

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF KERICHO

COUNTY BUDGET IMPLEMENTATION REVIEW REPORT

FOR PERIOD ENDING 30TH OF SEPTEMBER 2024 (Q1)

Forward

The Quarter One Budget Implementation Review Report for the Financial Year 2024/2025 provides an overview of the County Government of Kericho's performance in executing its approved budget during the first quarter of the financial year. This report reflects our commitment to prudent financial management, transparency, and accountability in the utilization of public resources to achieve the County's development priorities.

During the quarter under review, the County Government focused on strengthening service delivery across key sectors, including health, agriculture, water, infrastructure, education support, and social services. Efforts were directed toward ensuring continuity of essential services, operational efficiency, and alignment of programs with the County Integrated Development Plan (CIDP) and the Annual Development Plan (ADP). The County also continued to enhance internal controls, improve financial reporting systems, and promote responsible expenditure management.

Revenue mobilization remained a critical priority during the first quarter, with measures implemented to improve compliance, expand the revenue base, and enhance efficiency in collection systems. While the County registered progress in own-source revenue collection, performance was influenced by seasonal economic activities, compliance levels, and operational challenges that require continued attention.

On the expenditure side, the County maintained steady implementation of recurrent programs to sustain service delivery, while laying the groundwork for development projects planned for subsequent quarters. The first quarter typically involves procurement planning, project initiation, and mobilization of resources, which affects the pace of development expenditure during this period.

This report therefore provides valuable insights into the County's financial and operational performance, highlights achievements realized, identifies emerging challenges, and outlines measures to enhance budget execution in the remaining quarters of the financial year. The County Government remains committed to strengthening fiscal discipline, accelerating development implementation, and ensuring that public resources deliver tangible benefits to the residents of Kericho County.



Hon. Jackson Rop

CECM Finance and Economic Planning and Head of County Treasury.

Overview of FY 2024/25 Budget

The Kericho County approved FY 2024/25 budget is Kshs.9.22 billion. It comprised Kshs.3.09 billion (34 per cent) and Kshs.6.12 billion (66 per cent) allocation for development and recurrent programmes, respectively. The budget estimates represent an increase of Kshs.0.31 billion (3 per cent) from the FY 2023/24 budget comprised a development budget of Kshs.2.94 billion and a recurrent budget of Kshs.5.97 billion. The increase in the County Government budget was attributed to the rise in the Equitable Share of Revenue Raised Nationally.

The Kericho County Government budget will be financed from different sources of revenue. These include Kshs.6.96 billion (76 per cent) expected from the National Government as the equitable share of revenue raised nationally, Kshs.1.04 billion (11 per cent) as additional allocations and Kshs.1.22 billion (13 per cent) generated as gross own source revenue. The own-source revenue includes Kshs.646.36 million (53 per cent) as Facility Improvement Fund (revenue from health facilities) and Kshs.573.74 million (47 per cent) as ordinary own-source revenue. Additional allocations comprise of Kshs.169.75 million as Routine Maintenance Fuel Levy Fund, Kshs.250 million as County Aggregated Industrial Parks, Kshs.45.69 million as County health promoters, Kshs.8.23 million as DANIDA FUND, Kshs.37.5 million as Kenya Devolution Support Project 11 (world bank), Kshs.35 million Kenya Urban Support Program UDG (SIDA), Kshs.11.0 million as FLOCCA Grants to support climate change CCIs, Kshs.203.39 million as FLOCCA Grants to support climate change CCIR, Kshs.68.75 million as FLOCCA Grants to Support Climate Change CCIR (UNSPENT DONOR), Kshs.151.52 million as IDA National Agricultural Value Chain Development Project (NAVCDP) and Kshs.10.92 million as SWEDEN Kenya Agricultural Business Development Project (KABDP).

Revenue Performance

In the first quarter of FY 2024/25, the County received Kshs.1.20 billion to fund recurrent and development activities. The equitable share from the National Government was Kshs. 1.1 billion, and the own source revenue (OSR) collection was Kshs.92.07 million. In addition, the County had a balance of Kshs. 536.25 million from FY 2023/24, the June 2024 Equitable Share disbursed in July 2024.

Analysis of the total OSR collection of Kshs.92.07 million indicates that it included Facilities Improvement Financing (FIF) of Kshs.55.15 million and Kshs.36.92 million as ordinary OSR. Table 3.76 summarises the total revenue available to the county government during the first quarter of FY 2024/25 performance.

Table 3.76: Kericho County, Revenue Performance in the First Quarter of FY 2024/25

S/No	Revenue	Annual Budget Allocation (in Kshs)	Actual Receipts (in Kshs.)	Actual Receipts as Percentage of Annual Allocation (%)
A.	Equitable Share of Revenue Raised Nationally	6,962,657,506	569,766,044	8
Sub Total		6,962,657,506	569,766,044	8
B	Additional Allocations			
1	Routine Maintenance Fuel Levy Fund	169,758,085	0	0
2	County Aggregated Industrial Parks	250,000,000	0	0
3	County health promoters	45,690,000	0	0
4	DANIDA FUND	8,287,500	0	0
5	Kenya Devolution Support Project 11 (World Bank)	37,500,000	0	0
6	Kenya Urban Support Program UDG (SIDA)	43,550,249	0	0
7	Kenya Urban Support Program UIG (SIDA)	35,000,000	0	0
8	FLOCCA Grants to Support Climate Change CCIs	11,000,000	0	0
9	FLOCCA Grants to Support Climate Change CCIR	203,392,898	0	0

S/No	Revenue	Annual Budget Allocation (in Kshs)	Actual Receipts (in Kshs.)	Actual Receipts as Percentage of Annual Allocation (%)
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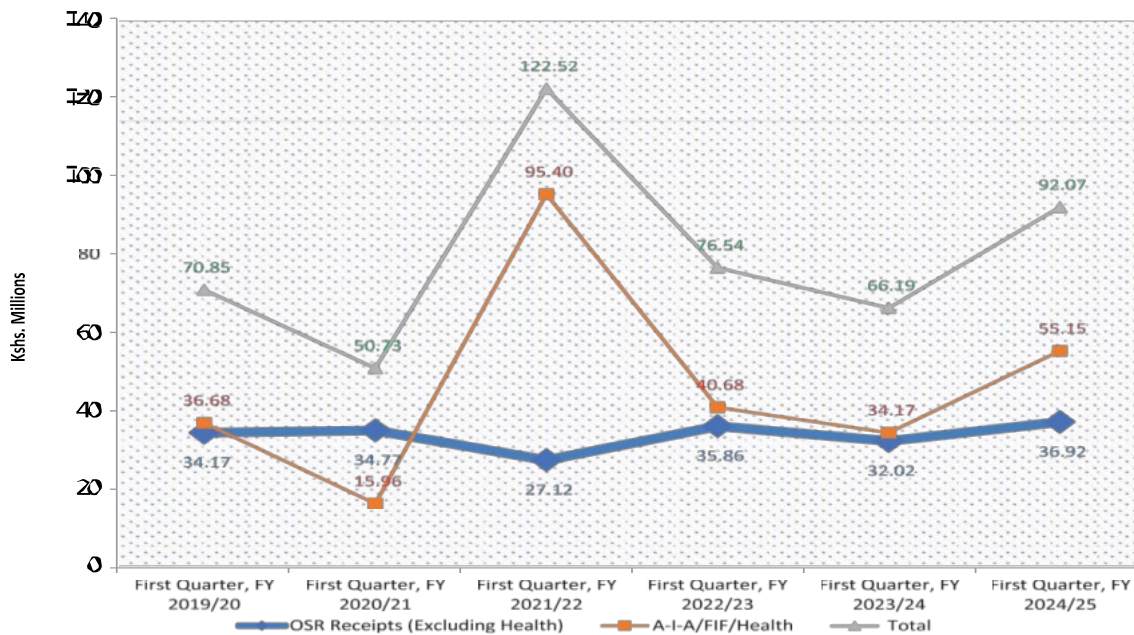
10	FLLOCA Grants to Support Climate Change CCIR (UN-SPENT DONOR)	68,750,000	0	0
11	IDA National Agricultural Value Chain Devt Project (NAVCDP)	151,515,152	0	0
12	SWEDEN Kenya Agricultural Business Dev't Project (KABDP)	10,918,919	0	0
Sub-Total		1,035,362,803	0	0
C Other Sources of Revenue				
1	Ordinary Own Source Revenue	573,742,933	36,921,185	6
2	Balance b/f from FY2023/24	0	536,250,393	0
3	Facility Improvement Fund (FIF)	646,355,000	55,149,736	9
4	Other Revenues	0	0	0
5	Appropriation in Aid (AIA)	0	0	0
Sub Total		1,220,097,933	92,070,921	8
Grand Total		9,218,118,242	1,198,087,358	13

Source: Kericho County Treasury

The County does not have governing legislation on the operation of ordinary A-I-A and FIF.

Figure 45 shows the trend in own-source revenue collection from the First Quarter of FY 2018/19 to the First Quarter of FY 2024/25.

Figure 45: Trend in Own-Source Revenue Collection from the First Quarter of FY 2018/19 to the First Quarter of FY 2024/25

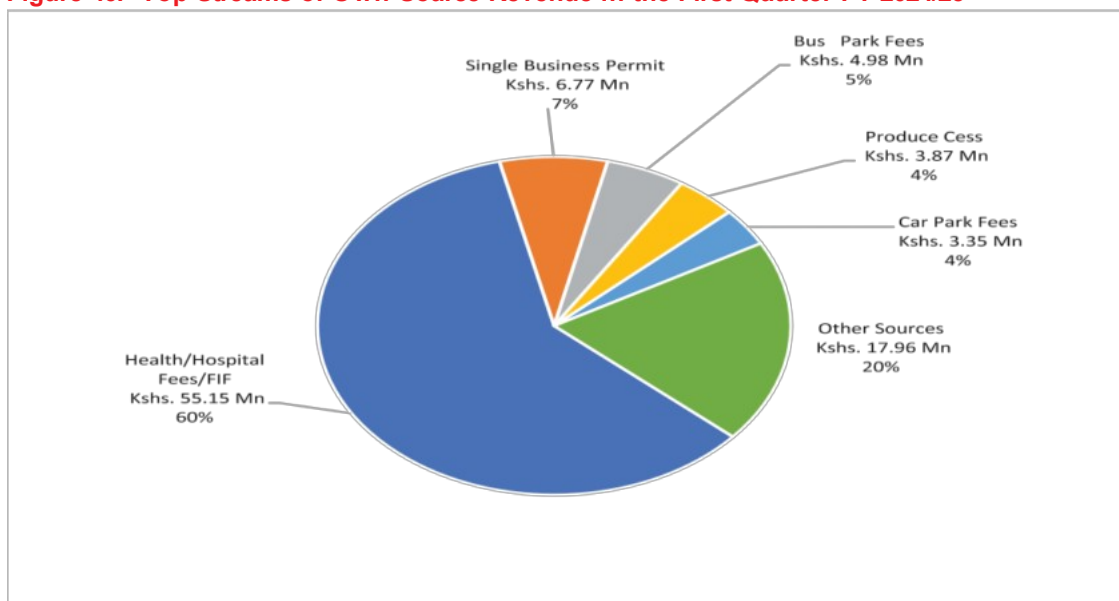


Source: Kericho County Treasury

During the first quarter of FY 2024/25, the County generated a total of Kshs.92.07 million from its sources of revenue, including AIA and FIF. This amount was an increase of 28.1 per cent compared to Kshs.66.19 million realised in a similar period in FY 2023/24. It was 7.6 per cent of the annual target and 8.3 per cent of the equitable revenue share disbursed. The increase in OSR can be attributed to proper staff placement in the Revenue Directorate and also to the County Government piloting revenue automation.

The revenue streams which contributed the highest OSR receipts are shown in Figure 46.

Figure 46: Top Streams of Own Source Revenue in the First Quarter FY 2024/25



Source: Kericho County Treasury

The highest revenue stream, Kshs.55.15 million, was from the Facility Improvement Fund (FIF), which contributed 60 per cent of the total OSR receipts during the reporting period.

Borrowing by the County

The County Government of Kericho did not borrow any funds during the first quarter of FY 2024/25.

Exchequer Issues

The Controller of Budget approved withdrawals of Kshs.551.74 million from the CRF account during the reporting period, which comprised Kshs.166.71 million (30 per cent) for development programmes and Kshs.385.03 million (70 per cent) for recurrent programmes in the first quarter of FY 2024/25. Analysis of the recurrent exchequers released in the first three months of FY 2024/25 indicates that Kshs.305.08 million was released towards employee compensation and Kshs.79.94 million for operations and maintenance expenditure.

As of 30 September 2024, the County Government's cash balance in the CRF account was Kshs. 664.26 million.

County Expenditure Review

The County spent Kshs.525.77 million on development and recurrent programmes in the reporting period. This expenditure represented 95.3 per cent of the total funds released by the CoB and comprised Kshs.144.76 million, and Kshs. 381.01 million on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 5 percent, while recurrent expenditure represented 6 percent of the annual recurrent expenditure budget.

Settlement of Pending Bills

As of 30 June 2024, the County reported pending bills amounting to Kshs.526.21 million, and these pending payments are entirely for the County Executive.

The County Executive's pending bills consist of Kshs.143.09 million for recurrent expenditures and Kshs.383.12 million for development expenditures. The County Executive settled pending bills amounting to Kshs.198.60 million in the reporting period, which consisted of Kshs.72.11 million for recurrent expenditure and Kshs.126.49 million for development programmes. Therefore, the outstanding bills were Kshs.327.61 million as of 30 September 2024.

Expenditure by Economic Classification

During the first quarter of FY 2024/25, the County Executive spent Kshs.269.99 million on employee compensation, Kshs.38.64 million on operations and maintenance, and Kshs.144.76 million on development activities.

Similarly, the County Assembly spent Kshs.35.10 billion on employee compensation, Kshs.37.29 million on operations and maintenance, and no development activities, as shown in Table 3.77.

Table 3.77: Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Budget (Kshs.)		Exchequer Issues (Kshs.)		Expenditure (Kshs)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Total Recurrent Expenditure	5,278,739,309	844,575,901	312,645,083	72,381,323	308,628,384	72,381,323	6	9
Compensation to Employees	3,449,028,480	412,190,287	269,989,022	35,095,049	269,989,022	35,095,049	8	9
Operations and Maintenance	1,829,710,829	432,385,614	42,656,061	37,286,274	38,639,362	37,286,274	2	9
Development Expenditure	3,004,632,138	90,170,894	166,709,635	-	144,763,620		5	0
Total	8,283,371,447	934,746,795	479,354,718	72,381,323	453,392,004	72,381,323	6	8

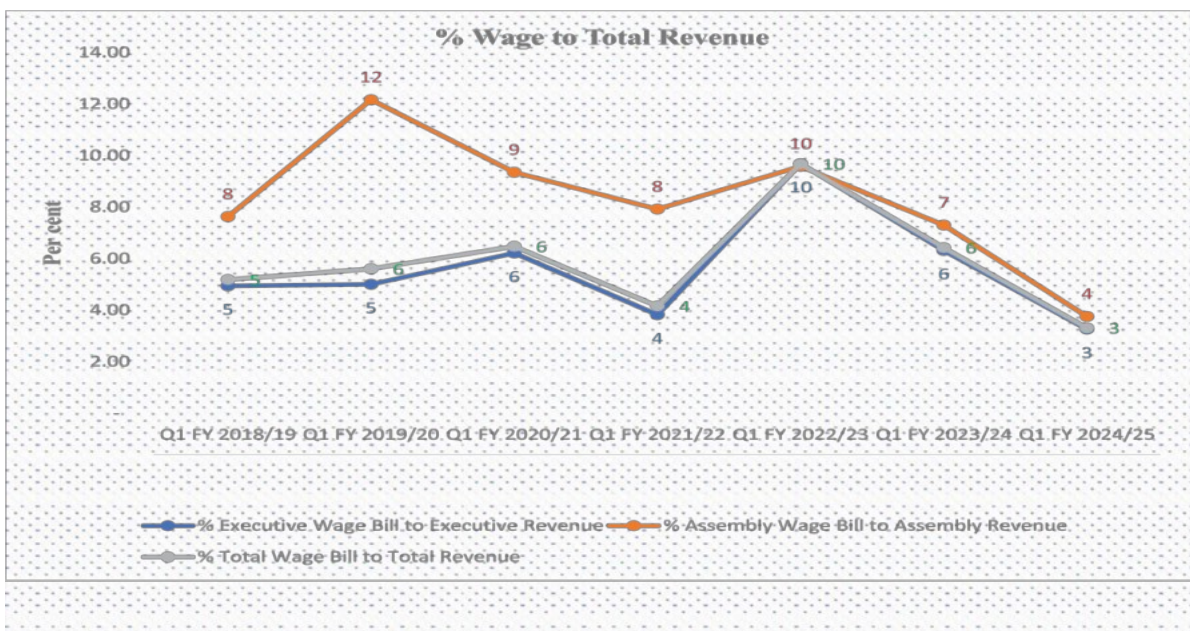
Source: Kericho County Treasury

Expenditure on Employees' Compensation

In the first quarter of FY 2024/25, expenditure on employee compensation was Kshs.305.08 million, or 26 per cent of the available revenue of Kshs.1.20 billion. This expenditure represented a decrease from Kshs.572.23 million reported in a similar period in FY 2023/24. The wage bill included Kshs.145.12 million paid to the health sector employees, translating to 48 per cent of the total wage bill.

Figure 47 shows the trend of personnel expenditures as a percentage of total revenue from the first quarter of FY 2017/18 to the first quarter of FY 2024/25.

Figure 47: Percentage of Wage Bill to Total Revenue from the First Quarter of FY 2018/19 to the First Quarter of FY 2024/25



Source: Kericho County Treasury

Further analysis indicates that PE costs amounting to Kshs.296.47 million were processed through the Integrated Personnel and Payroll Database (IPPD) system while Kshs.8.62 million was processed through manual payrolls. The manual payrolls accounted for 3 per cent of the total PE cost.

The County Assembly spent Kshs.2.71 million on committee sitting allowances for the 48 MCAs against the annual budget allocation of Kshs.33.67 million. The average monthly sitting allowance was Kshs.18,852.08 per MCA. The County Assembly had 24 House Committees.

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.45.26 million to county-established funds in FY 2024/25, or 0.5 per cent of the County's overall budget. Further, the County allocated Kshs.10 million to the Emergency Fund (0.1 per cent of the total budget) in line with Section 110 of the PFM Act, 2012.

Table 3.78 summarises each established Fund's budget allocation and performance during the reporting period.

Table 3.78: Performance of County Established Funds in the First Quarter of FY 2024/25

S/No.	Name of the Fund	Approved Budget Allocation 2024/25 (Kshs.)	Exchequer Issue 2024/25 (Kshs.)	Actual Expenditure for 2024/25 (Kshs.)	Cumulative Disbursement to the Fund in FY 2024/25 (Kshs.)	Submission of Financial Statement (Kshs.)
County Executive Established Funds						
1	Kericho County Emergency Fund	10,000,000	-	-	329,200,113	Ongoing
2	Kericho County Exe Staff Mortgage	20,000,000	-	-	216,318,000	Ongoing
3	Kericho County Exe Car Loan	-	-	-	44,780,000	Ongoing
4	Kericho County Bursary Fund	-	-	-	1,323,334,096	Ongoing
5	Kericho County Enterprise Fund	-	-	-	87,000,000	Ongoing
County Assembly Established Funds						
1	Staff Car Loan & Mortgage Fund	15,261,268	-	-	131,427,453	Not provided
2	Mca's Car Loan & Mortgage Fund	0	-	-	179,914,540	Not provided

Source: Kericho County Treasury

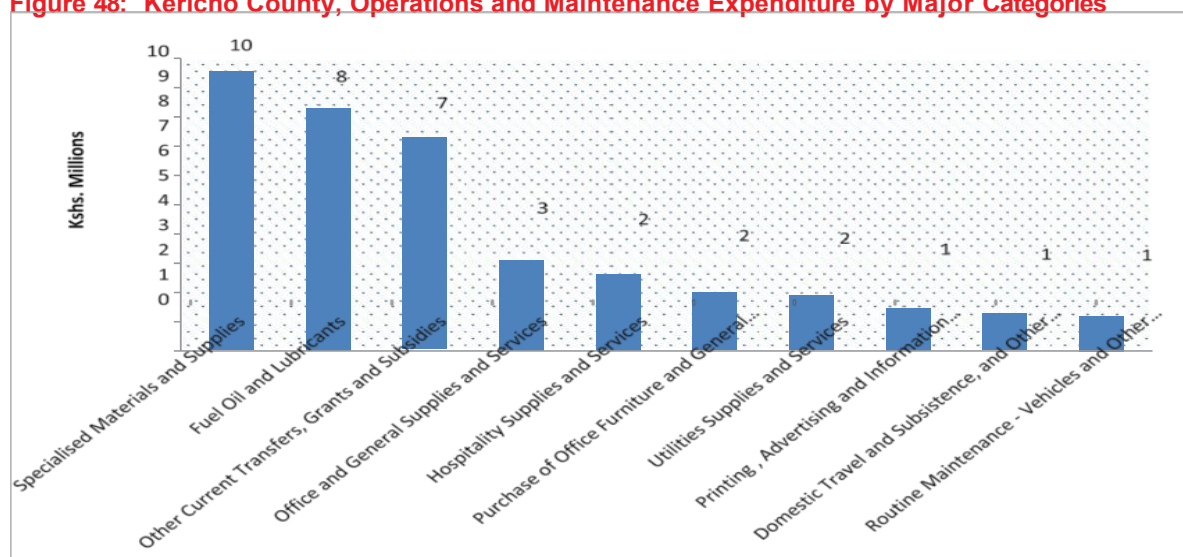
During the reporting period, the CoB did not receive quarterly financial reports from Kericho County Fund Administrators, as indicated in Table 3.78, contrary to the requirement of Section 168 of the PFM Act, 2012

The County government uses commercial bank accounts to operate the above-established Funds contrary to Regulations 82(1)(b) of the PFM (County Governments) Regulations, 2015, which requires that County Government bank accounts must be opened and maintained at the Central Bank of Kenya.

Expenditure on Operations and Maintenance

Figure 48 summarises the Operations and Maintenance expenditure by major categories.

Figure 48: Kericho County, Operations and Maintenance Expenditure by Major Categories



Source: Kericho County Treasury

Expenditure on domestic travel amounted to Kshs.15.36 million and comprised Kshs.14.27 million spent by the County Assembly and Kshs.1.09 million by the County Executive. There was no Expenditure on foreign travel by the Executive and Assembly during the review period.

Also, in the operations and maintenance costs, there is no expenditure on garbage collection and Legal fees/ Dues, arbitration and compensation payments expenditure legal fees.

Facility Improvement Financing

The County has, however, not developed regulations to operationalise the FIF Act of 2023.

Development Expenditure

In the First Quarter of FY 2024/25, the County reported spending Kshs.144.76 million on development programmes, compared to a similar period in FY 2023/24, when the County did not report any expenditure on development. The table summarises development projects with the highest expenditure in the reporting period.

Table 3.79: Kericho County, List of Development Projects with the Highest Expenditure

S/No.	Project Title	Department	Location of the project	Source of Funds	Estimated/Budgeted Value of the Project	Exchequer Issues (Kshs)	Expenditure (Kshs.)	Absorption %	Implementation Status
1	Rehabilitation and construction of Kilmoligit water supply	Finance And Economic Planning	Kamasian	GOK	186,289,133	123,529,011	13,178,969	66	Ongoing
2	Construction of Maize Mill at Kedowa	Finance And Economic Planning	Kedowa/ Kimugul	GOK	13,044,433	8,720,254	8,720,254	67	Ongoing
3	Proposed Refurbishment and Construction of Shops and Stalls at Litein Town	Trade, Industrialisation, Cooperative Management, Tourism And Wildlife	Litein	GOK	6,298,206	6,298,206	6,298,206	100	Complete
4	Tulwapmoi Water Project	Water, Energy, Environment, Forestry And Natural Resources	Chilchila Ward	GoK	4,942,296	4,942,296	4,942,296	100	Complete

S/No.	Project Title	Department	Location of the project	Source of Funds	Estimated/Budgeted Value of the Project	Exchequer Issues (Kshs)	Expenditure (Kshs.)	Absorption %	Implementation Status
5	Kiptere/Simbamoo Water Project	Water, Energy, Environment, Forestry And Natural Resources	Sigowet Ward	GoK	4,934,854	4,934,854	4,934,854	100	Complete
6	Fortenan-Koisagat Water Supply	Water, Energy, Environment, Forestry And Natural Resources	Chilchila Ward	GoK	4,860,209	4,860,209	4,860,209	100	Complete
7	Cherire Solarization Water Project	Water, Energy, Environment, Forestry And Natural Resources	Sigowet Ward	GoK	4,245,136	4,245,136	4,245,136	100	Complete
8	Ainabon Water Project Phase 11	Water, Energy, Environment, Forestry And Natural Resources	Kipchebor Ward	GoK	3,985,528	3,985,528	3,985,528	100	Complete
9	Enhancement of Ngendalel, Kalyet, Masibun and Simchorwetwater project	Water, Energy, Environment, Forestry And Natural Resources	Kipkelion Ward	GoK	3,866,000	3,866,000	3,866,000	100	Complete
10	ChepkoinikKirukto Water Project	Water, Energy, Environment, Forestry And Natural Resources	Kapsoit Ward	GoK	3,834,636	3,834,636	3,834,636	100	Complete

Source: Kericho County Treasury

Budget Performance by Department

Table 3.80 summarises the approved budget allocation, expenditure and absorption rate by departments in the first three months of FY 2024/25.

Table 3.80: Kericho County, Budget Allocation and Absorption Rate by Department

Department	Budget Allocation (Kshs.)		Exchequer Issues (Kshs.)		Expenditure (Kshs.)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
County Assembly Services	844,575,901	90,170,894	72,381,323	-	72,381,323	0	100	-	8.6	-
Public Service & Administration	397,487,233	20,950,340	25,622,106	-	25,776,578	-	100.6	-	6.5	-
Office of the Governor & Deputy Governor	149,275,697	-	8,580,958	-	8,010,876	-	93.4	-	5.4	-
County Public Service Board	82,743,700	-	2,657,137	-	2,617,137	-	98.5	-	3.2	-
Finance & Economic Planning	324,173,400	33,984,012	23,033,908	21,899,222	19,444,112	21,899,222	84.4	100.0	6.0	64.4
Health Services	2,879,100,068	247,639,775	157,389,639	-	154,900,639	13,146,395	98.4	-	5.4	5.3
Agriculture, Livestock & Cooperative Development	168,039,917	447,542,427	12,700,725	18,754,136	14,215,813	20,440,665	111.9	109.0	8.5	4.6

Department	Budget Allocation (Kshs.)		Exchequer Issues (Kshs.)		Expenditure (Kshs.)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
Education, Libraries, Culture & Social Services	758,172,528	201,657,498	45,204,827	2,698,584	47,165,267	2,433,854	104.3	90.2	6.2	1.2
Public Works, Roads & Transport	94,808,742	755,155,412	4458998	9,497,408	4,458,998	9,988,173	89.2	105.2	4.7	1.3
Trade, Industrialization, Innovation, Tourism & Wildlife	63,659,087	364,856,453	4,997,002	6,298,206	5,197,662	6,298,206	50.8	100.0	8.2	1.7
Water, Energy, Natural Resources & Environment	160,994,615	502,332,222	10,238,595	84,066,440	10,318,060	46,897,630	73.0	55.8	6.4	9.3
Land, Housing & Physical Planning	129,158,060	190,513,999	14,143,294	20,191,353	13,905,351	20,191,353	-	100.0	10.8	10.6
Information Communication Youth Affairs, Sports & E-Government	71,126,262	40,000,000	3,617,894	3,304,286	2,617,892	3,468,123	72.4	105.0	3.7	8.7
Strategic Intervention Phase 1	-	100,000,000	-	-	-	-	-	-	-	-
Strategic Intervention Phase 2	-	100,000,000	-	-	-	-	-	-	-	-
Total	6,123,315,210	3,094,803,032	385,026,406	166,709,635	381,009,707	144,763,620	80.2	86.8	6.2	4.7

Source: Kericho County Treasury

Analysis of department expenditure shows that the Department of Finance & Economic Planning recorded the highest absorption rate of development budget at 64 per cent, followed by the Department of Land, Housing & Physical Planning at 11 per cent. The Department of Land, Housing & Physical Planning had the highest percentage of recurrent expenditure to budget at 10.8 per cent, while the Department of County Public Service Board had the lowest at 3 per cent. The Allocation for recurrent expenditure for both the Assembly and the Executive is within the ceilings in CARA, 2023

Budget Execution by Programmes and Sub-Programmes

Table 3.81 summarises the budget execution by programmes and sub-programmes in the First Quarter of FY 2024/25.

Table 3.81: Kericho County, Budget Execution by Programmes and Sub-Programmes

Programme	Sub-Programme	Approved Original Budget Estimates FY 2024/25 (Kshs.)			Actual Expenditure 24 July - 24 September (Kshs.)		Absorption Rate %	
		Recurrent	Development	Gross	Recurrent	Development	Rec	Dev
County Coordination Services	County Coordination Services	149,275,697	-	149,275,697	8,010,876	-	5.0	
		149,275,697	-	149,275,697	8,010,876	-	5.0	
DEPARTMENT: FINANCE AND ECONOMIC PLANNING								
Administration, Planning and Support Services.	Administration Services.	267,873,400	-	267,873,400	10,398,906	-	4.0	0.0

Programme	Sub-Programme	Approved Original Budget Estimates FY 2024/25 (Kshs.)			Actual Expenditure 24 July - 24 September (Kshs.)		Absorption Rate %	
		Recurrent	Development	Gross	Recurrent	Development	Rec	Dev
Administration, Planning and Support Services.	Monitoring Budget Implementation and Reporting	33,200,000	33,984,012	67,184,012	4,890,986	-	15.0	0.0
Public Finance Management	Budget Formulation, co-ordination and management	16,750,000	200,000,000	216,750,000	2,336,420	21,899,222	14.0	11.0
Audit Services	County Audit	6,350,000	-	6,350,000	1,817,800	-	29.0	
		324,173,400	233,984,012	558,157,412	19,444,112	21,899,222	6.0	9.0
DEPARTMENT: AGRICULTURE, LIVESTOCK AND FISHERIES								
Policy, Strategy and Management of Agriculture	Development of Agricultural Policy, Legal & Regulatory framework.	50,298,002	-	50,298,002	-	-	0.0	
Crop Development and Management	Agriculture Extension Services	60,708,413	333,847,764	394,556,177	8,662,226	19,440,705	14.0	6.0
Livestock Resource Management and Development	Livestock Disease Management and Control.	-	76,765,387	76,765,387	-	999,960		1.0
Livestock Resource Management and Development	Livestock Production and Extension Services	37,919,501	-	37,919,501	5,170,987	-	14.0	
Fisheries development	Management and Development of Capture Fisheries	7,400,131	5,650,000	13,050,131	193,400	-	3.0	0.0
Cooperative development and management	Cooperative Advisory & Extension Services.	11,713,870	31,279,276	42,993,146	189,200		2.0	
		168,039,917	447,542,427	615,582,344	14,215,813	20,440,665	8.0	5.0
DEPARTMENT: WATER, ENERGY, NATURAL RESOURCES AND ENVIRONMENT								
Environment policy development and coordination	Planning Coordination Policy and Administrative Services	147,738,287	25,000,000	172,738,287	10,318,060	-	7.0	0.0
Water supply services	Rural Water Supply	13,256,328	477,332,222	490,588,550	-	46,897,630	0.0	10.0
		160,994,615	502,332,222	663,326,837	10,318,060	46,897,630	6.0	9.0
DEPARTMENT: EDUCATION, YOUTH AFFAIRS, CULTURE AND SOCIAL SERVICES								
General Administration & Planning Services.	Policy Development and Administration	557,680,800	21,421,054	579,101,854	46,364,917	-	8.0	0.0
Basic Education	Early Childhood Development Education	197,391,728	101,236,444	298,628,172	516,700	1,781,254	0.0	2.0
Gender and Social Development	Social Welfare Services/Social Infrastructure Development	3,100,000	13,000,000	16,100,000	283,650	-	9.0	0.0
Youth development and empowerment services	Youth Development (YP) Training	-	66,000,000	66,000,000	-	652,600		1.0
		758,172,528	201,657,498	959,830,026	47,165,267	2,433,854	6.0	1.0
DEPARTMENT: HEALTH SERVICES								
Curative Health	Administration and Planning	1,556,587,353	137,741,103	1,694,328,456	91,450,319	-	6.0	0.0
Curative Health	Hospital (curative) Services	-	-	-	-	-		

Programme	Sub-Programme	Approved Original Budget Estimates FY 2024/25 (Kshs.)			Actual Expenditure 24 July - 24 September (Kshs.)		Absorption Rate %	
		Recurrent	Development	Gross	Recurrent	Development	Rec	Dev
Preventive and Promotive Health	Preventive Medicine and Promotive Health	1,322,512,715	109,898,672	1,432,411,387	63,450,320	13,146,395	5.0	12.0
		2,879,100,068	247,639,775	3,126,739,843	154,900,639	13,146,395	5.0	5.0
DEPARTMENT: LANDS, HOUSING AND PHYSICAL PLANNING								
Administration and support services	General Administration and Planning	86,480,578	110,550,249	197,030,827	11,652,126	15,000,000	13.0	14.0
Housing Development and Human Resource	Housing Development	9,879,309	23,106,250	32,985,559	843,700	2,203,750	9.0	10.0
Land policy and planning	Development Planning and Land Reforms	27,145,730	17,001,700	44,147,430	1,275,125	-	5.0	0.0
Land policy and planning	Land Use Planning	5,652,443	39,855,800	45,508,243	134,400	2,987,603	2.0	7.0
		129,158,060	190,513,999	319,672,059	13,905,351	20,191,353	11.0	11.0
DEPARTMENT: PUBLIC WORKS, ROADS AND TRANSPORT								
Transport Management and Safety	General Administration Planning and Support Services	85,212,784	-	85,212,784	4,458,998	-	5.0	
Infrastructure, Roads and Transport	Rehabilitation of Road	3,400,000	717,155,412	720,555,412	-	9,988,173	0.0	1.0
Infrastructure, Roads and Transport	Maintenance of Roads and Bridges/Periodic Maintenance	6,195,958	38,000,000	44,195,958	-	-	0.0	0.0
		94,808,742	755,155,412	849,964,154	4,458,998	9,988,173	5.0	1.0
DEPARTMENT: TRADE, INDUSTRIALISATION, TOURISM, WILDLIFE AND COOPERATIVE MANAGEMENT								
Trade development and investment	Fairtrade Practices and Consumer Protection (weight & measures)	19,160,892	353,856,453	373,017,345	2,789,686	6,298,206	15.0	2.0
Trade development and investment	Administrative and Support Services.	37,725,234	2,000,000	39,725,234	2,133,942	-	6.0	0.0
Tourism development and marketing	Local Tourism Development.	6,772,961	9,000,000	15,772,961	274,035	-	4.0	
		63,659,087	364,856,453	428,515,540	5,197,663	6,298,206	8.0	2.0
DEPARTMENT: ICT AND E-GOVERNMENT								
Information & Communication Service	News and Information Services	71,126,262	-	71,126,262	2,617,892	-	4.0	0.0
Information & Communication Service	ICT and BPO development services	-	40,000,000	40,000,000	-	3,468,123	0.0	9.0
Youth development and empowerment services	Youth Development (YP) Training	-	-	-	-	-	0.0	
		71,126,262	40,000,000	111,126,262	2,617,892	3,468,123	4.0	9.0
DEPARTMENT: COUNTY PUBLIC SERVICE BOARD								
Administration of Human Resources and Public Service	Establishment, Appointment, Discipline and Board Management.	82,743,700	-	82,743,700	2,617,137	-	3.0	
		82,743,700	-	82,743,700	2,617,137	-	3.0	

Programme	Sub-Programme	Approved Original Budget Estimates FY 2024/25 (Kshs.)			Actual Expenditure 24 July - 24 September (Kshs.)		Absorption Rate %	
		Recurrent	Development	Gross	Recurrent	Development	Rec	Dev
DEPARTMENT: PUBLIC SERVICE MANAGEMENT								
Administration of Human Resources and Public Service	General Administration, Planning and Support Services	300,473,380	20,950,340	321,423,720	19,741,200	-	7.0	0.0
Administration of Human Resources and Public Service	Human Resource Development	97,013,853	-	97,013,853	6,035,378	-	6.0	
		397,487,233	20,950,340	418,437,573	25,776,578	-	6.0	0.0
County Executive Grand Total		5,278,739,309	3,004,632,138	8,283,371,447	308,628,384	144,763,620	6.0	5.0
Speaker's office	Speaker's office	443,287,077	-	443,287,077	35,895,049	-	16.0	0
Clerk's Office	Clerk's Office	389,701,188	90,170,894	479,872,082	35,425,456	-	27.0	0
County Assembly Service Board	County Assembly Service Board	11,587,636	-	11,587,636	1,060,818	-	13.0	0
Total Expenditure	Total Expenditure	844,575,901	90,170,894	934,746,795	72,381,323	-	0.13	0
GRAND TOTAL		6,123,315,210	3,094,803,032	9,218,118,242	381,009,707.05	144,763,620.35	0.19	0.05

Source: Kericho County Treasury

Sub-programmes with the highest levels of implementation based on absorption rates were: County Audit in the Department of Finance & Economic Planning at 29 per cent, Clerk in the Department of Clerks Office at 27 per cent, Fair Trade Practices and Consumer Protection (weight & measures) in the Department of Trade, Industrialization, Innovation, Tourism & Wildlife at 15 per cent, and Agriculture Extension Services at 14 per cent of budget allocation.

Accounts Operated in Commercial Banks

The County government operated 25 accounts with commercial banks out of which, 12 were for County Funds.

This is contrary to Regulations 82(1)(b) of the PFM (County Governments) Regulations, 2015, which requires that County Government bank accounts be opened and maintained at the Central Bank of Kenya. The only exemption is for imprest bank accounts for petty cash and revenue collection bank accounts.