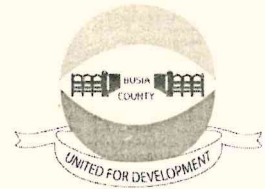




COUNTY GOVERNMENT OF BUSIA  
P.O. BOX PRIVATE BAG-50400  
BUSIA, KENYA  
COUNTY TREASURY



REF: CG/BSA/FIN/BUDGET/VOL.V/036

3<sup>RD</sup> OCTOBER, 2025

TO THE CLERK TO THE COUNTY ASSEMBLY,  
COUNTY GOVERNMENT OF BUSIA.

THRO'  
COUNTY SECRETARY  
BUSIA COUNTY

*Forwarded*



Dear Sir

RE: COUNTY BUDGET REVIEW & OUTLOOK PAPER, 2025

Reference is made to the above subject matter.

I hereby forward to you the County Budget Review and Outlook Paper FY 2024/2025 as approved by the County Executive Committee. This is in accordance with section 118 of the Public Finance Management Act, 2012.

Thank You.

HON. DOUGLAS EJAKAIT OKIRING'  
COUNTY EXECUTIVE COMMITTEE MEMBER  
COUNTY TREASURY AND ECONOMIC PLANNING  
Email: [douglasajakait@busiacounty.go.ke](mailto:douglasajakait@busiacounty.go.ke)

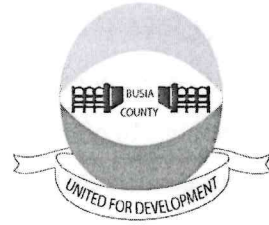


CC; H.E The Governor,  
H.E The Deputy Governor  
The Controller of Budget  
The Commission on Revenue Allocation





COUNTY GOVERNMENT OF BUSIA  
P.O.BOX PRIVATE BAG-50400  
BUSIA, KENYA  
COUNTY TREASURY



**COUNTY BUDGET REVIEW AND OUTLOOK PAPER**

**FOR FINANCIAL YEAR 2024/2025**

**DEPARTMENT OF COUNTY TREASURY AND ECONOMIC  
PLANNING**

**SEPTEMBER 2025**



## **PREFACE**

The 2025 County Budget Review and Outlook Paper (CBROP) has been prepared in line with Section 118 of the Public Finance Management (PFM) Act, 2012, and the accompanying PFM Regulations, 2015. The Paper presents the County's actual fiscal performance for the year under review, provides the medium-term budget projections, and sets out indicative departmental expenditure ceilings for the FY 2026/2027 and the medium term. It further highlights how the FY 2024/2025 fiscal performance impacted compliance with the fiscal responsibility principles and the attainment of strategic objectives as outlined in the County's planning frameworks—County Integrated Development Plan (CIDP) 2023-2027, the Annual development plan (ADP) 2024, and the County Fiscal Strategy Paper (CFSP) 2025 —while aligning with the national development agenda including the Kenya Vision 2030, the Fourth Medium Term Plan (MTP IV), the Bottom-Up Economic Transformation Agenda (BETA), the Constitution of Kenya 2010 and the provisions of the PFM Act, 2012.

The Busia County Budget Review and Outlook Paper (CBROP 2025), being the twelfth to be prepared under the devolved governance framework, provides a detailed account of the actual fiscal performance for FY 2024/2025 against budgetary appropriations. It reaffirms the County Government's fiscal policy strategy, which emphasizes maintaining a robust revenue effort, progressively shifting expenditure from recurrent to productive capital investments, and promoting efficiency, effectiveness, and accountability in the utilization of public resources.

The proposed departmental ceilings and expenditure priorities for FY 2026/2027 and the medium term will further be refined and firmed up in the County Fiscal Strategy Paper 2026. The County Government remains steadfast in its commitments to the prudent management of public resources, with the overarching goal of ensuring that the citizens of Busia County receive maximum value for money through improved public service delivery and sustainable development outcomes. I therefore call upon all stakeholders to support the development and implementation of the FY 2026/2027 budget and medium-term plans. CBROP 2025 reaffirms Busia County's commitments to fiscal discipline, enhanced revenue mobilization, efficient public services delivery, and resilience against emerging risks.

  
**Hon. DOUGLAS EJAKAIT OKIRING.**  
County Executive Committee Member  
County Treasury and Economic Planning  
Email: douglas.ejakait@busiacounty.go.ke

## **ACKNOWLEDGEMENT**

This 2025 County Budget Review and Outlook Paper (CBROP) has been prepared in compliance with Section 118 of the Public Finance Management (PFM) Act, 2012, and the accompanying Regulations. I extend my sincere gratitude to His Excellency the Governor and the Deputy Governor, the County Secretary, the County Executive Committee Members, Chief Officers, and all the Busia County officers whose invaluable support and guidance contributed to the successful preparation of this document.

As the custodian of the County's public finance management framework, the County Treasury bears the responsibility of ensuring the timely preparation and submission of the CBROP. In this regard, I particularly acknowledge the County Executive Committee Member for the County Treasury and Economic Planning for his consistent technical guidance and steadfast leadership throughout the process.

The preparation of the CBROP 2025 was a collaborative effort involving all the County Departments and entities that provided credible data and critical inputs that enriched this document. Special appreciation goes to the technical teams from the Budget, Accounting Services, and Economic Planning directorates. In particular, I wish to commend CPA Evans Wangata - Director of Budget, for his exemplary leadership in preparation of the CBROP. I also recognize the contributions of CPA Jesse Mangeni, Mr. William Chepkwony, Mr. Amos Imooh Owana, Ms. Maureen Ochieng, Ms. Beverly Anyokorit, Ms. Marlene Ajiambo, CPA Kevin Omondi, CPA Chrispinus Oroni, Ms. Mercy Minayo, Ms. Sherry Okuku, Mr. Tiberius Muganda, Ms. Verah Ingutia, and all the departmental budget officers for their dedication and commitment throughout the CBROP compilation process.

Finally, I encourage all the county stakeholders to make optimal use of the information contained in this CBROP to promote fiscal discipline, enhance transparency, and strengthen accountability in the budget planning, implementation, and oversight.



**CPA. Gypson O. Wafula**

CHIEF OFFICER – COUNTY TREASURY

## **EXECUTIVE SUMMARY**

The County Budget Review and Outlook Paper (CBROP) 2025 reviews the Busia County's fiscal performance in FY 2024/2025 and sets the framework for FY 2026/2027 and the Medium-Term Expenditure Framework (MTEF) 2028-2029. It is prepared under the Constitution of Kenya, 2010 and the Public Finance Management Act, 2012 to promote transparency and prudent resource use. The approved budget was **Kshs. 10.77 billion**, with the actual expenditure of **Kshs. 8.80 billion (81.7% absorption)**. Actual revenues received totalled to **Kshs. 9.90 billion (92%)** of revenue target. This comprises of; **Kshs. 7.51 billion** from the equitable share, **Kshs. 298.94 million** grants, **Kshs. 506.67** Own Source Revenue, (**Kshs. 267.19 million** Appropriation-in-Aid, and **Kshs. 239.48 million** from other Own Source Revenue).

The County's total expenditure comprised of **Kshs. 6.76 billion (62.77%)** and **Kshs. 2.04 billion (18.94%)** for recurrent and development expenditures respectively against the total budget. The under absorption was attributed to the lengthy procurement processes, underperformance of the own source revenue, late disbursements of funds from the National Treasury and non-disbursement of some conditional grants that led to the pending bills accumulation.

For FY 2026/2027, revenues are projected at **Kshs. 9.43 billion**, including **Kshs. 7.86 billion**, Equitable share, **Kshs. 632 million** Own Source Revenue and **Kshs. 936.7 million** as Conditional Grants. Expenditure ceilings are set at **Kshs. 4.55 billion** for employee compensation, (**48.26%**), **Kshs. 2.05 billion** operations and maintenance, (**21.73%**), and **Kshs. 2.83 billion** development, (**30.01%**).

CBROP 2025 reaffirms Busia County's commitments to fiscal discipline, enhanced revenue mobilization, efficient public services delivery, and resilience against emerging risks.

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## **LIST OF ABBREVIATIONS AND ACRONYMS**

- ADP** – Annual Development Plan.
- BETA** – Bottom-Up Economic Transformation Agenda.
- CBROP** – County Budget Review and Outlook Paper.
- CFSP** – County Fiscal Strategy Paper.
- CIDP** – County Integrated Development Plan.
- CO** – Chief Officer.
- CoB** – Controller of Budget.
- CoG** – Council of Governors.
- CRA** – Commission on Revenue Allocation.
- GDP** – Gross Domestic Product.
- IFMIS** – Integrated Financial Management Information System.
- KNBS** – Kenya National Bureau of Statistics.
- MTEF** – Medium-Term Expenditure Framework.
- MTP** – Medium-Term Plan.
- NG-CDF** – National Government Constituencies Development Fund.
- OAG** – Office of the Auditor-General.
- PFMA** – Public Finance Management Act.
- PSC** – Public Service Commission.
- SRC** – Salaries and Remuneration Commission.
- MT** – Metric Tons.
- VAT** – Value Added Tax.
- FPO** – Farmer Producer Organization.
- NPCU** – National Project Coordination Unit.
- CIGs** – Common Interest Groups.
- VMGs** – Vulnerable and Marginalized Groups.
- WASRERP** – Ward based Agricultural Sector driven, Rural, Economic Revitalization Programme.
- TIMPs** – Technologies, Innovations and Management Practices.

## **Legal Basis for the Publication of the County Budget Review and Outlook Paper**

The preparation of the County Budget Review and Outlook Paper (CBROP) is provided for under **Section 118 of the Public Finance Management (PFM) Act, 2012**. The Act requires that the **County Treasury** prepares and submits the CBROP to the **County Executive Committee** on or before 30th September of each year for approval. The Paper must present:

- The actual fiscal performance of the preceding financial year against the approved budget;
- Updated economic and financial forecasts, highlighting any changes from the most recent **County Fiscal Strategy Paper (CFSP)**;
- An analysis of how the fiscal performance affected compliance with fiscal responsibility principles and financial objectives in the CFSP; and
- Explanations for any deviations from these objectives, with proposals for corrective measures and an estimated timeframe for implementation.

Once prepared, the CBROP must be considered by the **County Executive Committee** within **14 days** of submission, with a view to approval (with or without amendments).

### **Fiscal Responsibility Principles in the Public Finance Management Law**

In line with the Constitution of Kenya, the **Public Finance Management (PFM) Act, 2012** establishes the fiscal responsibility principles to promote prudence, transparency, and accountability in the management of public resources. **Section 107 of the PFM Act** provides that:

1. The **County Government's recurrent expenditure** shall not exceed its total revenue.
2. Over the medium term, **at least thirty percent (30%)** of the County Government's budget shall be allocated to development expenditure.
3. The County Government's **expenditure on wages and benefits for public officers** shall not exceed the percentage of total revenue prescribed by the regulations issued by the County Executive Committee Member for Finance and approved by the County Assembly.
4. Over the medium term, the **County Government's borrowings** shall be used exclusively to finance development expenditure and not for recurrent expenditure.
5. The **County's debt levels** shall be maintained at a sustainable level, as approved by the County Assembly.
6. **Fiscal risks** shall be identified, assessed, and managed prudently and;
7. A reasonable degree of **predictability of the tax rates and tax bases** shall be maintained, taking into account any tax reforms that may be undertaken in the future.

## I. INTRODUCTION

### Objectives of the County Budget Review and Outlook Paper (CBROP) 2025

1. The County Budget Review and Outlook Paper (CBROP) 2025 serves as a critical instrument in the County's fiscal policy and planning framework. Its main objectives are as follows:
  - a) **Review of Fiscal Performance:** To provide analysis of the actual fiscal performance for the Financial Year 2024/2025 in comparison with the budget appropriation for the same year.
  - b) **Policy–Planning–Budget Linkage:** To strengthen the linkage between policy, planning, and budgeting. The CBROP 2025 aligns the departmental priorities with the County Integrated Development Plan (CIDP) 2023–2027 and reflects on the County Government's priorities while addressing emerging challenges in the implementation of devolved governance.
  - c) **Compliance with the PFM Act, 2012:** In line with the requirements of the Public Finance Management (PFM) Act, 2012, the CBROP seeks to promote prudent, efficient, and effective use of public resources through evidence-based and rational decision-making. To this end, the document sets out the proposed/indicative departmental ceilings as guided by the overall resource envelope. These ceilings initiate the budget making process for the Financial Year 2026/2027 and the Medium-Term Expenditure Framework (MTEF).
  - d) **Economic and Financial Forecasts:** To provide updated economic and financial forecasts, highlighting any changes from the projections contained in the County Fiscal Strategy Paper (CFSP) 2025.
  - e) **Assessment of Fiscal Responsibility:** To outline any variations between the actual financial performance and the forecasts or fiscal objectives in the CFSP 2025, and to assess their impacts on compliance with the fiscal responsibility principles.
  - f) **Corrective Measures:** To explain the reasons for any deviations from the financial objectives and to propose corrective measures, including the estimated timeframe for addressing such deviations.

## **LEGAL FRAMEWORK**

2. The County Budget Review and Outlook Paper (CBROP) 2025 is prepared in accordance with the Constitution of Kenya, 2010 and the Public Finance Management (PFM) Act, 2012.
3. Article 201 of the Constitution sets out the principles of public finance, including openness, accountability, equitable sharing of resources, and prudent use of public funds. Article 220(2) further requires the County Governments to prepare plans and budgets that include clear fiscal responsibility principles.
4. In line with these constitutional requirements, Section 118 of the PFM Act, 2012 stipulates that every county government shall prepare and submit the CBROP to the County Executive Committee (CEC) by 30th September of each year.
5. Upon submission, the Act further provides that:
  1. The **County Executive Committee (CEC)** shall, within fourteen (14) days, consider the CBROP with a view to approving it, with or without amendments.
  2. Not later than seven (7) days after the CBROP is approved by the County Executive Committee, the County Treasury shall;
    - a) Arrange for the Paper to be laid before the County Assembly; and,
    - b) Publish and publicize the Paper as soon as practicable thereafter.
6. This legal framework, anchored in both the Constitution of Kenya, 2010 and the PFM Act, 2012, provides the statutory basis for the preparation, approval, and dissemination of the CBROP. It ensures that the budget process upholds the principles of transparency, accountability, and prudent management of public resources.

## II. REVIEW OF FISCAL PERFORMANCE FOR THE FY 2024/2025

### A. Overview

7. In the Financial Year 2024/2025, the total revised budget for the County Government of Busia amounted to **Kshs. 10.77 billion**. This is **5.59%** increase in comparison to the FY 2023/2024 budget that was **Kshs. 10.20 billion**. The actual expenditure for Busia County in the Financial Year 2024/2025 aggregated to **Kshs. 8.80 billion** representing an absorption rate of **81.68%** of the total Budget. This was a decrease from an absorption rate of **85%** attained in the Financial Year 2023/2024.

### B. Fiscal Performance of the County

#### County Revenue Performance

8. The County Government expected to receive **Kshs. 7.51 billion** from the National Government as Equitable Share, **Kshs. 997.63 million** as loans and conditional grants and balance brought forward from FY 2023/2024 of **Kshs. 1.58 billion**. In the Financial Year 2024/2025 the County Government had projected to raise **Kshs.697.01 million** as own source revenue.
9. The County Government of Busia had a receipt amounting to **Kshs. 9.90 billion** representing **92** per cent of the approved budget. The total receipts comprised of Own Source Revenue of **Kshs. 239.48 million**, Appropriation in Aid of **Kshs.267.19 million**, Equitable share of **Kshs.7.51 billion** and grants of **Kshs. 298.94 million**.
10. Bank balances carried down for the Financial Year 2024/2025 are as follows:

**Table 1: Resource Envelope- Actuals against Budgeted Amount for FY 2024/2025**

Revenue Sources	Actual Receipts	Revised Budget Estimates	Actual Receipts	Over or (Under) Performance	% Receipt
	FY 2023-2024 Kshs.	FY 2024-2025 Kshs.	FY 2024-2025 Kshs.	FY 2024-2025 Kshs.	FY 2024-2025
Own Source Revenue	233,065,731	467,301,361	239,483,550	(227,817,811)	51.25%
Appropriation in Aid	136,138,244	229,705,635	267,185,147	37,479,512	116.32%
Equitable Share.	6,877,538,472	7,514,935,582	7,514,936,176	594	100.00%
<b>Other Grants</b>	<b>533,449,413</b>	<b>977,628,778</b>	<b>298,939,201</b>	<b>(678,689,577)</b>	<b>45.93%</b>
National Agricultural Value Chain Development Project (NAVCDP)		250,000,000	84,575,472	(165,424,528)	33.83%
Busia County Aggregated Industrial Park		250,000,000	133,368,421	(116,631,579)	53.35%
Second Kenya Devolution Support Programme Level "II" Grant		37,500,000	0	(37,500,000)	0.00%
DANIDA		9,690,000	9,262,500	(427,500)	95.59%
Aquaculture Business Development Project (ABDP)		22,585,560	0	(22,585,560)	0.00%

Revenue Sources	Actual Receipts	Revised Budget Estimates	Actual Receipts	Over or (Under) Performance	% Receipt
	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025
	Kshs.	Kshs.	Kshs.	Kshs.	
Kenya Livestock Commercialization Project (KeLCoP)		33,550,000	33,423,508	(126,492)	99.62%
County Equalization Fund		17,919,656	0	(17,919,656)	0.00%
Kenya Agricultural Business Development Project (KABDP)		10,918,919	0	(10,918,919)	0.00%
Nutrition International		6,000,000	6,000,000	0	100.00%
Financing Locally-Led Climate Action Program (fLoCA)		217,000,100	0	(217,000,100)	0.00%
Financing Locally-Led Climate Action Program (fLoCA)-County Climate Institutional support (CCIS)		11,000,000	0	(11,000,000)	0.00%
Kenya Urban Support Program-(KUSP) Urban Institutional Grant		35,000,000	32,309,300	(2,690,700)	92.31%
Kenya Urban Support Program-(KUSP)-Urban Development Grant		76,464,543		(76,464,543)	0.00%
<b>Sub-total</b>	<b>7,780,191,860</b>	<b>9,189,571,356</b>	<b>8,320,544,074</b>	<b>(869,027,282)</b>	<b>90.54%</b>
<b>Balance Brought Forward</b>	<b>1,415,902,624</b>	<b>1,580,577,382</b>	<b>1,580,577,382</b>	<b>0</b>	<b>100.00%</b>
<b>Grand Total Revenue</b>	<b>9,196,094,484</b>	<b>10,770,148,738</b>	<b>9,901,121,456</b>	<b>(869,027,282)</b>	<b>91.93%</b>

### Own Source Revenue

11. The County Expected to generate local revenue for the Financial Year 2024/2025 of **Kshs. 697.01 million**. This comprised of **Kshs.229.71 million** as Appropriation in Aid and **Kshs. 467.30 million** as own source revenue.
12. During the period under review, the County generated a total revenue of **Kshs. 506.67 million**, which is 72.69% of the annual target. In Comparison to the previous financial year 2023/2024 collection of **Kshs. 369 million** indicates a slight improvement in the financial year 2024/2025 by **36.86%**.
13. Key challenges encountered;
  - Failure to implement valuation roll due to lack of regulations to the rating Act
  - Continued strikes in the health department
  - Lack of proper revenue enforcement mechanisms
  - Missing infrastructure in some of the facilities for Automation
  - Capacity building of staff and stakeholders
  - Lack of support on revenue collection from other departments
  - Lack of tools of trade i.e. POS machines are very few and staff have to share, lack of computers, lack of uniform and identification cards.

- Revenue leakages due to lack of full automation in some of the County's revenue streams.
14. The County continues to explore new and innovative ways of increasing its own revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:
- a) Automation of revenue collection system – the County is currently using County Pro Revenue system as the revenue collection system.
  - b) Continuous revenue mapping and putting in place proper revenue collection enforcement measures.
  - c) Allocation of service delivery vehicles to enhance local revenue collection.
  - d) Job rotation of the revenue staff.

**Table 2: County Own Source Revenue per Stream**

Revenue Sources	Actual Receipts	Revised Budget Estimates	Actual Receipts	Over or (Under) Performance	Performance in %
	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Administrative Services</b>	<b>3,133,500</b>	<b>3,373,535</b>	<b>4,140,750</b>	767,215	123%
Fire Safety	2,986,500	2,720,080	3,336,200	616,120	123%
Impounding/Clamp. Fees	147,000	653,455	804,550	151,095	123%
<b>Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness</b>	<b>66,381,310</b>	<b>115,350,776</b>	<b>60,542,974</b>	(54,807,802)	52%
Sugar Cane Cess	15,310,287	20,359,000	20,231,103	(127,897)	99%
Transit Produce Cess	37,243,969	30,674,240	24,812,145	(5,862,095)	81%
Tobacco Cess	1,121,281	999,182	1,701,980	702,798	170%
Fish Cess	934,589	1,005,147	714,430	(290,717)	71%
Tractor Hire Services	1,698,255	50,000,000	4,494,295	(45,505,705)	9%
Agriculture Training College	1,523,575	1,038,241	1,426,080	387,840	137%
Veterinary Services	3,045,836	2,427,800	1,942,240	(485,560)	80%
Stock Sale	3,841,588	3,993,209	3,022,430	(970,779)	76%
Fish Traders License	422,800	130,020	177,400	47,380	136%
Fish Movement Permit	261,240	120,450	109,350	(11,100)	91%
Livestock movement permit	-	217,800	160,158	(57,642)	74%
Vaccination	-	605,000	428,500	(176,500)	71%
Artificial Insemination	-	84,700	32,455	(52,245)	38%
Slaughter premise licenses	-	505,615	132,559	(373,056)	26%
Meat Carrier License	-	72,600	43,450	(29,150)	60%
Meat inspection fees(Bovine, pigs, sheep and goats)	-	2,057,000	53,0213	(152,6787)	26%
Reg. Of Boats License	207,200	34,540	155,050	120,510	449%
Fisherman's License	625,700	84,700	175,700	91,000	207%
Fish Import Permit	81,540	41,404	126,836	85,432	306%
Wakhungu Fish Farm	-	110,000	-	(110,000)	-
Cage Licensing	45,450	112,530	119,600	7,070	106%
Fingerling Sale	-	-	7,000	7,000	100%
Certificate of Transport	-	508,200	-	(508,200)	-
Automation for licenses for Agro-dealers	18,000	169,400	-	(169,400)	-

Revenue Sources	Actual Receipts	Revised Budget Estimates	Actual Receipts	Over or (Under) Performance	Performance in %
	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Youth, Sports, Culture, Gender, Creative Arts and Social Services</b>	193,850	311,600	242,070	(69,530)	78%
Hire Of Hall / Office	66,500	61,600	47,910	(13,690)	78%
Hire of Busia County Stadium	-	-	-	-	-
Registration/ Renewal of SHGs, CBOs, Women groups and Youth groups	127,350	200,000	194,160	(5,840)	97%
Community Cultural Centres	-	50,000	-	(50,000)	-
<b>Health Services and Sanitation</b>	136,372,764	295,414,061	267,551,447	(27,862,614)	91%
<b>Mortuary Fees(Facilities)</b>	2,074,870	7,242,328	5,148,650	(2,093,678)	71%
<b>Slaughter Fees</b>	234,520	548,391	366,300	(182,091)	67%
<b>Public Health services</b>	4,355,900	4,500,000	5,763,800	1,263,800	128%
<b>Hospital User Fees-(Facilities)</b>	39,929,474	173,943,374	112,230,901	(61,712,473)	65%
<b>SHA(Facilities)</b>	89,778,000	109,179,968	144,041,796	34,861,828	132%
				-	
<b>Busia County Referral Hospital</b>		113,820,124	102,696,128	(11,123,996)	90%
Mortuary Fees		2,281,622	2,195,050	(86,572)	96%
Hospital User Fees-		80,694,577	33,522,739	(47,171,838)	42%
SHA		30,843,925	66,978,339	36,134,414	217%
				-	
<b>Khunyangu Sub County Hospital</b>		25,256,802	18,621,714	(6,635,088)	74%
Hospital User Fees-		10,069,555	9,228,709	(840,846)	92%
SHA		15,187,247	9,393,005	(5,794,242)	62%
				-	
<b>Nambale Sub County Hospital</b>		17,470,205	12,265,334	(5,204,871)	70%
Hospital User Fees-		8,087,452	5,590,921	(2,496,531)	69%
SHA		9,382,753	6,674,413	(2,708,340)	71%
				-	
<b>Alupe Sub County Hospital</b>		17,781,125	14,351,394	(3,429,731)	81%
Mortuary Fees		615,672	73,600	(542,072)	12%
Hospital User Fees-		5,649,700	3,889,239	(1,760,461)	69%
SHA		11,515,753	10,388,555	(1,127,198)	90%
				-	
<b>Teso North Sub County Hospital</b>		21,190,911	21,753,720	562,809	103%
Mortuary Fees		2,441,812	1,533,700	(908,112)	63%
Hospital User Fees-		8,286,371	6,157,296	(2,129,075)	74%
SHA		10,462,728	14,062,724	3,599,996	134%
				-	
<b>Sio Port Sub County Hospital</b>		10,494,825	8,664,462	(1,830,363)	83%
Hospital User Fees-		3,653,827	2,696,469	(957,358)	74%
SHA		6,840,998	5,967,993	(873,005)	87%
				-	
<b>Port Victoria Sub County Hospital</b>		29,505,110	20,504,309	(9,000,801)	69%
Mortuary Fees		1,903,222	1,346,300	(556,922)	71%
Hospital User Fees-		4,987,453	3,616,478	(1,370,975)	73%
SHA		22,614,435	15,541,531	(7,072,904)	69%
<b>Matayos Sub County Hospital</b>		4,764,863	3,676,902	(1,087,961)	77%
Hospital User Fees-		4,627,256	1,324,929	(3,302,327)	29%
SHA		137,607	2,351,973	2,214,366	1,709%
<b>Amukura Sub County Hospital</b>		5,325,215	5,780,528	455,313	109%
Hospital User Fees-		4,564,762	2,991,411	(1,573,351)	66%
SHA		760,453	2,789,117	2,028,664	367%
<b>Bumala B Sub County Hospital</b>		5,078,991	4,856,624	(222,367)	96%
Hospital User Fees-		4,540,600	3,071,061	(1,469,539)	68%
SHA		538,391	1,785,563	1,247,172	332%
<b>Mukhobola Sub County Hospital</b>		5,261,081	2,982,144	(2,278,937)	57%
Hospital User Fees-		4,481,755	742,319	(3,739,436)	17%
SHA		779,326	2,239,825	1,460,499	287%
<b>Angurai Sub County Hospital</b>		4,558,693	2,392,011	(2,166,682)	52%
Hospital User Fees-		4,483,762	794,147	(3,689,615)	18%

Revenue Sources	Actual Receipts	Revised Budget Estimates	Actual Receipts	Over or (Under) Performance	Performance in %
	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
SHA		74,931	1,597,864	1,522,933	2,132%
<b>Lupida Sub County Hospital</b>		<b>4,741,746</b>	<b>6,909,395</b>	2,167,649	146%
Hospital User Fees-		4,700,325	2,638,501	(2,061,824)	56%
SHA		41,421	4,270,894	4,229,473	10,311%
<b>Health Centres - 18No</b>		<b>25,115,979</b>	<b>35,966,682</b>	10,850,703	143%
Hospital User Fees-		25,115,979	35,966,682	10,850,703	143%
<b>Lands, Housing And Urban Development</b>	<b>30,931,578</b>	<b>107,062,756</b>	<b>37,299,158</b>	(69,763,598)	35%
Plot Rent	1,102,755	1,989,286	2,975,341	986,055	150%
Plot Rent Arrears	315,154	913,022	-	(913,022)	-
Cilor(Contributions in lieu of rates) Arrears		10,000,000		(10,000,000)	-
Cilor		7,200,000	544,500	(6,655,500)	8%
Rent/Gov Houses	5,757,658	4,963,022	1,868,737	(3,094,285)	38%
Land Rates	1,826,773	30,456,078	6,396,829	(24,059,249)	21%
Land Rates (Arrears)	602,260	28,250,182	354,727	(27,895,455)	1%
application Of Plans	455,500	3,000,000	68,000	(2,932,000)	2%
Building Plans approval	2,062,150	5,420,378	2,390,500	(3,029,878)	44%
Solid Waste	-	-	-	-	-
Advertisement	18,809,328	13,770,788	22,700,524	8,929,736	165%
Animal Control and Welfare	-	1,100,000		(1,100,000)	-
<b>Transport, Roads and Public Works</b>	<b>29,656,377</b>	<b>43,084,226</b>	<b>27,796,430</b>	(15,287,796)	65%
Trailer Parking Fees	3,496,240	5,715,438	3,090,620	(2,624,818)	54%
Reserved Parking	5,684,033	3,449,996	6,211,250	2,761,254	180%
Bus Parking Fees	20,428,604	33,700,992	18,464,560	(15,236,432)	55%
Machine Hire	47,500	217,800	30,000	(187,800)	14%
<b>Water, Environment, Irrigation, Natural Resources and Climate Change</b>	<b>8,585,843</b>	<b>12,459,150</b>	<b>8,994,318</b>	(3,464,832)	72%
Solid Waste	2,984,260	2,888,017	3,424,000	535,983	119%
Sand Cess	3,494,780	1,336,335	3,032,180	1,695,845	227%
Busia Hills Water Supply	338,275	524,625	598,904	74,279	114%
Busijo Water Supply	144,430	234,185	177,405	(56,780)	76%
Alema Water Supply	-	95,077	-	(95,077)	-
Munana Water Supply	119,725	668,726	158,715	(510,011)	24%
Butula Water Supply	543,484	734,428	658,740	(75,688)	90%
Port Victoria Water Supply	615,689	1,598,969	744,374	(854,595)	47%
Drilling Rig	-	3,776,605	-	(3,776,605)	-
Noise	345,200	394,020	200,000	(194,020)	51%
Water Bowser	-	208,164	-	(208,164)	-
<b>Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)</b>	<b>93,948,753</b>	<b>119,950,893</b>	<b>100,101,550</b>	(19,849,343)	83%
Liquor License	3,000,000	5,488,300	1,500,000	(3,988,300)	27%
Single Business Permit	73,608,301	83,488,130	74,130,520	(9,357,610)	89%
Market Stall / Kiosk	572,970	823,251	813,975	(9,276)	99%
Charcoal Fees	-	937,804	-	(937,804)	-
Markets Fees	12,756,274	28,747,659	12,529,940	(16,217,719)	44%
Weights & Measures	163,000	330,000	38,000	(292,000)	12%
Co-Operatives Audit Fees	108,520	48,983	66,080	17,097	135%
Other Miscellaneous	3,739,688	86,766	11,023,035	10,936,269	12,704%
<b>Total Revenue Local Source</b>	<b>369,203,975</b>	<b>697,006,996</b>	<b>506,668,697</b>	(190,338,299)	73%
Less: Appropriation in Aid	136,138,244	229,705,635	267,185,147	37,479,512	116%
<b>Total Net Own Source Revenue</b>	<b>233,065,731</b>	<b>467,301,361</b>	<b>239,483,550</b>	(227,817,811)	51%

## County Expenditure Performance

15. The total approved budget for Busia County in the FY 2024/2025 was **Kshs. 10.77 billion**. This comprised **Kshs. 3.91 billion** for Development Expenditure (36.30%) and **Kshs. 6.86 billion** for Recurrent Expenditure (63.70%).
16. Recurrent Expenditure consisted of the Personnel Emoluments amounting to **Kshs. 3.98 billion** and Operations and Maintenance of **Kshs. 2.88 billion**.
17. The total actual expenditure for the year ended 30th June 2025 stood at **Kshs. 8.80 billion**, representing 81.68% of the approved budget. This comprised **Kshs. 6.76 billion** in actual Recurrent Expenditure and **Kshs. 2.04 billion** in actual Development Expenditure.
18. **In the year under review, the unabsorbed 18.32% is attributed to majorly**
- Delays in procurement and fund disbursements
  - Pending bills and debts
  - Capacity gaps in the implementation of projects and programmes
  - Weak monitoring and evaluation of development projects and programmes
19. **Mitigation Measures to address under absorption**
- Streamline procurement processes through introduction of E-Government Procurement and ensure timely release of funds
  - Clear pending bills and strengthen cash flow management systems
  - Build staff capacities and enhance M&E systems/capacity and funding
  - Improve local/own revenue mobilization and public participation
20. In FY 2024/2025, the departments were allocated a total of **Kshs. 10.77 billion**, representing 100 percent of the overall Busia County budget. Of this allocation, **Kshs. 6.86 billion** was earmarked for Recurrent Expenditure, while **Kshs. 3.91 billion** was allocated to Development Expenditure.

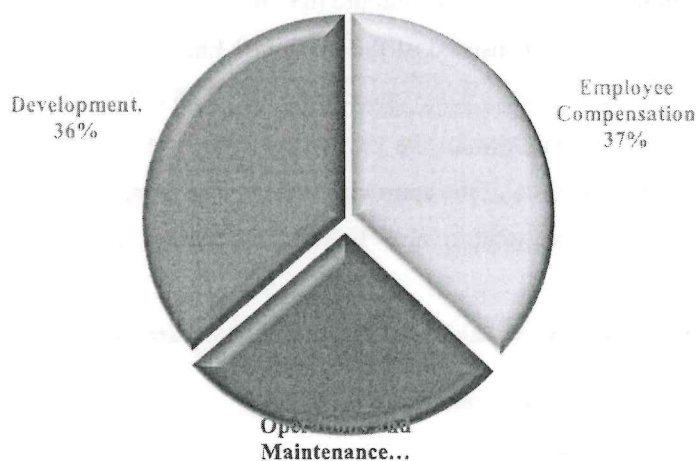
**Table 3: Summary of the Total County Expenditure**

No.	Description.	Amount.(Ksh )	Percentage.
1	Employee Compensation	3,983,506,057	37%
2	Operations and Maintenance.	2,880,694,549	27%
3	Development.	3,905,948,132	36%
	<b>TOTAL.</b>	<b>10,770,148,738</b>	<b>100.0%</b>

*Source: County Treasury*

**Chart 1: Analysis of Total Expenditure**

**County Government Of Busia - Budgetary Allocation**



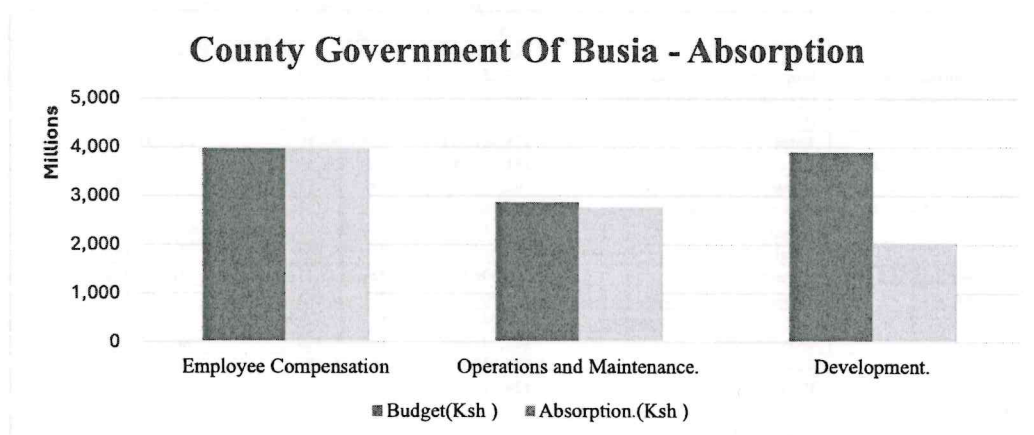
21. The Personnel emoluments received the highest allocation at 37 percent, followed by Development, which accounted for 36 percent. Operations and Maintenance received the lowest allocation at 27 percent.

22. Employee Compensation recorded an absorption rate of 99.9 percent, as the funds were fully utilized to cater for salaries and staff remunerations. Operations and Maintenance achieved an absorption rate of 96.4 percent, while the Development budget registered the lowest absorption at 52.2 percent. The overall absorption rate for the FY 2024/2025 budget stood at 81.7 percent, compared to 84.6 percent in FY 2023/2024.

**Table 4: Departmental Budget Allocation and Absorption for FY 2024/2025**

No.	Description.	Budget(Ksh )	Absorption.(Ksh )	Percentage.
1	Employee Compensation	3,983,506,057	3,981,430,800	99.9%
2	Operations and Maintenance.	2,880,694,549	2,778,179,501	96.4%
3	Development.	3,905,948,132	2,037,348,761	52.2%
	<b>TOTAL.</b>	<b>10,770,148,738</b>	<b>8,796,959,061</b>	<b>81.7%</b>

**Graph 1: Graphical presentation of County Budget Allocation Against Absorption**



*Graphical illustration of economic classification on absorption rate for FY 2024/2025*

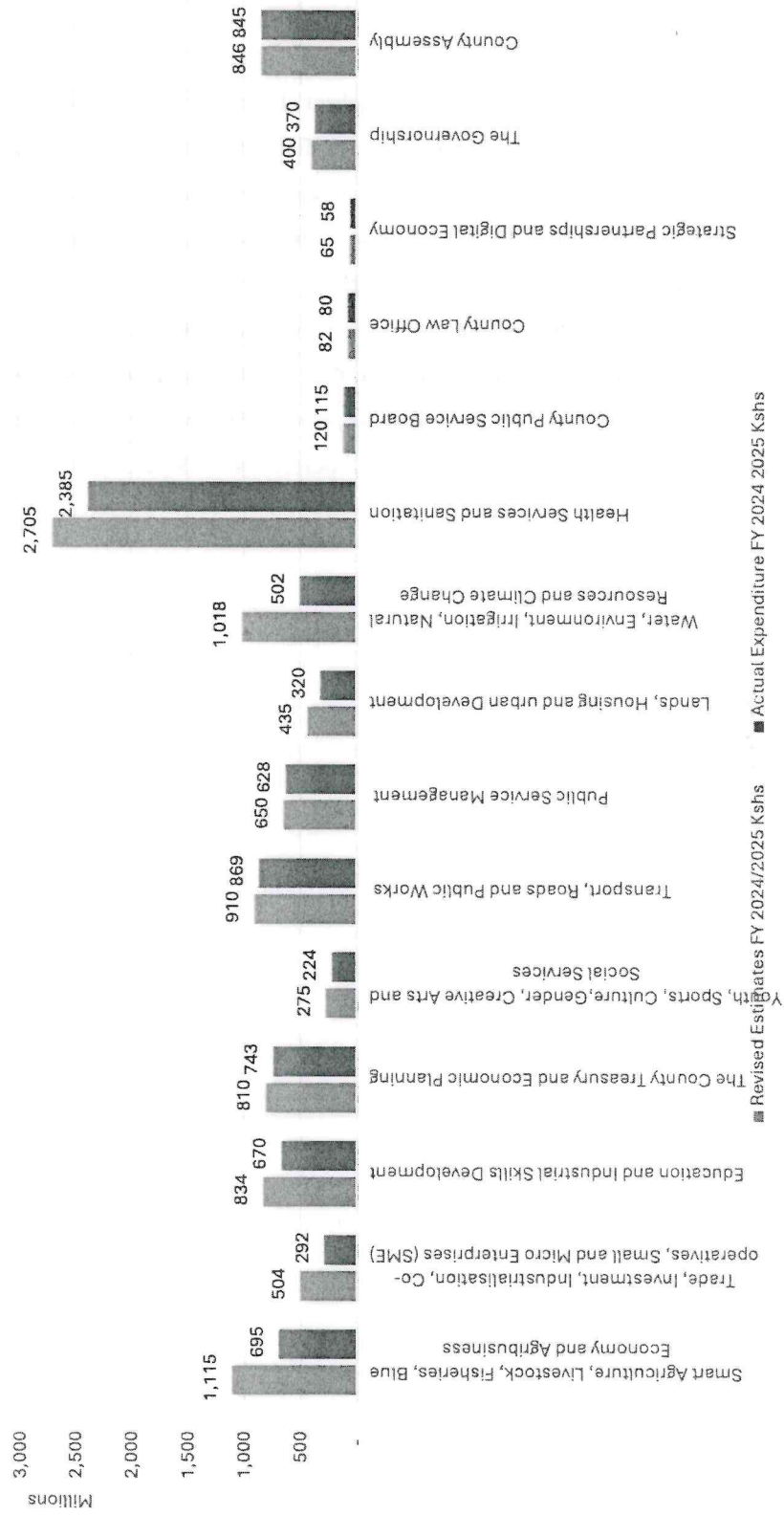
**Table 5: Expenditure Performance by economic classification per vote**

Vote Title	Economic Classification	Revised Estimates FY 2024/2025 (A)	Actual Expenditure FY 2024 2025 (B)	Variance FY 2024/2025 C=A-B	Absorption Rate (%)
		Kshs.	Kshs.	Kshs.	%
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Recurrent	251,201,831	250,184,265	1,017,566	99.6%
	Employee Compensation	188,862,848	188,852,385	10,463	100.0%
	Operations and Maintenance	62,338,983	61,331,881	1,007,102	98.4%
	Development	863,561,654	445,145,488	418,416,166	51.5%
	<b>Total</b>	<b>1,114,763,485</b>	<b>695,329,753</b>	<b>419,433,732</b>	<b>62%</b>
Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)	Recurrent	98,909,577	96,522,217	2,387,360	97.6%
	Employee Compensation	52,619,069	52,616,154	2,915	100.0%
	Operations and Maintenance	46,290,508	43,906,063	2,384,445	94.8%
	Development	404,819,223	195,592,022	209,227,201	48.3%
	<b>Total</b>	<b>503,728,800</b>	<b>292,114,239</b>	<b>211,614,561</b>	<b>58%</b>
Education and Industrial Skills Development	Recurrent	649,922,923	644,715,295	5,207,628	99.2%
	Employee Compensation	512,697,256	512,668,852	28,404	100.0%
	Operations and Maintenance	137,225,667	132,046,444	5,179,223	96.2%
	Development	184,562,857	24,851,170	159,711,687	13.5%
	<b>Total</b>	<b>834,485,780</b>	<b>669,566,465</b>	<b>164,919,315</b>	<b>80%</b>
The County Treasury and Economic Planning	Recurrent	764,365,683	743,401,893	20,963,790	97.3%
	Employee Compensation	263,602,562	263,587,958	14,604	100.0%
	Operations and Maintenance	500,763,121	479,813,935	20,949,186	95.8%
	Development	45,639,312	-	45,639,312	0.0%
	<b>Total</b>	<b>810,004,995</b>	<b>743,401,893</b>	<b>66,603,102</b>	<b>92%</b>
Youth, Sports, Culture, Gender, Creative Arts and Social Services	Recurrent	232,647,920	223,533,191	9,114,729	96.1%
	Employee Compensation	52,503,935	52,501,026	2,909	100.0%
	Operations and Maintenance	180,143,985	171,032,165	9,111,820	94.9%
	Development	42,368,218	-	42,368,218	0.0%
	<b>Total</b>	<b>275,016,138</b>	<b>223,533,191</b>	<b>51,482,947</b>	<b>81%</b>
Transport, Roads and Public Works	Recurrent	156,172,152	154,304,757	1,867,395	98.8%
	Employee Compensation	81,490,684	81,486,169	4,515	100.0%
	Operations and Maintenance	74,681,468	72,818,588	1,862,880	97.5%
	Development	753,742,011	714,392,130	39,349,881	94.8%
	<b>Total</b>	<b>909,914,163</b>	<b>868,696,887</b>	<b>41,217,276</b>	<b>95%</b>
Public Service Management and Administration	Recurrent	649,740,739	628,343,561	21,397,178	96.7%
	Employee Compensation	232,586,842	232,573,956	12,886	100.0%
	Operations and Maintenance	417,153,897	395,769,605	21,384,292	94.9%
	<b>Total</b>			-	
	<b>Recurrent</b>	<b>226,459,548</b>	<b>219,505,532</b>	<b>6,954,016</b>	<b>96.9%</b>

Vote Title	Economic Classification	Revised Estimates FY 2024/2025 (A)	Actual Expenditure FY 2024 2025 (B)	Variance FY 2024/2025 C=A-B	Absorption Rate (%)
		Kshs.	Kshs.	Kshs.	%
<b>Lands, Housing and urban Development</b>	Employee Compensation	63,222,343	63,218,840	3,503	100.0%
	Operations and Maintenance	163,237,205	156,286,691	6,950,514	95.7%
	<b>Development</b>	209,001,663	100,753,888	108,247,775	48.2%
	<b>Total</b>	435,461,211	320,259,420	115,201,791	74%
<b>Water, Environment, Irrigation, Natural Resources and Climate Change</b>	<b>Recurrent</b>	151,654,907	148,493,638	3,161,269	97.9%
	Employee Compensation	92,668,545	92,663,411	5,134	100.0%
	Operations and Maintenance	58,986,362	55,830,227	3,156,135	94.6%
	<b>Development</b>	866,212,113	353,386,191	512,825,922	40.8%
<b>Total</b>	1,017,867,020	501,879,829	515,987,191	49%	
<b>Health Services and Sanitation</b>	<b>Recurrent</b>	2,243,308,961	2,224,679,537	18,629,424	99.2%
	Employee Compensation	1,761,260,021	1,761,162,444	97,577	100.0%
	Operations and Maintenance	482,048,940	463,517,093	18,531,847	96.2%
	<b>Development</b>	461,392,026	160,369,948	301,022,078	34.8%
<b>Total</b>	2,704,700,987	2,385,049,485	319,651,502	88%	
<b>County Public Service Board</b>	<b>Recurrent</b>	120,296,314	115,447,023	4,849,291	96.0%
	Employee Compensation	25,961,726	25,960,288	1,438	100.0%
	Operations and Maintenance	94,334,588	89,486,735	4,847,853	94.9%
<b>Total</b>			-		
<b>County Law Office</b>	<b>Recurrent</b>	82,256,594	79,840,624	2,415,970	97.1%
	Employee Compensation	13,074,486	13,073,762	724	100.0%
	Operations and Maintenance	69,182,108	66,766,862	2,415,246	96.5%
<b>Total</b>			-		
<b>Strategic Partnerships and Digital Economy</b>	<b>Recurrent</b>	58,960,335	58,392,353	567,982	99.0%
	Employee Compensation	24,168,957	24,167,618	1,339	100.0%
	Operations and Maintenance	34,791,378	34,224,735	566,643	98.4%
	<b>Development</b>	6,000,000	-	6,000,000	0.0%
<b>Total</b>	64,960,335	58,392,353	6,567,982	90%	
<b>The Governorship</b>	<b>Recurrent</b>	374,048,916	368,000,777	6,048,139	98.4%
	Employee Compensation	173,324,779	173,315,176	9,603	100.0%
	Operations and Maintenance	200,724,137	194,685,600	6,038,537	97.0%
	<b>Development</b>	26,449,055	2,000,000	24,449,055	7.6%
<b>Total</b>	400,497,971	370,000,777	30,497,194	92%	
<b>County Assembly</b>	<b>Recurrent</b>	804,254,206	804,245,638	8,568	100.0%
	Employee Compensation	445,462,004	443,582,761	1,879,243	99.6%
	Operations and Maintenance	358,792,202	360,662,877	(1,870,675)	100.5%
	<b>Development</b>	42,200,000	40,857,924	1,342,076	96.8%
<b>Total</b>	846,454,206	845,103,562	1,350,644	100%	
<b>Summary</b>	<b>Recurrent</b>	6,864,200,606	6,759,610,300	104,590,305	98.5%
	Employee Compensation	3,983,506,057	3,981,430,800	2,075,257	99.9%
	Operations and Maintenance	2,880,694,549	2,778,179,501	102,515,048	96.4%
	<b>Development</b>	3,905,948,132	2,037,348,761	1,868,599,372	52.2%
<b>Totals</b>		10,770,148,738	8,796,959,061	1,973,189,677	81.7%

**Graph 2: Graphical Presentation of Budget Allocation per Vote Against Absorption**

**Departmental Budget Allocation Against Absorption For FY2024/2025**



23. Service based departments had the highest absorption rates of above 95% i.e County Public Service Board, County Law Office, Public Service Management and Administration, Governorship and the County Assembly. On the other hand, the departments of Transport, Roads & Public Works and Health & Sanitation had 95 percent and 88 percent absorption rates respectively.
24. Conversely, the Departments of Trade, Investment, Industrialization, Cooperatives, Small and Medium Enterprises, Strategic Partnerships and Digital Economy, and Water, Irrigation, Environment & Natural Resources registered the lowest absorption rates during the review period, at 49 percent, 57 percent, and 58 percent, respectively.

## Expenditure performance at the Programme levels

**Table 6: Expenditure on performance at the Programme levels.**

Programme (CP)	Approved Budget Estimates		Revised Budget Estimates		4th Quarter Actuals		Approved Budget Estimates		Revised Budget Estimates		4th Quarter Actuals		Absorption Rate(%)
	FY 2023/2024	Kshs.	FY 2023/2024	Kshs.	FY 2023/2024	Kshs.	FY 2024/2025	Kshs.	FY 2024/2025	Kshs.	FY 2024/2025	Kshs.	
CP 1: General Administration and support services	262,893,875		280,129,929		280,129,926		281,770,906		251,201,831		250,184,265		99.6%
CP 2: Ward Economic Revitalization Programme	466,948,206		855,579,268		645,122,284		690,036,465		863,561,654		445,145,488		51.5%
CP 3: General Administration and support services	85,836,520		96,211,577		96,211,577		83,356,894		98,909,577		96,522,217		97.6%
CP 4: Trade Development and Investment	101,300,000		134,697,995		33,568,708		56,120,000		64,490,000		42,723,601		66.2%
CP 5: Fair Trade practices	4,000,000		6,995,000		-		5,000,000		4,000,000		2,500,000		62.5%
CP 6: Industrialization	250,000,000		250,000,000		118,170,777		-		319,329,223		133,368,421		41.8%
CP 7: Cooperative Business Development	6,000,000		8,600,000		5,500,000		48,500,000		17,000,000		17,000,000		100.0%
CP 7: Alcoholic Drinks and Drugs Abuse Control	-		5,000,000		-		-		-		-		-
CP 8: General Administration and support services	513,388,021		697,547,533		704,747,529		721,344,017		649,922,923		644,715,295		99.2%
CP 9: Early Childhood Development Education	63,000,000		20,000,000		12,451,363		41,640,000		131,584,493		16,495,190		12.5%
CP 10: Vocational Training Development	30,000,000		60,000,000		10,292,395		72,400,000		52,139,028		8,355,980		16.0%
CP 11: Education support	106,800,000		839,336		-		-		839,336		-		0.0%
CP 12: General Administration and support services	753,064,403		669,195,450		651,819,126		736,223,114		764,365,683		743,401,893		97.3%
CP 13: Public Financial Management	-		55,000,000		60,495,937		5,000,000		5,800,000		-		-
CP 14: Economic Policy and Planning	8,000,000		6,000,000		-		4,000,000		39,839,312		-		0.0%
CP 4: Information and Communication Services	-		-		-		-		-		-		-
CP 5: Information Communication Technology	14,000,000		-		-		-		-		-		-
CP 15: General Administration and support services	110,556,236		149,252,295		149,252,295		174,222,448		232,647,920		223,533,191		96.1%
CP 16: Cultural Promotion and Development	19,000,000		19,000,000		5,377,688		-		12,710,463		-		-
CP 16: Child Care, Right and Protection	8,000,000		8,000,000		-		-		-		-		-
CP 17: Youth Empowerment and Development	-		1,000,000		-		2,000,000		2,000,000		-		-
CP 18: Promotion and Development of Sports	74,000,000		8,026,968		4,050,566		30,300,000		17,192,600		-		0.0%
CP 18: Promotion and Development of Local Tourism in the County	-		-		-		5,000,000		5,000,000		-		-
CP 18: Alcoholic Drinks and Drugs Abuse Control	5,000,000		-		-		-		-		-		-
CP 19: Social Services and Development to Vulnerable	6,000,000		8,698,760		570,718		1,000,000		5,465,155		-		0.0%
CP 20: General Administration and support services	263,469,068		227,588,102		247,588,102		157,697,446		156,172,132		154,304,757		98.8%
CP 21: Road Network	376,940,000		424,494,095		437,746,930		514,900,000		725,245,531		704,886,722		97.2%
CP 22: Alternative Transport Infrastructure Development	3,000,000		3,000,000		1,772,782		9,200,000		9,200,000		-		0.0%
CP 23: Building Infrastructure Development	17,000,000		17,000,000		-		9,700,000		19,296,480		9,505,408		49.3%
CP 23: Energy Development	60,100,000		-		-		-		-		-		-

Programme (CP)	Approved Budget Estimates		Revised Budget Estimates		4th Quarter Actuals		Approved Budget Estimates		Revised Budget Estimates		4th Quarter Actuals		Absorption Rate(%)
	FY 2023/2024		FY 2023/2024		FY 2023/2024		FY 2024/2025		FY 2024/2025		FY 2024/2025		
	Kshs.	-	Kshs.	-	Kshs.	-	Kshs.	-	Kshs.	-	Kshs.	-	
CP 24: General Administrative and support services	464,771,629	-	512,469,929	-	486,929,936	-	581,267,482	-	649,740,739	-	628,343,561	-	96.7%
CP 25: General Administrative and support services	136,001,139	-	170,227,501	-	170,227,501	-	145,734,770	-	226,459,548	-	219,505,532	-	96.9%
CP 26: Physical Planning and Land Use Management	44,900,000	-	113,200,000	-	5,246,490	-	21,750,000	-	37,893,510	-	750,000	-	2.0%
CP 27: Urban Management Services	73,000,000	-	103,561,630	-	14,244,033	-	28,500,000	-	62,169,042	-	56,700,000	-	91.2%
CP 28: Housing Development and Management	51,194,559	-	38,388,495	-	1,743,383	-	24,000,000	-	108,939,111	-	43,303,888	-	39.8%
CP 29: General Administrative and support services	155,286,456	-	161,899,790	-	161,899,790	-	136,125,655	-	151,654,907	-	148,493,638	-	97.9%
CP 30: Water Supply Services	149,300,000	-	247,043,208	-	117,846,724	-	230,950,000	-	332,125,179	-	132,410,838	-	39.9%
CP : Environmental Management and Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
CP 31: Environmental Conservation and Management	15,400,000	-	22,771,169	-	3,809,306	-	11,600,000	-	9,192,725	-	4,999,000	-	54.4%
CP 32: Climate Change Mitigation and Adaptation	130,000,000	-	182,261,920	-	43,895,481	-	486,101,083	-	442,233,404	-	198,670,953	-	44.9%
CP 33: Irrigation and Land Reclamation Services	5,000,000	-	8,648,809	-	8,483,934	-	7,000,000	-	3,925,275	-	998,900	-	25.4%
CP 34: Energy Development	-	-	113,688,487	-	78,871,839	-	50,400,000	-	78,735,530	-	16,306,500	-	20.7%
CP 35: General Administration and support services	1,794,641,011	-	2,371,289,114	-	2,372,289,114	-	2,051,873,319	-	2,243,308,961	-	2,224,679,537	-	99.2%
CP 36: Curative and Rehabilitative Services	168,100,000	-	213,668,376	-	62,168,751	-	241,000,000	-	282,496,766	-	151,622,826	-	53.7%
CP 37: Preventive and Promotive Health Services	173,467,375	-	194,844,798	-	64,447,593	-	137,300,000	-	178,895,260	-	8,747,122	-	4.9%
CP : Administrative and Support Services	5,000,000	-	-	-	-	-	-	-	-	-	-	-	-
CP 38: General Administration and support services	114,713,417	-	100,769,619	-	100,769,618	-	119,308,935	-	120,296,314	-	115,447,023	-	96.0%
CP 39: General Administration and support services	66,273,000	-	85,751,725	-	85,751,723	-	85,489,885	-	82,256,594	-	79,840,624	-	97.1%
CP 40: General Administration and support services	-	-	52,076,677	-	52,076,677	-	48,076,677	-	58,960,335	-	58,392,353	-	99.0%
CP 41: Information Communication Technology	-	-	10,000,000	-	-	-	6,000,000	-	6,000,000	-	-	-	0.0%
CP 42: General Administration and support services	243,102,010	-	354,157,435	-	354,157,435	-	296,330,901	-	374,048,916	-	368,000,777	-	98.4%
CP 43: Disaster Risk Management	75,000,000	-	43,580,175	-	43,399,935	-	28,000,000	-	26,449,055	-	2,000,000	-	7.6%
CP : County Communication and Publicity	2,000,000	-	-	-	-	-	-	-	-	-	-	-	-
CP 44: General Administration and support services	1,007,157,352	-	890,557,352	-	889,265,459	-	891,698,127	-	804,254,206	-	804,245,638	-	100.0%
CP 45: Legislation, Representation and Oversight	60,000,000	-	90,500,000	-	51,694,500	-	40,000,000	-	42,200,000	-	40,857,924	-	96.8%
<b>Total Expenditure</b>	<b>8,542,604,277</b>	-	<b>10,093,012,517</b>	-	<b>8,634,087,925</b>	-	<b>9,313,718,124</b>	-	<b>10,770,148,738</b>	-	<b>8,796,959,061</b>	-	<b>81.7%</b>

## **Analysis of Expenditures Per Department**

### **1. Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness**

25. The Vision of the department is to be a leading County in food security and sufficiency for sustainable livelihoods.
26. The Departments Mission is to improve the Livelihoods of Busia County residents through promotion of competitive Agriculture, provision of support services while ensuring a sustainable natural resource base.
27. The departments mandate is to improve livelihood of Busia County residents through promotion of competitive agriculture, sustainable livestock and fisheries. It's the competent authority over the entire value chain of crop husbandry, livestock production and fisheries development as fully devolved functions under schedule IV of the Constitution of Kenya, 2010.
28. To effectively deliver on its mandate, the department is comprised of five (5) directorates: Smart Agriculture (Crops), Agribusiness, Fisheries, Livestock and Veterinary. Each directorate has a specific focus aimed at supporting and empowering the farmers and other agricultural stakeholders.
29. The Smart Agriculture Directorate is responsible for increasing crop production, supporting food security initiatives and promoting climate-smart agricultural practices. It works closely with the farmers to provide training, extension services and access to quality inputs.
30. The Livestock Production Directorate focuses on enhancing livestock farming through promotion of better feeding practices and farmer education. It aims to increase livestock production, productivity and profitability in the livestock sub-sector.
31. The Veterinary Services Directorate enhances the promotion of improved animal breeds and ensures animal health and welfare through disease surveillance, vaccination campaigns, and control of zoonotic diseases. It plays a critical role in safeguarding public health and ensuring the quality of animal products.
32. The Fisheries Directorate is tasked with the development of aquaculture and capture fisheries. It supports fish farmers with fingerlings and feeds, promotes sustainable fishing practices, and helps to strengthen the fish value chains in the county.
33. Agribusiness Directorate works to commercialize agriculture by promoting value addition, market access, agribusiness training and linkages to financial services. It seeks

to transform farming from a subsistence activity into a viable commercial and economic enterprise.

#### **Key Achievement Highlights FY 2024/2025**

34. Departmental sectoral performance: The department managed to record the following key achievements based on the budget allocated and the donor projects and programmes in the financial year under review;
35. Smart Agriculture Directorate: The Directorate recorded an increase in acreage ploughed from 805 acres in FY 2023/24 to 2,290 acres. This improvement was made possible through the Mechanization Programme, which provided subsidized ploughing services to farmers at a rate of KES 2,500 per acre significantly lower than the market rate of Kshs. 4,000 per acre. This initiative, which covered all the 35 wards across the county and directly benefited 1,381 farming households, facilitated timely land preparation, a critical factor for improved crop yields.
36. During the reporting period, the County procured 13-disc ploughs, 4 rotavators specifically for the paddy rice farmers, 1 rice planter and 13 additional tractors, bringing the total number of operational tractors to 28. This expanded fleet is expected to significantly enhance mechanization capacity and increase the acreage ploughed to an estimated 9,000 acres. The efforts are aligned with the broader objective of enhancing access to cost-effective, efficient, and timely land preparation services across the county.
37. In parallel, under the Input Access Programme, the directorate undertook extensive capacity building through on-farm demonstrations, Field Days, and agricultural exhibitions. These platforms provided opportunities for farmers to gain hands-on knowledge on the best and good agricultural practices and modern technologies to improve agricultural production and productivity.
38. To further support the programme, the directorate procured and distributed the following certified quality inputs; 66.23 tonnes of maize, 9 tonnes of cassava cuttings, 2.266 tonnes of Nyota beans, 27.213 tonnes of cotton, 5 tonnes of Soya bean, 4.044 tonnes of sunflower and 4.44 tonnes of groundnuts.
39. Agribusiness: The Directorate played a pivotal role in strengthening market linkages as a strategic intervention to support farmers, reduce post-harvest losses, and enhance agribusiness incomes by actively connecting the rice farmers/producers to off-takers such as the National Cereals and Produce Board (NCPB) and Indigo contributing to the stabilization of farm-gate prices for paddy rice and subsequently improving the farmer incomes.

40. In collaboration with the national government through the e-voucher subsidy program, the directorate facilitated the distribution of 16,598 bags of subsidized fertilizer equivalent to 830 tonnes. This comprised 7,830 bags of planting fertilizer and 8,768 bags of top-dressing fertilizer, which were delivered through the strategically located last-mile input stores. As a result, 15,213 farmers were reached, representing a 48% increase from the 10,279 farmers who redeemed their vouchers in the FY 2023/2024.
41. In addition, the Directorate is leading the formulation of the Busia County Agribusiness Strategy—an essential policy framework document that is designed to transform the County’s agricultural sector into a competitive, market-oriented, and a resilient industry. The strategy aims to unlock the full potential of the priority value chains, promote value addition and agro-processing, and enhance the participation of youth and women in agribusiness development.
42. Veterinary Services: Under Livestock Health & Productivity through robust animal health programs, mortality and morbidity rates declined by 17% and 30% respectively. Over 1,200 animals benefited from mass screening, deworming, and prophylactic treatment, while 4,500 were sprayed via 21 community crush-pens targeting the vector-borne diseases (East Coast Fever, Trypanosomiasis, Lumpy Skin Disease). Sustainability of these community-led crush-pens was reinforced by equipping each crush-pen with foot-pumps and acaricides to the empower community-led spraying efforts.
43. Under Artificial Insemination (AI) for Breed Improvement, AI services reached 850 animals from 640 households, which is expected to produce 500 crossbreed off-springs. These improved breeds are projected to yield an estimated 375,000 litres of milk annually (assuming 50% female calves) enhancing the household nutrition, and resilience to climate-related shocks.
44. Under Public Health & Meat Safety through Meat Hygiene Program, 40 slaughter facilities were licensed and 14,250 carcasses (1,221 MT of meat worth Kshs. 644.5 million) were inspected and certified as safe for consumption. To strengthen the county-wide food safety, 14 meat inspectors were equipped with standard inspection gears to support hygiene enforcement and zoonotic disease control.
45. Under Disease Surveillance & Early Detection, the county’s veterinary laboratory tested 432 diagnostic samples, enabling timely outbreaks detection and minimizing economic losses associated with livestock diseases. In collaboration with the Kenya Veterinary Board, 58 animal health practitioners (30 County and 28 private) and 127

veterinary drug outlets were licensed— boosting the professional accountability and ensuring safe service delivery across the county.

46. Fisheries Directorate: Fisheries and aquaculture remain a flagship initiative for the County. To date, the County supports 2,369 fish farmers operating 2,164 fish ponds and 278 fish cages. Additionally, 1,257 fish traders and 5,488 fishing household members are actively engaged in the sub-sector. It also supported fish farmers through the Input Support Programme by providing 273,000 fingerlings and 34.77 tonnes of fish feeds.
47. The current fish production stands at 176 tonnes from fish ponds, valued at Kshs. 59 million; 78 tonnes from cage culture, valued at Kshs. 31 million; and 2,314 tonnes from inland fisheries, valued at Kshs. 130 million. A total of 3,656 tonnes of fish were traded within the County during the review period, with an estimated market value of Ksh 1.2 billion.
48. To further enhance production, 24 high-density polyethylene (HDPE) cages were constructed at Bumbe, targeting an additional annual fish production of 226 tonnes. The County also has an established capacity to produce up to 2,000,000 fingerlings annually through the County hatchery at Wakhungu and supported by the private hatcheries including Okerebwa, Hydro Victoria, and Ludacho.
49. In the current financial year, 700,000 fingerlings were produced. Progress has also been made in strengthening the cold storage chain infrastructure, with the establishment of a fish cold chain facility at Mulukoba. A second facility is to be established at Bumbe to support storage and preservation, thereby improving fish quality and market access.
50. Livestock Directorate: Under Dairy Unit, the County recorded an annual milk production of 37.9 million litres. While this reflects steady progress in the dairy sector, it remains well below the county's estimated annual demand of 60 million litres, underscoring the substantial production gap. This gap highlights the urgent need for sustained and strategic interventions to boost local milk production and reduce dependence on external sources.
51. The total meat production stood at 1,221.7 metric tonnes (MT) across four key livestock value chains, reflecting its important role in the local food systems and rural livelihoods. An estimated total of 6,862 cattle were slaughtered, yielding 1,030 MT of beef valued at Ksh 566.1 million. In the same period, 337 sheep produced 5.01 MT of mutton worth Ksh 2.27 million, while 1,612 goats yielded 24.18 MT of chevon valued at

Ksh 10.88 million. The pork value chain also performed strongly, with 5,439 pigs slaughtered, resulting in 163.2 MT of pork valued at Ksh 65.27 million.

52. The poultry unit recorded a production of 3,560.7 MT of poultry meat. Indigenous chicken accounted for 3,305.2 MT, driven by increased adoption due to low production costs, high market demand, and adaptability to local conditions. Broiler production contributed 255.5 MT, reflecting consistent growth in the commercial poultry farming. The poultry meat produced was valued at Kshs. 1.602 billion. Additionally, 79,500 improved chicks were produced, valued at Kshs. 7.95 million. Production was majorly led by individual farmers (88% of total production) and the Spider Poultry Network CBO.

#### **Donor Funded Projects Activities Implementation Status**

53. **National Agriculture Value Chain Development Project (NAVCDP):** In support of financial inclusion and institutional strengthening, the project disbursed Ksh 24.5 million in Inclusion Grants to 35 ward-based SACCOs, each receiving Kshs. 700,000. These funds were critical for the initial set-ups, member mobilization, and operationalization of the SACCOs. The project also laid the ground work for additional grants to the Farmers Producer Organisations (FPO), with the proposals already developed and undergoing vetting by the National Project Coordination Unit (NPCU).
54. The project facilitated the onboarding of 245 agripreneurs, distributed equally across all the 35 wards, to act as the last-mile service providers and extension agents. These agripreneurs play a pivotal role in promoting sustainable agricultural practices and improving outreach and service delivery to the farmers.
55. The proposal for the Bumala livestock market is currently underway, with initial groundwork indicating significant progress towards improving value chain integration and market access. 35 motorbikes (one per ward) were procured in the efforts to strengthen extension service delivery. A total of 30,479 farmers were successfully reached, surpassing the initial target of 7,600. These beneficiaries accessed a variety of agricultural services, including extension support, capacity-building sessions, mechanization, and promotion of Technologies, Innovations and Management Practices (TIMPs).
56. The outreach was implemented through grassroots-based structures such as Common Interest Groups (CIGs), Vulnerable and Marginalized Groups (VMGs), Farmer Producer Organizations (FPOs), and producer/marketing SACCOs, ensuring inclusive participation

and widespread impact. A major highlight was the successful facilitation of 15,213 farmers through the e-voucher system, enabling access to subsidized fertilizers.

**57. Kenya Livestock Commercialization Project (KeLCoP):** The project supported 18 young men and women with full scholarship to pursue animal health certificate and diploma courses in various animal health training institutions across the country or county (clarify) and successfully integrated 5,901 livestock farming households into the poultry and dairy goat value chains out of a targeted 10,640. The remaining 4,739 households are set to be onboarded during the third phase of beneficiary selection. Additionally, 45 groups benefitted from the issuance of livestock assets. Among these, 31 groups received 17,000 chicks along with start-up feeds in Amukura East, Bunyala North, Elugulu and Namboboto Nambuku Wards. Two groups in Elugulu received 50 dairy goats and fodder planting materials, while 11 groups in Amukura East, Bunyala North, and Namboboto Nambuku wards received 71 meat goats and associated fodder planting inputs.

**58.** Efforts to increase participation of ultra-poor households in the value chains saw 160 of the targeted 210 households mentored and issued with poultry and dairy goat packages, with the shortfall attributed to resource constraints. Furthermore, 100 ultra-poor households were supported with homestead food production packages, including one-month-old chicks, start-up feeds, and kitchen garden inputs—exceeding the initial target of 40.

**59.** One out of two planned livestock markets—Nambale—has been successfully upgraded and operationalized, while the Funyula livestock sale yard is currently at the procurement stage. To enhance digital market participation, 160 farmer groups were registered in the database and are actively engaged in the Multi-Stakeholder Platforms (MSPs), including 80 stakeholders from poultry and 80 from dairy/meat goat value chains. Lastly, business and income-generation training were delivered to 880 individuals, surpassing the target of 500. These trainings were conducted through 44 groups, each averaging 20 members. The project is also drilling and equipping a solar-powered borehole at Elugulu Market to improve access to clean drinking water for livestock and also facilitate fodder production through irrigation.

**60.** Aquaculture Business Development Project: The project supported 2,009 fish farming households through targeted extension services. To promote alternative livelihoods and enhance fish production, 24 HDPE cages were constructed at Bumbe Beach, and are expected to increase the annual fish production by 226 tonnes. Additionally, Siunga and Kamarinyang’ aqua parks each received grants of KES 670,000 to boost aquaculture production.

61. Ten youth-led aquaculture support enterprises were awarded KES 450,000 each to strengthen their operations. In total, ABDP has disbursed KES 5.84 million in grants to support fisheries development. Furthermore, the programme plans to invest KES 160 million in the construction of a modern fish landing facility and cold chain infrastructure at Bumbe Beach to enhance the post-harvest handling and improved market access.

### **Recent Economic Development Outlook**

#### **Recent Economic Development in the Department**

62. Agricultural productivity plays a crucial role in the county's economy and is a critical measure that impacts food security, economic growth, and environmental sustainability. Agriculture serves as the primary livelihood for the majority of households in the county. The department is in the process of digitizing extension service delivery by developing an extension app where farmers can access and/request for extension services through mobile applications.

63. The shift from one central store (the National Cereals and Produce Board in Malaba) to management of the last mile stores for inputs such as fertilizers at the sub county level is proving to be very efficient and economical in terms of reducing the distances covered by the farmers in accessing subsidized agricultural inputs.

64. The County's food security is expected to further improve, contributing to greater agricultural yields and stability. Efforts to modernize and improve agricultural practices in the county through the adoption of modern farming techniques, irrigation systems, uptake of crop and livestock insurance schemes, and the timely provision of certified seeds and fertilizers will enhance productivity and increase yields hence economic growth and development.

#### **Medium Term Fiscal Framework on Projects & Programmes to be undertaken in the FY 2024/2025-2025/2026**

65. The department intends to achieve rural economic transformation through the Ward based Agriculture sector Driven Rural Economic Revitalization Program (WASRERP) with the following four components (i) Farm Resource organization and Management (Institutional and Infrastructural), (ii) Production, Productivity and Profitability, (iii) Policy and Legislative Framework and (iv) Market Development.

66. The department through the programme focuses on increasing the yields and profitability of the major agricultural value chains including edible oil crops (cotton,

Ground nuts, Sunflower, Sesame, Soybean); food crops (maize, rice, finger millet, cassava); Dairy, Poultry, Fish farming and Beef Value chains

67. The increased production, productivity and profitability of the enterprises will be realized through shifts from fragmented production to aggregate production under the one multipurpose ward based cooperative model and enabling the shifts from normal extension approach to the resource management approach.

**Risk to the Outlook**

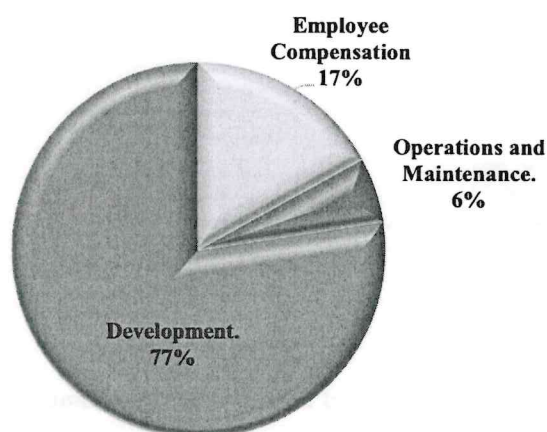
68. The risks to the outlook over the Medium-Term may include the potential for certain items to deviate from the originally predicted costs.
69. Weak internal control systems within the revenue collection and satisfaction of the citizens. Tackling these issues will reduce the risk and increase revenue collections.
70. The Department will undertake appropriate measures to safeguard fiscal stability should these risks materialize by mitigating against them.
71. In the FY 2024/2025, the department was allocated a total of Kshs. 1.11 billion, representing 10.35 percent of the overall Busia County budget of Kshs. 10.77 billion. Of this allocation, Kshs. 251.20 million was designated for Recurrent Expenditure, while Kshs. 863.56 million was allocated to Development Expenditure.

**Table 7: Allocation analysis- Smart Agriculture.**

No.	Description.	Amount.(Ksh )	Percentage.
1	Employee Compensation	188,862,848	16.9%
2	Operations and Maintenance.	62,338,983	5.6%
3	Development.	863,561,654	77.5%
	<b>TOTAL.</b>	<b>1,114,763,485</b>	<b>100.0%</b>

**Chart 2: Allocation Analysis- Smart Agriculture.**

**Smart Agriculture, Livestock ,Fisheries,Blue Economy and Agribusiness Budgetary Allocation**



72. Development received the highest allocation at 77.0 percent, followed by Personnel emoluments Costs at 17.0 percent, while Operations and Maintenance was the lowest with an allocation of 6.0 percent.

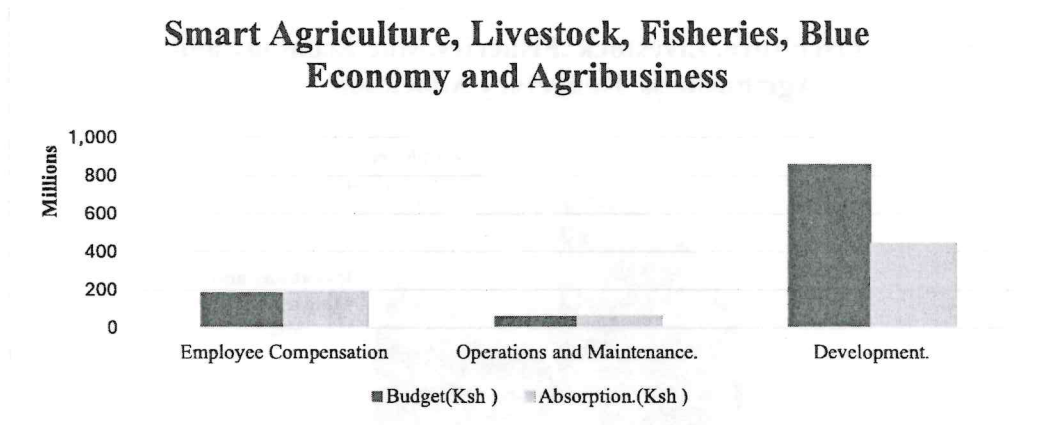
**Absorption**

73. Employee Compensation recorded a 100 percent absorption rate, as the funds were fully utilized to cater for staff salaries and remuneration. The Operations and Maintenance vote achieved an absorption rate of 98.40 percent, while the Development budget registered the lowest absorption at 51.50 percent. Overall, the department’s absorption rate for the FY 2024/2025 budget stood at 62.40 percent, compared to 80.80 percent in FY 2023/2024.

**Table 8: Absorption Analysis- Smart Agriculture.**

No.	Description.	Budget(Ksh )	Absorption.(Ksh )	Percentage.
1	Employee Compensation	188,862,848	188,852,385	100.0%
2	Operations and Maintenance.	62,338,983	61,331,881	98.4%
3	Development.	863,561,654	445,145,488	51.5%
	<b>TOTAL</b>	<b>1,114,763,485</b>	<b>695,329,753</b>	<b>62.4%</b>

**Graph 3: Absorption Analysis- Smart Agriculture.**



74. The total absorption amounted to **Kshs. 695.34 million**, representing **62.40 percent** of the total departmental budget. The Personnel Cost vote recorded the highest absorption at **100 percent**, followed by Operations and Maintenance at **98.4 percent**, while the Development vote registered the lowest absorption at **51.5 percent**.

## **2. Trade, Investment, Industry and Cooperatives**

75. The Vision of the department is to be a leading department in the promotion of trade, cooperative movement and investments.
76. The Mission is to foster inclusive and sustainable socio-economic development through promoting investment in trade, entrepreneurships, innovation, value addition and cooperative development.
77. In the year under review, the department continued with its Objective of promoting self-reliance among the citizens of Busia through enhancement of business, wealth and job creation through diversification, innovation, value addition, information sharing, investments promotions, creation of market linkages, industrial development and trade infrastructure support.
78. The department is made up of four (4) Directorates namely; Trade development, Cooperatives and business development, Industrialization, Alcoholic drinks and Drug abuse control. In addition to these the department has got three funds entities, these are;

Cooperative Enterprise Development Fund, Trade Development Revolving Fund and Busia Alcoholic Drinks Control Fund. The department also has two units; these are Weights & Measures and the Cooperative Audit Unit. The department is spearheading the implementation of the Ward-based rural economic revitalization through formation of Ward-based multi-purpose and value chain cooperative societies.

#### **Key Achievement Highlights FY 2024/2025**

79. In the year under review, the department through the directorate of Industry continued with the implementation of Phase I of the Busia County Aggregation and Industrial Park (CAIP) project at Nasewa. This project, which is among the County's flagship projects is at **68.9%** completion rate and work on the remaining **31.1%** is ongoing.
80. Under weights and measures unit, there was improvement in consumer protection through improved fair-trade practices. The increase in consumer protection is attributed to enhanced number of legal metrology equipment examined, tested and verified from a target of 1,500 to 1,560.
81. Through collaboration with the National Agricultural Value Chain Development Project (NAVCDP), 522 cooperative leaders and 5,000 members of cooperatives have been trained. In collaboration with Kenya Bureau of Standards (KEBS) and Micro and Small Enterprises Authority (MSEA) The directorate of Trade was able to train 2100 traders. The directorate has also developed a bill to amend the current Busia County Trade Revolving Fund Act 2016. Additionally, the investment policy was finalized and submitted to the County Assembly for approval.
82. The directorate of Cooperative Development was also able to register 32 new Cooperatives Societies under Ward Based Rural Economic Revitalization programme - in collaboration with the National Agricultural Value Chain Development Project (NAVCDP).
83. In order to strengthen and streamline regulation and licensing of liquor businesses in the county, the directorate of Alcoholic Drinks and Drug Abuse Control has developed a draft bill to repeal the Busia County Alcoholic Control Act, 2014 to align the Alcoholic Drinks Control Fund with the industry regulation standards.

### Recent Economic Development Outlook

84. The ongoing construction of County Aggregation Center and Industrial park (CAIP) has created employment opportunities for both skilled and unskilled personnel on the construction site, thus improving economic and social wellbeing of the community around the project. Registration of new cooperative societies has widened the cooperative movement across the county. Cooperate Audits have ensured good governance.

85. The restructuring of the Cooperative and Trade Funds will enable partnerships with other financial intermediaries which will mitigate the challenge of loan defaults and facilitate more access to financing by the beneficiaries of the funds.

86. Through annual verifications and random inspections there was improved fair trade practices.

87. Through training of traders, they were able to get better understanding of financial management and best and good trade practices.

### Risk to the Outlook:

88. Delays and/or non-transfer of funds from the County Treasury is a big risk to the outlook. When funds are not received on time or not received at all, implementation of projects is delayed.

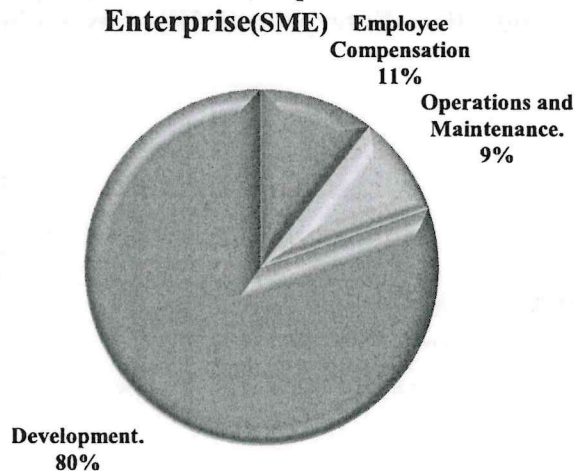
89. In FY 2024/2025, the department was allocated a total of **Kshs. 503,728,800**, representing **4.68 percent** of the overall Busia County budget of **Kshs. 10,770,148,738**. Of this allocation, **Kshs. 98,909,577** was earmarked for Recurrent Expenditure, while **Kshs. 404,819,223** was allocated to Development Expenditure.

**Table 9: Allocation analysis – Trade.**

No.	Description.	Amount.(Ksh )	Percentage.
1	Employee Compensation	52,619,069	10.4%
2	Operations and Maintenance.	46,290,508	9.2%
3	Development.	404,819,223	80.4%
	<b>TOTAL.</b>	<b>503,728,800</b>	<b>100.0%</b>

**Chart 3: Allocation Analysis– Trade**

**Trade, Investment, Industrialization, cooperatives Small And Micro Enterprise(SME)**



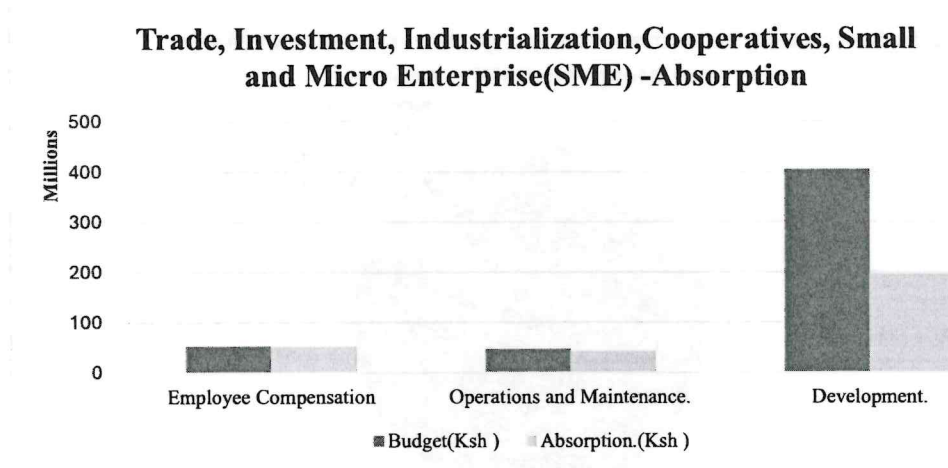
90. Development received the highest allocation at **80.40 percent**, followed by Personnel Costs at **10.40 percent**, while Operations and Maintenance received the lowest allocation at **9.19 percent**.

91. Employee Compensation recorded a **100 percent** absorption rate, as the funds were fully utilized to cater for staff salaries and remuneration. The Operations and Maintenance vote achieved an absorption rate of **94.8 percent**, while the Development budget registered the lowest absorption at **48.3 percent**. Overall, the department’s absorption rate for the FY 2024/2025 budget stood at **58.0 percent**, compared to **50.5 percent** in FY 2023/2024.

**Table 10: Absorption Analysis– Trade.**

No.	Description.	Budget(Ksh )	Absorption.(Ksh )	Percentage.
1	Employee Compensation	52,619,069	52,616,154	100.0%
2	Operations and Maintenance.	46,290,508	43,906,063	94.8%
3	Development.	404,819,223	195,592,022	48.3%
	<b>TOTAL.</b>	<b>503,728,800</b>	<b>292,114,239</b>	<b>58.0%</b>

**Graph 4: Absorption Analysis– Trade**



92. The total absorption amounted to **Kshs. 292,114,239**, representing **58.0 percent** of the total departmental budget. The **Personnel Cost vote** recorded the highest absorption at **100 percent**, followed by **Operations and Maintenance** at **94.8 percent**, while the **Development vote** registered the lowest absorption at **48.3 percent**.

### 3. Education and Industrial Skills Development

93. The **Vision** of the department is to offer Quality education and training for all to transform Busia into an intelligent County on the frontline of global progress and innovation.
94. The **Mission** is to provide accessible, holistic, quality education and training to all for the socio-economic and sustainable development of Busia County and self-reliance and innovativeness in an increasingly globalized environment.
95. The main **Objective** of the directorate is to ensure access, quality, relevance and equity in vocational skills acquisition to the Kenyan Youth.
96. The department comprises two **Directorates**: Early Childhood Education and Industrial Skills Development.
97. The Directorate of Early Childhood Development Education is **Mandated** to undertake the following tasks: supervision of ECDE curriculum implementation; assess

growth; monitoring and development of ECDE children; collecting data for purposes of equitable distribution of resources; capacity building of ECDE teachers and improving the physical environment for ECDE children through construction of classes and provision of outdoor play equipment.

98. The Directorate of Industrial Skills Development is mandated to undertake Management of Vocational Training Centers through: development of policy guidelines; rules and regulations; implementation of policies; implementation of programmes supported by the various development partners; supervision and management of vocational training centers staff; implementation of Quality Assurance and Standards (QAS), recommendations and promotion of ICT integration and youth innovations; management of instructors and development of the human resource in the vocational education and training centers.

#### **Key Achievement Highlights**

99. In the FY 2024/2025, the Directorate of Early Childhood Development Education implemented the school meals nutrition and intervention programme which ensured over 46,000 pupils in 460 centers countywide were given school meals for 3 days a week.
100. Under the Governors Flagship Rapid Response Initiative (**RRI**), the building of 96 ECDE classrooms was launched and commenced in all the wards countywide. Several Infrastructure projects were completed in the VTC including renovation of Esidende ICT block, construction of Osuret VTC Admission block Phase 1, Busagwa VTC Ablution block amongst others.
101. Education materials and specialist materials for learners with disability were distributed in ECDEs countywide. Instructional materials were also distributed to the VTCs countywide
102. Capacity building training in collaboration with development partners (UNICEF, World Vision, SHOFCO, No One OUT) were conducted for both ECDE teachers, ECDE Sub county coordinators, ECDE technical staff and the VTC managers (who also underwent capacity building to enhance their financial management capacities).
103. ISD department in collaboration with KCB Foundation implemented the *Tujiajiri* Programme and full scholarships given to 520 students countywide to pursue various technical training in the VTCs Countywide. A graduation ceremony for the VTC graduates was also conducted for the first time in the county.

### **Recent Economic Outlook**

104. The department through ECDE directorate has improved access to learning by constructing 96 more classrooms to increase the number of completed ECDE classrooms to 410.

### **Risks to the outlook.**

105. Lack of ICT facilities to enhance digital learning in ECDE centers and Vocational Training Centers hampers their digitization prospects.

106. Inaccessible environment, lack of appropriate learning materials, shortage of qualified teachers and discrimination from peers for students with disabilities.

107. Inadequate resources to meet demands of the department in addressing the challenges of dilapidated infrastructure both in the ECDE Centers and Vocational Training Centers, School feeding program and inadequate teachers in the ECDE and Vocational Training Centers and Capacity building of education staff.

108. Whereas the county and the national governments have been giving grants to vocational training centers, the high poverty levels in Busia have greatly affected enrollments in the VTCs. Most parents can hardly pay for feeding programmes, registration fees and examinations fees.

109. Teenage pregnancies among the youth have negatively affected the enrollment in the VTCs centers.

### **Challenges to the Department**

110. Delay in disbursement of capitation affected the quality of training due to inability to procure training materials.

111. The stoppage of the VTC grant weakens the County's ability to provide technical education, strains the county finances, and undermines the goals of devolution. It's a setback for industrial skills development and inclusive growth.

112. Inadequate resources to implement departmental programmes and projects.

### **Lessons Learnt and way Forward**

113. Poverty and ignorance among the community on the need for early childhood education has had a negative impact on enrollment hence sensitization of the communities on need to support ECDE education will help in improving access to quality early childhood development education

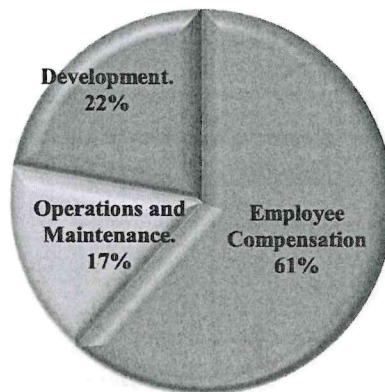
114. Project sustainability is guaranteed with absolute public-private partnerships (PPPs) engagements to reduce over-reliance on the limited equitable share revenue to support ECDE and VTCs
115. Internet connectivity and purchase of ICT equipment boosts digital learning as part of the broader strategy to ensure equitable access to quality education and lifelong learning opportunities hence need for enhanced and more efforts from the County and National governments and the education stakeholder areis required.
116. In FY 2024/2025, the department was allocated a total of **Kshs. 834,485,780**, representing **7.74 percent** of the overall Busia County budget of **Kshs. 10,770,148,738**. Of this allocation, **Kshs. 649,922,923** was earmarked for **Recurrent Expenditure**, while **Kshs. 184,562,857** was allocated to **Development Expenditure**.

**Table 11: Allocation analysis – Education**

No.	Description.	Amount.(Ksh )	Percentage.
1	Employee Compensation	512,697,256	61.4%
2	Operations and Maintenance.	137,225,667	16.4%
3	Development.	184,562,857	22.1%
	<b>TOTAL.</b>	<b>834,485,780</b>	<b>100.0%</b>

**Chart 4: Allocation Analysis– Education**

**Education And Vocational Training Budgetary Allocation**



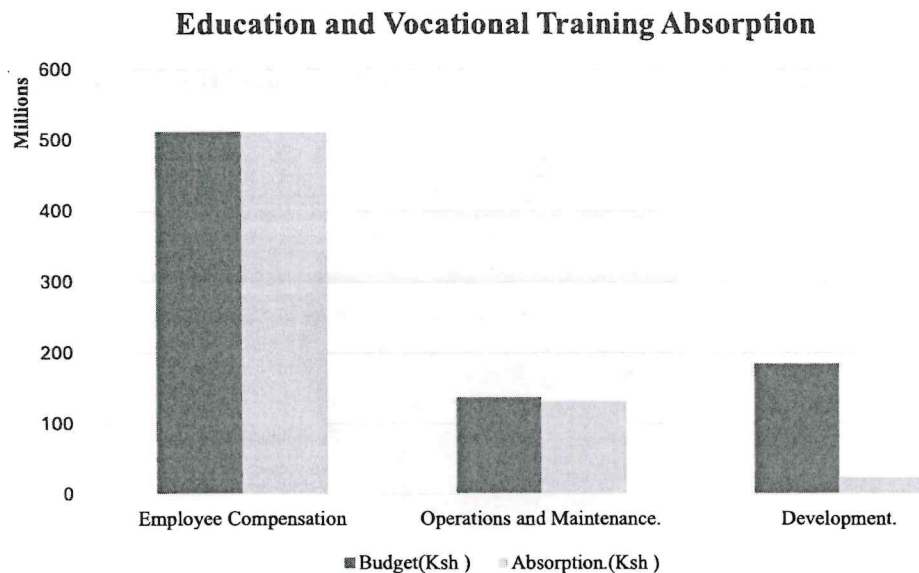
117. **Personnel Costs** received the highest allocation at **61.4 percent**, followed by **Development** at **22.1 percent**, while **Operations and Maintenance** recorded the lowest allocation at **16.4 percent**.

118. **Employee Compensation** achieved a **100.0 percent** absorption rate, as the funds were fully utilized to cover staff salaries and remuneration. The **Operations and Maintenance** vote registered an absorption rate of **96.2 percent**, while the **Development** budget recorded the lowest absorption at **13.5 percent**. Overall, the department’s absorption rate for the **FY 2024/2025** budget stood at **80.2 percent**, compared to **95.8 percent** in **FY 2023/2024**.

**Table 12: Absorption Analysis– Education**

No.	Description.	Budget(Ksh )	Absorption.(Ksh )	Percentage.
1	Employee Compensation	512,697,256	512,668,852	100.0%
2	Operations and Maintenance.	137,225,667	132,046,444	96.2%
3	Development.	184,562,857	24,851,170	13.5%
	<b>TOTAL.</b>	<b>834,485,780</b>	<b>669,566,465</b>	<b>80.2%</b>

**Graph 5: Absorption Analysis– Education**



119. The total absorption amounted to **Kshs. 669,566,465**, representing **80.2 percent** of the total departmental budget. The **Personnel Cost vote** recorded the highest absorption at **100 percent**, followed by **Operations and Maintenance** at **96.2 percent**, while the **Development vote** registered the lowest absorption at **13.5 percent**.

#### **4. The County Treasury and Economic Planning**

120. The departmental **Vision** is to be a prosperous county committed to prudent financial management, economic planning and technological innovation.

121. The **Mission** of the department is to provide high quality financial, economic and advisory services through efficient and effective fiscal planning, resource mobilization, budget administration, coordination, policy formulation and implementation of policies and programmes for accelerated, equitable and sustainable development for the citizens of Busia County through technological innovation

122. The department consists of six **Directorate** namely; Budget, Accounting Services, Supply Chain Management, Revenue, Internal audit and Economic Planning.

123. Economic Planning has two units i.e. the County Bureau of Statistics and Monitoring & Evaluation that focuses on economic policy formulation analysis and planning.

#### **The Key Achievements Highlights**

124. The departmental achievements included carrying out timely preparation of financial statements and financial reports, county budget estimates and other budget documents. It also availed technical support, advice and guidance on the fiscal strategy development and management and other budgetary matters to all the stakeholders in the county.

125. Further it undertook automation of the revenue collection in all mapped revenue streams thus increasing the revenue collection and adoption and implementation of e-procurement as new a method of procuring goods and services.

#### **Recent Economic Development**

126. In the year under review, the Directorate of Economic planning continued to effectively discharge its mandate in formulation, coordination and development of plans, policies and strategies that are geared towards achieving the county's development agenda. The directorate of Economic Planning through the M&E Unit, conducted monitoring and evaluation to determine the status on implementation progress of the county's development projects/programmes.
127. The directorate of budget ensured that county budget estimates and other budget documents were prepared as per the legal frameworks and requirements.
128. The Directorate of Revenue undertook automation in collection of revenue in several revenue streams in an effort to boost its capacity for the county's resources mobilization.
129. Accounting Services facilitated payments and production of financial reports, ensured proper financial control and accounting services for receipt and expenditure of public funds.
130. Audit Directorate effectively carried out internal audits and provided advisories to management on the county programmes and Projects to ensure value for money is realized.
131. Supply chain management directorate enhanced adoption and implementation of e-procurement as a new method of procuring goods and services in line with the Public Procurement and Asset Disposal Act, 2015.

#### **Challenges**

132. Lengthy procedures by the National Treasury leads to delays in exchequer disbursement of funds resulting into the county not being able to meet its commitments on time. This has led to derailment of the implementation of planned programs and accumulation of the pending bills.
133. Frequent amendments on County Allocation of Revenue Act hence affecting the County's equitable share.

#### **Risk to the outlook**

134. Lack of regulatory frameworks to operationalize the county operations for instance various Acts and Regulations on certain revenue streams are still lacking.

#### **Way Forward**

135. Need to strengthen the County Statistical Unit for essential data capture and analysis for county planning purposes. Further, there is equal need to strengthen the M&E Unit and systems to improve on evidence-based reporting and feedback mechanisms on development implementation progress.

136. Respective regulatory frameworks to be put in place. In addition, existing Valuation roll Act and Regulations should be implemented. All these will positively impact on own source revenue collection.

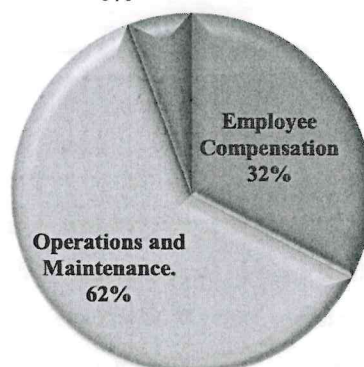
137. In FY 2024/2025, the department was allocated a total of Kshs. 810,004,995, representing 7.52 percent of the overall Busia County budget of Kshs. 10,770,148,738. Of this allocation, Kshs. 764,365,683 was earmarked for Recurrent Expenditure, while Kshs. 45,639,312 was allocated to Development Expenditure.

**Table 13: Allocation analysis – County Treasury and Economic Planning**

No.	Description.	Amount.(Ksh )	Percentage.
1	Employee Compensation	263,602,562	32.5%
2	Operations and Maintenance.	500,763,121	61.8%
3	Development.	45,639,312	5.6%
	<b>TOTAL.</b>	<b>810,004,995</b>	<b>100.0%</b>

**Chart 5: Allocation Analysis– County Treasury and Economic Planning**

**County Treasury and Economic Planning -Budgetary Allocation**



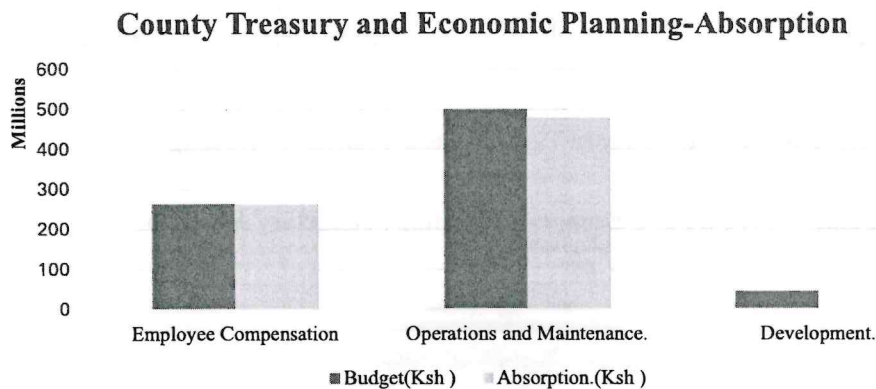
138. Operations and Maintenance received the highest allocation at **61.8 percent**, followed by Personnel Costs at **32.5 percent**, while Development registered the lowest allocation at **5.6 percent**.

139. Employee Compensation achieved a **100 percent** absorption rate, as the funds were fully utilized to cater for staff salaries and remuneration. The Operations and Maintenance vote recorded an absorption rate of **95.8 percent**, while the Development budget registered the lowest absorption at **0.0 percent**. Overall, the department’s absorption rate for the FY 2024/2025 budget stood at **91.8 percent**, compared to **96.5 percent** in FY 2023/2024.

**Table 14: Absorption Analysis– County Treasury and Economic Planning**

No.	Description.	Budget(Ksh )	Absorption.(Ksh )	Percentage.
1	Employee Compensation	263,602,562	263,587,958	100.0%
2	Operations and Maintenance.	500,763,121	479,813,935	95.8%
3	Development.	45,639,312		0.0%
	<b>TOTAL.</b>	<b>810,004,995</b>	<b>743,401,893</b>	<b>91.8%</b>

**Graph 6: Absorption Analysis– County Treasury and Economic Planning**



140. The total absorption amounted to **Kshs. 743,401,893**, representing **91.8 percent** of the total departmental budget. The Personnel Cost vote recorded the highest absorption at **100 percent**, followed by Operations and Maintenance at **95.8 percent**, while the Development vote registered the lowest absorption at **0.0 percent**.

## 5. Sports, Culture and Social Services

141. The **Vision** of the department is to be a socially, self-driven, and empowered community.
142. The **Mission** is to mobilize Busia Community for sustainable social protection, talent nurturing, heritage preservation, and creating equal opportunities for children, youth, women, PLWDs, older persons, and other vulnerable groups for holistic growth and development.
143. The **Objectives** are to develop, promote, and preserve the Cultural Heritage of Busia County. To promote, coordinate, and enhance Youth participation in development activities. To self-sustain older persons and PLWDs and allow them to participate in economic development. To create an enabling environment for the development and management of sporting and recreational activities. To explore the unexploited local tourism potential; and To ensure proper Child Care and Protection across the County.
144. The Department has five **Directorates**: Youth, Sports, Tourism, Gender, Culture and Social Services. It is mandated to mobilize the Busia Community for sustainable social protection, talent nurturing, and creating equal opportunity for youth, women, PLWDs, older persons, and other vulnerable groups for the holistic growth and development.
145. The Department's **Mandate** is to ensure that women, men, girls, and boys in Busia County enjoy their full rights as individuals and are equal partners in shaping the economic, political, social, and cultural development destinies of the County.

### Key Achievement Highlights.

146. During FY 2024/2025, the Department of Sports, Culture and Social Services made significant progress across its directorates, building on the County's development agenda.
147. **Culture Promotion and Development:** The Directorate conducted cultural auditions across all sub-counties, culminating in a grand finale at the Agricultural Training Centre (ATC), attracting over 1,000 participants. Sub-county cultural days showcased rich traditions, while targeted engagements with artisans in weaving, pottery, knitting, and basketry were held in Bunyala, Samia, Teso South, and Butula with 211 participants. The Bumbe Cultural Centre was completed and commissioned.

- 148. Sports Development:** The Directorate participated in the East African Local Authorities Sports and Cultural Association (EALASCA) Games in Kampala, where Busia's tug-of-war teams (men and women) emerged champions. At the KICOSCA games held in Kakamega, Busia teams competed in scrabble, football, choir, cultural dance, and tug-of-war, winning three trophies. Additionally, the County successfully held the inaugural Governor's Cup, bringing together teams from across the sub-counties.
- 149. Youth Empowerment:** More than 8,992 youths benefited from digital access training covering agribusiness, content creation, procurement, and entrepreneurship. The County also hosted a Youth Talent Search Expo involving 492 participants in singing, dancing, poetry, and creative arts. The County Youth Policy was developed and is awaiting cabinet approval.
- 150. Social Services and Child Protection:** The Port Victoria Social Hall was renovated and has created space for the community meetings and events. The Directorate of Children developed a county children's policy, which was approved by the Assembly and launched in Matayos, providing the framework for child welfare.
- 151. Gender Affairs:** The County spearheaded the 16 Days of Activism Against Gender-Based Violence (GBV) in Butula Sub-County, engaging over 1,000 participants. The Sexual and Gender-Based Violence (SGBV) Policy was officially launched at St. Catherine's Special School, while the International Women's Day celebrations held in Nambale brought together another 1,001 participants. Additionally, 117 cross-border women were trained on the African Union's Agenda 2063.
- 152. Tourism Promotion:** The Directorate identified tourism attraction sites in Bunyala and Samia, developed marketing materials including documentaries, brochures, and a guidebook, and promoted community tourism initiatives, such as the Bunyala-Yala site support group.
- 153.** Overall, FY 2024/2025 was marked by strong achievements in **cultural promotion, youth empowerment, sports development, gender mainstreaming, social services, and tourism promotion**, despite fiscal challenges and limited human and financial resources.

#### **Medium Term Fiscal Framework for the Financial Years 2025/2026 – 2026/2027**

- 154.** In line with the Medium Term Fiscal Framework for the FY 2025/2026 – 2026/2027, the Department will undertake projects, initiatives and interventions that are designed to

strengthen service delivery, enhance efficiency, and contribute to the achievement of the County's development agenda. Each project has been prioritized based on its potential impact, resources availability, and alignment with the broader fiscal and policy objectives.

### **Risks To The Outlook**

**155. Late Disbursement of Funds:** Delays in transfer of funds from the National Treasury remain the greatest risk. When funds are not received on time, the implementation of programmes and projects is delayed or halted altogether, undermining public service delivery.

**156. Inflationary Pressures:** Rising inflation increases the cost of goods, services, and construction materials. This often leads to the contractors, suppliers, and service providers to demand contract variations or additional payments, inflating the project costs and forcing the department to postpone some programmes/projects and activities.

**157. Limited Resource Envelope:** The Department's funding needs are often higher than the allocations provided. Resource constraints result in the under-funding of planned programmes, leaving many projects incomplete or uninitiated.

**158. Revenue Collection Risks:** The fiscal outlook remains vulnerable to revenue shortfalls. Weak enforcement, underperformance in key revenue streams such as group registrations, and the delays in operationalizing the cultural centres and stadiums expose the framework to serious funding gaps.

**159. Supplier Payment Risks:** Delays and non-payment to suppliers have led to reduced confidence in doing business with the County Government of Busia. Many suppliers shy away from bidding for the County jobs, limiting competition and potentially increasing the cost of goods and services. This undermines the projects' delivery, slows economic activity, and exposes the fiscal framework to further strains through pending bills and reputational risks.

### **160. Reasons for Performance**

- Above-target performance in hall hires due to increased demand for meeting and event spaces.
- Underperformance in group registrations due to limited mobilization of SHGs, CBOs, women, and youth groups.
- Zero collections from cultural centres since most of them have not been operationalized and the stadium hire due lack of stadia in the County.

**161. Way Forward**

- **Halls/Offices:** Continue upgrading facilities and expand publicity to maintain high demand.
- **Busia Stadium:** Renovate and operationalize the facility through a clear management framework, host county and regional events, and promote sports tourism.
- **Group Registration:** Intensify mobilization campaigns, simplify the process, and link registration to the county benefits such as grants and training.
- **Community Cultural Centres:** Invest in infrastructure, equipment, and market the centres as venues for cultural exhibitions, performances, and tourism to generate revenue.

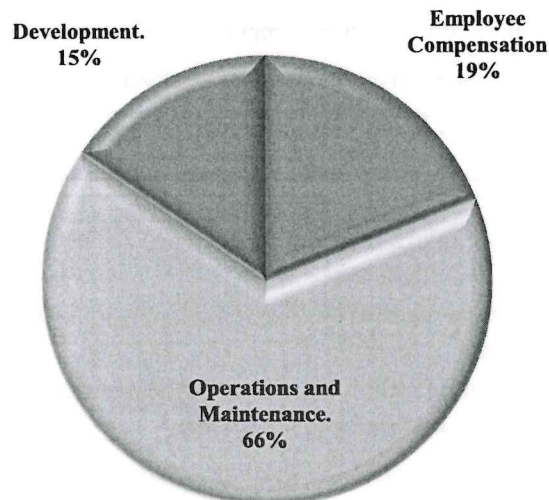
162. In FY 2024/2025, the department was allocated a total of Kshs. 275,016,138, representing 2.55 percent of the overall Busia County budget of Kshs. 10,770,148,738. Of this amount, Kshs. 232,647,920 was earmarked for Recurrent Expenditure, while Kshs. 42,368,218 was allocated to Development Expenditure.

**Table 15: Allocation analysis – Sports**

No.	Description.	Amount.(Ksh )	Percentage.
1	Employee Compensation	52,503,935	19.1%
2	Operations and Maintenance.	180,143,985	65.5%
3	Development.	42,368,218	15.4%
	<b>TOTAL.</b>	<b>275,016,138</b>	<b>100.0%</b>

**Chart 6: Allocation analysis – Sports**

**Sports, Culture And Social Services-budgetary Allocation**



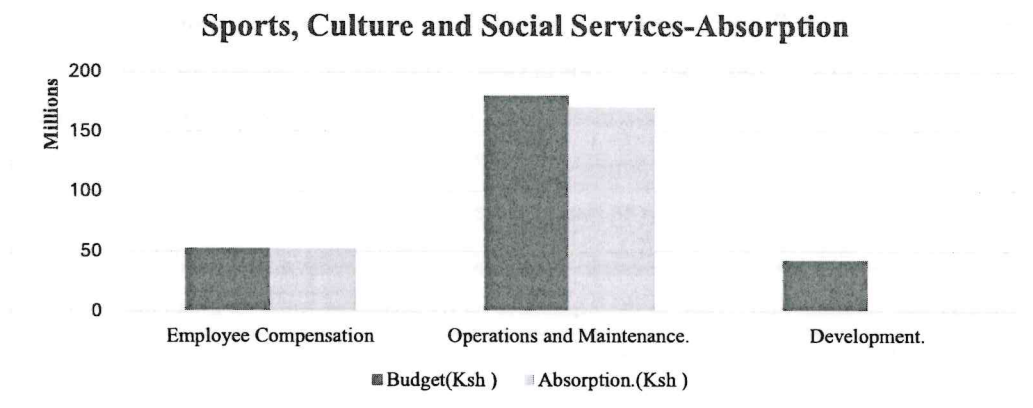
**Operations and Maintenance** received the highest allocation at **65.5 percent**, followed by **Personnel Costs** at **19.1 percent**, while **Development** registered the lowest allocation at **15.4 percent**.

**163.** Employee Compensation achieved a 100 percent absorption rate, as the funds were fully utilized to cater for staff salaries and remuneration. The Operations and Maintenance vote recorded an absorption rate of **94.9 percent**, while the Development budget registered the lowest absorption at **0.0 percent**. Overall, the department’s absorption rate for the FY 2024/2025 budget stood at **81.3 percent**, compared to **82.1 percent** in FY 2023/2024.

**Table 16: Absorption Analysis– Sports**

No.	Description.	Budget(Ksh )	Absorption.(Ksh )	Percentage.
1	Employee Compensation	52,503,935	52,501,026	100.0%
2	Operations and Maintenance.	180,143,985	171,032,165	94.9%
3	Development.	42,368,218	0	0.0%
	<b>TOTAL.</b>	<b>275,016,138</b>	<b>223,533,191</b>	<b>81.3%</b>

**Graph 7: Absorption Analysis– Sports**



**164.** The total absorption amounted to **Kshs. 223,533,191**, representing **81.3 percent** of the total departmental budget. The Personnel Cost vote recorded the highest absorption at **100 percent**, followed by Operations and Maintenance at **94.9 percent**, while the Development vote registered the lowest absorption at **0.0 percent**.

## **6. Transport, Roads and Public Works**

**165.** The Vision of the department is quality, reliable, sustainable and resilient infrastructure to provide improved access to safe affordable public transport systems.

**166.** The Mission is to expand the county public transport and build sustainable infrastructure with special attention to the needs of women, children and people living with disability (PLWDs) through production of appropriate designs and increase investment.

**167.** The department is made up of (3) Directorates namely; Directorate of Roads, Directorate of Public Works, Directorate of Transport and Fleet Management. The Department of Roads, Public Works, Transport and Fleet Management is charged with developing and maintaining critical infrastructure that supports mobility, service delivery, and economic growth.

**168.** The Department's Mandate is to provide an enabling and supportive environment for investment in the county and sustain standard road network and public infrastructure for sustainable development. It provides both technical and supervisory assistance to other departments in implementation of the projects.

### **Key Achievements.**

**169.** Directorate of Roads: During the period under review, the department did routine maintenance of a total of 786.21 km of roads in various sub-counties, an increase from 156.7km done in FY 2023/2024. Furthermore, a total of 170.28 kms of new roads were opened courtesy of the County Roads Infrastructure Improvement Programme (CRIIP). The program targeted to maintain at least 15 km of roads in each of the 35 wards in the county. The programme endeavors to create seamless and all-weather accessibility from the lowest level of road hierarchy (the unclassified roads) to the highest level of classified roads in the county (Class A Roads). In addition, the department completed the upgrading of Bukiri-Takhumba-Mumbaka 6.0 km road to bitumen standards.

**170.** Directorate of Public Works: A total of 210 projects from various client departments were documented. Out of these, approximately 65 projects (**40%**) were successfully tendered and are in the implementation phase. The Department of Education and VTC had the highest number of projects being implemented, mainly the construction of ECDE classes. A total of 5 box culverts were initiated and 2 are complete, that is Kalararan and Namboboto-Nambuku culverts, 1 is ongoing (Bukhayo West culvert), and 2 have not started (Sidukhumi and Haika canal culverts). The ward office in Bukhayo West ward is **80%** complete.

**171.** Directorate of Transport and Fleet Management: Equipping of the Mechanical Fabrication Workshop, and maintenance of Road Construction Equipment and Farm Tractors was done. Furthermore, one utility boat was procured, and 3 boats were repaired. The department further supported other departments with motor vehicles, including pre- and post-maintenance inspections. Technical assistance in preparation of specifications for acquisition of motor vehicles, machines, equipment and plants.

**172.** The key priority areas in the medium term will be; Routine Maintenance of the County Roads (CRIIP), Upgrading of County Roads to Bitumen standards, Construction of minor and major drainage (Bridges & Box Culverts) Countywide, Emergency roads and public works, road and water safety campaign programme, construction and equipping of the material laboratory and Maintenance of county machinery and equipment.

**173. Risk to the Outlook**

- Machines susceptible to breakdown due to wear and tear. The aging fleet equipment leads to high operating costs that require enhanced budgetary allocation.
- Changes in weather conditions affecting areas such as flooding in Budalangi make it difficult to implement projects.
- Inadequate supervision vehicles to enable engineers to go to the field. There are only two for the department.
- Cumulated pending bills that cause intermittent fuel supply from suppliers leading to dragging of implementation of the works planned.

**174. Challenges at the Department**

- Inadequate budgetary allocation compared to the service delivery needs.
- Missing staff cadres e.g., surveyor, GIS Officer, ICT Officer.
- Lack of axle load control (weigh bridge) on county roads, leading to overloading, especially by cane transporters and the building materials transporters leading to premature failure of gravel roads.
- Sand harvesting along road sides leading to undermining of roads and drainage structures eg, culverts, leading to severe destruction of the roads by surface run-off and expensive remedial works.
- Aging fleet of road construction equipment leading to high operating costs and frequent breakdowns that require enhanced budgetary allocation to maintain them and to purchase new fleet.

- Litigation issues on road reserve-related disputes that stall or delay projects.
- Inadequate dedicated vehicles for field work, hindering supervisory work.
- Low Uptake of Advertised Projects Due to Pending and Unpaid Bills issues leading to supplier apathy.

### Way Forward

**175. Leveraging on technology:** The directorate proposes to equip technical staff in the directorate with Computer Aided Design skills and adapt computer aided design (CAD) software such as AutoCAD & Civil 3D for design, documentation of roads and development of bills of quantities.

**176. Human Resource Development:** The directorate will endeavor to implement an organizational structure and authorized establishment to achieve the desired staffing levels with a clear reporting structures.

**177. Client Departmental Representation in Design Process:** Going forward, the plan is to invite client departmental representatives to participate in the design process with an aim to improve the quality of designs. This collaborative approach will ensure that designs meet the client's requirements and expectations.

**178. Standard Design Templates and Cost Estimates:** Developing standard design templates and cost estimates will help to prevent under-budgeting of the projects. This systematic approach will also provide a reliable basis for budgeting, enhancing financial planning and project feasibility.

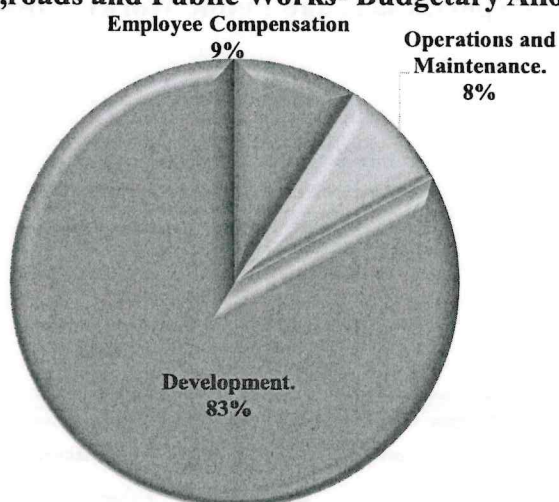
**179.** In FY 2024/2025, the department was allocated a total of **Kshs. 909,914,163**, representing **8.45 percent** of the overall Busia County budget of **Kshs. 10,770,148,738**. Of this amount, **Kshs. 156,172,152** was earmarked for **Recurrent Expenditure**, while **Kshs. 753,742,011** was allocated to **Development Expenditure**.

**Table 17: Allocation Analysis- Transport, Roads and Public works**

No.	Description.	Amount.(Ksh )	Percentage.
1	Employee Compensation	81,490,684	9.0%
2	Operations and Maintenance.	74,681,468	8.2%
3	Development.	753,742,011	82.8%
	<b>TOTAL.</b>	<b>909,914,163</b>	<b>100.0%</b>

**Chart 7: Allocation Analysis- Transport, Roads and Public works**

**Transport,roads and Public Works- Budgetary Allocation**



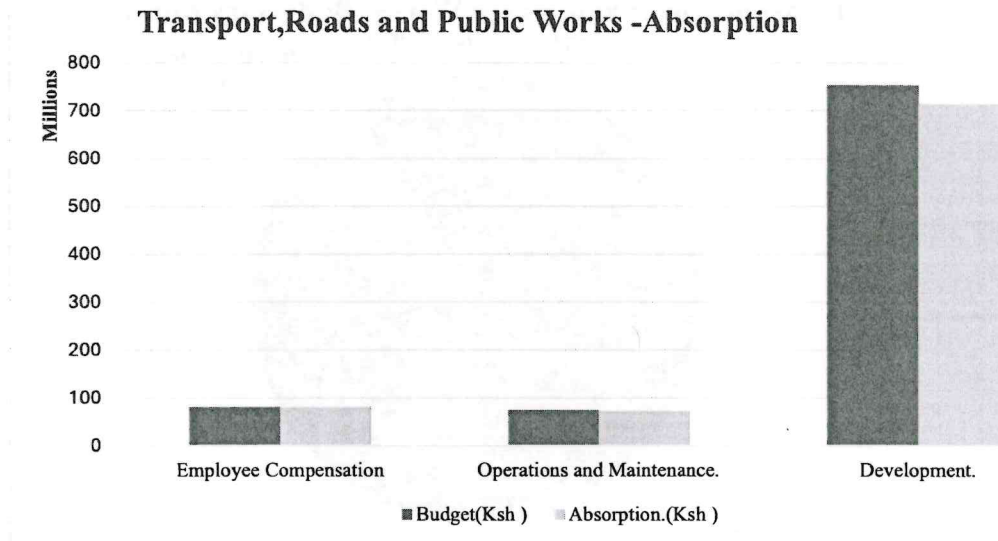
**180. Personnel Costs (Employee Compensation) accounted for 9.0 percent of the department’s allocation, Operations and Maintenance comprised 8.2 percent, while Development received the largest share at 82.8 percent.**

**181. Employee Compensation achieved a 100 percent absorption rate, as the funds were fully utilized to cater for staff salaries and remuneration. The Operations and Maintenance vote recorded an absorption rate of 97.5 percent, while the Development budget registered the lowest absorption at 94.8 percent. Overall, the department’s absorption rate for the FY 2024/2025 budget stood at 95.5 percent, compared to 54.4 percent in FY 2023/2024.**

**Table 18: Absorption Analysis- Transport, Roads and Public works**

No.	Description.	Budget(Ksh )	Absorption.(Ksh )	Percentage.
1	Employee Compensation	81,490,684	81,486,169	100.0%
2	Operations and Maintenance.	74,681,468	72,818,588	97.5%
3	Development.	753,742,011	714,392,130	94.8%
	<b>TOTAL.</b>	<b>909,914,163</b>	<b>868,696,887</b>	<b>95.5%</b>

**Graph 8: Absorption Analysis- Transport, Roads and Public works**



182. The total absorption amounted to **Kshs. 868,696,887**, representing **95.5 percent** of the total departmental budget. The **Personnel Cost** vote recorded the highest absorption at **100 percent**, followed by **Operations and Maintenance** at **97.5 percent**, while the **Development** vote registered the lowest absorption at **94.8 percent**.

## 7. Public Service Management and Administration

183. The **Vision** of the department is to be a benchmark for high performing, dynamic and ethical public service.

184. The department's **Mission** is to facilitate a safe environment for an effective and productive work force that guarantees personal growth and sustainable development.

185. The **Objectives** of the department is as follows: Human resource management and development, records management, staff performance management, training and capacity building, organizational design and development, industrial relations, staff benefits and welfare schemes, staff payroll management and staff promotion.

186. The Communication Directorate's objective is to enhance the visibility of the Governor's programmes, projects and activities, to gather, package and disseminate

information to the public. The directorate's main focuses are to continuously produce news that have been broadcasted in social media, radio and TV published in newspapers, produce documentaries, conduct radio talk shows, produce " the Governor's Scorecard", support departments on publicity, updating the County website in collaboration with the ICT directorate and reporting on the legacy departmental projects.

**187.** The department is composed of four (4) **Directorates** namely; Human resource management, Security & Enforcement, Communication and Public Administration. Under Human Resource Management directorate, the strategic goal is to provide a conducive environment for effective and efficient workforce when embracing modern technology for delivery of quality service.

**188.** The department is **Mandated** to ensure maximum utilization and development of human resources to embrace modern delivery, creating a harmonious working relationship between management and employees, ensuring conformity to the relevant laws and regulations, streamlining and automating records management system, ensuring effective administrative services

#### **Key Achievements**

**189.** The human resource directorate successfully achieved amongst them; **In house training** of CECMs, CCOs and departmental performance management champions on performance management by KSG, Monthly CHRMAC meetings to look into staff HRM issues, formulation of records management policy, timely procurement of staff medical cover schemes, presentation of a number of cabinet members to cabinet for approval and preparation of a number of cabinet briefs, processing of staff personal numbers, timely processing of monthly payroll, handling of employee relation issues, training of CECM, CCOs and Heads of HR units on collective bargaining at the KSG.

**190. Under Public Administration:** The directorate successfully strengthened County governance by fully operationalizing the Sub- County, ward, and village administrative units, thereby enhancing coordination and service delivery across all levels. The directorate structured public participation forums resulting in increased citizen involvement in planning, budgeting, and legislation. Participation by women, youth, and persons with disabilities notably improved, strengthening inclusivity and accountability. The directorate intensified service delivery inspections and monitoring mechanisms, leading to faster responses to citizen concerns, improved accountability, and reduced service-delivery related complaints.

**191.** The directorate effectively coordinated disaster preparedness and response initiatives, including flood management, fire control, and enforcement of county laws, improved resilience and public safety.

The directorate ensured greater compliance with the County Governments Act, 2012, and strengthened accountability frameworks across the decentralized units. Further, the directorate strategically collaborated with development partners, the CSOs, and community-based organizations supported civic education and public participation activities.

**192.** The Communication directorate gathered, packaged and disseminated information to the target audience through appropriate channels. The directorate produced and broadcasted video documentaries, produced and disseminated magazines, brochures and banners, produced and broadcasted radio & magazines highlighting achievements, organized radio and Tv talk shows, embraced creativity and new technology, did the capacity building of the communication team through relevant trainings

**193.** Under security & enforcement, the directorate successfully enforced all County laws especially the Finance Act, 2024, leading to improved own source revenue as compared to the previous financial years.

#### **Recent Economic Development & outlook**

**194.** The department through the directorate of human resource is working on adopting and implementing the Salaries & Remuneration Commission's recommendations on the County staff increment for the financial years 2024/2025 & 2025/2026

#### **Risk to the outlook**

**195.** Inability to carry out staff promotion and capacity building of the County staff in future as a result of inadequate or no budgetary allocation

**196.** Lack of staff career progression and succession planning schemes for all cadres of staff is a major risk that ought to be urgently addressed.

#### **Challenges at the Department**

**197.** Insufficient workforce because of the employment restrictions as provided for by the Public Finance Act 2012; this act stipulates that the employee compensation shall not exceed 35% of the County revenues. As a result, the County cannot employ more staff to provide essential services.

198. The department has not been able to promote County staff despite most of them being due for promotion because of lack of budgetary provision on employee compensation

**Way Forward**

199. Collaborating with Non state actors is effective in resource mobilization and continuous consultation between elected leaders and administrators is key in-service delivery.

200. Early planning should be adhered to ensure the intended purposes for funding is achieved.

201. Construction of all Sub County Headquarters that can accommodate the County’s staff at the Sub County Level.

202. Development of staff career progression and succession planning schemes

203. In FY 2024/2025, the department was allocated a total of **Kshs. 649,740,739**, representing **6.03 percent** of the overall Busia County budget of **Kshs. 10,770,148,738**. The entire allocation of **Kshs. 649,740,739** was directed to **Recurrent Expenditure**, with no funds allocated to **Development Expenditure**.

**Table 19: Allocation analysis – Public Service and Administration.**

No.	Description.	Amount.(Ksh )	Percentage.
1	Employee Compensation	232,586,842	35.8%
2	Operations and Maintenance.	417,153,897	64.2%
	<b>TOTAL.</b>	<b>649,740,739</b>	<b>100.0%</b>

**Chart 8: Allocation analysis – Public Service and Administration.**

**Public Service Management- Budgetary Allocation**



**Operations and Maintenance** received the highest allocation at **64.2 percent**, followed by **Personnel Costs** at **35.8 percent**.

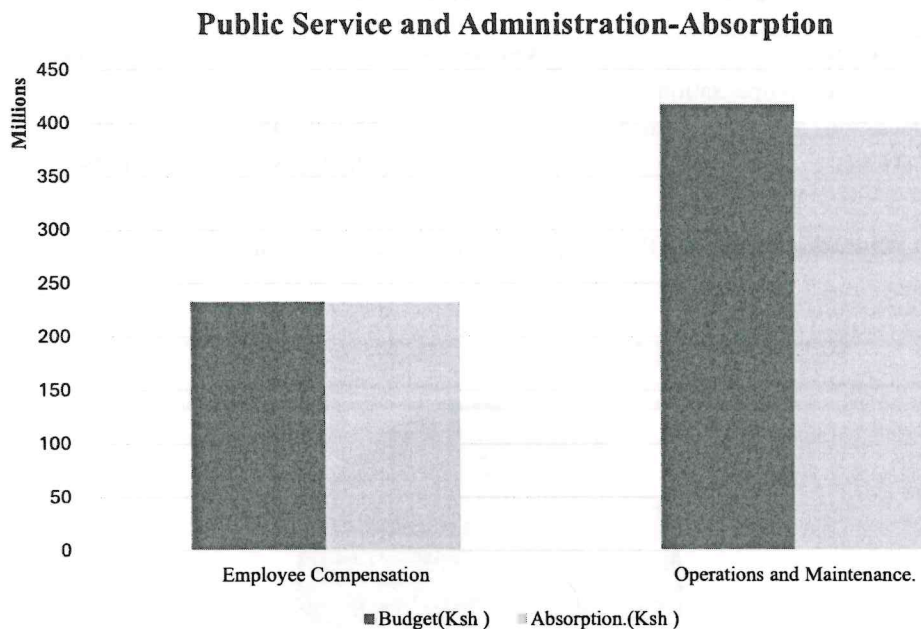
**Table 20: Absorption Analysis– Public Service Management and Administration.**

**204.** Employee compensation recorded full absorption at **100%**, with all funds utilized for salaries and staff remuneration. Operations and Maintenance achieved an absorption rate of **94.9%**, while the Development budget recorded the lowest absorption at **0.0%**. Overall, the department attained an absorption rate of **96.7%** in the FY 2024/2025 budget, compared to **95.0%** in FY 2023/2024.

**Table 20: Absorption analysis – Public Service and Administration.**

No.	Description.	Budget(Ksh )	Absorption.(Ksh )	Percentage.
1	Employee Compensation	232,586,842	232,573,956	100.0%
2	Operations and Maintenance.	417,153,897	395,769,605	94.9%
	<b>TOTAL.</b>	<b>649,740,739</b>	<b>628,343,561</b>	<b>96.7%</b>

**Graph 9: Absorption analysis – Public Service and Administration.**



**205.** The total absorption amounted to **Kshs. 628,343,561**, representing **96.7%** of the departmental budget. The Personnel Cost vote recorded the highest absorption at **100%**, followed by Operations and Maintenance at **94.9%**.

## **8. Lands, Housing and Urban Development**

**206.** The **Vision** of department is excellence in land administration and management and provision of affordable and quality housing for sustainable development.

**207.** The **Mission** of the department is to facilitate improvement of livelihoods of Busia County residents through efficient administration, equitable access, secure land tenure, sustainable management of land resources and access to adequate housing and livable towns and municipalities.

**208.** The Departments **Objective** is to facilitate improvement of resident's livelihood through efficient administration, equitable access, secure tenure and sustainable management of Land resources. It draws its mandate from various statutes and policy instruments including but not limited to the Constitution of Kenya (2010), Land Act 2012, Urban Areas and Cities Act, Land Survey Act among others. The department, through Busia and Malaba Municipality Boards, oversees the management and coordination of the activities of the Urban areas and towns in collaboration with the County Executive Committee Members and the County Assembly.

**209.** The department is made up of **(6) Directorates** namely; Lands, Housing and Urban Development department is composed of directorates of Land administration, Survey, Physical planning, Housing, Urban development and Human Resource Management services and General Administration and Planning Services and the two municipalities of Busia and Malabe. The 2 municipalities are headed each by an oversight board comprised of nine (9) members. Section 20 Urban Areas and Cities Act (UACA) spells out functions of the board of city or municipality that include the promotion of and undertaking of infrastructural development and provision of economic and social services.

The Mandate of the Directorates is as follows:

**210. Directorate of land administration** is responsible for management of public land. In consultation with the national government, the directorate is also mandated to manage land records, land conflict resolutions and issuance of title deeds.

**211. Directorate of Survey** is surveying of all public lands, demarcation and maintenance of land boundaries.

**212. Directorate of Physical planning** prepares land use plans such as plans for markets and development controls.

**213. Directorate of Housing** deals with management and maintenance services of government houses, county offices in terms of renovation and refurbishment. Give technical

advisory services in county government offices and training members in Appropriate Building Materials and Technology (ABMT).

**214. Directorate of Urban Development** ensures proper urban planning and advisory to the department on the management of urban centers.

**215. Municipalities;** Busia and Malaba municipalities oversee the functions within their jurisdictions and undertake other functions as may be delegated by the County Government as enshrined in the Urban Areas and Cities Act.

#### **Key Achievement Highlights in FY 2024/2025**

**216.** The Department of Lands, Housing, and Urban Development plays a crucial role in ensuring sustainable land use management, housing development and management, Urban development and physical planning. In the financial year 2024/2025, the department of Lands, Housing, and Urban Development was allocated a total budget of Kshs 219,984,770 which was a reduction as compared to the last financial year's budget. This allocation was designed to support various programmes, including: General Administrative and Support Services, Physical Planning and Land Use Management, Urban Management Services and Housing Development and Management.

**217.** The department generated revenue through several streams, including Plot rent, Plot rent arrears, Rent/Government Houses, Land rates, Land rates (Arrears), Application of Plans, Building Plans Approval and Advertisement.

#### **Key Achievement Highlights in FY 2024/2025.**

**218.** In the financial year under review, a total of 2.832 acres of land was acquired. One(1) acre for Totokakile Dispensary, (0.6) acres for Apegei Dispensary- Chakol North, One (1) acre for Sigulu Dispensary-Nangina Ward, (0.12) acre for Mabale Dispensary and (0.19) acres for Khusuna ECDE in Bunyala South ward.

**219.** Under the municipalities, Busia Municipality repaired two skip bins that are being used for solid waste management.

#### **Recent Economic Development Outlook**

**220.** One of the significant economic developments in the department has been establishment of a GIS Lab that will facilitate collection, management and analysis of spatial and geographic data and construction of parking areas within Busia town. Additionally, the department in collaboration with the National Government has prioritized the development of

affordable housing to address the growing demand for residential units, driven by urbanization and ensuing population growth dynamics.

221. The department has also put continued efforts into management of solid waste across the county through hiring casuals on temporal basis. This has positively impacted on the solid waste management and created job opportunities for most of the local people.

**Risk To The Outlook**

222. The risk to the outlook over the medium term includes Budget cuts due to changes in priorities, delay in disbursement of funds and No bidders for advertised tenders and public works.

**Challenges**

223. The department faced a few challenges that include:- Budget cuts due to changes in priorities, delay in disbursement of funds and no bidders.

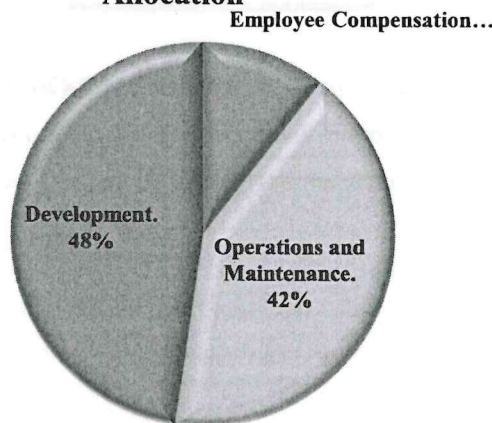
224. In FY 2024/2025, the department was allocated **Kshs. 435,461,211**, representing **4.04%** of the total Busia County budget of **Kshs. 10,770,148,738**. Of this allocation, **Kshs. 226,459,548** was earmarked for recurrent expenditure, while **Kshs. 209,001,663** was allocated to development expenditure.

**Table 21: Allocation analysis – Lands**

No.	Description.	Amount.(Ksh )	Percentage.
1	Employee Compensation	63,222,343	14.5%
2	Operations and Maintenance.	163,237,205	37.5%
3	Development.	209,001,663	48.0%
	<b>TOTAL.</b>	<b>435,461,211</b>	<b>100.0%</b>

**Chart 9: Allocation analysis – Lands**

**Lands, Housing and Urban Development- Budgetary Allocation**



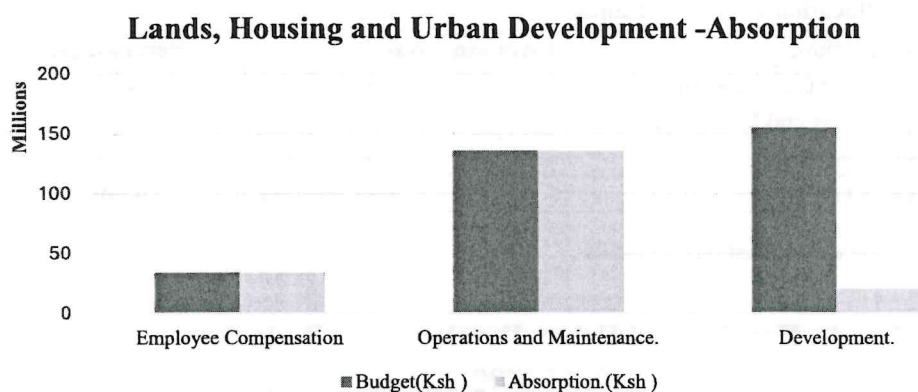
225. Development received the highest allocation at **48.0%**, followed by Operations and Maintenance at **37.5%**, while Personnel Costs received the least allocation at **14.5%**.

226. Employee compensation recorded a **100%** absorption rate, with all funds utilized for staff salaries and remuneration. Operations and Maintenance registered an absorption rate of **95.7%**, while the Development budget posted the lowest absorption rate at **48.2%**. Overall, the department achieved an absorption rate of **73.5%** in FY 2024/2025, compared to **58.9%** in FY 2023/2024.

**Table 22: Absorption Analysis– Lands**

No.	Description.	Budget(Ksh )	Absorption.(Ksh )	Percentage.
1	Employee Compensation	63,222,343	63,218,840	100.0%
2	Operations and Maintenance.	163,237,205	156,286,691	95.7%
3	Development.	209,001,663	100,753,888	48.2%
	<b>TOTAL.</b>	<b>435,461,211</b>	<b>320,259,420</b>	<b>73.5%</b>

**Graph 10: Absorption Analysis– Lands**



227. The total absorption amounted to **Kshs. 320,259,420**, representing **73.5%** of the departmental budget. The Personnel Cost vote recorded the highest absorption at **100%**, followed by Operations and Maintenance at **95.7%**, while the Development vote registered the lowest absorption at **48.2%**.

## **9. Water, Irrigation, Environment, Natural Resources, Climate Change and Energy.**

**228.** The **Vision** of the department is provision of reliable access to clean, safe water and energy, and a secure environment for sustainable development.

**229.** The **Mission** is to ensure sustainable management of clean portable water, environment, irrigation, natural resources and energy, fostering resilience against climate change and securing a prosperous future for all.

**230.** The department is made up of **(6) Directorates** namely; Water, Irrigation, Environment, Natural Resources, Climate Change and Energy.

**231.** The Department's **Mandate** is to ensure that the people of Busia County are provided with desired service levels in water provision under secure and sustainable environment. To achieve its mandate, the Department has introduced interventions especially on the climate change resilience and adaptation measures in order to address challenges of professional service delivery, sustainable operation and maintenance, water catchment zones conservation and management.

### **Key Achievements**

**232.** The directorate of water, managed to do 31.13km of pipeline extension, 11.46 km being in urban centers and metered 5 households as a way of reducing non-revenue water. The directorate was also able to put up 1090m<sup>3</sup> worth of storage capacity for clean and safe water across the county; of which 634 was in urban areas and the rest in the rural areas especially in the Sisenya-Rwambua flagship project. Further, the directorate was able to drill 6 new boreholes and solarized 14 other boreholes.

**233.** The directorate of Environment, the department established 4 tree nurseries and planted 10,000 tree nurseries in an effort to increase the county forest cover. Additionally, the department, through partnership with REREC under the matching fund arrangement was able to connect 1176 households to the mains electricity power grid across the county.

**234.** In the climate change directorate, 26 climate change mitigation actions were initiated under different sectors. The projects are at different levels of implementation, with average status of 75% completion.

### **Risks to the Outlook**

**235. Kenya's political Instability:** Increased in the financial year **2024/2025** and resulted to political and social tensions and social inequality and perceived corruption. This posed an immediate risk to Kenya's credit outlook.

**236. Delay in disbursement of funds:** Delay in disbursements has affected implementation of the department's projects.

**237. Revenue collection risks:** The fiscal outlook remains vulnerable due to own revenue shortfalls in the sector

### **Challenges at the Department**

**238.** Destruction of water/ sewer pipelines by road contractors. Vandalism of infrastructure. Delay in disbursement of electrification funds to REREC for implementation of the energy projects. Increased excavation of sand on farmland is causing a lot of degradation of Farmland. Unmapped county's Natural resources. Weak collaboration between the revenue officers and SCWOS. Lack of developed policy and legal framework/regulations to facilitate licensing of different energy services and Insufficient funding for Irrigation Projects /repair of breached dams and water pans.

### **Way Forward**

**239.** Continuous sensitization of road contractors on their obligations as far as damage to water infrastructure is concerned is necessary.

**240.** Development of energy policy/regulation/ county Finance Act installation of integrated lighting systems with tracking capabilities to curb vandalism to facilitate licensing of energy services.

**241.** Continuous sensitization of the community members on land conservation measures encourages formation of working groups.

**242.** Mapping of the county's Natural resources. Strengthen collaboration between the revenue officers and SCWOS. To developed regulation/policy to facilitate licensing of different energy services and to provide funds for irrigation projects.

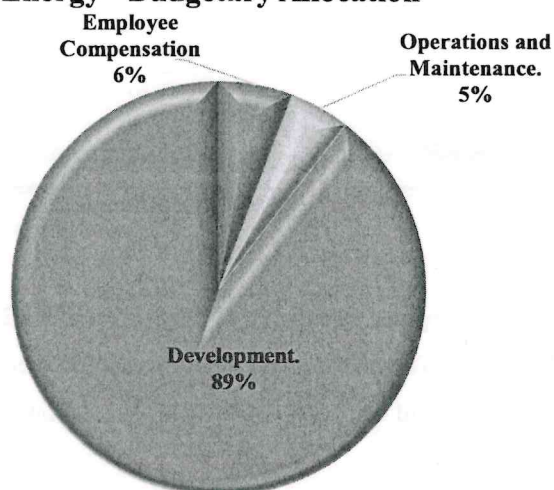
**243.** In FY 2024/2025, the department was allocated **Kshs. 1,017,867,020**, representing **9.45%** of the total Busia County budget of **Kshs. 10,770,148,738**. Of this amount, **Kshs. 151,654,907** was allocated to recurrent expenditure, while **Kshs. 866,212,113** was earmarked for development expenditure.

**Table 23: Allocation analysis – Water**

No.	Description.	Amount.(Ksh )	Percentage.
1	Employee Compensation	92,668,545	9.1%
2	Operations and Maintenance.	58,986,362	5.8%
3	Development.	866,212,113	85.1%
	<b>TOTAL.</b>	<b>1,017,867,020</b>	<b>100.0%</b>

**Chart 10: Allocation analysis – Water**

**Water,irrigation,environment,natural Resources,climate Change &Energy - Budgetary Allocation**



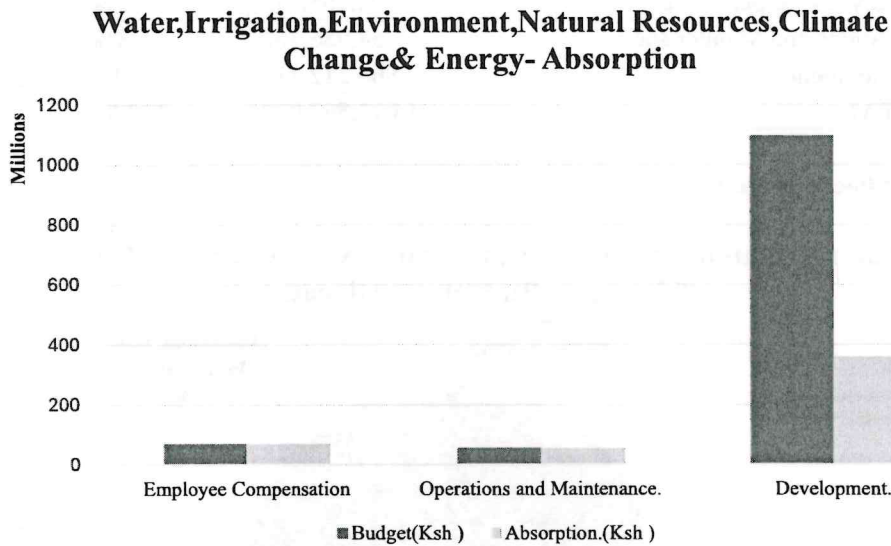
244. Development received the highest allocation at **85.1%**, followed by Personnel Costs at **9.1%**, while Operations and Maintenance received the least allocation at **5.8%**.

245. Employee compensation recorded a **100%** absorption rate, with all funds utilized for staff salaries and remuneration. Operations and Maintenance registered an absorption rate of **94.6%**, while the Development budget recorded the lowest absorption at **40.8%**. Overall, the department achieved an absorption rate of **49.3%** in FY 2024/2025, compared to **50.1%** in FY 2023/2024.

**Table 24: Absorption Analysis– Water**

No.	Description.	Budget(Ksh )	Absorption.(Ksh )	Percentage.
1	Employee Compensation	92,668,545	92,663,411	100.0%
2	Operations and Maintenance.	58,986,362	55,830,227	94.6%
3	Development.	866,212,113	353,386,191	40.8%
	<b>TOTAL.</b>	<b>1,017,867,020</b>	<b>501,879,829</b>	<b>49.3%</b>

**Graph 11: Absorption Analysis– Water**



246. The total absorption amounted to **Kshs. 501,879,829**, representing **49.3%** of the departmental budget. Development vote absorption stood at **40.8%**, while Personnel Emoluments recorded full absorption at **100%**. Operations and Maintenance registered an absorption rate of **94.6%**.

### **10. Health Services and Sanitation**

247. The **Vision** of the department is to be a healthy, productive, and internationally competitive county.

248. The **Mission** is to build a progressive, sustainable, technologically driven, evidence-based, and client centered health systems with the highest attainable standards of health at all levels of care in Busia County.

249. **Strategic objectives.** The department operates in line with the 6 strategic objectives of the Kenya Health Policy 2012-2030 as outlined below: Eliminate communicable conditions. Halt and reverse the rising trends of Non-communicable conditions. Reduce the burden of violence and injuries. Provide Essential Health services. Minimize exposure to health risk factors and Strengthen collaboration with health-related sectors.

**Core values.**

**250.** The Health Sector cherishes and inculcates the following core values in all staff and those that we deal with in the course of providing services; **Trustworthiness** – Being honest, fair, dependable, and worthy of confidence. **Customer-centeredness** – Addressing customers’ needs and concerns. **Teamwork** – Working together towards a common goal. **Effective communication** – Conveying information clearly to customers for desired actions and **Professionalism** – serving customers with competence, integrity, and a positive attitude

**251.** **The Department of Health and Sanitation is mandated** is to coordinate and oversee health service delivery in Busia County, aligning with the Kenya’s Vision 2030 and the Kenya Health Policy 2014–2030. The department operates under three (3) directorates:

**252. Curative Health Services & Universal Health Coverage (UHC)** mandated with the Provision of Primary Health care, provision of clinical services, management of health facilities and pharmacies, diagnostic services including radiology and laboratory services, provision of nursing services, provision of rehabilitative services and ensuring equitable access to quality and affordable healthcare.

**253. Preventive and Promotive Health Services** mandated to undertake health promotion and education activities, provide technical advice on Promotive and preventive health, campaign and creation of awareness on diseases of public interest, provision of community health services through community strategy, disease surveillance and investigation, Inspection of premises and institutions education, and community health programs.

**254. Administrative and Support services** mandated with Strengthening HRH management and development, Advocate for financial and procurement autonomy of the County referral hospital and the 12 sub county hospitals, Develop and implement county level health policies, legal frameworks/regulations, manuals and SOPs to support healthcare delivery ensuring access to health services activities by all residents, improving quality of services and ensuring affordability of health services among others.

**Key Achievement Highlights in FY 2024/2025.**

**255.** In the financial year under review, the sector realized a number of milestones as shown below;

**256.** **The implementation of the Facility Improvement Financing Act 2024** (effective October 2024) has transformed healthcare financing in Busia County by enabling the health

facilities to collect, retain and reinvest collected revenue, with the Department of Health contributing **Kshs.267.5 M** to the County total revenue—a **96%** increase from the previous fiscal year (**Kshs. 136.1M** in FY 2023/24). This financial autonomy has reduced stock outs by funding medical supplies, laboratory reagents, and essential drugs, while also supporting the purchase of equipment, hiring of locum healthcare workers, and improved security services at Busia County Referral Hospital through a contracted firm. The Act has enhanced service delivery, operational efficiency, and sustainability, empowering facilities to address critical needs autonomously and ensuring consistent healthcare access for the community.

**257. Infrastructure development:** During the FY2024-2025 period, significant progress was made across the various health programmes, including the procurement and distribution of assorted laboratory equipment to all 47 laboratories, ensuring comprehensive diagnostic capabilities. Maintenance of CT scan units improved access to advanced diagnostics, while the operationalization of a dental unit at Amukura Level IV Hospital enhanced specialized care.

**258.** Infrastructure advancements included the completion of incineration units at BCRH and Alupe, with ongoing work at Port Victoria, and the delivery of standby generators to Khunyangu and Amukura Hospitals to ensure uninterrupted power supply. Renovations at Mukhobola and Port Victoria Hospitals, along with the procurement and distribution of theater equipment to Amukura Level IV Hospital, strengthened service delivery.

**259.** In preventive health, sanitation blocks were completed at Bukhalalire, Obekai, Nasira, and Rwatama, promoting hygiene, while three new facilities—Benga, Imanga, and Aturet—were operationalized. Maternity services saw the completion of construction at Nambuku, with ongoing projects at Musibiriri and Bukhalalire. Additionally, 81 facilities were fully equipped in compliance with Kenya Essential Package of Health (KEPH) standards, ensuring standardized care across all levels. These achievements reflect concerted efforts to enhance healthcare access, infrastructure, and health service delivery quality.

**260. Malaria Control:** During the period under review, the malaria interventions were implemented between January-February, 2024 is the Indoor Residual Spraying (IRS), which achieved a 95.1% household coverage, protecting 860,118 residents, including 11,101 pregnant women (**94.6%**) and 119,574 children under five (**95.5%**). This enabled the County witness a **70.8%** reduction in malaria incidence and deaths, alongside a **69%** decline in the consumption of Artemether plus Lumefantrine (AL), which is the first line ACT medication used to treat malaria, Suggesting significant reduction of malaria burden.

**261.** The Community Health Promoters (CHPs) played a pivotal role in managing 72% (407,313) of confirmed malaria cases in 2024, up from 58% in 2023. This contributed to a 21% reduction in the outpatient disease burden and shorter queues in health facilities, improving service quality and reducing healthcare workers' workload.

**262.** To sustain Universal Coverage through support of USAID/PMI, the department issued routine ITNs in ANC and CHWc across all the County Public Health Facilities. This led to ITNs uptake of 95% among women attending antenatal clinics (ANC) and Child Welfare Clinics (CHWs), compared to 94% in 2023 levels.

**263. Eye care Services:** In FY 2024/2025, significant strides were made in enhancing eye care services, marked by a notable increase in the number of individuals seeking treatment across both static facilities and outreach programs. A total of 18,567 clients underwent eye screening, including 754 persons with disabilities, reflecting growing community trust and awareness.

**264.** The Department of Health, demonstrated its commitment to improving ophthalmic care through the procurement of essential equipment, including 4 slit lamps, 2 non-contact tonometers, 4 operation coaches, 5 mayo trays, 4 cataract sets, and 6 operation stools—substantially boosting the capacity of the eye units. Further support from our valued partner, the Fred Hollows Foundation, enabled the acquisition of additional equipment and consumables specifically for cataract surgeries and related eye health activities. As a result, a total of 754 eye surgeries were successfully performed, with 460 conducted during outreach initiatives and 322 within static sites, underscoring the programme's growing impact and reach.

**265. RMNCAH:** In the period under review, the Department of Health was able to strengthen Maternal and Adolescent health outcomes. Teenage pregnancies saw a notable decline from 19.2% to 18.28% (KHIS 2023/24 vs. 2024/25), reflecting the impact of sustained quarterly Data Quality Assessments (DQAs) and supportive supervision on Adolescent Sexual and Reproductive Health (ASRH).

**266.** Postpartum hemorrhage (PPH) cases were reduced through the strategic supply of Carbetocin to all rural health facilities and the training of healthcare workers (HCWs) in Emergency Obstetric and Neonatal Care (EMONC). Further enhancing diagnostic capacity, HCWs were trained in point-of-care ultrasound, and high-volume health facilities were equipped with POCUS machines. Additionally, the renovation of the Sexual and Gender-Based Violence (SGBV) Recovery Centre at BCRH provided a safer and more dignified space for survivors.

**267. Community Health Services:** Busia County has made strides in Primary health care – PHC under the Universal health coverage, Kenya Vision 2030 by through establishment of 5 fully operational and gazetted Primary Care Networks (Matayos, Samia, Butula, Teso-South and Teso -North) – PCNs. Another 3 PCNs i.e. Bunyala, Teso Central, and Nambale are at advanced stage of establishment. PCNs ensure universal access to health care by all persons in the network through deliberately crafted referral linkages. Multi-Disciplinary Teams – MDTs, of health care workers deliver these last mile packages to the deserving citizens.

**268. Nutrition Services:** In the year under review, the department was able to establish breastfeeding corners in the 5 sub county hospitals of **Sio port, Khunyangu, Nambale, Alupe and Teso North**. We were able to equip a crèche at open air market (**Soko posta market**) in collaboration with the department of trade in order to support breastfeeding mothers in the informal sector to exclusively breastfeeding and continue breastfeeding for two years and beyond as they continue with their economic activities without interruptions. Biannual vitamin a supplementation of vitamin for children 6-59 months that recorded an achievement of 104% way above the national average of **78%**. On human resource for nutrition, the department was able to promote 21/23 who were due for promotion under common cadres of staff.

**269.** The Department with technical and financial support from the development partners was able to review the first-generation County Nutrition Action Plan (CNAP) and developed the second-generation county nutrition action plan (CNAP 2023/2024 - 2027/2028) and launched. Additionally, the department conducted a first ever maternal infant and young child nutrition knowledge, attitude, behavior and practice survey (MIYCN – KABP) to understand the context specific drivers of the maternal infant and young child feeding practices to provide the county specific MIYCN indicators that were not provided for in the last released KDHS of 2022

**270. Tuberculosis and leprosy control:** Significant progress was made in tuberculosis (TB) control efforts, as reflected in the key performance indicators and recent milestones. The TB treatment success rate rose impressively to **89.7%**, up from **85.3%** in the previous year, signaling improved patient outcomes and adherence to treatment protocols.

**271.** Drug-susceptible TB case finding surpassed expectations, with 1,415 cases identified—representing **109%** of the annual target of 1,293. Notably, the death rate among TB patients declined by **2.8%**, dropping from **9.92%** in FY 2023/2024 to **7.1%**, underscoring enhanced clinical management and support systems. Additionally, two digital X-ray machines were secured through the Global Fund (GF) via the National TB Programme (NTP), with trained

staff awaiting delivery at Khunyangu and Sio Port Sub-County Hospitals—an advancement poised to strengthen the diagnostic capacity in the region.

**272. Rehabilitative Services:** During the year under review, 1,557 citizens underwent disability medical assessments and categorization. The department procured assorted physiotherapy equipment for electrotherapy and gymnasium worth **Khs.5 million**. With support from the AT scale project, 13 rehabilitation staff were trained on sign language, speech therapy, audiometry, wheelchair training and development of rehabilitation reporting tools and registers. The department of health received a donation of rough terrain wheelchairs from the Clinton health access initiative (CHAI) which were issued to persons with disability across the county at no cost.

**273. Burden of Non-Communicable Diseases:** The sickle cell programme saw major progress with the training of 130 healthcare workers and the establishment of HB electrophoresis testing services at **Amukura, Teso North, BCRH, and Port Victoria Hospitals**—marking a milestone in scaling up diagnostic services. Cancer prevention and management were advanced through cervical cancer screening at the community level, ongoing facility-based screening for cervical and breast cancer, and the training of an additional oncology clinician at BCRH to bolster care.

**274.** For hypertension and diabetes, weekly NCD clinics continue to operate countywide, with targeted support for 33 Type 1 diabetes patients at BCRH through the provision of glucometers, strips, medications, and lab investigations. Reverse referral services were initiated in Bunyala and Nambale, and NCD screening was integrated into outreach activities, ensuring broader access to early detection and care.

**275. Role of the development Partners:** The role of partners could not be overlooked during the period, and their efforts in supplementing the county government’s efforts was notable. Among the partners were, PROPEL HEALTH on Health Financing and Budget Advocacy, Global Fund for their support towards HIV/AIDS and TB programmes, Marie Stopes & Dumisha Afya for HIV, Comprehensive care and health systems strengthening, Nutrition International in Nutrition, Fred Hollows in Eye care Services, DANIDA for Level I,II,III interventions, CEDC in Budgeting and advocacy, UNICEF in Child Health & sanitation, Health Systems Strengthening, planning and Budgeting, the Red Cross and Living Goods in Level I interventions, advocacy and Health financing among others.

### **Recent Economic Development Outlook**

**276. Recent economic development in the Department ;** In the FY 2025/2026 and over the medium term, significant energies and resources will be placed in the investment areas commensurate with the aspirations of Primary Healthcare, Health insurance cover, Health systems capacity and Health data systems as defined for in the BETA manifesto and plan of the Kenya Kwanza administration.

### **Risk to the Outlook**

**277. Budget Ceiling Constraints;** The projected ceilings may not adequately cover the expanding health needs, particularly in availing Medical Commodities & Technologies, preventive care and staffing.

**278. Recurrent vs Development Imbalance;** A continued bias toward recurrent expenditure risks underfunding critical to development projects such as facility upgrades and outreach programs.

**279. Low Absorption of Development Funds;** Historical underutilization of development allocations due to procurement delays and weak project execution threatens future allocations.

**280. Data and Monitoring Gaps;** Incomplete health data and weak performance tracking could undermine evidence-based budgeting and evaluation.

**281. External Health Shocks;** Vulnerability to disease outbreaks and climate-related emergencies necessitates contingency planning within the budgetary framework.

**282. Dependence on National Transfers;** Delays or reductions in equitable share and conditional grants could disrupt service delivery and planned activities.

### **Way Forward**

**283. Health Financing and Revenue Mobilization;** Enhancing Appropriation-in-Aid (AIA) collections through improved billing systems and Exploring partnerships and donor support for targeted health programmes.

**284. Health Workforce Development;** Recruitment and training of medical personnel, including nurses, clinical officers, and lab technicians and Continuous professional development programmes to enhance service delivery quality.

**285. Strengthening Primary Healthcare;** Scaling up community health units and deploying more Community Health Promoters (CHPs) and enhancing maternal and child health services, including immunization and antenatal care.

**286. Supply Chain and Equipment Modernization;** Procurement of essential medical equipment and pharmaceuticals and Digitization of inventory and supply chain systems to reduce stock outs and wastage.

**287. Disease Surveillance and Emergency Preparedness;** Improved response mechanisms for outbreaks such as cholera, malaria, and emerging zoonotic diseases and operationalization of rapid response teams and emergency health funds.

**288. Expansion and Rehabilitation of Health Facilities;** Renovation of existing dispensaries and health centers, especially in underserved wards.

**289. Water, Sanitation, and Hygiene (WASH) Integration;** Joint programmes with partners like Kenya Red Cross to rehabilitate strategic water points and promote hygiene in flood-prone areas like Bunyala

**290. Mental Health and Non-Communicable Diseases (NCDs);** Launch of mental health awareness campaigns and integration of NCD screening in primary care and Strengthening referral systems for chronic disease management.

**Recommended Actions**

**291. Engage Treasury Early:** Advocate for realistic budget ceilings aligned with the CIDP and ADP health priorities.

**292. Strengthen Development Planning:** Improve procurement timelines and project readiness to enhance absorption of approved/supplementary budgets.

**293. Improve Data Systems:** Invest in health information systems to support performance-based budgeting.

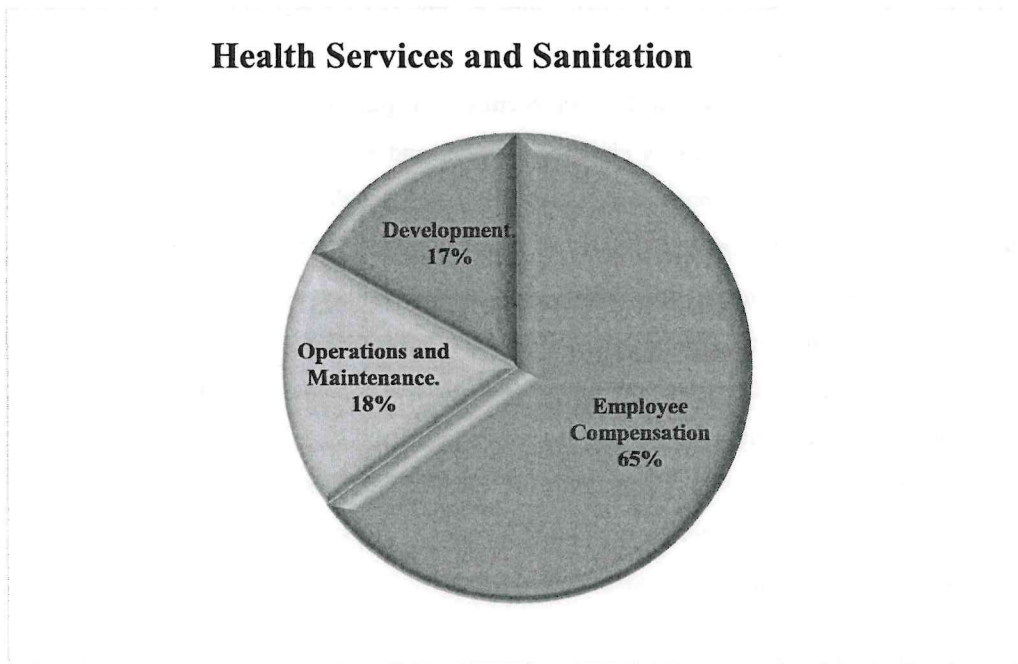
**294. Plan for Emergencies:** Allocate contingency funds and integrate risk buffers into programme based budgets.

**295.** In FY 2024/2025, the department had a total allocation of **Kshs. 2,704,700,987** constituting **25.11%** of the total Busia County budget of **Kshs. 10,770,148,738**. Out of this allocation, **Kshs. 2,243,308,961** went to recurrent expenditure and **Kshs. 461,392,026** to development expenditure.

**Table 25: Allocation Analysis– Health**

No.	Description.	Amount.(Ksh )	Percentage.
1	Employee Compensation	1,761,260,021	65.1%
2	Operations and Maintenance.	482,048,940	17.8%
3	Development.	461,392,026	17.1%
	<b>TOTAL.</b>	<b>2,704,700,987</b>	<b>100.0%</b>

**Chart 11: Allocation Analysis– Health**



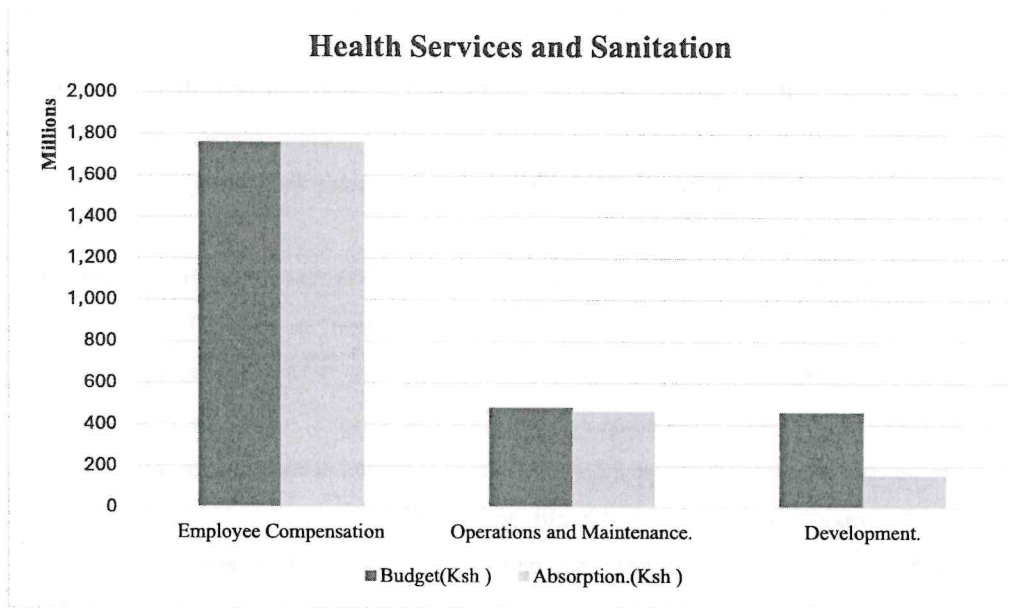
296. Personnel cost got the largest allocation of 65.1%. Operations and Maintenance was the second highest with an allocation of 17.8%, while an allocation of 17.1% for Development was the least ranked beneficiary.

297. Employee compensation registered 100% absorption as the funds were utilized to cater for salaries and remuneration of the department’s staff. Operations and maintenance absorption rate was at 96.2%. Development budget had the least absorption rate of 34.8%. The overall absorption rate for the department for the FY 2024/2025 budget stood at 88.2%. Compared to the FY 2023/2024 when the absorption rate was 89.9%

**Table 26: Absorption Analysis– Health**

No.	Description.	Budget(Ksh )	Absorption.(Ksh )	Percentage.
1	Employee Compensation	1,761,260,021	1,761,162,444	100.0%
2	Operations and Maintenance.	482,048,940	463,517,093	96.2%
3	Development.	461,392,026	160,369,948	34.8%
	<b>TOTAL.</b>	<b>2,704,700,987</b>	<b>2,385,049,485</b>	<b>88.2%</b>

**Graph 12: Absorption Analysis– Health**



298. The total absorption was Kshs. **2,385,049,485** representing **88.2%** of the total departmental budget. Personnel cost vote was the highest with **100%**. The department utilized operation and maintenance vote at **96.2%**, while development was the least utilized vote with **34.8%**.

### 11. County Public Service Board

299. **The Vision** of the department is to be a beacon of professionalism, integrity, equity and dedication to quality public service.

300. Its **Mission** is to provide efficient and effective professional services for the realization of Busia County and National Development Goals through competitive recruitment, planning, developing and managing human capital.

301. The **Objective** is to promote service delivery in the county public service ,The department ensured that human resource requirements were addressed effectively through development of an integrated electronic human resource database to facilitate HR planning, reviewing existing and develop new HRM/D policies and guidelines, developing human resource in the County Public Service, developing human resource plans for the county,

exploiting research technology & innovation and enhancing capacity of board members & the secretariat staff

**302.** The County Public Service Board is **Mandated** to establish and abolish public offices, appoint and confirm persons to offices, promote public service values and principles, facilitate the development of human resources, exercise disciplinary control, and prepare regular reports.

**303.** In ensuring institutional professionalism and good governance, The Public Service Board promotes transparency, accountability and adherence to national values and principles through enforcement of Leadership and Integrity Act, 2012, Public Officer Ethics Act, Performance management systems and Training curriculum. A number of programs were undertaken in the financial year 2024/2025. This included promotions of 827 staff of different cadres mainly in department of health and sanitation.

**304.** In the financial year 2024/2025, the department successfully negotiated return to work agreement with trade unions thus averting to industrial action.

**305.** The department has handled eighteen (18) disciplinary cases and forwarded them to County Human Resource and Management Committee (CHRMC) and awaiting resolution from the same.

#### **Challenges Encountered**

**306.** The department experienced a number of challenges during the year of implementation that included, Inadequate working space for staff, Delayed disbursement of funds. Insufficient Budgetary Allocation, hence limiting the scope for service delivery as most programmes are underfunded and Insufficient workforce.

#### **Way Forward**

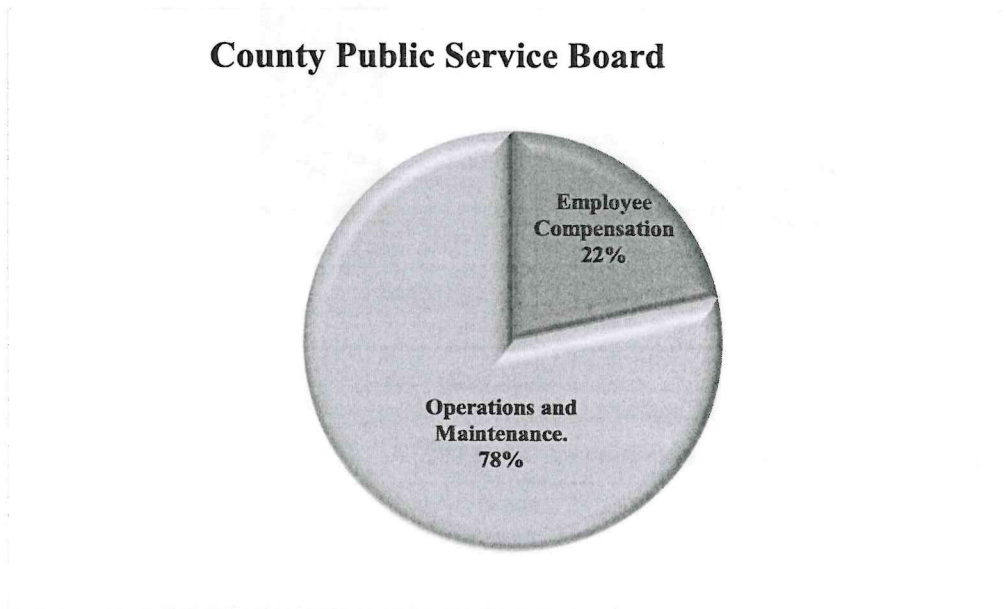
**307.** Timely disbursement of funds to departments to ensure programmes run as per the timelines, Prudent use of allocated resources and Early Planning.

**308.** In FY 2024/2025, the department was allocated **Kshs. 120,296,314**, representing **1.12%** of the total Busia County budget of **Kshs. 10,770,148,738**. The entire allocation of **Kshs. 120,296,314** was directed to recurrent expenditure, with no allocation to development expenditure.

**Table 27: Allocation analysis – County Public Service Board**

No.	Description.	Amount.(Ksh )	Percentage.
1	Employee Compensation	25,961,726	21.6%
2	Operations and Maintenance.	94,334,588	78.4%
	<b>TOTAL.</b>	<b>120,296,314</b>	<b>100.0%</b>

**Chart 12: Allocation analysis – County Public Service Board**



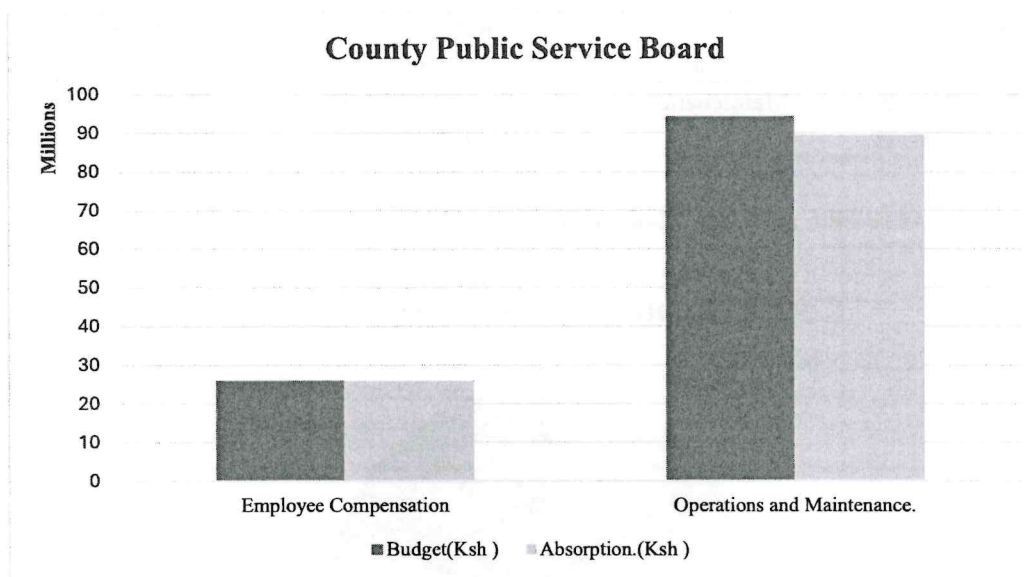
**309.** Operations and Maintenance accounted for the largest share of the allocation at **78.4%**, while Personnel Costs received **21.6%**.

**310.** Employee compensation recorded a **100%** absorption rate, with all funds utilized for staff salaries and remuneration. Operations and Maintenance registered an absorption rate of **94.9%**, while the Development budget recorded the lowest absorption at **0.0%**. Overall, the department achieved an absorption rate of **96.0%** in FY 2024/2025, compared to **100.0%** in FY 2023/2024.

**Table 28: Absorption Analysis– County Public Service Board**

No.	Description.	Budget(Ksh )	Absorption.(Ksh )	Percentage.
1	Employee Compensation	25,961,726	25,960,288	100.0%
2	Operations and Maintenance.	94,334,588	89,486,735	94.9%
	<b>TOTAL.</b>	<b>120,296,314</b>	<b>115,447,023</b>	<b>96.0%</b>

**Graph 13: Absorption Analysis– County Public Service Board**



311. Budget. The Personnel Cost vote achieved full absorption at **100%**, while Operations and Maintenance registered an absorption rate of **94.9%**.

## 12. County Law Office

312. The department’s Vision is to be the best public legal service provider to promote democratic principles and accountability in the devolved governments

313. The department’s Mission is to facilitate and promote good governance by recognizing diversity and protection and promotion of interest and rights of the people through provision of public legal services in the County Government of Busia

314. The department’s Mandate is to provide advisory and enactment of the laws in all the Departments in the County Government of Busia. This department's budget has sub-programmes namely: Litigation services, Legal fees, dues & compensation, Legal audits and risks management, Law review and revision, Legislative drafting & development, Gazettement & publication with their respective facilitative monetary values estimates for easy and effective

execution of legal services. The department is comprised of the County Attorney, County Solicitor, Legal Counsel and other staff members.

**Key Achievement Highlights**

315. In the FY2024/25 the department developed legislation to address the needs of the County, developed policies, collaborated with the key international partners for training and programmes for justice sector agencies and personnel, strengthened legislation through amendment to ensure conformity with national legislation and changing environments, close collaboration with the County Assembly on the enactment of laws and effectively coordinated with the various agencies in developing the legislation and policies

**Challenges at the Department**

316. The department encountered various challenges during its implementation. This included lack of adequate human capital to manage the office work load, Budget cuts to the already overstretched budget and Inadequate resources such as office space, furniture and equipment. These constraints negatively affected the implementations of various programmes and activities.

**The Way Forward**

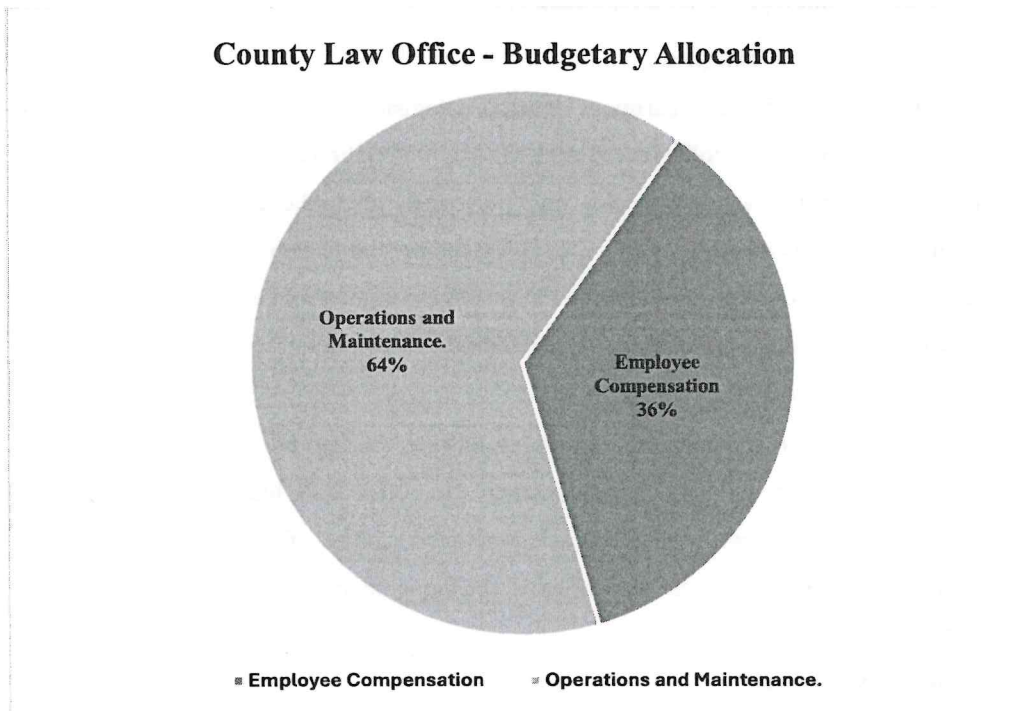
317. The way forward for the department is to be allocated adequate resources in order to effectively carry out its activities.

318. In FY 2024/2025, the department was allocated **Kshs. 82,256,594**, representing **0.76%** of the total Busia County budget of **Kshs. 10,770,148,738**. The entire allocation of **Kshs. 82,256,594** was directed to recurrent expenditure, with no allocation to development expenditure.

**Table 29: Allocation analysis – County Law Office**

No.	Description.	Amount.(Ksh )	Percentage.
1	Employee Compensation	13,074,486	15.9%
2	Operations and Maintenance.	69,182,108	84.1%
	<b>TOTAL.</b>	<b>82,256,594</b>	<b>100.0%</b>

**Chart 13: Allocation analysis – County Law Office**



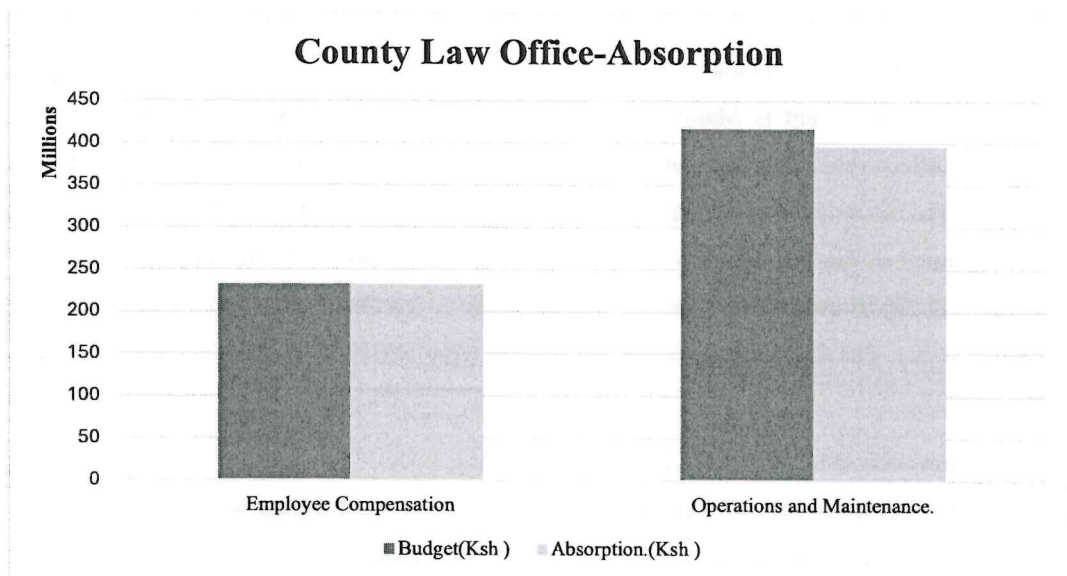
**319.** Operations and Maintenance received the highest allocation at 84.1%, followed by Personnel Costs at 15.9%.

**320.** Employee compensation recorded a **100%** absorption rate, with all funds utilized for staff salaries and remuneration. Operations and Maintenance registered an absorption rate of **96.5%**. Overall, the department achieved an absorption rate of **97.1%** in FY 2024/2025, compared to 100.0% in FY 2023/2024.

**Table 30: Absorption Analysis– County Law Office**

No.	Description.	Budget(Ksh )	Absorption.(Ksh )	Percentage.
1	Employee Compensation	13,074,486	13,073,762	100.0%
2	Operations and Maintenance.	69,182,108	66,766,862	96.5%
	<b>TOTAL.</b>	<b>82,256,594</b>	<b>79,840,624</b>	<b>97.1%</b>

**Graph 14: Absorption Analysis– County Law Office**



321. The total absorption amounted to **Kshs. 79,840,624**, representing **97.1%** of the department’s budget. The Personnel Cost vote recorded full absorption at **100%**, while Operations and Maintenance registered an absorption rate of **96.5%**.

### **13.Strategic Partnerships and Digital Economy**

322. The **Vision** of the department of Strategic Partnership, ICT and Digital Economy is to make Busia County a digitally competitive and sustainable economy.

323. The department’s **Mission** is to facilitate access of ICT enabled services in Busia County through development of ICT infrastructure, while utilizing the digital space opportunities in enhancement of partnerships, resource mobilization and efficient public service delivery.

324. The strategic **Objectives** of the department are to; Facilitate the coordination of programmes within the department. Establish, develop, maintain and promote the use of ICT systems and processes. Facilitate transformation to digital business models and markets across all the sectors and industries in the county. Mobilize financial materials and technical resources for the county development and Identify, initiate, promote and manage strategic partnerships with the government institutions, private sector, foundations, civil society organizations, bilateral and other key players for synergistic development of the county.

325. The department has three (3) Directorates, namely; ICT and Digital Economy Directorate, Directorate of Partnership and Resource Mobilization; and Directorate of Sustainable Development Goals (SDGs).

326. The department is Mandated to ensure formulation of policies and laws that will facilitate effective development of strategic partnerships, mobilization of financial, technical and material resources, promotion of digital economy, improvement of digital economy space, improvement of the ICT systems and processes and integration of Sustainable Development Goals (SDGS) in county departments and agencies to facilitate sustainable development of Busia County. The department derives its mandate from H.E the Governor's Executive Order No. 1/2023.

#### **Key achievements highlights in FY 2024/2025**

327. **The directorate of Partnerships and Resource Mobilization:** The directorate initiated and successfully negotiated memoranda of Understanding (MOUs) with several development partners. Through the directorate, the County has completed MOUs with UN-Habitat, the Red Cross, Alupe University, Yamaha Motor Corporation, Dhamira Moja CBO and Stanbic Bank.

328. Ongoing negotiations with Watertree Foundation, Sight Savers, Equity Foundation and Community Empowerment Development Centre (CBO).

329. Developed and submitted multiple project proposals for grants to prospective development partners, including the United Nations Capital Development Fund (UNCDF) and Grand Challenges Canada, among others (still awaiting responses).

330. Facilitated the introduction of the UNICEF WASH Project, currently at the implementation stage.

331. Designed the Sight Savers International- Boresha Macho Project, which is now at the inception stage of implementation and awaiting signing.

332. Provided technical support to various directorates in the development of key policies, including; Gender Policy, Disaster Management Policy, Child Protection Policy and Social Protection Policy.

333. The directorate of ICT and Digital Economy: The directorate of ICT achieved 70% automation of the own source revenue collection across all departments. The directorate transitioned critical county services to Konza's National Cloud Infrastructure, ensuring improved service reliability and security. These include the county website, revenue management system and hospital management system.

334. Refurbished Bukhalalire ICT Hub, enhancing digital literacy and job access. Initiated the procurement of the ICT Digital Hub at the departmental office to support digital innovation and entrepreneurship.
335. Conducted a county-wide ICT gap analysis across the health facilities and departmental offices.
336. The directorate also developed the new county website and an ICT policy which is at the final stages.
337. The county has enhanced ICT infrastructure and connectivity across all the departments and sub county offices. Currently, six departments have been connected to Lan and three sub county offices.
338. The directorate of Sustainable Development Goals: conducted sensitization meetings and inspected departmental development projects for compliance with the 17 United Nations Sustainable Development Goals (UN-SDGs).
339. Engaged several departments, e.g., Education, roads, health, among others, in streamlining their programmes, projects, and activities to align with the relevant UN-SDGs.
340. Conducted an assessment of ongoing tarmacking of the Bukiri - Mumbaka road to check on compliance with SDGs 9 and 11.
341. Initiated multi-sectoral engagements on the establishment of a County Forest at Nasewa through the Trees for Golf Project.

#### **Challenges and way forward**

342. The department encountered various challenges during its operations including:
343. Shortage of adequately skilled personnel. The department is seriously understaffed, thus affecting service delivery.
344. Resource constraints due to limited budgetary allocation making it very difficult to effectively implement programmes and run activities smoothly. This also limits the scope and impacts of activities and projects.
345. Inadequate capacity building and skills development to effectively manage and implement new technologies and systems in ICT. Critical areas such as policy development, proposal writing, donor relation's management, project evaluation and report writing also need sufficient and continuous training.
346. Limited visibility of the Department's mandate leading to low awareness among the internal and external stakeholders.

347. Bureaucratic and lengthy approval processes that delay partnerships engagement/agreements and implementation. This has mainly been caused due to a lack of a Partnerships’ policy to assist in the implementation of the development partners’ framework(s).

348. Duplication of roles or mandate overlaps with other directorates/departments, creating unnecessary coordination gaps.

349. Lack of essential working tools and equipment and congested office working space.

350. In the medium term, we recommend that funding for sector programmes should be increased and prioritized to enable the department to effectively support existing initiatives and extensively scout for external partners, thereby strengthening the resource mobilization efforts for the county’s development.

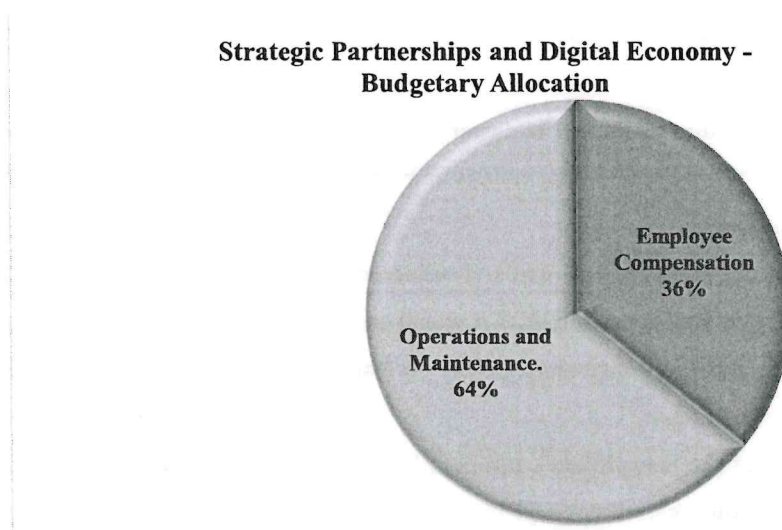
351. A partnership policy and departmental service charter will also be developed.

352. In FY 2024/2025, the department was allocated **Kshs. 58,960,335**, representing **0.55%** of the total Busia County budget of **Kshs. 10,770,148,738**. The entire allocation of **Kshs. 58,960,335** was directed to recurrent expenditure.

**Table 31: Allocation analysis – Strategic Partnership**

No.	Description.	Amount.(Ksh )	Percentage.
1	Employee Compensation	24,168,957	41.0%
2	Operations and Maintenance.	34,791,378	59.0%
	<b>TOTAL.</b>	<b>58,960,335</b>	<b>100.0%</b>

**Chart 14: Allocation analysis – Strategic Partnership**



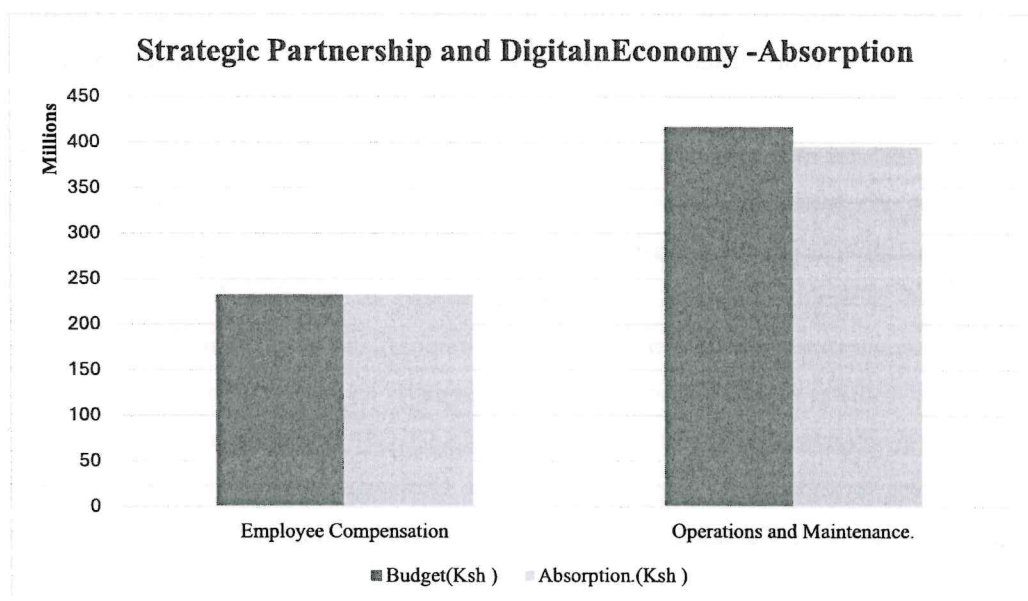
353. Operations and Maintenance received the highest allocation at **59.0%**, followed by Personnel Costs at **41.0%**, while Development received no allocation.

354. Employee compensation recorded a **100%** absorption rate, with all funds utilized for staff salaries and remuneration. Operations and Maintenance registered an absorption rate of **32.27%**, Overall, the department achieved an absorption rate of **57.02%** in FY 2024/2025, compared to **83.9%** in FY 2023/2024.

**Table 32: Absorption Analysis– Strategic Partnership**

No.	Description	Budget (KSh)	Absorption (KSh)	Percentage
1.	Employee Compensation	24,168,957	<b>24,168,957</b>	<b>100%</b>
2.	Operations and maintenance	34,791,378	<b>11,228,600</b>	<b>32.27%</b>
	<b>TOTAL</b>	<b>62,076,677</b>	<b>35,397,557</b>	<b>57.02%</b>

**Graph 15: Absorption Analysis– Strategic Partnership**



355. The total absorption amounted to **Kshs. 35,397,557**, representing **57.02%** of the departmental budget. The Personnel Cost vote recorded full absorption at **100%**, Operations and Maintenance registered an absorption rate of **32.27%**,.

#### **14. The Governorship**

**356.** The departmental **Vision** is to be an institution of honour and excellence for a democratic and prosperous county.

**357.** The departmental **Mission** is to provide timely and quality services to the residents of Busia County through efficient utilization of public resources

**358.** The Governorship comprises of the office of the Governor, Deputy Governor and the County Secretary.

**359.** The Office of the Governor is an administrative office mandated to spearhead policy formulation; promotion of the rule of law to enhance order; resource mobilization; coordination and supervision of effective and efficient public service delivery; swift response to critical community needs during disaster occurrences; publicity and branding. The office of the Governor has two Directorates, namely, Disaster Management and Service Delivery

**360.** In the year under review, the Office of the Governor through the directorate of Disaster Management focused on matters of disaster risk preparedness and disaster management and response.

**361.** The disaster management's strategic objective is to strengthen disaster preparedness, disasters risk mitigation and response with the intention of improving awareness, resilience and strengthen adaptive capacity to disasters and building back better post recovery

**362.** Since inception, the directorate has endeavored in ensuring disaster mitigation, preparedness, response, recovery and rehabilitation emphasizing an effective and coordinated responses to disasters and emergencies to save life, property and the environment.

**363.** The directorate of Disaster Management cumulatively has constructed ten (10) high mast lightning arrestors in lightning prone areas i.e Chamasiri, Kakapel, Korisai, Katakwa, BCRH, Matayos SCH, Murumba, Rwatama, Burinda primary school and St. Paul's Amukura High School

**364.** For fire compliance, the directorate rolled out the annual fire compliance programme by inspecting and issuing certificates to fire-compliant business premises, schools, government and private buildings and prayer centres.

**365.** The disaster management directorate has successfully responded and mitigated the fire incidences at the County

**366.** The Directorate of Service Delivery is anchored on the fact that effective governance is more important than aid; that change is led through supporting the Governor to translate his development vision into reality. The directorate of service delivery, in collaboration with KDSP

II, developed one main dashboard for tracking all the county projects and programmes with feedback mechanisms from the public. The dashboard contains the county projects per department and ward and indicates the implementation status of the projects

**367.** The office of the Deputy Governor is the hinge of the county government on matters of the County capacity development for policy formulation and coordination. It has two units, Policy coordination and legislation.

**368.** The office of the County Secretary is envisaged in Section 44 of the County Government Act, 2012. The County Secretary is the Head of the County Public Service, and his/her office is responsible for keeping the minutes of the County Executive Committee subject to the directions of the Executive Committee, conveys the decisions of the County Executive Committee to appropriate persons and authorities.

**369.**

#### **Key Achievement Highlights.**

**370.** In the year under review, the directorate of disaster management did installation of lightening arrestors at Rwatama Primary School, Burinda Primary School, and St. Paul's Amukura High school.

**371.** In collaboration with the National government the directorate of disaster rehabilitated the Southern dyke through the Lower Nzoia rice irrigation scheme project in Bunyala.

**372.** Completed construction of Phase I of the new Disaster Management Centre at Funyula. This facility will significantly enhance the directorate's operational capacity for coordination, training, and response.

**373.** The Directorate of Disaster Management successfully coordinated the distribution of essential food and non-food items to the communities affected by various disasters across the County.

**374.** In response to a devastating fire that completely burnt down a dormitory at Bukhalarire Secondary School, the disaster unit provided critical support including the distribution of blankets and mattresses to affected students.

**375.** Through the directorate of disaster management, the department distributed relief items to households and communities impacted by windstorms and lightning strikes in the sub-counties of Butula, Nambale, Samia, and Teso North.

**376.** Significant progress has been made in finalizing the comprehensive Disaster Risk Management (DRM) Policy, which was recently adopted and approved by the Cabinet. This policy will provide a robust framework for all future disaster management efforts.

377. The Directorate has continued its mandate of issuing fire compliance certificates to various business premises. Furthermore, the community sensitization programmes on fire safety and disaster risk management were conducted to enhance public awareness and preparedness.

378. The County Secretary played a dominant role in determining policy that laid the foundations for the institution of the key bills that were debated and enacted by the County Assembly. The Office of the County Secretary also acted as a liaison link between the County Executive and other institutions for purposes of effective implementation of the decisions emanating from the County Executive Committee and all other departments.

#### **Recent Economic development & outlook**

379. The directorate is developing a disaster management policy which will soon be approved by the County Assembly

380. Through the directorate of disaster risk management, the department has given priority to maintaining existing lightning arrestors and installation of new ones to the lightening prone areas

#### **Risk to the Outlook**

381. Ineffective smooth execution of operations and delays in implementation of key projects and programs especially disaster related items because of inadequate funding. Implementation challenges because of delays in the approval of DRM policy and Criteria to declare a disaster because of lack of legislation.

#### **Challenges at the Department**

382. Lack of response plan, Lack of legislation on criteria to declare a disaster, Inadequate coordination among stakeholders and budgetary constraints resulting to inadequate funding of the disaster risk programmes.

#### **Way Forward**

383. Actualize funding for both Disaster Risk Management fund and special programmes. Comprehensive hazard mapping to prioritize key hazards within the county and probable Mitigation measures. Develop disaster risk management plan and strategy.

384. Operationalize the County emergency and risk fund to forestall communities post emergency recovery phases to help build back better

385. Establish disaster risk management coordination committee and proactive measures to be taken in future to mitigate disaster risks and enhance community resilience and recovery to build back better.

- 386. DRM planning/mainstreaming in partnership with all relevant players.
- 387. Actualize recommended changes in the regulation and seek approval.
- 388. Strengthening links with the national government agencies and construction of climate resilient infrastructure.

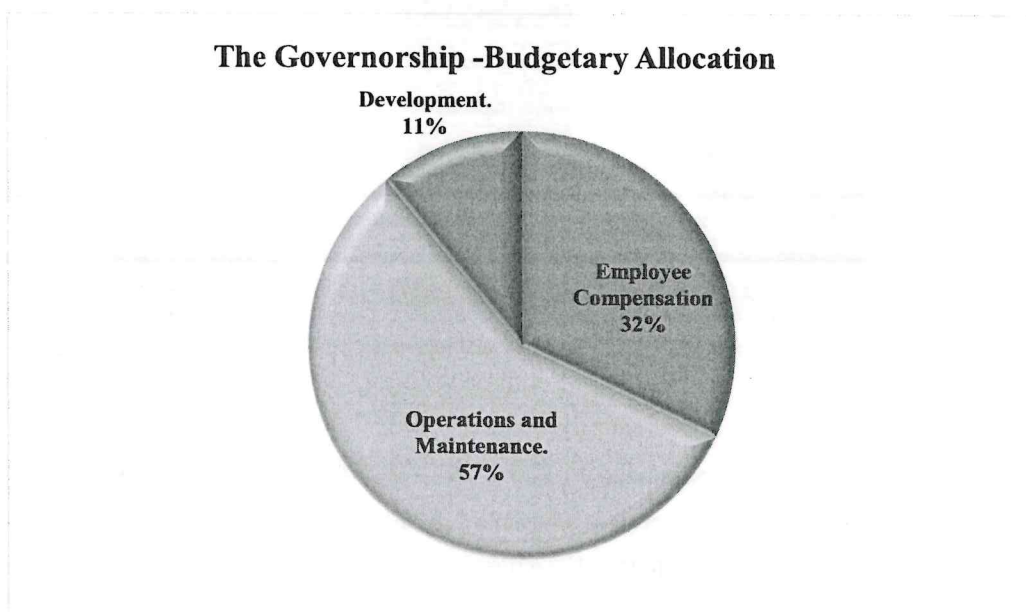
**Mitigation measures.**

- 389. Develop disaster risk management plan and strategy, Establish disaster risk management coordination committee and proactive measures to be implemented in future to mitigate disaster risks and enhance community resilience post recovery.
- 390. In FY 2024/2025, the department was allocated **Kshs. 397,737,610**, representing **3.69%** of the total Busia County budget of **Kshs. 10,770,148,738**. Of this allocation, **Kshs. 354,157,435** was earmarked for recurrent expenditure, while **Kshs. 43,580,175** was allocated to development expenditure.

**Table 33: Allocation analysis – The Governorship**

No.	Description.	Amount.(Ksh )	Percentage.
1	Employee Compensation	127,201,991	32%
2	Operations and Maintenance.	226,955,444	57%
3	Development.	43,580,175	11%
	<b>TOTAL.</b>	<b>397,737,610</b>	<b>100.0%</b>

**Chart 15: Allocation analysis – The Governorship**



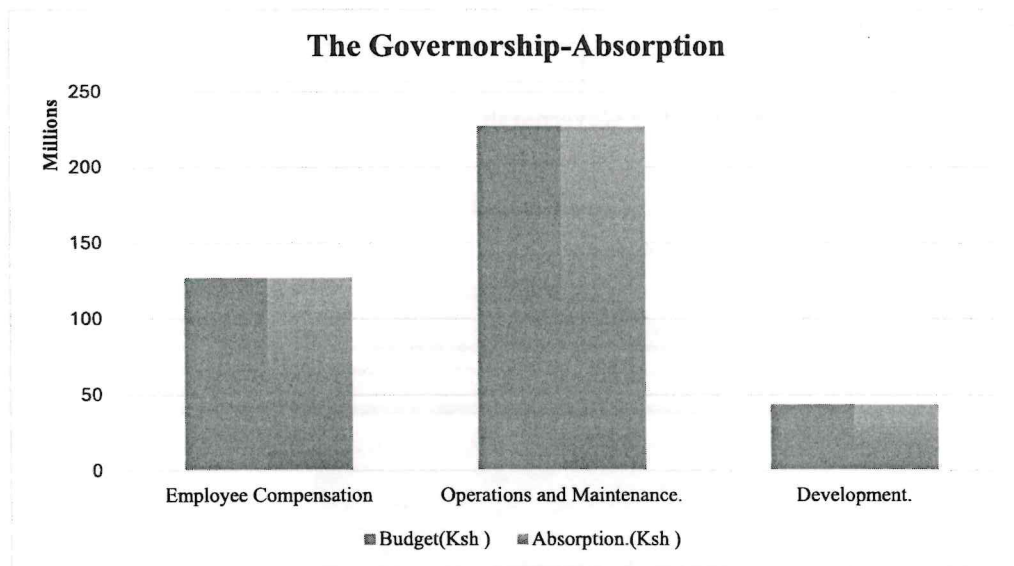
391. Operations and Maintenance received the highest allocation at 57%, followed by Personnel Costs at 32%, while Development received the lowest allocation at 11%.

392. Employee compensation recorded a 100% absorption rate, with all funds utilized for staff salaries and remuneration. Operations and Maintenance also achieved full absorption at 100%, while the Development budget recorded an absorption rate of 99.6%. Overall, the department achieved an absorption rate of 99.9% in FY 2024/2025, compared to 100.0% in FY 2023/2024.

**Table 34: Absorption Analysis– The Governorship**

No.	Description.	Budget(Ksh )	Absorption.(Ksh )	Percentage.
1	Employee Compensation	127,201,991	127,201,991	100.0%
2	Operations and Maintenance.	226,955,444	226,955,444	100.0%
3	Development.	43,580,175	43,399,935	99.6%
	<b>TOTAL.</b>	<b>397,737,610</b>	<b>397,557,370</b>	<b>99.9%</b>

**Graph 16: Absorption Analysis– The Governorship**



393. The total absorption amounted to Kshs. 397,557,370, representing 99.9% of the departmental budget. The Personnel Cost vote achieved full absorption at 100.0%, Operations and Maintenance also recorded 100.0% absorption, while the Development vote registered the lowest absorption at 99.6%.

## **15. The County Assembly**

**394.** The **Vision** of the department is to be a modern County Assembly that fulfills its constitutional mandate to effectively serve the people of Busia County.

**395.** The **Mission** is to build an effective County Assembly that is responsive to the needs of the people and that is driven by the ideals of realizing a better quality of life for the people of the Busia County.

**396.** The County Assembly's core **Mandate** is to develop legislation, perform oversight and representation roles.

### **Key Achievements**

**397.** In collaboration with the Executive the County Assembly continued to draft bills and enact them into laws and various policies and legislation that accelerated the development and improved the livelihoods of the people. It also exercised oversight role to the County Executive through summons to the county officials to appear before the various committees of the County Assembly by requesting of information from various departments.

### **Recent economic development**

**398.** During the FY 2023-24 the County Assembly undertook the following projects:

**399.** Purchase of 31 parcels of land for the construction of ward offices,

**400.** Erection of an electric fence at the Speaker's official residence, and Landscaping at the speaker's official residence.

### **Risk to the outlook:**

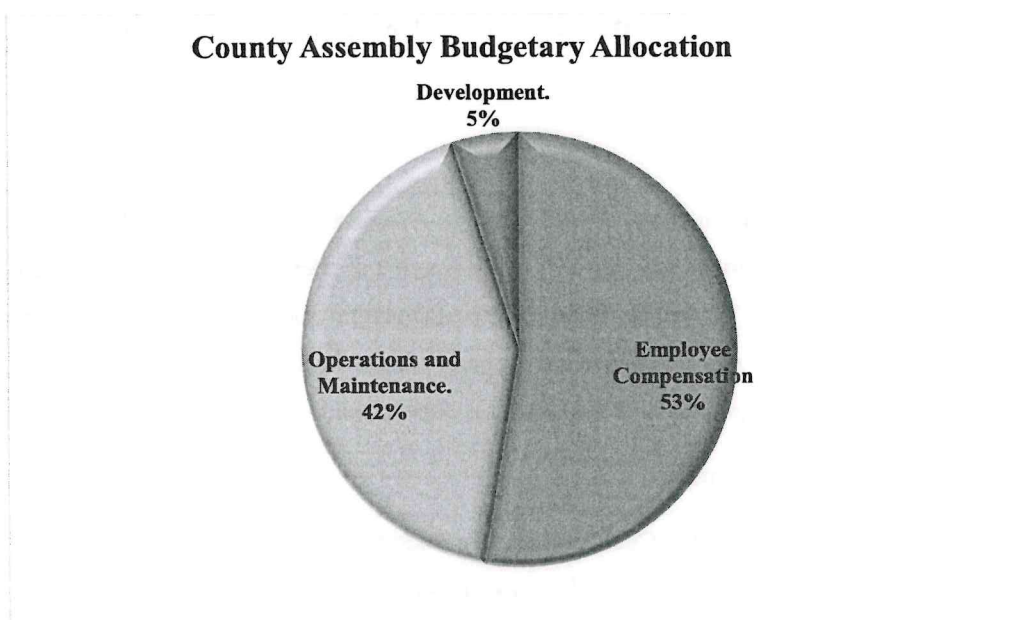
**401.** Inadequate budget allocation.

**402.** In FY 2024/2025, the department was allocated **Kshs. 846,454,206**, representing **7.86%** of the total Busia County budget of **Kshs. 10,770,148,738**. Of this allocation, **Kshs. 804,254,206** was earmarked for recurrent expenditure, while **Kshs. 42,200,000** was allocated to development expenditure.

**Table 35: Allocation analysis - County Assembly**

No.	Description.	Amount.(Ksh )	Percentage.
1	Employee Compensation	445,462,004	52.6%
2	Operations and Maintenance.	358,792,202	42.4%
3	Development.	42,200,000	5.0%
	<b>TOTAL.</b>	<b>846,454,206</b>	<b>100.0%</b>

**Chart 16: Allocation analysis - County Assembly**



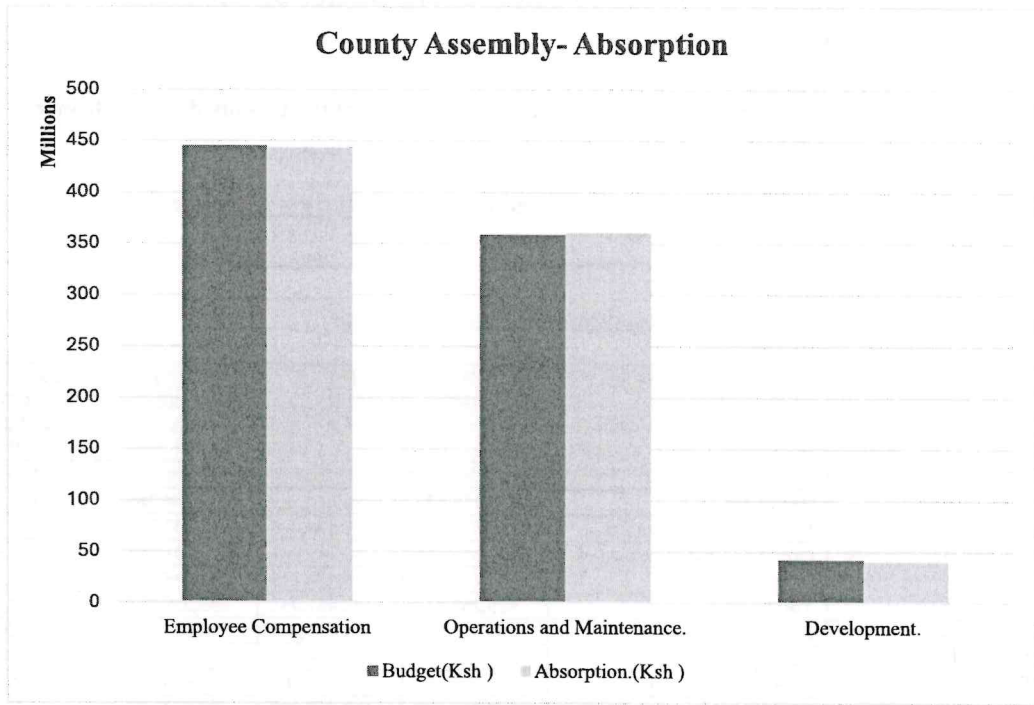
403. Personnel Costs received the highest allocation at **52.6%**, followed by Operations and Maintenance at **42.4%**, while Development received the lowest allocation at **5.0%**.

404. The overall absorption rate for the County Assembly budget was **99.8%**, with **Kshs. 443,582,761 (99.6%)** spent on employee compensation, **Kshs. 344.3 million (102%)** on use of goods and services, **Kshs. 16.37 million (74%)** on acquisition of non-financial assets, and **Kshs. 40.87 million (97%)** on capital expenditure. This compares to an absorption rate of **95.9%** in FY 2023/2024.

**Table 36: Absorption Analysis - County Assembly**

No.	Description.	Budget(Ksh )	Absorption.(Ksh )	Percentage.
1	Employee Compensation	445,462,004	443,582,761	99.6%
2	Operations and Maintenance.	358,792,202	360,662,877	100.5%
3	Development.	42,200,000	40,857,924	96.8%
	<b>TOTAL.</b>	<b>846,454,206</b>	<b>845,103,562</b>	<b>99.8%</b>

**Graph 17: Absorption Analysis - County Assembly**



**405.** The total absorption amounted to **Kshs. 845,103,562**, representing **99.8%** of the departmental budget. The Personnel Cost vote recorded **99.6%** absorption, Operations and Maintenance registered **100.5%** absorption, while the Development vote recorded absorption at **96.8%**.

### C. Implication of FY 2024/2025 Fiscal Performance on Financial Objectives

406. The table below shows how performance (absorptions) of the County deviated from the approved CFSP for 2024/2025.

407. The current performance has affected the financial objectives set in the CFSP for that particular year.

Table 37: CBROP FY 2024/2025 Deviation from the FY 2024/2025 CFSP

Vote Title	Economic Classification	CBROP FY 2023/2024	CFSP FY 2024/2025 (A)	CBROP FY 2024/2025 (B)	CBROP Deviation from CFSPFY 2024/2025 C=B-A
		Kshs.	Kshs.	Kshs.	Kshs.
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	<b>Recurrent</b>	280,129,926	274,370,586	250,184,266	(24,186,320)
	Employee Compensation	207,574,238	207,574,238	188,852,385	(18,721,853)
	Operations and Maintenance	72,555,688	66,796,348	61,331,881	(5,464,467)
	<b>Development</b>	645,122,284	708,436,465	445,145,488	(263,290,977)
	<b>Total</b>	925,252,210	982,807,051	695,329,754	(287,477,297)
Trade, Investment, Industrialisation, Co-operatives, Small and Micro Enterprises (SME)	<b>Recurrent</b>	96,211,577	80,656,894	96,522,217	15,865,323
	Employee Compensation	38,088,587	38,088,587	52,616,154	14,527,567
	Operations and Maintenance	58,122,990	42,568,307	43,906,063	1,337,756
	<b>Development</b>	157,239,485	163,470,000	195,592,022	32,122,022
	<b>Total</b>	253,451,062	244,126,894	292,114,239	47,987,345
Education and Industrial Skills Development	<b>Recurrent</b>	704,747,529	552,144,017	644,715,296	92,571,279
	Employee Compensation	461,875,191	461,875,191	512,668,852	50,793,661
	Operations and Maintenance	242,872,338	90,268,826	132,046,444	41,777,618
	<b>Development</b>	22,743,758	307,440,000	24,851,170	(282,588,830)
	<b>Total</b>	727,491,287	859,584,017	669,566,466	(190,017,551)
The County Treasury and Economic Planning	<b>Recurrent</b>	651,819,126	690,408,077	743,401,893	52,993,816
	Employee Compensation	346,321,279	366,321,279	263,587,958	(102,733,321)
	Operations and Maintenance	305,497,847	324,086,798	479,813,935	155,727,137
	<b>Development</b>	60,495,937	10,000,000	0	(10,000,000)
	<b>Total</b>	712,315,063	700,408,077	743,401,893	42,993,816
Youth, Sports, Culture, Gender, Creative Arts and Social Services	<b>Recurrent</b>	149,252,295	142,822,448	223,533,191	80,710,743
	Employee Compensation	48,151,964	48,151,964	52,501,026	4,349,062
	Operations and Maintenance	101,100,331	94,670,484	171,032,165	76,361,681
	<b>Development</b>	9,998,972	55,000,000	0	(55,000,000)
	<b>Total</b>	159,251,267	197,822,448	223,533,191	25,710,743
Transport, Roads and Public Works	<b>Recurrent</b>	247,588,102	155,897,446	154,304,757	(1,592,689)
	Employee Compensation	63,476,188	90,476,188	81,486,169	(8,990,019)
	Operations and Maintenance	184,111,914	65,421,258	72,818,588	7,397,330
	<b>Development</b>	439,519,712	442,000,000	714,392,130	272,392,130
	<b>Total</b>	687,107,814	597,897,446	868,696,887	270,799,441
Public Service Management and Administration	<b>Recurrent</b>	486,929,936	499,437,925	628,343,561	128,905,636
	Employee Compensation	153,654,386	161,654,386	232,573,956	70,919,570
	Operations and Maintenance	333,275,550	337,783,539	395,769,605	57,986,066
	<b>Total</b>	486,929,936	499,437,925	628,343,561	128,905,636
	Lands, Housing and urban Development	<b>Recurrent</b>	170,227,501	106,234,770	219,505,531
Employee Compensation		34,197,742	41,197,742	63,218,840	22,021,098
Operations and Maintenance		136,029,759	65,037,028	156,286,691	91,249,663

Vote Title	Economic Classification	CBROP FY 2023/2024	CFSP FY 2024/2025 (A)	CBROP FY 2024/2025 (B)	CBROP Deviation from CFSPFY 2024/2025 C=B-A
		Kshs.	Kshs.	Kshs.	Kshs.
	Development	21,233,906	82,000,000	100,753,888	18,753,888
	<b>Total</b>	<b>191,461,407</b>	<b>188,234,770</b>	<b>320,259,419</b>	<b>132,024,649</b>
Water, Environment, Irrigation, Natural Resources and Climate Change	Recurrent	161,899,790	140,825,655	148,493,638	7,667,983
	Employee Compensation	75,240,878	75,240,878	92,663,411	17,422,533
	Operations and Maintenance	86,658,912	65,584,777	55,830,227	(9,754,550)
	Development	252,907,284	428,700,000	353,386,191	(75,313,809)
	<b>Total</b>	<b>414,807,074</b>	<b>569,525,655</b>	<b>501,879,829</b>	<b>(67,645,826)</b>
Health Services and Sanitation	Recurrent	2,372,289,114	2,051,073,319	2,224,679,537	173,606,218
	Employee Compensation	1,648,028,507	1,682,028,507	1,761,162,444	79,133,937
	Operations and Maintenance	724,260,607	369,044,812	463,517,093	94,472,281
	Development	126,616,344	354,000,000	160,369,948	(193,630,052)
	<b>Total</b>	<b>2,498,905,458</b>	<b>2,405,073,319</b>	<b>2,385,049,485</b>	<b>(20,023,834)</b>
County Public Service Board	Recurrent	100,769,618	119,308,935	115,447,023	(3,861,912)
	Employee Compensation	30,431,963	30,431,963	25,960,288	(4,471,675)
	Operations and Maintenance	70,337,655	88,876,972	89,486,735	609,763
	<b>Total</b>	<b>100,769,618</b>	<b>119,308,935</b>	<b>115,447,023</b>	<b>(3,861,912)</b>
County Law Office	Recurrent	85,751,723	85,489,885	79,840,624	(5,649,261)
	Employee Compensation	19,256,836	19,256,836	13,073,762	(6,183,074)
	Operations and Maintenance	66,494,887	66,233,049	66,766,862	533,813
	<b>Total</b>	<b>85,751,723</b>	<b>85,489,885</b>	<b>79,840,624</b>	<b>(5,649,261)</b>
Strategic Partnerships and Digital Economy	Recurrent	52,076,677	48,076,677	58,392,353	10,315,676
	Employee Compensation	22,702,021	22,702,021	24,167,618	1,465,597
	Operations and Maintenance	29,374,656	25,374,656	34,224,735	8,850,079
	Development	0	16,000,000	0	(16,000,000)
	<b>Total</b>	<b>52,076,677</b>	<b>64,076,677</b>	<b>58,392,353</b>	<b>(5,684,324)</b>
The Governorship	Recurrent	354,157,435	281,028,559	368,000,776	86,972,217
	Employee Compensation	127,201,991	100,201,991	173,315,176	73,113,185
	Operations and Maintenance	226,955,444	180,826,568	194,685,600	13,859,032
	Development	43,399,935	30,000,000	2,000,000	(28,000,000)
	<b>Total</b>	<b>397,557,370</b>	<b>311,028,559</b>	<b>370,000,776</b>	<b>58,972,217</b>
County Assembly	Recurrent	889,265,459	922,253,010	804,245,638	(118,007,372)
	Employee Compensation	419,519,807	420,050,615	443,582,761	23,532,146
	Operations and Maintenance	469,745,652	502,202,395	360,662,877	(141,539,518)
	Development	51,694,500	40,000,000	40,857,924	857,924
	<b>Total</b>	<b>940,959,959</b>	<b>962,253,010</b>	<b>845,103,562</b>	<b>(117,149,448)</b>
	<b>GRAND TOTAL</b>	<b>8,634,087,925</b>	<b>8,787,074,668</b>	<b>8,796,959,062</b>	<b>9,884,394</b>

Source: County Treasury

408. As per the table above, the County had set its expenditure ceilings at **Ksh 8.787 billion** as per the approved CFSP 2024/2025. However, in the same period, it was able to absorb **Ksh 8.796 billion** which is equivalent to **100.11%** absorption rate of the set ceiling in the approved CFSP FY 2024/2025.

409. The approved budget of **KSh. 10.77 billion** for the same fiscal year had a deviation from the approved CFSP because of inclusion of some conditional grants, pending bills/rollovers and the balances brought forward for the FY 2023/2024. However, actual absorption for FY 2024/2025 stands at **81.68%** of the total budget.

410. The fiscal performance of the Financial Year 2024/2025 has affected the financial objectives as set out in the County Fiscal Strategy Paper 2025 and the Budget Estimates for the Financial Year 2025/2026 as follows:

- a. Expenditure forecasts will be affected by the payment of pending bills, consideration of the rollovers from the previous financial year and completion of ongoing projects hence necessitating the need to adjust the current year's budget and MTEF.
- b. Own source Revenue forecasts also need to be readjusted to realistic amounts due to underperformance in the financial year 2024/2025 review. Hence, the baseline expenditure ceilings need to be readjusted in the County Fiscal Strategy Paper for 2026.

#### **Adherence to fiscal responsibility principles**

411. In line with Article 201 of the Constitution of Kenya, 2010 and Section 107 of the PFM Act, 2012 the County Government of Busia has adhered to some of the fiscal responsibility principles as outlined below:

412. **The county government's recurrent expenditure shall not exceed the county government's total revenue;** The County Government recurrent expenditure was **Kshs. 6.86 billion** representing **69 percent** of the total actual revenue of **Kshs. 9.90 billion** hence the County complied with the fiscal responsibility principles by the recurrent expenditure not exceeding the total revenue.

413. **Over the medium term a minimum of thirty percent of the County Government's budget shall be allocated to the development expenditure;** The County has maintained a minimum allocation of 30 percent on development budget. In the FY 2024/2025 the County allocated **36.27 percent** on development expenditure and expended **18.92 percent** of total expenditure for the year under review. It is worth noting that the low absorption of development expenditure can be attributed to reduced activities occasioned by the late release of funds, underperformance in Own Source Revenue and non-disbursement of some conditional grants for development activities.

414. **The County Government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the County Government's total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly;** In line with section 25(1) (b) of the PFM (County Governments) regulations, 2015, County Governments are required not to exceed **35 percent** of their total

revenue on wages and benefits. In the FY 2024/2025 the County Government allocation on employee compensation was at **36.99 percent** which was higher than the stipulated **35 percent**. The County's total expenditure on employee compensation was **Kshs. 3.98 billion** of the total expenditure of **Kshs.10.77 billion**.

**415. Over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;**

**416. Over time the County Government has been implementing a balanced budget hence no borrowings. In the long run if and when the County incorporates borrowings/public debt in its budget then it shall be used only for capital expenditure.**

**417. The county debt shall be maintained at a sustainable level as approved by county assembly;** The County Government has put measures to ensure realistic projections and subsequent collection of own source revenues which include automation of revenue streams. This will ensure implementation of a balanced budget hence reducing recurring pending bills.

**418. The fiscal risks shall be managed prudently;** The County Government has put forth measures to increase own source revenue collection such as revenue automation and increasing revenue streams and ensure focus on priority programs.

**419. A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained,** considering any tax reforms that may be made in the future. The County Government through preparation of the Finance Act ensured charges, fees and levies are prudently imposed and are in line with the statutory laws.

### III. RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK

#### A. Recent Economic Developments

##### Overview of Recent Developments

420. Kenya's economy has remained resilient despite the global and domestic pressures. Real GDP grew by approximately **4.9 percent year-on-year in the first quarter of 2025**; a slight drop from **5.0 percent** growth in the same period in 2024. The growth was supported by strong agricultural performance due to favourable weather conditions, recovery in the construction sector, and stable performance in the services sector.

421. The year-on-year inflation was stable at **4.5 percent in August 2025** compared to **4.4 percent in August 2024**. Overall, the year-on-year inflation declined and has remained below the mid-point of the policy target range of  $5.0 \pm 2.5$  percent since June 2024. The stable inflation has been supported by: abundant supply of food attributed by favourable weather conditions coupled with government interventions, lower fuel inflation attributed to stability of the exchange rate, lower international oil prices and the decline in the non-core inflation reflecting impact of the previous monetary policy tightening.

422. The Central Bank of Kenya has maintained a stable monetary policy stance. Central Bank rates have gradually declined from 13.0 percent in August 2024 to 9.5 percent in August 2025. This has stimulated lending by Banks to the private sector and supporting key economic activities and maintaining inflation at the desired rates.

423. The external sector has shown improvement, with a stable balance of trade deficit of USD 2,098.2 million (**1.5 percent of GDP**) in June 2025 compared to USD 1,925.6 million (**1.5 percent of GDP**) in June 2024. This stable external balance of accounts deficit was supported by resilient goods for export and improvement in net receipts on the service account and net primary and secondary income balances.

424. On the fiscal front, the overall deficit is projected at **4.8 percent of GDP in FY2025/26**, down from 5.7 percent in FY2024/25. The Government has committed to further fiscal consolidation, with a target to reduce the deficit to 4.5 percent of GDP and gradually lower the debt-to-GDP ratio toward 52.8 percent by FY2027/28.

##### Progress Report on Budget Implications

425. **Cost of Living:** Households continue to face pressures from elevated food and transport costs, which may trigger demands for additional government interventions.

**426. Private Sector:** High interest rates in recent periods have slowed private investments, though easing credit access has improved growth prospects.

**427. Fiscal Balance:** Sustained fiscal consolidation is necessary to reduce the debt burden, but this limits fiscal space for large-scale social and development programmes.

**428. External Risks:** Exposure to commodity price volatility, exchange rate fluctuations, and changes in global financial conditions remains high.

#### **Budget and Fiscal Implementation**

**429.** The FY 2025/26 Country's Budget is estimated at **Kshs. 4.29 trillion**, with the fiscal deficit targeted at **4.8 percent of GDP**, compared to 5.7 percent in FY 2024/25. The Government has announced plans to cap the deficit at 4.5 percent of GDP during the year.

**430.** Revenue mobilization efforts include tax reforms, enhanced compliance, broadening the tax base, and leveraging technology to improve efficiency. On the expenditure side, measures have been adopted to restrain non-essential spending, reduce wastage, and prioritize debt repayment.

### **B. County Economic Outlook and Policies**

**431.** This subsection describes how the county intends to grow its economy through interactions with other counties and/or the National Government, what synergies and joint policy initiatives will it pursue to broaden its revenue bases and economic opportunities for its residents

**432.** Despite these measures, challenges remain. Several development projects have been delayed due to funding shortfalls and procurement bottlenecks, affecting public service delivery and slowing down the socio-economic development momentum.

#### **Medium-Term Fiscal Framework**

**433.** The medium-term outlook projects GDP growth at approximately **5.3 percent** for both 2025 and 2026, supported by agriculture, industry, and services. Fiscal policy will remain anchored on fiscal consolidation, with a gradual reduction of the fiscal deficit and debt-to-GDP ratio.

**434.** Revenue performance is expected to improve through enhanced compliance, automation, and expansion of the revenue base. The main revenue sources remain equitable share transfers, own-source collections, and the donor/partners' support.

435. Expenditure priorities will continue to focus on infrastructure development, agricultural productivity, healthcare, and education, alongside other measures to contain the wage bill in line with the Public Finance Management (PFM) Regulations, 2015.

436. The County Government's main expenditures include employee compensation, operations and maintenance and development. In line with section (1) (b) of the PFM (County Governments) regulations 2015, County Governments are required not to **exceed 35%** of their total revenue on wages and benefits.

437. The County has implemented mechanisms to address the high wage bill through non-replacement of retired non-technical staff and employing staff at entry level job groups which attract lower salaries. As for development expenditure, the County Government will maintain a minimum of 30% in accordance with the PFM regulations 2015. These measures are anticipated to help maintain the percentages set out by the PFM regulations 2015.

438. The adoption of Accrual Accounting system by County Governments will go a long way in promoting transparency and accountability in management of assets and liabilities.

439. With regard to the County debt management strategy, the County has put measures to ensure realistic projections and subsequent collection of own source revenues, which include mapping and automation of the revenue streams and implementation of the valuation roll. This will ensure implementation of a balanced budget, hence reducing recurring pending bills.

### **Risks to the Outlook**

The main risks to the economic outlook include:

440. **Global Risks:** Commodity price volatility, geopolitical tensions, and tight global financial conditions and trade restrictions.

441. **Weather and Climate Risks:** Droughts, floods, or poor rainfall patterns and other natural calamities which could undermine agricultural performance.

442. **Fiscal Stress:** Underperformance in revenue mobilization or unexpected expenditure pressures including high wage bill could widen the budget deficit.

443. **Social and Political Risks:** Rising cost of living, tax protests, and political uncertainty could undermine investors' confidence and the ease of doing business.

444. **Private Sector Constraints:** Weak credit growth and policy uncertainty may limit private investments.

445. **Implementation Delays:** Delays in exchequer releases, non-disbursement of conditional grants and lengthy procurement processes may slow down the execution of the County planned activities and projects/programmes.

## **IV. RESOURCE ALLOCATION FRAMEWORK**

### **A. Adjustment to the FY 2024/2025 Budget**

### **B. Medium Term Expenditure Framework**

446. Over the fiscal performance of the Financial Year 2024/2025 and the macroeconomic outlook will significantly impact on the implementation of the FY 2025/2026 budget and therefore need for the necessary adjustments to the current budget to support implementation of priority projects and projects.

447. Expenditure pressures especially the wage bill pose a major fiscal risk which subsequently limits the implementation of development expenditure, in addition to the implementation pace of the development projects that is a key concern.

448. The aforementioned risks will be closely monitored and necessary adjustments made in the Financial Year 2025/2026 budget to take into account the actual performance expenditures and absorption capacities of the departments.

449. The County has not been able to realize its own source revenue targets for the FY 2024/2025 and therefore need to tighten its revenue collection measures and at the same time set realistic targets that will go a long way in curbing the increase of pending bills that may result from shortfalls in its own source revenue.

450. In the medium term, the County will endeavour to adjust the non-priority expenditures to cater for the priority projects. Resource allocation will be geared towards promotion of efficiency. The following criteria will serve as a guide for allocation of resources within the departments:

- i. Linkage of programmes that support completion of ongoing projects
- ii. Linkage of the programmes with the priorities of the Medium-Term Plan IV of the Vision 2030 and County Integrated Development Plan 2023-2027
- iii. Degree to which a programme addresses job creation and poverty reduction
- iv. Degree to which a programme addresses the core mandate of the department
- v. Expected outputs and outcomes from a programme;
- vi. Cost effectiveness and sustainability of the programme;
- vii. Extent to which the Programme seeks to address viable stalled projects and verified pending bills;
- viii. Resource mobilization

## C. Proposed Departmental Ceilings

451. The County Government through the 2025 CBROP proposes departmental ceilings for the FY 2026/2027 and MTEF. The proposed departmental ceilings are as summarized in the table below;

**Table 38: Departmental Proposed Ceilings FY 2026/2027 and Medium Term**

Vote Title	Economic Classification	Actual Expenditure	Approved Budget	Proposed Ceilings			% Share of Total Expenditure			
		FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs.		Kshs.	Kshs.	Kshs.	(%)	(%)	(%)	(%)
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Recurrent	250,184,266	243,934,112	262,693,479	277,141,620	293,770,118				
	Employee Compensation	188,852,385	216,007,110	216,007,110	227,887,501	241,560,751	2.15%	2.29%	2.29%	2.29%
	Operations and Maintenance	61,331,881	55,081,727	38,338,983	40,447,627	42,874,485	0.55%	0.41%	0.41%	0.41%
	Development	445,145,488	545,155,479	516,964,479	545,397,525	578,121,377	5.43%	5.48%	5.48%	5.48%
	Total	695,329,754	816,244,316	771,310,572	813,732,653	862,556,613	8.13%	8.18%	8.18%	8.18%
Trade, Investment, Industrialisation, Co-operatives, Small and Micro Enterprises (SME)	Recurrent	96,522,217	99,677,317	101,348,327	106,922,485	113,337,834				
	Employee Compensation	52,616,154	54,093,401	54,093,401	57,068,538	60,492,650	0.54%	0.57%	0.57%	0.57%
	Operations and Maintenance	43,906,063	47,061,163	34,906,063	36,825,896	39,035,450	0.47%	0.37%	0.37%	0.37%
	Development	195,592,022	240,717,104	182,492,000	192,529,060	204,080,804	2.40%	1.94%	1.94%	1.94%
	Total	292,114,239	341,871,668	271,491,464	286,423,495	303,608,904	3.41%	2.88%	2.88%	2.88%
Education and Industrial Skills Development	Recurrent	644,715,296	640,951,119	676,951,060	714,183,368	757,034,370				
	Employee Compensation	512,668,852	560,557,817	560,557,817	591,388,497	626,871,807	5.58%	5.94%	5.94%	5.94%
	Operations and Maintenance	132,046,444	128,282,267	102,678,442	108,325,756	114,825,302	1.28%	1.09%	1.09%	1.09%
	Development	24,851,170	116,000,000	144,562,850	152,513,807	161,664,635	1.16%	1.53%	1.53%	1.53%
	Total	669,566,466	804,840,084	807,799,109	852,228,060	903,361,744	8.02%	8.57%	8.57%	8.57%
The County Treasury and Economic Planning	Recurrent	743,401,893	637,446,347	780,571,988	823,503,447	872,913,654				
	Employee Compensation	263,587,958	300,114,571	350,609,862	369,893,404	392,087,009	2.99%	3.72%	3.72%	3.72%
	Operations and Maintenance	479,813,935	373,858,389	352,813,935	372,218,701	394,551,824	3.72%	3.74%	3.74%	3.74%
	Development		22,919,656	27,919,656	29,455,237	31,222,551	0.23%	0.30%	0.30%	0.30%
	Total	743,401,893	696,892,616	731,343,453	771,567,343	817,861,383	6.94%	7.75%	7.75%	7.75%
Youth, Sports, Culture, Gender, Creative Arts and Social Services	Recurrent	223,533,191	209,193,226	234,709,851	247,618,893	262,476,026				
	Employee Compensation	52,501,026	52,513,808	52,513,808	55,402,067	58,726,191	0.52%	0.56%	0.56%	0.56%
	Operations and Maintenance	171,032,165	156,692,200	44,032,165	46,453,934	49,241,170	1.56%	0.47%	0.47%	0.47%
	Development	-	25,500,000	44,866,200	46,933,384	49,749,387	0.25%	0.47%	0.47%	0.47%
	Total	223,533,191	234,706,008	141,032,593	148,789,386	157,716,749	2.34%	1.50%	1.50%	1.50%
Transport, Roads and Public Works	Recurrent	154,304,757	164,678,490	162,019,995	170,931,095	181,186,960				
	Employee Compensation	81,486,169	83,555,152	83,555,152	88,150,685	93,439,726	0.83%	0.89%	0.89%	0.89%
	Operations and Maintenance	72,818,588	83,192,321	64,818,588	68,383,610	72,486,627	0.83%	0.69%	0.69%	0.69%
	Development	714,392,130	621,858,891	612,392,130	646,073,697	684,838,119	6.20%	6.49%	6.49%	6.49%
	Total	868,696,887	788,606,364	760,765,870	802,607,993	850,764,472	7.86%	8.07%	8.07%	8.07%
Public Service Management	Recurrent	628,343,561	684,742,816	533,760,739	563,117,580	596,904,634				
	Employee Compensation	232,573,956	295,457,757	295,457,757	311,707,934	330,410,410	2.94%	3.13%	3.13%	3.13%
	Operations and Maintenance	395,769,605	452,168,860	327,269,605	345,269,433	365,985,599	4.50%	3.47%	3.47%	3.47%
	Development	628,343,561	747,626,617	622,727,362	656,977,367	696,396,009	7.45%	6.60%	6.60%	6.60%
	Total	219,505,531	130,025,129	196,880,808	207,709,252	220,171,808				
Lands, Housing and urban Development	Recurrent	219,505,531	130,025,129	196,880,808	207,709,252	220,171,808				
	Employee Compensation	63,218,840	66,175,063	66,175,063	69,814,691	74,003,573	0.66%	0.70%	0.70%	0.70%
	Operations and Maintenance	156,286,691	66,806,289	64,286,691	67,822,459	71,891,807	0.67%	0.68%	0.68%	0.68%
	Development	100,753,888	108,500,000	169,571,920	178,898,376	189,632,278	1.08%	1.80%	1.80%	1.80%
	Total	320,259,419	241,481,352	300,033,674	316,535,526	335,527,658	2.41%	3.18%	3.18%	3.18%
Water, Environment, Irrigation, Natural Resources and Climate Change	Recurrent	148,493,638	165,367,661	155,918,320	164,493,828	174,363,457				
	Employee Compensation	92,663,411	94,152,036	94,152,036	99,330,398	105,290,222	0.94%	1.00%	1.00%	1.00%
	Operations and Maintenance	55,830,227	72,704,250	52,830,227	55,735,889	59,080,043	0.72%	0.56%	0.56%	0.56%
	Development	353,386,191	722,500,000	397,250,445	419,099,219	444,245,173	7.20%	4.21%	4.21%	4.21%
	Total	501,879,829	889,356,286	544,232,708	574,165,507	608,615,437	8.86%	5.77%	5.77%	5.77%
Health Services and Sanitation	Recurrent	2,224,679,537	2,108,189,066	2,335,913,514	2,464,388,757	2,612,252,083				
	Employee Compensation	1,761,162,444	2,053,694,979	2,053,694,979	2,166,648,203	2,296,647,095	20.46%	21.78%	21.78%	21.78%
	Operations and Maintenance	463,517,093	347,026,622	312,048,940	329,211,632	348,964,330	3.46%	3.31%	3.31%	3.31%
	Development	160,369,948	548,600,000	662,869,948	699,327,795	741,287,463	5.47%	7.03%	7.03%	7.03%
	Total	2,385,049,485	2,949,321,601	3,028,613,867	3,195,187,630	3,386,898,887	29.38%	32.11%	32.11%	32.11%
County Public Service Board	Recurrent	115,447,023	94,281,109	121,219,374	127,886,440	135,559,626				
	Employee Compensation	25,960,288	29,563,226	29,563,226	31,189,203	33,060,556	0.29%	0.31%	0.31%	0.31%
	Operations and Maintenance	89,486,735	68,320,821	62,486,735	65,923,505	69,878,916	0.68%	0.66%	0.66%	0.66%
	Development	115,447,023	97,884,047	92,049,961	97,112,709	102,939,471	0.98%	0.98%	0.98%	0.98%
	Total	79,840,624	67,618,463	83,832,655	88,443,451	93,750,058				
County Law Office	Recurrent	79,840,624	67,618,463	83,832,655	88,443,451	93,750,058				
	Employee Compensation	13,073,762	15,820,129	15,820,129	16,690,236	17,691,650	0.16%	0.17%	0.17%	0.17%
	Operations and Maintenance	66,766,862	54,544,701	44,766,862	47,229,039	50,062,782	0.54%	0.47%	0.47%	0.47%
	Development									
	Total									

Vote Title	Economic Classification	Actual Expenditure	Approved Budget	Proposed Ceilings			% Share of Total Expenditure			
		FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	(%)	(%)	(%)	(%)
	<b>Total</b>	<b>79,840,624</b>	<b>70,364,830</b>	<b>60,586,991</b>	<b>63,919,276</b>	<b>67,754,432</b>	<b>0.70%</b>	<b>0.64%</b>	<b>0.64%</b>	<b>0.64%</b>
Strategic Partnerships and Digital Economy	<b>Recurrent</b>	<b>58,392,353</b>	<b>54,811,007</b>	<b>49,325,283</b>	<b>52,038,174</b>	<b>55,160,464</b>				
	Employee Compensation	24,167,618	25,100,548	25,100,548	26,481,078	28,069,943	0.25%	0.27%	0.27%	0.27%
	Operations and Maintenance	34,224,735	30,643,389	24,224,735	25,557,095	27,090,521	0.31%	0.26%	0.26%	0.26%
	<b>Development</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,440,000</b>	<b>8,946,400</b>	<b>0.08%</b>	<b>0.08%</b>	<b>0.08%</b>	<b>0.08%</b>
	<b>Total</b>	<b>58,392,353</b>	<b>63,743,937</b>	<b>57,325,283</b>	<b>60,478,174</b>	<b>64,106,864</b>	<b>0.64%</b>	<b>0.61%</b>	<b>0.61%</b>	<b>0.61%</b>
The Governorship	<b>Recurrent</b>	<b>368,000,776</b>	<b>341,005,872</b>	<b>349,964,473</b>	<b>369,212,519</b>	<b>391,365,270</b>				
	Employee Compensation	173,315,176	185,239,695	185,239,695	195,427,878	207,153,551	1.85%	1.96%	1.96%	1.96%
	Operations and Maintenance	194,685,600	167,690,696	164,724,778	173,784,641	184,211,719	1.67%	1.75%	1.75%	1.75%
	<b>Development</b>	<b>2,000,000</b>	<b>28,000,000</b>	<b>24,000,000</b>	<b>25,320,000</b>	<b>26,839,200</b>	<b>0.28%</b>	<b>0.25%</b>	<b>0.25%</b>	<b>0.25%</b>
	<b>Total</b>	<b>370,000,776</b>	<b>380,930,391</b>	<b>373,964,473</b>	<b>394,532,519</b>	<b>418,204,470</b>	<b>3.79%</b>	<b>3.97%</b>	<b>3.97%</b>	<b>3.97%</b>
County Assembly	<b>Recurrent</b>	<b>804,245,638</b>	<b>834,355,143</b>	<b>827,402,386</b>	<b>872,909,517</b>	<b>925,284,088</b>				
	Employee Compensation	443,582,761	468,610,184	468,610,184	494,383,744	524,046,769	4.67%	4.97%	4.97%	4.97%
	Operations and Maintenance	360,662,877	390,772,382	358,792,202	378,525,773	401,237,319	3.89%	3.80%	3.80%	3.80%
	<b>Development</b>	<b>40,857,924</b>	<b>54,500,000</b>	<b>40,000,000</b>	<b>42,200,000</b>	<b>44,732,000</b>	<b>0.54%</b>	<b>0.42%</b>	<b>0.42%</b>	<b>0.42%</b>
	<b>Total</b>	<b>845,103,562</b>	<b>913,882,566</b>	<b>867,402,386</b>	<b>915,109,517</b>	<b>970,016,088</b>	<b>9.10%</b>	<b>9.20%</b>	<b>9.20%</b>	<b>9.20%</b>
	<b>Grand Total</b>	<b>8,796,959,062</b>	<b>10,037,752,683</b>	<b>9,430,679,766</b>	<b>9,949,367,153</b>	<b>10,546,329,182</b>	<b>100.00%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

## D. Proposed Budget Framework

### Proposed Revenue Projections

Table 39: Proposed Revenue Projections

Code	Revenue Sources	Revised Budget Estimates	Actual Receipts	Budget Estimates	Projections		
		FY 2024-2025	FY 2024-2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	<b>Administrative Services</b>	<b>3,373,535</b>	<b>4,140,750</b>	<b>11,504,805</b>	<b>6,347,788</b>	<b>6,665,177</b>	<b>6,998,436</b>
1590201	Fire Safety	2,720,080	3,336,200	11,004,805	4,503,010	4,728,161	4,964,569
1550225	Impounding/Clamp. Fees	653,455	804,550	500,000	1,844,778	1,937,016	2,033,867
	<b>Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness</b>	<b>115,350,776</b>	<b>60,542,974</b>	<b>77,827,240</b>	<b>82,570,123</b>	<b>86,698,629</b>	<b>91,033,560</b>
1420345	Sugar Cane Cess	20,359,000	20,231,103	20,000,000	26,242,658	27,554,791	28,932,531
1520325	Transit Produce Cess	30,674,240	24,812,145	30,674,240	31,052,752	32,605,390	34,235,659
1520325	Tobacco Cess	999,182	1,701,980	2,500,000	3,787,079	3,976,433	4,175,255
1520325	Fish Cess	1,005,147	714,430	1,200,000	750,152	787,659	827,042
1420102	Tractor Hire Services	50,000,000	4,494,295	8,000,000	6,719,010	7,054,960	7,407,708
1420102	Agriculture Training College	1,038,241	1,426,080	3,500,000	2,497,384	2,622,253	2,753,366
1420102	Veterinary Services	2,427,800	3,269,575	4,782,200	5,433,054	5,704,706	5,989,942
1420102	Stock Sale	3,993,209	3,022,430	4,400,000	5,173,552	5,432,229	5,703,841
1420102	Fish Traders License	130,020	177,400	230,000	186,270	195,584	205,363
1420102	Fish Movement Permit	120,450	109,350	125,000	114,818	120,558	126,586
1420102	Livestock movement permit	217,800		217,800	-	-	-
1420102	Vaccination	605,000			-	-	-
1420102	Artificial Insemination	84,700			-	-	-
1420102	Slaughter premise licenses	505,615		600,000	-	-	-
1420102	Meat Carrier License	72,600			-	-	-
1420102	Meat inspection fees( Bovine, pigs, sheep and goats)	2,057,000			-	-	-
1420206	Reg. Of Boats License	34,540	155,050	100,000	162,803	170,943	179,490
1420206	Fisherman's License	84,700	175,700	85,000	184,485	193,709	203,395
1420206	Fish Import Permit	41,404	126,836	300,000	133,178	139,837	146,829
1540100	Wakungu Fish Farm	110,000	-	1,000,000	-	-	-
	Cage Licensing	112,530	119,600	113,000	125,580	131,859	138,452
	Fingerling Sale	-	7,000		7,350	7,718	8,103
	Certificate of Transport	508,200			-	-	-
	Automation for licenses for Agro-dealers	169,400			-	-	-

Code	Revenue Sources	Revised Budget Estimates	Actual Receipts	Budget Estimates	Projections		
		FY 2024-2025	FY 2024-2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	<b>Youth, Sports, Culture, Gender, Creative Arts and Social Services</b>	<b>311,600</b>	<b>242,070</b>	<b>350,000</b>	<b>334,174</b>	<b>350,882</b>	<b>368,426</b>
1560201	Hire Of Hall / Office	61,600	47,910	100,000	100,306	105,321	110,587
1560201	Hire of Busia County Stadium	-	-	-	-	-	-
	Registration/ Renewal of SHGs, CBOs, Women groups and Youth groups	200,000	194,160	250,000	233,868	245,561	257,839
	Community Cultural Centres	50,000	-	-	-	-	-
	<b>Health Services and Sanitation</b>	<b>295,414,061</b>	<b>267,551,447</b>	<b>307,862,150</b>	<b>327,495,850</b>	<b>343,870,643</b>	<b>361,064,175</b>
1540100	Mortuary Fees(Facilities)	7,242,328	5,148,650	8,316,472	6,406,083	6,726,387	7,062,706
1580401	Slaughter Fees	548,391	366,300	366,300	-	-	-
1540100	Public Health services	4,500,000	5,763,800	4,791,490	-	-	-
1580211	Hospital User Fees-(Facilities)	173,943,374	112,230,901	123,982,198	138,745,882	145,683,176	152,967,335
1580211	SHA(Facilities)	109,179,968	144,041,796	170,405,690	182,343,886	191,461,080	201,034,134
	<b>Busia County Referral Hospital</b>	<b>113,820,124</b>	<b>102,696,128</b>	<b>108,073,317</b>	<b>119,234,370</b>	<b>125,196,089</b>	<b>131,455,893</b>
1540100	Mortuary Fees	2,281,622	2,195,050	2,344,587	2,304,803	2,420,043	2,541,045
1580211	Hospital User Fees-	80,694,577	33,522,739	55,482,920	46,602,312	48,932,428	51,379,049
1580211	SHA	30,843,925	66,978,339	50,245,810	70,327,256	73,843,619	77,535,800
	<b>Khunyangu Sub County Hospital</b>	<b>25,256,802</b>	<b>18,621,714</b>	<b>27,582,899</b>	<b>25,552,800</b>	<b>26,830,440</b>	<b>28,171,962</b>
1580211	Hospital User Fees-	10,069,555	9,228,709	6,763,219	12,690,144	13,324,652	13,990,884
1580211	SHA	15,187,247	9,393,005	20,819,680	12,862,655	13,505,788	14,181,077
	<b>Nambale Sub County Hospital</b>	<b>17,470,205</b>	<b>12,265,334</b>	<b>19,741,480</b>	<b>17,878,601</b>	<b>18,772,531</b>	<b>19,711,157</b>
1580211	Hospital User Fees-	8,087,452	5,590,921	5,243,916	7,870,467	8,263,990	8,677,190
1580211	SHA	9,382,753	6,674,413	14,497,564	10,008,134	10,508,540	11,033,967
	<b>Alupe Sub County Hospital</b>	<b>17,781,125</b>	<b>14,351,394</b>	<b>20,861,007</b>	<b>20,068,964</b>	<b>21,072,412</b>	<b>22,126,032</b>
1540100	Mortuary Fees	615,672	73,600	857,927	77,280	81,144	85,201
1580211	Hospital User Fees-	5,649,700	3,889,239	3,925,824	4,083,701	4,287,886	4,502,280
1580211	SHA	11,515,753	10,388,555	16,077,256	15,907,983	16,703,382	17,538,551
	<b>Teso North Sub County Hospital</b>	<b>21,190,911</b>	<b>21,753,720</b>	<b>21,463,254</b>	<b>29,841,406</b>	<b>31,333,476</b>	<b>32,900,150</b>
1540100	Mortuary Fees	2,441,812	1,533,700	2,897,267	2,610,385	2,740,904	2,877,949
1580211	Hospital User Fees-	8,286,371	6,157,296	5,261,425	8,465,161	8,888,419	9,332,840
1580211	SHA	10,462,728	14,062,724	13,304,562	18,765,860	19,704,153	20,689,361
	<b>Sio Port Sub County Hospital</b>	<b>10,494,825</b>	<b>8,664,462</b>	<b>11,976,913</b>	<b>9,097,685</b>	<b>9,552,569</b>	<b>10,030,198</b>
1580211	Hospital User Fees-	3,653,827	2,696,469	3,035,233	2,831,292	2,972,857	3,121,500
1580211	SHA	6,840,998	5,967,993	8,941,680	6,266,393	6,579,712	6,908,698
	<b>Port Victoria Sub County Hospital</b>	<b>29,505,110</b>	<b>20,504,309</b>	<b>37,032,053</b>	<b>21,529,524</b>	<b>22,606,001</b>	<b>23,736,301</b>
1540100	Mortuary Fees	1,903,222	1,346,300	2,216,691	1,413,615	1,484,296	1,558,511
1580211	Hospital User Fees-	4,987,453	3,616,478	3,450,198	3,797,302	3,987,167	4,186,525
1580211	SHA	22,614,435	15,541,531	31,365,164	16,318,608	17,134,538	17,991,265
	<b>Matayos Sub County Hospital</b>	<b>4,764,863</b>	<b>3,676,902</b>	<b>3,731,860</b>	<b>3,860,747</b>	<b>4,053,784</b>	<b>4,256,474</b>
1580211	Hospital User Fees-	4,627,256	1,324,929	3,591,860	1,391,175	1,460,734	1,533,771
1580211	SHA	137,607	2,351,973	140,000	2,469,572	2,593,050	2,722,703
	<b>Amukura Sub County Hospital</b>	<b>5,325,215</b>	<b>5,780,528</b>	<b>3,731,860</b>	<b>6,069,554</b>	<b>6,373,032</b>	<b>6,691,684</b>
1580211	Hospital User Fees-	4,564,762	2,991,411	2,895,362	3,140,982	3,298,031	3,462,932
1580211	SHA	760,453	2,789,117	836,498	2,928,573	3,075,001	3,228,752
	<b>Bumala B Sub County Hospital</b>	<b>5,078,991</b>	<b>4,856,624</b>	<b>3,731,860</b>	<b>6,099,455</b>	<b>6,404,428</b>	<b>6,724,649</b>
1580211	Hospital User Fees-	4,540,600	3,071,061	3,139,630	3,724,614	3,910,845	4,106,387
1580211	SHA	538,391	1,785,563	592,230	2,374,841	2,493,583	2,618,262
	<b>Mukhobola Sub County Hospital</b>	<b>5,261,081</b>	<b>2,982,144</b>	<b>3,731,860</b>	<b>4,131,251</b>	<b>4,337,814</b>	<b>4,554,704</b>
1580211	Hospital User Fees-	4,481,755	742,319	2,874,601	779,435	818,407	859,327
1580211	SHA	779,326	2,239,825	857,259	3,351,816	3,519,407	3,695,377
	<b>Angurai Sub County Hospital</b>	<b>4,558,693</b>	<b>2,392,011</b>	<b>3,731,860</b>	<b>4,011,612</b>	<b>4,212,192</b>	<b>4,422,802</b>
1580211	Hospital User Fees-	4,483,762	794,147	3,649,436	1,333,854	1,400,547	1,470,574
1580211	SHA	74,931	1,597,864	82,424	2,677,757	2,811,645	2,952,227

Code	Revenue Sources	Revised Budget Estimates	Actual Receipts	Budget Estimates	Projections		
		FY 2024-2025	FY 2024-2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	<b>Lupida Sub County Hospital</b>	<b>4,741,746</b>	<b>6,909,395</b>	<b>3,731,860</b>	<b>9,754,865</b>	<b>10,242,608</b>	<b>10,754,738</b>
1580211	Hospital User Fees-	4,700,325	2,638,501	3,686,297	4,270,426	4,483,947	4,708,145
1580211	SHA	41,421	4,270,894	45,563	5,484,439	5,758,661	6,046,594
	<b>Health Centres - 18No</b>	<b>25,115,979</b>	<b>35,966,682</b>	<b>21,348,582</b>	<b>37,765,016</b>	<b>39,653,267</b>	<b>41,635,930</b>
1580211	Hospital User Fees-	25,115,979	35,966,682	21,348,582	37,765,016	39,653,267	41,635,930
	<b>Dispensaries</b>			<b>12,600,000</b>	<b>12,600,000</b>	<b>12,600,000</b>	<b>12,600,000</b>
	SHA			12,600,000	12,600,000	12,600,000	12,600,000
	<b>Lands, Housing And Urban Development</b>	<b>107,062,756</b>	<b>37,299,158</b>	<b>122,727,017</b>	<b>50,164,116</b>	<b>52,672,322</b>	<b>55,305,938</b>
1130102	Plot Rent	1,989,286	2,975,341	1,842,369	4,124,108	4,330,313	4,546,829
1130102	Plot Rent Arrears	913,022	-	2,000,000	-	-	-
1130102	Cilor(Contributions in lieu of rates) Arrears	10,000,000		9,708,510	-	-	-
1130102	Cilor	7,200,000	544,500	7,200,000	571,725	600,311	630,327
1410499	Rent/Gov Houses	4,963,022	1,868,737	3,000,000	2,962,174	3,110,283	3,265,797
1520101	Land Rates	30,456,078	6,396,829	9,000,000	7,716,670	8,102,504	8,507,629
1520102	Land Rates (Arrears)	28,250,182	354,727	64,861,138	372,463	391,087	410,641
1530102	application Of Plans	3,000,000	68,000	565,000	71,400	74,970	78,719
1530125	Building Plans approval	5,420,378	2,390,500	4,500,000	3,510,025	3,685,526	3,869,803
1530302	Solid Waste	-	-	-	-	-	-
1590132	advertisement	13,770,788	22,700,524	20,000,000	30,835,550	32,377,328	33,996,194
	Animal Control and Welfare	1,100,000		50,000	-	-	-
	<b>Transport, Roads and Public Works</b>	<b>43,084,226</b>	<b>27,796,430</b>	<b>40,022,014</b>	<b>38,186,252</b>	<b>40,095,564</b>	<b>42,100,342</b>
1420404	Trailer Parking Fees	5,715,438	3,090,620	4,245,864	5,245,151	5,507,409	5,782,779
1420404	Reserved Parking	3,449,996	6,211,250	6,252,436	8,521,813	8,947,903	9,395,298
1420404	Bus Parking Fees	33,700,992	18,464,560	25,471,464	24,387,788	25,607,177	26,887,536
1540100	Machine Hire	217,800	30,000	4,052,250	31,500	33,075	34,729
	<b>Water, Environment, Irrigation, Natural Resources and Climate Change</b>	<b>12,459,150</b>	<b>8,994,318</b>	<b>14,274,201</b>	<b>12,644,034</b>	<b>13,276,236</b>	<b>13,940,047</b>
1530302	Solid Waste	2,888,017	3,424,000	3,000,000	4,595,200	4,824,960	5,066,208
1530301	Sand Cess	1,336,335	3,032,180	5,000,000	4,183,789	4,392,978	4,612,627
1420502	Busia Hills Water Supply	524,625	598,904	524,625	928,849	975,292	1,024,056
1420502	Busijo Water Supply	234,185	177,405	234,185	186,275	195,589	205,368
1420502	Alema Water Supply	95,077	-	95,077	-	-	-
1420502	Munana Water Supply	668,726	158,715	668,726	166,651	174,983	183,732
1420502	Butula Water Supply	734,428	658,740	734,428	1,191,677	1,251,261	1,313,824
1420502	Port Victoria Water Supply	1,598,969	744,374	1,598,969	1,081,593	1,135,672	1,192,456
1540105	Drilling Rig	3,776,605	-	1,776,605	-	-	-
1540105	Noise	394,020	200,000	433,422	310,000	325,500	341,775
1540105	Water Bowser	208,164	-	208,164	-	-	-
	<b>Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)</b>	<b>119,950,893</b>	<b>100,101,550</b>	<b>132,700,000</b>	<b>114,259,797</b>	<b>119,972,786</b>	<b>125,971,426</b>
1440501	Liquor License	5,488,300	1,500,000	10,000,000	1,575,000	1,653,750	1,736,438
1520328	Single Business Permit	83,488,130	74,130,520	100,000,000	81,990,215	86,089,726	90,394,212
1550105	Market Stall / Kiosk	823,251	813,975	1,000,000	854,674	897,407	942,278
1520315	Charcoal Fees	937,804	-	-	-	-	-
1520405	Markets Fees	28,747,659	12,529,940	20,000,000	15,156,437	15,914,259	16,709,972
1540100	Weights & Measures	330,000	38,000	300,000	39,900	41,895	43,990
1520344	Co-Operatives Audit Fees	48,983	66,080	1,400,000	69,384	72,853	76,496
1540100	Other Miscellaneous	86,766	11,023,035	-	14,574,187	15,302,896	16,068,041
	<b>Total Revenue Local Source</b>	<b>697,006,996</b>	<b>506,668,697</b>	<b>707,267,427</b>	<b>632,002,132</b>	<b>663,602,238</b>	<b>696,782,350</b>
	Less: Appropriation in Aid	229,705,635	267,185,147	307,495,850	327,495,850	343,870,643	361,064,175
	<b>Total Net Own Source Revenue</b>	<b>467,301,361</b>	<b>239,483,550</b>	<b>399,771,577</b>	<b>304,506,282</b>	<b>319,731,596</b>	<b>335,718,175</b>
	Equitable Share	7,514,935,582	7,514,935,582	7,862,026,089	7,862,026,089	7,940,646,350	8,020,052,813
	Other Grants	977,628,778	298,939,201	936,651,545	936,651,545	946,018,060	955,478,241
	B/F FY 2024/2025	1,580,577,382	1,580,577,382	531,807,622	-	-	-
	<b>Grand Total</b>	<b>10,770,148,738</b>	<b>9,901,121,456</b>	<b>10,037,752,683</b>	<b>9,430,679,766</b>	<b>9,550,266,649</b>	<b>9,672,313,405</b>

## **Ceilings Justifications**

### **452. Revenue Projection**

The County Treasury used prudence concept on projections of the revenue which emphasizes on the need to recognize revenue when it is certain.

### **453. Own Source Revenue**

The County Treasury has projected to collect **KSh. 632 million** for FY 2026/2027. The projection is a growth of **24.90%** of the actual own source revenue from FY 2024/2025 that will be boosted by implementation of the Facility Improvement Financing fund among other revenue improvement policies that will be pursued by the Government.

### **454. Equitable share**

The Commission on Revenue allocation is currently working on the fourth generation sharing formula for equitable share allocation for counties. As there is no official formula now, the County Treasury has deemed it fit to maintain the equitable share for Busia County at **KSh. 7.86 billion** as approved in FY 2025/2026 share.

### **455. Expenditure Projections**

#### **1. Employee Compensation**

Employee compensation is projected at **KSh. 4.55 billion**, which is **48.26%** of the projected expenditure allocations for FY 2026/2027.

#### **2. Operations and Maintenance**

To support implementation of development projects, the County Treasury has projected **Kshs. 2.05 billion** in operations and maintenance for FY 2026/2027.

#### **3. Development**

The fiscal responsibility principle requires the County to at least allocate 30% of its revenues to development. To this end **Kshs. 2.83 billion** has been projected which is 30.01% of **Kshs. 9.43 billion** revenue projection FY 2026/2027.

## V. CONCLUSION AND NEXT STEPS

456. In conclusion, the review of the County's fiscal performance for the Financial Year 2024/2025 provides critical insights into the progress made towards achieving the County's strategic and fiscal objectives. While notable gains have been realized, challenges still persist, particularly in the revenue mobilization and expenditure absorptions. These challenges underscore the importance of strengthening fiscal discipline, enhancing efficiency in resource utilization, and aligning the budgetary priorities with the County's development agenda.

457. The fiscal performance of the Financial Year 2024/2025 slightly affected the financial objectives as set out in the County Fiscal Strategy Paper 2025, particularly with regard to achieving the set revenue targets and Budget Estimates for the Financial Year 2025/2026.

458. This County Budget Review and Outlook Paper reaffirms the need to adhere to the fiscal responsibility principles outlined in the Public Finance Management (PFM) Act, 2012 while ensuring that the County's strategic objectives remain the guiding framework in the allocation of public resources.

### Next Steps

459. To build on the lessons drawn from the fiscal performance of FY 2024/2025 and to ensure alignment with the County's strategic priorities, the County will focus on strengthening its revenue mobilization through enhanced compliance, automation, and expansion of the revenue base; improving budget absorption by ensuring timely procurement, effective project management, and expedited disbursement processes; and enhancing fiscal discipline through strict adherence to the Public Finance Management (PFM) Act for prudent resource management.

460. In addition, priority will be given to aligning the budgetary allocations with the County Integrated Development Plan (CIDP) and the County Fiscal Strategy Papers (CFSPs) to ensure that resources directly support socio-economic priorities, while strengthening institutional and human resource capacities for improved financial planning, monitoring, and evaluation. The County will also deepen stakeholder engagements with national government agencies, development partners, and the public to enhance accountability, transparency, and resource mobilization.

**ANNEX I: BUDGET CALENDER FOR FY 2026/2027 AND MEDIUM TERM**

ACTIVITY	RESPONSIBILITY	TIMELINE
<b>1. Develop and issue MTEF Guidelines and Budget Calendar-Section 128 of PFMA,2012</b>	County Treasury	30 <sup>th</sup> August 2025
<b>2. Development of Annual Development Plan-Section 126 of PFMA,2012</b>		
2.1 Submission of Information for Preparation of Annual Development Plan (ADP)	County Treasury & Economic Planning/CBEF	15 <sup>th</sup> July, 2025
2.2 Preparation of Draft Annual Development Plan	Economic Planning	30 <sup>th</sup> July, 2025
2.3 Public Participation on ADP	County Treasury & Economic Planning	19 <sup>th</sup> August, 2025
2.4 Submission of County Annual Development Plan to County Executive Committee	County Treasury & Economic Planning	25 <sup>th</sup> August, 2025
2.5 Approval of County Annual Development Plan by County Executive Committee	County Treasury & Economic Planning	28 <sup>th</sup> August, 2025
2.6 Submission of County Annual Development Plan to County Assembly	County Treasury & Economic Planning	29 <sup>th</sup> August,2025
2.7 Publish and Publicize Executive Approved ADP	County Treasury & Economic Planning	5 <sup>th</sup> September, 2025
2.8 Approval of Annual Development Plan by the County Assembly	County Assembly	23 <sup>rd</sup> September, 2025
2.9 Consolidation, Publish and Publicize of the County Assembly Approved ADP	County Treasury	30 <sup>th</sup> September, 2025
<b>3. Preparation of County Budget Review and Outlook Paper (CBROP) Section 118 of PFMA,2012</b>		
3.1 Request County Government Entities/Departments to submit information on CBROP	CEC Member- County Treasury and Economic Planning	26 <sup>th</sup> August,2025
3.2 Submission of Information necessary for the Development of County Budget Review and Outlook Paper	All Departments	2 <sup>nd</sup> September, 2025
3.3 Develop Draft County Budget Review and Outlook Paper (CBROP)	County Treasury	23 <sup>rd</sup> September, 2025
3.4 Submit Proposed County Budget Review and Outlook Paper (CBROP) to the County Executive Committee.	County Treasury	30 <sup>th</sup> September, 2025
3.5 Deliberation and Approval of the CBROP	County Executive Committee	14 <sup>th</sup> October, 2025
3.6 Submission of Approved CBROP to the County Assembly	County Treasury	21 <sup>st</sup> October, 2025
3.7 Publish and Publicize Executive Approved CBROP	County Treasury	21 <sup>st</sup> October, 2025
<b>4. Preparation and Approval of Supplementary Budget Estimates- Section 135 of PFMA,2012</b>		
4.1 Request County Government Entities/Departments to submit their Supplementary budget estimates	CEC Member- County Treasury and Economic Planning	29 <sup>th</sup> August,2025
4.2 Submission of Supplementary Budget Estimates to the County Treasury by Departments	County Executive Committee Members	5 <sup>th</sup> September,2025
4.3 Consolidation of Departmental submissions into proposed supplementary Budget Estimates	Director Budget/Budget Officers	22 <sup>nd</sup> September, 2025
4.4 Submission of Proposed Supplementary Budget Estimates to County Executive Committee	CECM- County Treasury and Economic Planning	29 <sup>th</sup> September, 2025
4.5 Approval of Supplementary Budget Estimates by County Executive Committee	County Executive Committee	30 <sup>th</sup> September, 2025
4.6 Submission of Executive Committee Approved Supplementary Budget Estimates and Appropriation Bill to the County Assembly for approval	CECM- County Treasury and Economic Planning	3 <sup>rd</sup> October, 2025
4.7 Publish and Publicize Executive Approved Supplementary Budget Estimates	CECM- County Treasury and Economic Planning	6 <sup>th</sup> October, 2025
4.8 Approval of Supplementary Budget Estimates and Appropriation Bill by the County Assembly	County Assembly	17 <sup>th</sup> October, 2025
4.9 Consolidate, Publish and Publicize the County Assembly Approved Supplementary Budget Estimates	CECM- County Treasury and Economic Planning	28 <sup>th</sup> October, 2025
<b>5. Sector Reports</b>		

ACTIVITY	RESPONSIBILITY	TIMELINE
5.1 Submission of Information for Preparation of Sector Reports	All Departments	24 <sup>th</sup> October, 2025
5.2 Preparation of Sector Report	Sector Working Groups	5 <sup>th</sup> November, 2025
5.3 Public Participation	County Treasury	19 <sup>th</sup> November, 2025
5.4 Consolidation of Sector Reports	County Treasury	15 <sup>th</sup> December, 2025
5.5 Submission of Sector Report to County Executive for approval	County Treasury	22 <sup>nd</sup> December, 2025
<b>6. Development of County Fiscal Strategy Paper (CFSP)-Section 117 of the PFMA,2012 and Debt Management Strategy Paper (DMSP)-Section 123 of the PFMA,2012</b>		
6.1 Request County Government Entities/Departments to submit their information on CFSP	CEC Member- County Treasury and Economic Planning	22 <sup>nd</sup> December,2025
6.2 Submission of Information for Preparation of Draft County Fiscal Strategy Paper (CFSP)	All Departments/Sector Working Groups	9 <sup>th</sup> January, 2026
6.3 Draft County Fiscal Strategy Paper & Debt Management Strategy Paper	County Treasury	27 <sup>th</sup> January, 2026
6.4 Public Participation meetings of the draft CFSP as per PFMA,2012 Sec. 125	County Treasury/CBEF	10 <sup>th</sup> February, 2026
6.5 Submission of CFSP and Debt Management Strategy Paper (DMSP)to the County Executive Committee for approval	County Treasury	16 <sup>th</sup> February, 2026
6.6 CFSP and DMSP Approval by County Executive Committee	County Executive Committee	20 <sup>th</sup> February,2026
6.7 Submission of CFSP/Debt Management Strategy Paper to County Assembly for approval	County Treasury	28 <sup>th</sup> February, 2026
6.8 Publish and Publicize Executive Approved CFSP and DMSP.	County Treasury	2 <sup>nd</sup> March, 2026
6.9 Approval of CFSP & DMSP by County Assembly	County Assembly	14 <sup>th</sup> March, 2026
6.10 Aligning CFSP to the recommendations of the County Assembly and Publish & Publicize	County Treasury	17 <sup>th</sup> March, 2026
<b>7. Preparation and Approval of Budget Estimates- Section 125 of the PFMA,2012</b>		
7.1 Request County Government Entities/Departments to submit their information on Budget Estimates	CEC Member- County Treasury and Economic Planning	6 <sup>th</sup> March,2026
7.2 Submission of budget proposals FY 2026/2027 to the County Treasury	All departments	17 <sup>th</sup> March, 2026
7.3 Consolidation of departmental submissions on budget proposal	County Treasury	31 <sup>st</sup> March, 2026
7.4 Public Participation on Proposed Budget Estimates PFMA,2012 Sec. 125	County Treasury/CBEF	14 <sup>th</sup> April, 2026
7.5 Submission of Proposed Budget Estimates to the County Executive Committee for approval	County Treasury	21 <sup>st</sup> April, 2026
7.6 Approval of Proposed Budget Estimates by County Executive Committee	County Executive Committee	24 <sup>th</sup> April, 2026
7.7 Submission of Executive Approved Budget Estimates to the County Assembly for approval and Appropriation Bill	County Treasury	30 <sup>th</sup> April,2026
7.8 Approval of the Budget Estimates by the County Assembly	County Assembly	25 <sup>th</sup> June, 2026
7.9 Approval of Appropriation Bill	County Assembly	30 <sup>th</sup> June 2026
7.10 Consolidation of the Approved budget Estimates	County Treasury	7 <sup>th</sup> July, 2026
<b>8. Citizens Budget PFM Regulations No. 6 (1) (c)</b>		
8.1 Preparation of Citizens Budget	County Treasury	14 <sup>th</sup> July, 2026
8.2 Publish and Publicize Citizens Budget	County Treasury	21 <sup>st</sup> July, 2026
<b>9. Preparation and approval of Finance Bill-PFMA,2012 Section 132 and 133</b>		
9.1 Preparation of Draft Finance Bill	County Treasury	30 <sup>th</sup> January, 2026
9.2 Public Participation on the draft finance bill	County Treasury/CBEF	20 <sup>th</sup> February, 2026
9.3 Submission of proposed Finance Bill to the County Executive Committee for approval	County Treasury	6 <sup>th</sup> March 2026
9.4 Approval of Finance Bill by the County Executive Committee	County Executive Committee	17 <sup>th</sup> April, 2026
9.5 Submission of the finance bill to the county assembly	County Treasury	30 <sup>th</sup> April, 2026

ACTIVITY	RESPONSIBILITY	TIMELINE
9.6 Publish and Publicize Finance Bill	County Treasury	7 <sup>th</sup> May, 2026
9.7 Approval of Finance bill by the County Assembly	County Assembly	25 <sup>th</sup> June, 2026
<b>10. Budget Implementation Review Reports</b>		
10.1 Submission of Quarter 1 Budget Implementation Review Reports	All departments	15 <sup>th</sup> October, 2025
10.2 Preparation of Quarter 1 Budget Implementation Review Reports	Director Budget	30 <sup>th</sup> October, 2025
10.3 Submission of Quarter 2 Budget Implementation Review Reports	All departments	15 <sup>th</sup> January, 2026
10.4 Preparation of Quarter 2 Budget Implementation Review Reports	Director Budget	30 <sup>th</sup> January, 2026
10.5 Submission of Quarter 3 Budget Implementation Review Reports	All departments	15 <sup>th</sup> April, 2026
10.6 Preparation of Quarter 3 Budget Implementation Review Reports	Director Budget	30 <sup>th</sup> April, 2026
10.7 Submission of Quarter 4 Budget Implementation Review Reports	All departments	15 <sup>th</sup> July, 2026
10.8 Preparation of Quarter 4 Budget Implementation Review Reports	Director Budget	31 <sup>st</sup> July, 2026