66	34
Executive Total	6,476,383,918	8,853,029,567	6,787,975,843	2,065,053,724	23	77
County Assembly	973,754,291	978,671,325	973,754,292	4,917,033	1	99
Personal Emoluments	388,185,228	400,387,231	368,295,228	32,092,003	8	92
Operation & Maintenance	411,893,527	327,460,076	486,893,527	(159,433,451)	-49	149
Development	173,675,536	250,824,018	118,565,537	132,258,481	53	47
County Total	7,450,138,209	9,831,700,892	7,761,730,135	2,069,970,757	21	79
Personal Emoluments	3,664,203,019	3,808,122,872	3,638,563,770	169,559,102	4	96
Operation & Maintenance	1,910,963,487	2,658,718,144	2,151,227,309	507,490,835	19	81
Development	1,874,971,703	3,364,858,542	1,916,193,760	1,448,664,782	43	57

Operation and Maintenance had the highest deviation from the planned performance with a variance of 507 million. This may be attributed to delay in disbursement of equitable share from the national treasury, lengthy procurement process and late approval of first supplementary budget. Personnel emoluments was below target by 169 million (4 per cent) while Development had a variance of 1.44 billion (43%) against target.

Key Observations.

Operation and Maintenance had the highest deviation from the planned performance with a variance of 507 million. This may be attributed to delay in disbursement of equitable share from the national treasury, lengthy procurement process and late approval of first supplementary budget. Personnel

emoluments was below target by 169 million (4 per cent) while Development had a variance of 1.44 billion (43%) against target.