

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF KERICHO

COUNTY BUDGET IMPLEMENTATION REVIEW REPORT

FOR PERIOD ENDING 31ST DECEMBER 2024 (Q2)

Forward

The Quarter Two Budget Implementation Review Report for the Financial Year 2024/2025 presents the performance of the County Government of Kericho in implementing its approved budget during the period under review. The report assesses revenue collection, expenditure absorption, development progress, and the overall alignment of budget execution with the County's strategic priorities and service delivery objectives.

During the second quarter, the County Government continued to implement programs and projects aimed at improving service delivery, enhancing infrastructure development, strengthening human resource capacity, and promoting economic growth across sectors. Revenue performance showed moderate progress, supported by ongoing efforts to enhance own-source revenue collection through automation, enforcement, and expansion of revenue streams. However, challenges such as delayed remittances, economic fluctuations, and compliance gaps affected the attainment of revenue targets.

On the expenditure side, the County recorded steady absorption in recurrent expenditure, particularly in personnel emoluments, operations, and maintenance of essential services. Development expenditure implementation improved compared to the previous quarter, with several projects in health, water, roads, agriculture, and urban development progressing as planned. Nonetheless, delays in procurement processes, funding constraints, and project implementation bottlenecks affected the timely completion of some development initiatives.

The review further highlights key achievements realized during the quarter, including improved service delivery in priority sectors, strengthening of institutional systems, and enhanced monitoring and evaluation mechanisms. It also identifies areas requiring attention, such as revenue mobilization, project completion rates, budget absorption in development programs, and compliance with financial management regulations.

Going forward, the County Government of Kericho will focus on strengthening revenue collection strategies, enhancing expenditure efficiency, accelerating development project implementation, and reinforcing accountability and transparency in public financial management. Continuous monitoring, stakeholder coordination, and adherence to budgetary controls will remain critical in achieving the County's development goals and ensuring optimal utilization of public resources.



Hon. Jackson Rop

CECM Finance and Economic Planning and Head of County Treasury.

The Kericho County Gross Approved FY 2024/25 budget was Kshs.9.22 billion. It comprised Kshs.3.09 billion (34.0 per cent) and Kshs.6.12 billion (66.0 per cent) allocation for development and recurrent programmes, respectively. The budget estimates represent an increase of Kshs.0.31 billion (3.4 per cent) from the FY 2023/24 budget comprised of 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 increase 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 (75.5 per cent) expected from the National Government as the equitable share of revenue raised nationally, Kshs.1.04 billion (11.2 per cent) as additional allocations/conditional grants and Kshs.1.22 million (13.2 per cent) generated as gross own source revenue. The own source revenue includes Kshs.646.36 million (53.0 per cent) as Facility Improvement Fund (revenue from health facilities) and Kshs.573.74 million (47.0 per cent) as ordinary own-source revenue. Additional allocations/conditional grants Comprise of Kshs.169.75 million as Routine Maintenance Fuel Levy Fund, Kshs.250.00 million as County Aggregated Industrial Parks, Kshs.45.69 million as County health promoters, Kshs.8.23 million as DANIDA FUND, Kshs.37.5million 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 FLLOCA Grants to Support Climate Change CCIR (UNSPENT DONOR), Kshs.151.52 million as IDA National Agricultural Value Chain Devt Project(NAVCDP) and Kshs.10.92 million as SWEDEN Kenya Agricultural Business Dev't Project(KABDP. A breakdown of the additional allocations is shown in Table 3.98.

Revenue Performance

In the first half of FY 2024/25, the County had Kshs.3.71 billion to fund its development and recurrent activities. This amount consisted of Kshs.3.33 billion from the equitable share of revenue raised nationally, additional allocations from the government and its own source revenue (OSR) collection of Kshs.337.52 million. In addition, the County had no cash balance from FY 2023/24.

The total OSR collection of Kshs.337.52 million includes Facilities Improvement Financing (FIF) of Kshs.315.84 million, and Kshs.61.68 million as ordinary OSR. Table 3.98 summarises the total revenue available to the County Government during the first half of FY 2024/25.

Table 3.98: Kericho County, Revenue Performance in the First Half of FY 2024/25

S/No	Revenue Category	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	3,332,713,748	48
Sub Total		6,962,657,506	3,332,713,748	48
B	Conditional Grants			
1	Routine Maintenance Fuel Levy Fund	169,758,085		
2	County Aggregated Industrial Parks	250,000,000		
3	County health promoters	45,690,000		
4	DANIDA FUND	8,287,500		
5	Kenya Devolution Support Project 11 (World Bank)	37,500,000		
6	Kenya Urban Support Program UDG (SIDA)	43,550,249		

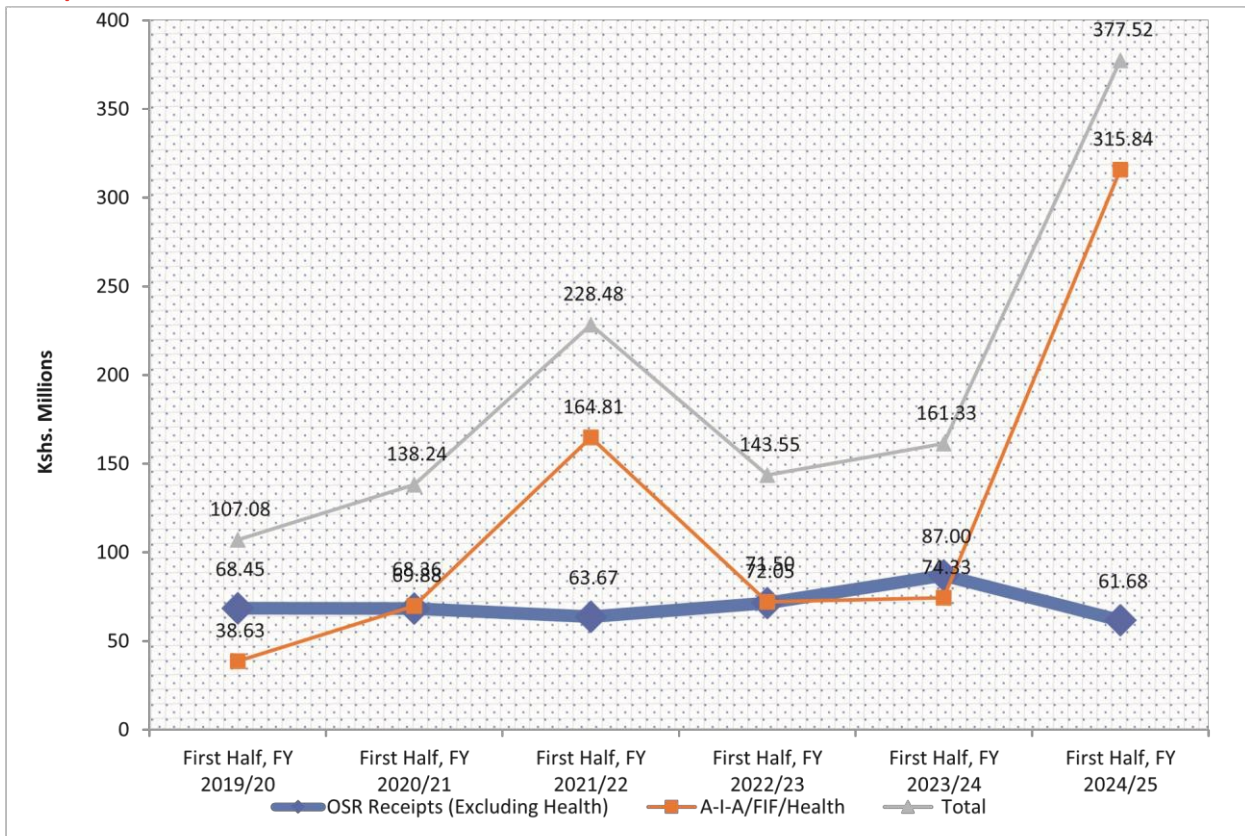
7	Kenya Urban Support Program UIG (SIDA)	35,000,000		
8	FLLoCA Grants to Support Climate Change CCI's	11,000,000		
9	FLLoCA Grants to Support Climate Change CCIR	203,392,898		
10	FLLoCA Grants to Support Climate Change CCIR (UNSPENT DONOR)	68,750,000		
11	IDA National Agricultural Value Chain Devt Project (NAVCDP)	151,515,152		
12	SWEDEN Kenya Agricultural Business Dev't Project (KABDP)	10,918,919		
Sub-Total		1,035,362,803	0	0
C	Other Sources of Revenue			
1	Ordinary Own Source Revenue	573,742,933	61,675,604	11
2	Balance b/f from FY2023/24	0		
3	Facility Improvement Fund (FIF)	646,355,000	315,842,795	49
4	Other Revenues	0		
5	Appropriation in Aid (AIA)	0		
Sub Total		1,220,097,933	377,518,399	31
Grand Total		9,218,118,242	3,710,232,147	40

Source: Kericho County Treasury

The County 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 half of FY 2018/19 to the first half of FY 2024/25.

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

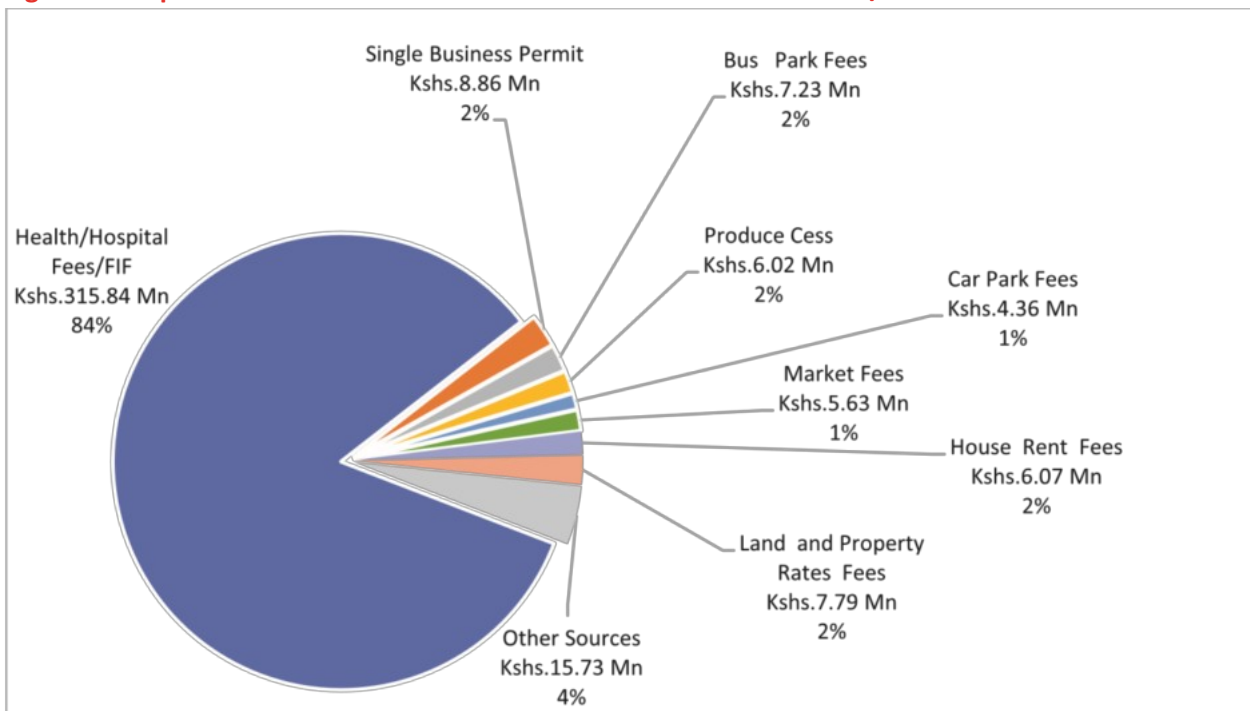


Source: Kericho County Treasury

During the first half of FY 2024/25, the County generated Kshs.377.52 million from its revenue sources, including AIA and FIF. This amount was an increase of 134.0 per cent compared to Kshs.161.33 million were realised in a similar period in FY 2023/24, which was 30.9 per cent of the annual target and 11.3 per cent of the equitable revenue share disbursed. The increase in OSR can be attributed to the proper placement of staff in the Revenue Directorate and the piloting of Revenue Automation by the County Government.

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 Half FY 2024/25



Source: Kericho County Treasury

The highest revenue stream of Kshs.315.84 million was from the Facility Improvement Fund (FIF), contributing to 84.0 per cent of the total OSR receipts during the reporting period.

Borrowing by the County

During the first quarter of FY 2024/25, the County government of Kericho did not borrow any funds.

Exchequer Issues

The Controller of Budget approved withdrawals of Kshs.2.79 billion from the CRF account during the reporting period comprised Kshs.693.26 million (24.9 per cent) for development programmes and Kshs.2.10 billion (75.2per cent) for recurrent programmes. Analysis of the recurrent exchequers released in the first half of FY 2024/25 indicates that Kshs.1.59 billion was released towards compensation of employees and Kshs.510.45 million for operations and maintenance expenditure. Releases towards compensation for employees in the first half of FY 2024/25 do not include the December 2024 exchequer request for the County Executive and County Assembly due to late disbursement of funds by the National Government.

Analysis of the operations and maintenance exchequer releases indicate that 26.1 per cent was for domestic travel and 1.0 per cent for foreign travel. The domestic travel exchequer amounted to Kshs.133.14 million and included Kshs.41.76 million for the County Executive and Kshs.91.38 million for the County Assembly. The foreign exchequer totalled Kshs.5.29 million, comprising Kshs.4.32 million for the County Executive and Kshs.0.97 million for the County Assembly.

Table 3.99: Kericho County, Budget Allocation and Exchequer Issued by Department

Department	Budget Allocation (Kshs.)		Exchequer Issues (Kshs.)		Exchequer Issues to Budget (%)	
	Rec	Dev	Rec	Dev	Rec	Dev
County Assembly Services	844,575,901	90,170,894	353,237,959	-	42	-
Public Service & Administration	397,487,233	20,950,340	150,267,579	1,886,653	38	9

Office of the Governor & Deputy Governor	149,275,697	-	66,330,283	-	44	-
Department	Budget Allocation (Kshs.)		Exchequer Issues (Kshs.)		Exchequer Issues to Budget (%)	
	Rec	Dev	Rec	Dev	Rec	Dev
County Public Service Board	82,743,700	-	27,456,292	-	33	
Finance & Economic Planning	324,173,400	233,984,012	122,137,796	49,982,334	38	21
Health Services	2,879,100,068	247,639,775	849,673,368	90,604,069	30	37
agriculture, Livestock & Cooperative Development	168,039,917	447,542,427	65,061,898	61,930,386	39	14
Education, Libraries, Culture & Social Services	758,172,528	201,657,498	237,445,854	15,752,599	31	8
Public Works, Roads & Transport	94,808,742	755,155,412	37,052,023	226,072,575	39	30
Trade, Industrialization, Innovation, Tourism & Wildlife	63,659,087	364,856,453	23,801,692	11,109,314	37	3
Water, Energy, Natural Resources & Environment	160,994,615	502,332,222	95,144,058	195,416,081	59	39
Land, Housing & Physical Planning	129,158,060	190,513,999	45,681,850	35,346,153	35	19
Information Communication Youth Affairs, Sports & E-Government	71,126,262	40,000,000	23,731,099	5,158,906	33	13
Total	6,123,315,210	3,094,803,032	2,097,021,752	693,259,070	34	22

Source: Kericho County Treasury

County Expenditure Review

The County spent Kshs.2.34 billion on development and recurrent programmes in the reporting period. The expenditure represented 84.9 per cent of the total funds released by the CoB and comprised Kshs.639.53 million and Kshs.1.70 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 21 per cent, while recurrent expenditure represented 28 per cent of the annual recurrent expenditure budget.

Settlement of Pending Bills

The County reported pending bills totalling Kshs.1.15 billion as of 30th June 2024. This pending payment is by only the county executive. The pending bills from the County Executive consist of Kshs.211.61 million for recurrent expenditures and Kshs.936.32 million for development expenditures.

During the first half of FY 2024/25, the County Executive paid off pending bills amounting to Kshs.523.41 million, comprising Kshs.76.39 million for recurrent programmes and Kshs.447.03 million for development programmes. Meanwhile, the County Assembly didn't provide pending bills for recurrent and development activities.

The County Executive submitted a pending bills payment plan at the commencement of FY 2024/25, committing to pay Kshs.779.93 million, in the first half of FY 2024/25. However, the County did not adhere to this payment plan, as it has not cleared Kshs.256.52 million for the Executive.

As of December 31, 2024, the outstanding bills amounted to Kshs.624.52 million for the County Executive Only.

Expenditure by Economic Classification

The County Executive spent Kshs.1.10 billion on employee compensation, Kshs.285.63 million on operations and maintenance, and Kshs.639.53 million on development activities. Similarly, the County Assembly spent Kshs.142.71 million on employee compensation, Kshs.176.48 million on operations and maintenance, and no development activities, as shown in Table 3.100.

Table 3.100: 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	1,743,783,793	353,237,959	1,380,049,767	319,195,442	26	38
Compensation to Employees	3,449,028,480	412,190,287	1,369,281,548	217,293,648	1,094,719,631	179,780,220	32	44
Operations and Maintenance	1,829,710,829	432,385,614	374,502,245	135,944,311	285,330,136	139,415,222	16	32
Development Expenditure	3,004,632,138	90,170,894	693,259,070		639,527,606		21	
Total	8,283,371,447	934,746,795	2,437,042,863	353,237,959	2,019,577,373	319,195,442	24	34

Source: Kericho County Treasury

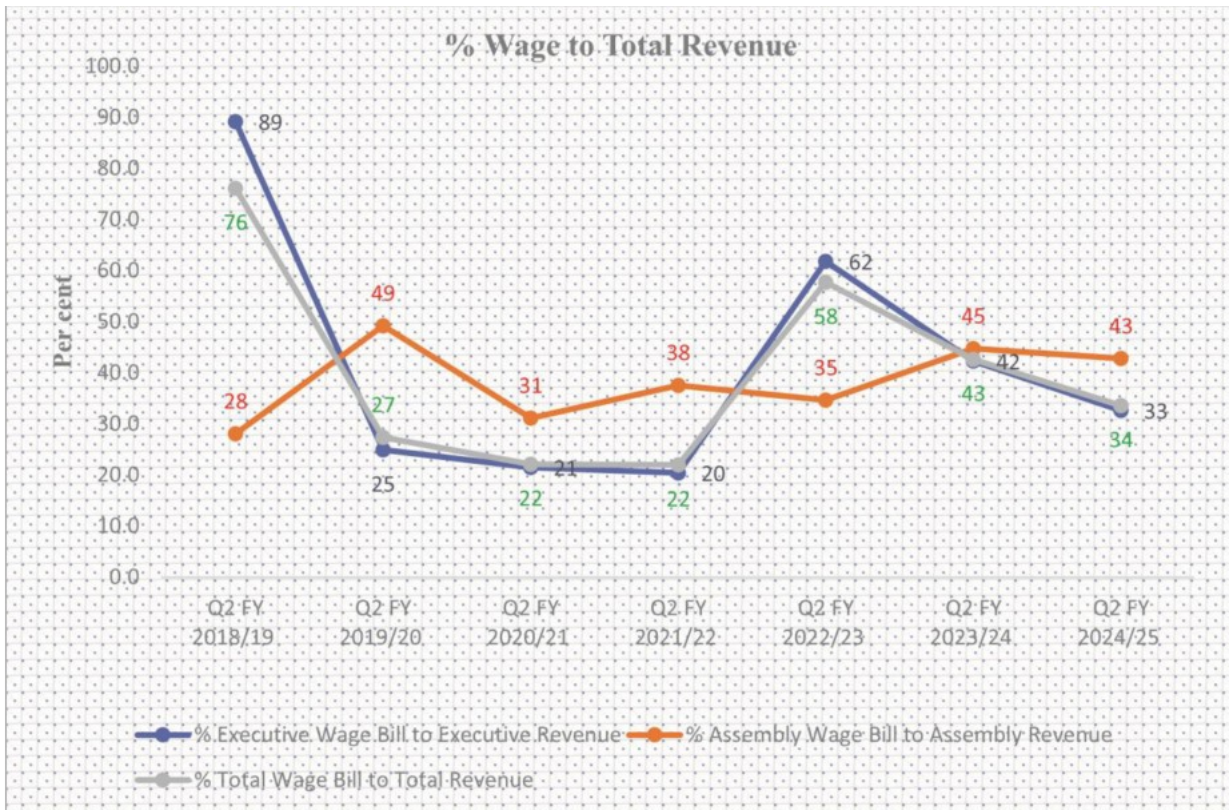
Expenditure on Employees' Compensation

In the first half of FY 2024/25, expenditure on employee compensation was Kshs.1.27 billion, or 34 per cent of the available revenue of Kshs.3.71 billion. This expenditure represented a decrease from Kshs.1.50 billion reported in a similar period in FY 2023/24. The wage bill included Kshs.891.30 million paid to the Health Sector Employees, translating to 70 per cent of the total wage bill.

Figure 47 shows the trend of personnel expenditures as a percentage of total revenue from the first half of FY 2018/19 to the first half of FY 2024/25.

Figure 47: Percentage of Wage Bill to Total Revenue Received from the First Half of FY 2018/19 to the

First Half of FY 2024/25



Source: Kericho County Treasury

Further analysis indicates that PE costs amounting to Kshs.1.22 billion were processed through the Integrated Personnel and Payroll Database (IPPD) system. In contrast, Kshs.51.50 million was processed through manual payrolls, which accounted for 4.0 per cent of the total PE cost.

The County Assembly spent Kshs.12.58 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.43,670 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 0.49 per cent of the County’s overall budget. Further, the County allocated Kshs.10.00 million to the Emergency Fund (0.11 per cent of the total budget) in line with Section 110 of the PFM Act, 2012.

Table 3.101 summarises each established Fund’s budget allocation and performance during the reporting period.

Table 3.101: Performance of County Established Funds in the First Half 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.)
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	-	-	-	87,000,000.00	Ongoing
County Assembly Established Funds						
1	Staff Car Loan & Mortgage Fund	15,261,268	-	-	131,427,453.00	Not provided
2	Mca's Car Loan & Mortgage Fund	0	-	-	179,914,540.00	Not provided

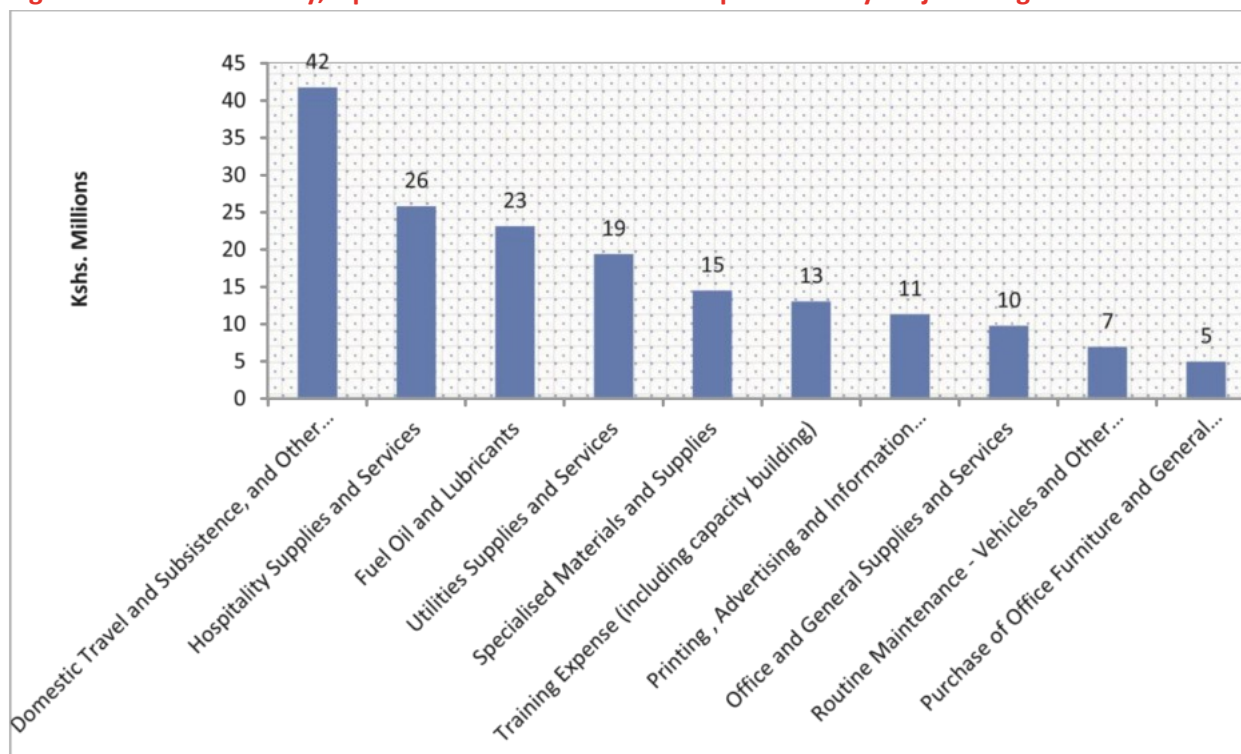
Source: *Kericho County Treasury*

During the reporting period, the CoB did not receive quarterly financial reports from Kericho County Fund Administrators, as indicated in Table 3.101, contrary to the requirement of Section 168 of the PFM Act, 2012

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.133.14 million and comprised Kshs.91.38 million spent by the County Assembly and Kshs.41.76 million by the County Executive. Expenditure on foreign travel amounted to Kshs.5.29 million and comprised Kshs.0.97 million by the County Assembly and Kshs.4.32 million by the County Executive. Expenditure on foreign travel is summarised in Table 3.102.

Table 3.102: Summary of Highest Expenditure on Foreign Travel in the First Half of FY 2024/25

Arm of County Government	No. of Officers Travelled	Dates travelled	Purpose of the travel	Destination	Total Costs of the Travel (Kshs)
County Executive	6	9-20/9/2024	Training on leadership and policy implementation in Arusha, Tanzania	Tanzania	2,250,000
County Executive	3	2-8/6/2024	Consultative meeting on exploration of investment opportunities	Uganda	1,156,370
County Executive	1	7/12/2023-17/12/2023	Attending 23rd EAC MSME BURUNDI	Burundi	224,835

County Executive	1	23rd/01-3rd /02/2024	Attending Leadership Training programme at ESAMI	Tanzania	687,860
Kericho County Assembly	2	14th to 21st August 2024	Digital leadership, navigating governance in the public sector	Tanzania	967,912
TOTAL					5,286,977

Source: Kericho County Treasury and Kericho County Assembly

Facility Improvement Financing

The Health Facilities did (not) provide a report on the utilisation of the FIF during the reporting period, in line with (contrary to) Section 18 (e) of the FIF Act, 2023. The County has, however, not developed regulations to operationalise the FIF Act of 2023.

Development Expenditure

In the First Half of FY 2024/25, the County reported spending Kshs.639.53 million on development programmes, representing an increase of 187.1 per cent compared to a similar period in FY 2023/24, when the County spent Kshs.222.79 million. Table 3.103 summarises development projects with the highest expenditure in the reporting period.

Table 3.103: Kericho County, List of Development Projects with the Highest Expenditure

S/No.	Sector	Project Title	Project Location	Contract Sum (Kshs.)	Amount paid To Date (Kshs.)	Implementation Status
1	Water	Rehabilitation and Construction of Kimologit Water Supply	Kamasian Ward	186,289,133	162,383,008	87
2	Public Works	Stormwater Drainage at Kapkatet Under the Strategic Intervention Programme	Kapkatet ward	46,884,040	36,732,092	78
3	Health Services	Construction of Surgical Theatre at Sosiot Health Centre	Waldai Ward	13,470,099	13,470,099	100
4	Health Services	Completion of Mch at Kipsitet Dispensary With 90,000 Litres Septic Tank	Soin Ward	10,847,220	10,847,220	100
5	Health Services	Construction of Malinja Dispensary	Cheboin Ward	8,774,000	8,774,000	100
6	Health Services	Construction of 24 Body Morgue in Fort Ternan Subcounty Hospital	Chilchila Ward	8,755,720	8,755,720	100
7	Agriculture	Construction of Maize Mill at Kedowa Under Strategic Intervention Programme	Kedowa/ Kimugul Ward	8,720,254	8,720,254	100
8	Trade	Refurbishment and Construction of Shops/Stalls at Litein Market	Litein Ward	6,298,206	6,298,206	100
9	Education	Renovation Works at Kericho County Library	Kipchebor Ward	5,000,000	5,000,000	100
10	Roads	Construction of Kapcherogos Kimeswon Kapmaina Road	Soin Ward	4,991,619	4,991,619	100
				300,030,290	265,972,217	

Budget Performance by Department

Table 3.104 summarises the approved budget allocation, expenditure and absorption rate by departments in the first half of FY 2024/25.

Table 3.104: Kericho County, Budget Allocation and Absorption Rate by Department

Department	Budget Allocation (Kshs. Million)		Exchequer Issues (Kshs. Million)		Expenditure (Kshs. Million)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
County Assembly Services	844.58	90.17	353.24	-	319.20	-	90	-	38	-
Public Service & Administration	397.49	20.95	150.27	4.59	106.54	1.89	71	41	27	9
Department	Budget Allocation (Kshs. Million)		Exchequer Issues (Kshs. Million)		Expenditure (Kshs. Million)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
Office of the Governor & Deputy Governor	149.28	-	66.33	-	49.08	-	74	-	33	-
County Public Service Board	82.74	-	27.46	-	23.52	-	86	-	28	-
Finance & Economic Planning	324.17	233.98	122.14	49.98	87.46	49.98	72	100	27	21
Health Services	2,879.10	247.64	849.67	110.58	686.27	100.68	81	91	24	41
agriculture, Livestock & Cooperative Development	168.04	447.54	65.06	51.39	55.08	40.40	85	79	33	9
Education, Libraries, Culture & Social Services	758.17	201.66	237.45	38.77	196.71	28.12	83	73	26	14
Public Works, Roads & Transport	94.81	755.16	37.05	192.11	32.79	188.11	89	98	35	25
Trade, Industrialization, Innovation, Tourism & Wildlife	63.66	364.86	23.80	13.70	20.77	13.70	87	100	33	4
Water, Energy, Natural Resources & Environment	160.99	502.33	95.14	188.66	61.23	181.75	64	96	38	36
Land, Housing & Physical Planning	129.16	190.51	45.68	35.35	39.31	26.85	86	76	30	14
Information Communication Youth Affairs, Sports & E-Government	71.13	40.00	23.73	8.14	21.27	8.06	90	99	30	20
Total	6,123.32	3,094.80	2,097.02	693.26	1,699.25	639.53	81	92	28	21

Source: Kericho County Treasury

Analysis of department expenditure shows that the Department of Health Services recorded the highest absorption rate of development budget at 40 per cent, followed by the Department of Water, Energy, Natural

Resources & Environment at 36 per cent. The Department of Water, Energy, Natural Resources & Environment had the highest percentage of recurrent expenditure to budget at 38 per cent, while the Department of Health Services had the lowest at 24 per cent.

Budget Execution by Programmes and Sub-Programmes

Table 3.105 summarises the budget execution by programmes and sub-programmes in the first half of FY 2024/25.

Table 3.105: Kericho County, Budget Execution by Programmes and Sub-Programmes

Programme	Sub-Programme	Approved Original Budget Estimates FY 2024/25 (Kshs.Million)		Actual Expenditure Jul 24 - Dec 24 (Kshs. Million)		Absorption Rate %	
		Rec	Dev	Rec	Dev	Rec	Dev
County Coordination Services	County Coordination Services	149.28	-	49.08	-	33	
		149.28	-	49.08	-	33	
DEPARTMENT: FINANCE AND ECONOMIC PLANNING							

Programme	Sub-Programme	Approved Original Budget Estimates FY 2024/25 (Kshs.Million)		Actual Expenditure Jul 24 - Dec 24 (Kshs. Million)		Absorption Rate %	
		Rec	Dev	Rec	Dev	Rec	Dev
Administration, Planning and Support Services.	Administration Services.	267.87	-	69.04	-	26	-
Administration, Planning and Support Services.	Monitoring Budget Implementation and Reporting	33.20	33.98	10.82	-	33	-
Public Finance Management	Budget Formulation coordination and management	16.75	200.00	4.43	49.98	26	25
Audit Services	County Audit	6.35	-	3.17	-	50	
		324.17	233.98	87.46	49.98	27	21
DEPARTMENT: AGRICULTURE, LIVESTOCK AND FISHERIES							
Policy, Strategy and Management of Agriculture	Development of Agricultural Policy, Legal & Regulatory framework.	50.30	-	24.63	-	49	
Crop Development and Management	Agriculture Extension Services	60.71	333.85	17.22	24.43	28	7
Livestock Resource Management and Development	Livestock Disease Management and Control.	-	76.77	-	12.90		17
Livestock Resource Management and Development	Livestock Production and Extension Services	37.92	-	12.29	-	32	0
Fisheries development	Management and Development of Capture Fisheries	7.40	5.65	0.50	-	7	-
Cooperative development and management	Cooperative Advisory & Extension Services.	11.71	31.28	0.45	3.07	4	0
		168.04	447.54	55.08	40.40	33	9

DEPARTMENT: WATER, ENERGY, NATURAL RESOURCES AND ENVIRONMENT							
Environment policy development and coordination	Planning Coordination Policy and Administrative Services	147.74	25.00	61.23	-	41	-
Water supply services	Rural Water Supply	13.26	477.33	-	181.75	-	38
		160.99	502.33	61.23	181.75	38	36
DEPARTMENT: EDUCATION, YOUTH AFFAIRS, CULTURE AND SOCIAL SERVICES							
General Administration & Planning Services.	Policy Development and Administration	557.68	21.42	194.69	4.94	35	23
Basic Education	Early Childhood Development Education	197.39	101.24	0.95	18.13	-	18
Gender and Social Development	Social Welfare Services/Social Infrastructure Development	3.10	13.00	1.07	-	35	-
Youth development and empowerment services	Youth Development (YP) Training	-	66.00	-	5.05	0	8
		758.17	201.66	196.71	28.12	26	14
DEPARTMENT: HEALTH SERVICES							
Curative Health	Administration and Planning	1,556.59	137.74	507.46	50.99	33	37
Curative Health	Hospital(curative) Services	-	-	-	-		
Preventive and Promotive Health	Preventive Medicine and Promotive Health	1,322.51	109.90	178.81	49.70	14	45

Programme	Sub-Programme	Approved Original Budget Estimates FY 2024/25 (Kshs.Million)		Actual Expenditure Jul 24 - Dec 24 (Kshs. Million)		Absorption Rate %	
		Rec	Dev	Rec	Dev	Rec	Dev
		2,879.10	247.64	686.27	100.68	24	41
DEPARTMENT: LANDS, HOUSING AND PHYSICAL PLANNING							
Administration and support services	General Administration and Planning	86.48	110.55	21.45	11.50	25	10
Housing Development and Human Resource	Housing Development	9.88	23.11	4.54	7.38	46	32
Land policy and planning	Development Planning and Land Reforms	27.15	17.00	10.50	4.97	39	29
Land policy and planning	Land Use Planning	5.65	39.86	2.83	2.99	50	7
		129.16	190.51	39.31	26.85	30	14
DEPARTMENT: PUBLIC WORKS, ROADS AND TRANSPORT							
Transport Management and Safety	General Administration Planning and Support Services	85.21	-	29.65	-	35	0
Infrastructure, Roads and Transport	Rehabilitation of Road	3.40	717.16	1.60	188.11	47	26

Infrastructure, Roads and Transport	Maintenance of Roads and Bridges/Periodic Maintenance	6.20	38.00	1.54	-	25	-
		94.81	755.16	32.79	188.11	35	25
DEPARTMENT: TRADE, INDUSTRIALISATION, TOURISM, WILDLIFE AND COOPERATIVE MANAGEMENT							
Trade development and investment	Fairtrade Practices and Consumer Protection (weight & measures)	19.16	353.86	6.95	13.70	36	4
Trade development and investment	Administrative and Support Services.	37.73	2.00	12.25	-	32	-
Tourism development and marketing	Local Tourism Development.	6.77	9.00	1.57	-	23	-
		63.66	364.86	20.77	13.70	33	4
DEPARTMENT: ICT AND E-GOVERNMENT							
Information & Communication Service	News and Information Services	71.13	-	21.27	-	30	-
Information & Communication Service	ICT and BPO development services	-	40.00	-	8.06	-	20
Youth development and empowerment services	Youth Development (YP) Training	-	-	-	-	-	0
		71.13	40.00	21.27	8.06	30	20
DEPARTMENT: COUNTY PUBLIC SERVICE BOARD							
Administration of Human Resources and Public Service	Establishment, Appointment, Discipline and Board Management.	82.74	-	23.52	-	28	-
		82.74	-	23.52	-	28	0
DEPARTMENT: PUBLIC SERVICE MANAGEMENT							
Administration of Human Resources and Public Service	General Administration, Planning and Support Services	300.47	20.95	87.12	1.89	29	9
Administration of Human Resources and Public Service	Human Resource Development	97.01	-	19.42	-	20	0
		397.49	20.95	106.54	1.89	27	9
County Executive Grand Total		5,278.74	3,004.63	1,380.05	639.53	26	21
Programme	Sub-Programme	Approved Original Budget Estimates FY 2024/25 (Kshs.Million)		Actual Expenditure Jul 24 - Dec 24 (Kshs. Million)		Absorption Rate %	
		Rec	Dev	Rec	Dev	Rec	Dev
Speaker's office	Speaker's office	443.29	-	185.32	-	42	-
Clerk's Office	Clerk's Office	389.70	90.17	128.80	-	33	-
County Assembly Service Board	County Assembly Service Board	11.59	-	5.08	-	44	-
Total Expenditure		844.58	90.17	319.20	-	38	-
GRAND TOTAL		6,123.32	3,094.80	1,699.25	639.53	28	21

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 50 per cent, Land Policy and Planning in the Department of Land, Housing & Physical Planning at 50 per cent, Infrastructure, Roads and Transport in the department of Public Works, Roads & Transport at 47 per cent and Housing Development and Human Resource in the department of Land, Housing & Physical Planning at 46 per cent Of budget allocation.

Accounts Operated Commercial Banks

The County Government Operates 51 accounts with commercial banks, including 14 for Health Facilities, 12 for Vocational Training Centres, 24 for established funds and one for county revenue.

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.