



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



BUDGET IMPLEMENTATION REVIEW REPORT

FIRST QUARTER

FINANCIAL YEAR 2025/2026

DEPARTMENT OF COUNTY TREASURY AND ECONOMIC

PLANNING

OCTOBER, 2025

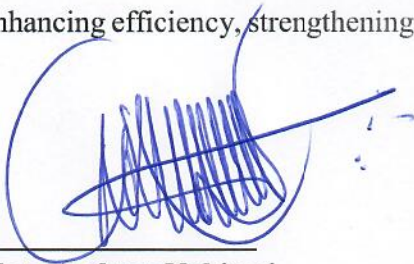


Foreword

The Budget Implementation Review Reports are prepared to strengthen transparency, accountability, and effective oversight over both the financial and non-financial performance of our institutions and public entities. While financial information, particularly revenue and expenditure data is essential in determining the cost, efficiency, and sustainability of programmes, activities, and strategic objectives, non-financial information is equally critical. It provides a basis for assessing progress toward predetermined service delivery targets and evaluating the overall impact of government interventions.

This Budget Implementation Review Report has been prepared in compliance with **Article 183 of the Constitution of Kenya** and **Section 166(4)(a) and (b) of the Public Finance Management Act**. These provisions require that the County Treasury consolidates all quarterly reports from County Government entities and submits them to the County Assembly, with copies delivered to the Office of the Controller of Budget, the National Treasury, and the Commission on Revenue Allocation.

This report presents the budget implementation performance of all County Government departments for the First Quarter of the Financial Year **2025/2026**. It is informed by both the financial and non-financial performance reports submitted to the County Treasury by respective departments. In addition, the report outlines the key challenges encountered during the implementation process and proposes practical measures to address them, with a view to enhancing efficiency, strengthening fiscal discipline, and improving service delivery outcomes.



Hon. Andrew Nakitari

County Executive Committee Member

County Treasury and Economic Planning

Acknowledgment

The preparation of this Budget Implementation Review Report is the culmination of a collaborative and consultative process that brought together the expertise, dedication, and commitment of various professionals and stakeholders across the County Government. The teamwork exhibited, as well as the diligence applied in collecting, validating, and consolidating information on the programmes and activities presented in this report, is highly commendable and deeply appreciated.

I extend my sincere gratitude to His Excellency the Governor for his exemplary leadership, strategic direction, and unwavering support throughout the implementation period. His steadfast guidance has been instrumental in the successful preparation of the Quarter One Budget Implementation Review Report for the Financial Year **2024/2025**.

I also convey my profound appreciation to the County Executive Committee Member for County Treasury and Economic Planning for his exceptional technical guidance, professional expertise, and steadfast commitment, all of which have significantly enhanced the quality, accuracy, and completeness of this document.

Special recognition is accorded to the Director of Budget for his visionary leadership and dedication in fostering an enabling environment that ensured efficiency, timeliness, and seamless coordination in the preparation of this report.

Finally, I wish to acknowledge the concerted efforts and strong coordination demonstrated by all departmental officers. Their tireless commitment, professionalism, and invaluable support were central to the successful compilation and delivery of this Budget Implementation Review Report.



Ahmed Adan Hefow

Chief Officer – County Treasury and Economic Planning

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I. Introduction

The Financial Year **2025/2026** Budget Estimates and the Medium-Term Expenditure Framework (MTEF) were prepared in accordance with **Section 104(1)(b) and (c) of the Public Finance Management Act**. This provision mandates the County Treasury to prepare the County's annual budget, coordinate the formulation of revenue and expenditure estimates, and oversee the effective implementation of the approved budget. The process was guided by the principles of fiscal responsibility, transparency, accountability, and prudent management of public resources.

The Budget Implementation Review Report serves as a critical accountability instrument for ensuring compliance with the **Public Finance Management Act, 2012**, and the **Public Finance Management (County Governments) Regulations**. It provides a comprehensive, accurate, and transparent account of the utilization of public funds during the fiscal year. Specifically, the report presents actual revenue collections and expenditure outturns, compares them against the approved budget allocations, and offers an analysis of any variances arising therefrom. This analysis facilitates informed decision-making and strengthens financial oversight.

Through this report, stakeholders including the County Assembly, oversight institutions, development partners, and the public are able to evaluate the effectiveness, efficiency, economy, and prudence with which public resources have been managed during the reporting period. It further enhances institutional accountability and supports continuous improvement in budget execution and service delivery.

For the Financial Year **2025/2026**, the County projects to receive **Kshs. 7.862 billion** as Equitable Share, **Kshs. 0.936 billion** in Conditional Grants, **Kshs. 0.307 billion** as Appropriations-in-Aid, **Kshs. 0.399 billion** from Own Source Revenue, and a balance brought forward of **Kshs. 0.531 billion**. This results in total revised budget estimates of **Kshs. 10.037 billion**. Of this amount, **Kshs. 6.995 billion** is allocated to recurrent expenditure, while **Kshs. 3.042 billion** is earmarked for development expenditure, representing **69.7 percent** and **30.3 percent** of the total budget, respectively.

The estimates are further distributed among the respective departments in line with their mandates and strategic priorities, as summarized below.

Table 01: Financial year 2025/2026 Budget Allocation per department

Vote Title	Expenditure FY 2023/2024	Total Revised Budget Estimate FY 2024/2025	Expenditure FY 2024/2025	Revised Budget Estimates FY 2025/2026			Development Budget Estimate FY 2026/2026	Total Budget Estimate FY 2025/2026	Allocation Percentage
				Employee Compensation	Operation & Maintenance	Total Recurrent Budget			
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	%
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	925,252,210	1,114,763,485	695,329,753	216,007,110	55,081,727	271,088,837	545,155,479	816,244,316	8.1%
Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises	253,451,062	503,728,800	292,114,239	54,093,401	47,061,163	101,154,564	240,717,104	341,871,668	3.4%
Education and Industrial Skills Development	727,491,287	834,485,780	669,566,465	560,557,817	128,282,267	688,840,084	116,000,000	804,840,084	8.0%
The County Treasury and Economic Planning	712,315,063	810,004,995	743,401,893	300,114,571	373,858,389	673,972,960	22,919,656	696,892,616	6.9%
Youth, Sports, Culture, Gender, Creative Arts and Social Services	159,251,267	275,016,138	223,533,191	52,513,808	156,692,200	209,206,008	25,500,000	234,706,008	2.3%
Transport, Roads and Public Works	687,107,814	909,914,163	868,696,887	83,555,152	83,192,321	166,747,473	621,858,891	788,606,364	7.9%
Public Service Management	486,929,936	649,740,739	628,343,561	295,457,757	452,168,860	747,626,617	-	747,626,617	7.4%
Lands, Housing and urban Development	191,461,407	435,461,211	320,259,420	66,175,063	66,806,289	132,981,352	108,500,000	241,481,352	2.4%
Water, Environment, Irrigation, Natural Resources and Climate Change	414,807,074	1,017,867,020	501,879,829	94,152,036	72,704,250	166,856,286	722,500,000	889,356,286	8.9%
Health Services and Sanitation	2,498,905,458	2,704,700,987	2,385,049,485	2,053,694,979	347,026,622	2,400,721,601	548,600,000	2,949,321,601	29.4%
County Public Service Board	100,769,618	120,296,314	115,447,023	29,563,226	68,320,821	97,884,047	-	97,884,047	1.0%
County Law Office	85,751,723	82,256,594	79,840,624	15,820,129	54,544,701	70,364,830	-	70,364,830	0.7%
Strategic Partnerships and Digital Economy	52,076,677	64,960,335	58,392,353	25,100,548	30,643,389	55,743,937	8,000,000	63,743,937	0.6%
The Governorship	397,557,370	400,497,971	370,000,777	185,239,695	167,690,696	352,930,391	28,000,000	380,930,391	3.8%
County Assembly	940,959,959	846,454,206	845,103,562	468,610,184	390,772,382	859,382,566	54,500,000	913,882,566	9.1%
Totals	8,634,087,925	10,770,148,738	8,796,959,061	4,500,655,476	2,494,846,077	6,995,501,553	3,042,251,130	10,037,752,683	100.0%
Percentage				44.8%	24.9%	69.7%	30.3%	100.0%	

Source: Busia County Treasury, 2025

The chart below illustrates the percentage distribution of budgetary allocations across all County Government departments for the Financial Year under review.

As depicted, the largest share of the budget has been allocated to departments that directly support essential public services and socio-economic development. The Department of Health Services and Sanitation received the highest allocation at **29.4 percent**, reflecting the County’s continued commitment to strengthening healthcare delivery systems, improving sanitation services, and enhancing overall public health outcomes.

This is followed by the County Assembly at **9.1 percent**, underscoring its constitutional mandate in legislation, oversight, and representation. The Department of Water, Environment, Irrigation, Natural Resources and Climate Change was allocated **8.9 percent**, demonstrating

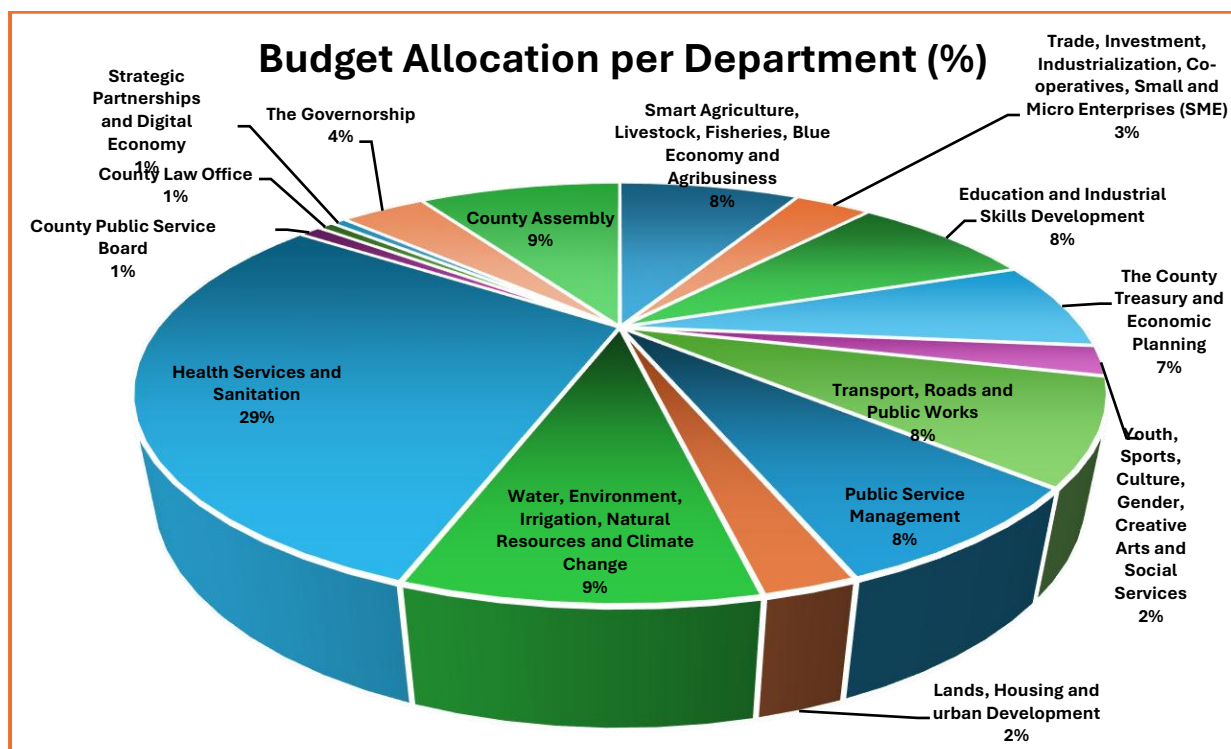
the County’s prioritization of sustainable water supply, environmental conservation, climate resilience, and natural resource management.

Similarly, the Department of Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness received **8.1 percent** of the total allocation, reaffirming the strategic importance of agriculture and related value chains in promoting food security, income generation, and economic growth. The Department of Education and Industrial Skills Development was allocated **8.0 percent**, highlighting the County’s focus on enhancing access to education, vocational training, and skills development to empower the workforce and stimulate industrial growth.

Conversely, a comparatively smaller share of the budget was allocated to certain departments with more specialized or administrative mandates. The Department of Strategic Partnerships and Digital Economy received **0.6 percent**, the County Law Office was allocated **0.7 percent**, and the County Public Service Board received **1.0 percent** of the total budget.

Overall, the allocation pattern reflects the County’s strategic prioritization of critical service delivery sectors while maintaining operational support for governance, legal, and institutional functions.

Chart 01: Financial Year 2025/2026 Budget Allocation per Department



Source: Busia County Treasury, 2025

II. Revenue Performance

1. First Quarter Receipts for FY 2025/2026

During the First Quarter of the Financial Year **2025/2026**, the County realized a total revenue of **Kshs. 2.09 billion**. This revenue performance reflects inflows from both exchequer disbursements and locally generated resources, demonstrating the County's diversified funding structure.

Of the total amount received, **Kshs. 1.38 billion** was disbursed as Equitable Share, forming the largest component of the County's revenue during the period under review. Conditional Grants amounted to **Kshs. 311.78 million**, supporting specific programmes and interventions in accordance with grant conditions and intergovernmental agreements.

Own Source Revenue (OSR) contributed **Kshs. 98.24 million**. This comprised **Kshs. 11.12 million** generated from other ordinary local revenue streams and **Kshs. 87.12 million** collected under the Facility Improvement Fund (FIF), which primarily supports the enhancement of health facility services and related operations.

In addition to the revenue collected during the quarter, the County recorded balances brought forward from the previous financial year amounting to **Kshs. 304.79 million**, thereby strengthening the resource envelope available for budget implementation in the reporting period.

Overall, the revenue performance in the first quarter provided a firm foundation for the execution of planned programmes and service delivery initiatives.

Table 02: Summary of County Receipts for the first half FY 2025/2026

Revenue Sources	Revised Budget Estimates	Budget Estimates	First Quarter Receipts	Budget Estimates	First Quarter Receipts	% Receipt	Budget Estimates	First Quarter Receipts	% Receipt
	FY 2022/2023	FY 2023/2024	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2025/2026
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	%	Kshs.	Kshs.	%
Own Source Revenue	310,711,243	396,793,350	38,338,576	442,262,490	55,163,332	12.5%	399,771,576	11,115,900	2.8%
Appropriation in Aid	158,451,783	152,222,283	33,526,054	204,744,506	-	0.0%	307,495,850	87,123,802	28.3%
Equitable Share.	7,172,162,009	7,467,233,148	635,424,750	7,764,601,080	1,233,471,573	15.9%	7,862,026,089	1,378,855,527	17.5%
Other Grants	703,979,156	526,355,496	-	902,110,048	52,631,579	5.8%	936,651,545	311,776,125	33.3%
Bal Brought down FY 24/25	-	-	-	-	-		531,807,622	304,785,195	57.3%
Grand Total Revenue	8,345,304,190	8,542,604,277	707,289,380	9,313,718,124	1,341,266,484	14.4%	10,037,752,682	2,093,656,549	20.9%

Source: Busia County Treasury, 2025

The Chart below provides a comprehensive overview of revenue performance during the First Quarter of the Financial Year **2025/2026**, highlighting the extent to which the County has realized its projected annual revenue targets.

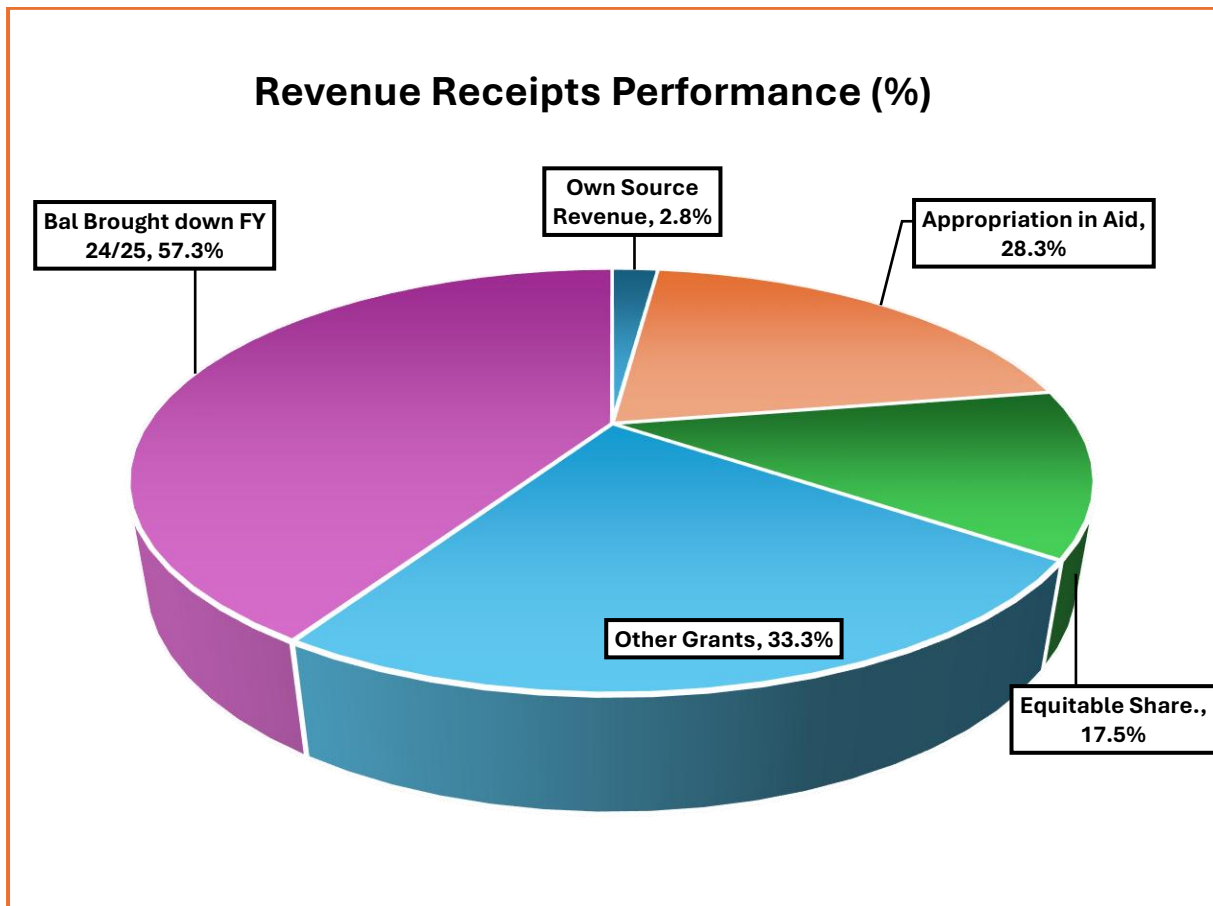
The Equitable Share received during the reporting period represents **17.5 percent** of the annual target, indicating a moderate level of disbursement relative to the total projected allocation for the year. This performance reflects the phased nature of exchequer releases and forms a substantial portion of the County's quarterly revenue inflows.

Own Source Revenue (OSR) achieved **4.7 percent** of the targeted annual amount. While this demonstrates ongoing local revenue mobilization efforts, performance remained below the proportional quarterly target, underscoring the need to strengthen revenue enhancement strategies and improve compliance mechanisms.

Conditional Grants recorded a realization of **33.3 percent** of the annual target during the quarter. This comparatively higher proportion reflects either front-loaded disbursements or specific grant conditions tied to programme implementation timelines. Additionally, **57.3 percent** represents balances brought forward from the Financial Year **2024/2025**, which significantly augmented the County's available fiscal space at the beginning of the year.

Furthermore, the County reported balances brought forward comprising both outstanding receivables and funds carried over into the Financial Year **2025/2026**. These balances contributed meaningfully to the overall resource envelope, thereby strengthening the County’s capacity to finance planned activities and sustain budget implementation during the first half of the financial year.

Chart 01: Financial Year 2025/2026 County Revenue Receipts Performance



Source: Busia County Treasury, 2025

The graph below presents a comparative analysis of the budgeted revenue projections against the actual receipts realized during the first half of the Financial Year **2025/2026**.

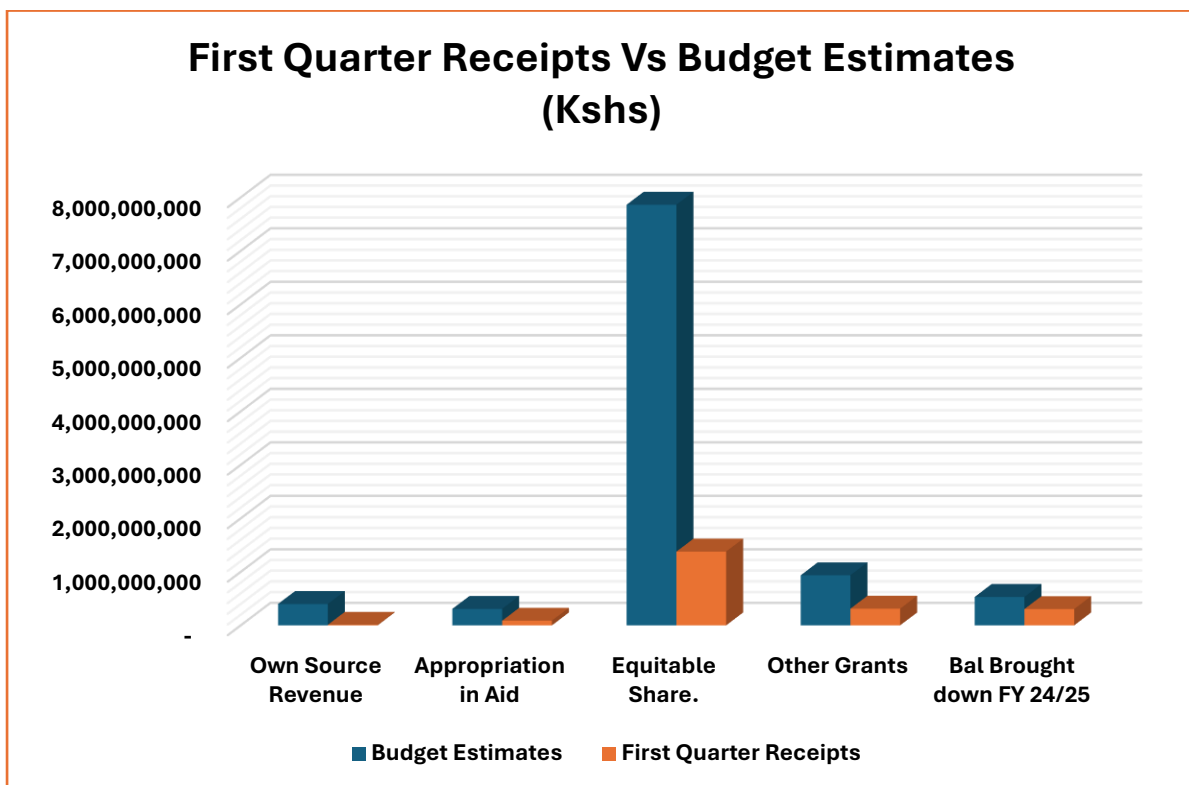
As illustrated, the Equitable Share constituted the largest portion of the approved annual revenue estimates, with a total budget allocation of **Kshs. 7,862,026,089**. This reflects the County’s heavy reliance on transfers from the National Government to finance its operations and development programmes. Conditional Grants, amounting to **Kshs. 936,651,545**,

represented the second-highest budgeted revenue source, supporting targeted interventions and priority projects.

However, in terms of actual performance during the first quarter, Loans and Grants (Conditional Grants) recorded the highest realization rate at **33.3 percent** of the annual target. This indicates relatively stronger disbursement performance within that revenue category during the reporting period. The Equitable Share followed, with **17.5 percent** of the annual allocation received in the same period.

This variance between budgeted projections and actual receipts underscores the phased and conditional nature of revenue disbursements and highlights the importance of continuous monitoring to ensure alignment between revenue inflows and planned expenditure commitments.

Graph 01: Approved budget against Actual receipts for first Quarter FY 2025/2026



Source: Busia County Treasury, 2025

2. First Quarter Performance of Own-Source Revenue FY 2025/2026

The table below presents a detailed and comprehensive breakdown of the County’s Own-Source Revenue (OSR), disaggregated by department and by the specific revenue streams under their respective mandates. This classification provides a clear picture of the revenue responsibilities assigned to each department and the actual collections realized within the reporting period.

By outlining the contribution of individual departments to the overall revenue performance, the table offers valuable insight into the relative strength, diversity, and sustainability of the County’s internally generated revenue sources. It enables stakeholders to identify high-performing revenue streams, assess areas requiring enhanced enforcement or reform, and evaluate the effectiveness of departmental revenue mobilization strategies.

Furthermore, this detailed presentation strengthens transparency and accountability in revenue reporting by clearly linking collections to responsible departments. It also supports evidence-based decision-making and facilitates continuous monitoring and evaluation of departmental performance in local revenue mobilization, thereby contributing to improved fiscal discipline and enhanced financial sustainability for the County.

Table 03: Own source revenue per stream

Code	Revenue Sources	2nd Revised Budget Estimates	First Quarter Performance	Budget Estimates	First Quarter Performance	% Collected	Budget Estimates	First Quarter Performance	% Collected
		FY 2023/2024	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2025/2026
		Kshs.	Kshs.	Kshs.	Kshs.	%	Kshs.	Kshs.	%
	Administrative Services	3,730,000	280,300	3,373,535	304,500	9.0%	11,504,805	599,111	5.2%
1590201	Fire Safety	2,870,000	159,800	2,720,080	285,000	10.5%	11,004,805	222,000	2.0%
	Payroll Products	-	-	-	-	-	-	314,611	-
1550225	Impounding/Clamp. Fees	860,000	120,500	653,455	19,500	3.0%	500,000	62,500	12.5%
	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	72,727,825	11,517,207	115,350,776	15,299,706	13.3%	77,877,240	13,546,663	17.4%
1420345	Sugar Cane Cess	18,000,000	985,129	20,359,000	5,250,036	25.8%	20,000,000	2,189,015	10.9%
1520325	Transit Produce Cess	32,000,000	7,121,538	30,674,240	6,497,460	21.2%	30,674,240	6,001,160	19.6%
1520325	Tobacco Cess	2,500,000	1,121,281	999,182	-	0.0%	2,500,000	2,094,278	83.8%
1520325	Fish Cess	1,236,350	211,085	1,005,147	190,080	18.9%	1,200,000	306,600	25.6%
1420102	Tractor Hire Services	1,200,000	-	50,000,000	1,260,145	2.5%	8,000,000	465,950	5.8%
1420102	Agriculture Training College	3,800,000	467,200	1,038,241	308,000	29.7%	3,500,000	406,000	11.6%
1420102	Veterinary Services	4,121,362	466,386	2,427,800	802,525	33.1%	4,782,200	871,550	18.2%
1420102	Stock Sale	4,500,000	1,049,748	3,993,209	802,910	20.1%	4,400,000	771,960	17.5%
1420102	Fish Traders License	409,319	14,800	130,020	7,200	5.5%	230,000	4,500	2.0%
1420102	Fish Movement Permit	160,669	63,090	120,450	47,050	39.1%	342,800	49,950	14.6%
1420102	Livestock movement permit	198,000	-	217,800	-	0.0%	-	-	-
1420102	Vaccination	550,000	-	605,000	-	0.0%	-	-	-
1420102	Artificial Insemination	77,000	-	84,700	-	0.0%	-	-	-
1420102	Slaughter premise licenses	55,000	-	505,615	83,700	16.6%	650,000	115,600	17.8%
1420102	Meat Carrier License	66,000	-	72,600	-	0.0%	-	-	-
1420102	Meat inspection fees(Bovine, pigs, sheep and goats)	1,870,000	-	2,057,000	-	0.0%	-	-	-
1420206	Reg. Of Boats License	176,584	-	34,540	1,000	2.9%	100,000	-	0.0%
1420206	Fisherman's License	498,537	-	84,700	300	0.4%	85,000	-	0.0%

Code	Revenue Sources	2nd Revised Budget Estimates	First Quarter Performance	Budget Estimates	First Quarter Performance	% Collected	Budget Estimates	First Quarter Performance	% Collected
		FY 2023/2024	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2025/2026
		Kshs.	Kshs.	Kshs.	Kshs.	%	Kshs.	Kshs.	%
1420206	Fish Import Permit	261,004	9,750	41,404	10,000	24.2%	300,000	270,100	90.0%
1540100	Wakhungu Fish Farm	100,000	-	110,000	-	0.0%	1,000,000	-	0.0%
	Cage Licensing	332,000	7,200	112,530	39,300	34.9%	113,000	-	0.0%
	Certificate of Transport	462,000	-	508,200	-	0.0%	-	-	-
	Automation for licenses for Agro-dealers	154,000	-	169,400	-	0.0%	-	-	-
	Youth, Sports, Culture, Gender, Creative Arts and Social Services	430,850	10,000	311,600	48,240	15.5%	350,000	6,300	1.8%
1560201	Hire Of Hall / Office	80,850	1,000	61,600	18,500	30.0%	100,000	-	0.0%
1560201	Hire of Busia County Stadium	100,000	-	-	-	-	-	-	-
	Registration/ Renewal of SHGs, CBOs, Women groups and Youth groups	200,000	9,000	200,000	29,740	14.9%	250,000	6,300	2.5%
	Community Cultural Centres	50,000	-	50,000	-	0.0%	-	-	-
	Health Services and Sanitation	272,546,481	33,606,534	245,414,061	16,814,631	6.9%	4,791,490	385,400	8.0%
1540100	Mortuary Fees(Facilities)	7,543,767	368,800	5,544,314	1,156,406	20.9%	-	-	-
1580401	Slaughter Fees	498,537	80,480	548,391	-	0.0%	-	-	-
1540100	Public Health services	4,500,000	453,500	4,500,000	544,300	12.1%	4,791,490	385,400	8.0%
1580211	Hospital User Fees-(Facilities)	161,804,177	32,703,754	152,395,498	15,113,925	9.9%	-	-	-
1580211	NHIF(Facilities)	98,200,000	-	82,425,858	-	0.0%	-	-	-
	Lands, Housing And Urban Development	149,148,022	2,196,619	107,062,756	3,290,694	3.1%	123,043,317	4,614,601	3.8%
1130102	Plot Rent	1,808,442	174,260	1,989,286	686,183	34.5%	1,842,369	522,633	28.4%
1130102	Plot Rent Arrears	6,626,027	-	913,022	-	0.0%	2,000,000	116,147	5.8%
1130102	Cilor(Contributions in lieu of rates) Arrears	-	-	10,000,000	-	0.0%	-	-	-
1130102	Cilor	-	-	7,200,000	-	0.0%	16,908,510	33,200	0.2%
1410499	Rent/Gov Houses	11,858,894	384,110	4,963,022	221,900	4.5%	3,000,000	494,545	16.5%
1520101	Land Rates	40,627,221	170,000	30,456,078	234,864	0.8%	9,000,000	1,072,302	11.9%
1520102	Land Rates (Arrears)	40,227,438	-	28,250,182	-	0.0%	65,227,438	565,404	0.9%
1530102	Application Of Plans	-	145,000	3,000,000	16,000	0.5%	565,000	-	0.0%
1530125	Building Plans Approval	32,000,000	774,000	5,420,378	673,500	12.4%	4,500,000	522,800	11.6%
1530302	Solid Waste	-	-	-	-	-	-	-	-
1590132	advertisement	15,000,000	549,249	13,770,788	1,458,247	10.6%	20,000,000	1,287,570	6.4%
	Animal Control and Welfare	1,000,000	-	1,100,000	-	0.0%	-	-	-
	Transport, Roads and Public Works	48,892,740	7,385,074	43,084,226	5,979,990	13.9%	40,022,015	5,620,391	14.0%
1420404	Trailer Parking Fees	6,738,639	1,006,090	5,715,438	718,590	12.6%	4,245,864	624,800	14.7%
1420404	Reserved Parking	5,000,000	-	3,449,996	611,480	17.7%	6,252,436	775,221	12.4%
1420404	Bus Parking Fees	30,562,001	6,378,984	33,700,992	4,649,920	13.8%	25,471,464	4,173,370	16.4%
1540100	Machine Hire	6,592,100	-	217,800	-	0.0%	4,052,250	47,000	1.2%
	Water, Environment, Irrigation, Natural Resources and Climate Change	16,061,793	1,750,974	12,459,150	1,882,904	15.1%	14,274,200	1,288,318	9.0%
1530302	Solid Waste	1,760,660	274,050	2,888,017	407,700	14.1%	3,000,000	378,200	12.6%
1530301	Sand Cess	2,206,690	900,960	1,336,335	823,860	61.7%	5,000,000	582,910	11.7%
1420502	Busia Hills Water Supply	1,724,673	133,279	524,625	186,521	35.6%	234,185	16,319	7.0%
1420502	Busijo Water Supply	1,114,760	55,875	234,185	83,535	35.7%	95,077	4,280	4.5%
1420502	Alema Water Supply	86,434	-	95,077	-	0.0%	668,726	-	0.0%
1420502	Munana Water Supply	1,194,368	31,100	668,726	17,695	2.6%	734,428	2,500	0.3%
1420502	Butula Water Supply	1,340,760	95,490	734,428	93,775	12.8%	1,598,969	135,304	8.5%
1420502	Port Victoria Water Supply	2,296,057	189,820	1,598,969	219,218	13.7%	1,776,605	63,405	3.6%
1540105	Drilling Rig	3,433,277	-	3,776,605	-	0.0%	524,625	-	0.0%
1540105	Noise	432,867	70,400	394,020	50,600	12.8%	433,422	105,400	24.3%
1540105	Water Bowser	471,247	-	208,164	-	0.0%	208,164	-	0.0%
	Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)	85,477,923	15,117,922	119,950,893	11,542,667	9.6%	132,700,000	8,941,091	6.7%
1440501	Liquor License	3,540,000	300,000	5,488,300	-	0.0%	10,000,000	-	0.0%
1520328	Single Business Permit	62,864,888	8,373,656	83,488,130	7,300,120	8.7%	100,000,000	5,700,431	5.7%
1550105	Market Stall / Kiosk	757,640	145,250	823,251	108,700	13.2%	1,000,000	310,890	31.1%
1520315	Charcoal Fees	16,307,094	-	937,804	-	0.0%	-	-	-
1520405	Markets Fees	400,000	2,797,291	28,747,659	2,903,120	10.1%	20,000,000	2,896,550	14.5%
1540100	Weights & Measures	300,000	143,000	330,000	-	0.0%	300,000	-	0.0%
1520344	Co-Operatives Audit Fees	1,308,301	45,080	48,983	17,850	36.4%	1,400,000	24,220	1.7%
1540100	Other Miscellaneous	-	3,313,645	86,766	1,212,877	1397.9%	-	9,000	-
	Total Revenue Local Source	649,015,633	71,864,630	647,006,996	55,163,332	8.5%	404,563,066	35,001,875	8.7%
	Appropriation in Aid	245,284,949	33,526,054	204,744,506	-	0.0%	302,704,360	87,123,802	28.8%
	TOTAL REVENUE	894,300,583	105,390,684	851,751,502	55,163,332	6.5%	707,267,426	122,125,677	17.3%
	Total Net Own Source Revenue	403,730,684	38,338,576	442,262,490	55,163,332	12.5%	101,858,706	52,121,927	51.2%

Source: Busia County Treasury, 2025

Within the Department of Agriculture, key revenue streams—namely livestock movement permits, vaccination services, artificial insemination, meat inspection, and transport certification—have been strategically consolidated under Veterinary Services. This restructuring is intended to enhance operational efficiency, streamline administrative processes, and strengthen coordination, thereby ensuring effective and seamless service delivery across the sector.

Emerging Revenue Challenges

Notwithstanding the ongoing implementation of the Financial Year **2025/2026** budget, the County continues to face persistent challenges in revenue performance, most notably the underperformance of Own Source Revenue (OSR). This shortfall is primarily attributable to a narrow and insufficiently diversified revenue base, weak enforcement and compliance mechanisms, revenue leakages, outdated valuation rolls, and taxpayer resistance influenced by prevailing economic constraints.

In addition, delays and unpredictability in the disbursement of the Equitable Share and Conditional Grants have continued to exert pressure on the County's cash flow position. These disruptions adversely affect the timely execution of development projects and programmes, impede service delivery, and constrain the prompt settlement of the County's financial obligations.

Further structural challenges include limited automation of revenue systems, weak data integration across departments, and inadequate institutional capacity within revenue administration. Collectively, these factors undermine operational efficiency, transparency, accuracy, and accountability in revenue collection processes.

In response, the County has embarked on a series of strategic reforms aimed at strengthening revenue administration and enhancing overall fiscal performance. Key interventions include the modernization and automation of revenue collection systems, expansion and diversification of the revenue base, and the review and updating of existing valuation rolls to reflect current market realities. The County is also intensifying enforcement mechanisms while placing strong emphasis on taxpayer education, sensitization, and stakeholder engagement to foster voluntary compliance.

Concurrently, efforts are being made to align expenditure commitments with actual cash inflows to safeguard fiscal stability and prevent the accumulation of pending obligations. Strengthening internal controls, enhancing oversight frameworks, and reinforcing accountability within revenue administration remain central to improving revenue performance and ensuring sustainable public financial management.

III. Expenditure Performance

1. First Quarter Summary of Expenditure Performance

Total expenditure for the First Quarter of the Financial Year **2025/2026** amounted to **Kshs. 2.09 billion**, against an approved annual budget of **Kshs. 10.037 billion**, reflecting an overall absorption rate of **20.9 percent**.

The table below provides a detailed overview of expenditure performance for the first Quarter of FY **2025/2026**, covering both the County Assembly and the County Executive. Expenditures are disaggregated by their respective economic classifications, offering insight into budget utilization patterns and informing analysis of fiscal efficiency and resource allocation across the County’s key functions.

Table 04: Summary of first half FY 2025/2026 expenditure performance for County executive and assembly

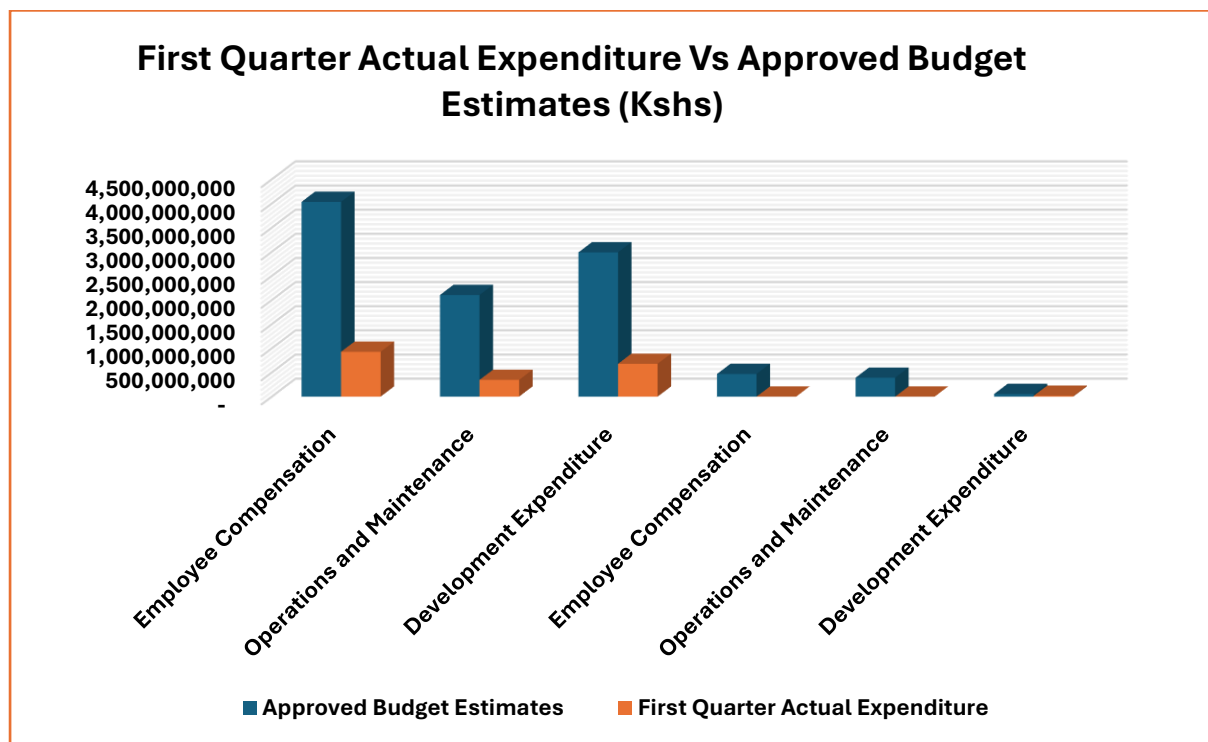
Description	Approved Budget Estimates	Actual Expenditure First Quarter	Approved Budget Estimates	Actual Expenditure First Quarter	Absorption Rate	Approved Budget Estimates	Actual Expenditure First Quarter	Absorption Rate
	FY 2023/2024	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2025/2026
	Kshs.	Kshs.	Kshs.	Kshs.	%	Kshs.	Kshs.	%
County Executive	7,475,446,925	2,716,783,881	8,382,019,997	1,308,043,421	15.6%	9,123,870,117	1,953,030,889	21.4%
Recurrent Expenditure	4,963,996,785	2,435,283,553	5,618,822,449	1,003,351,270	17.9%	6,136,118,987	1,274,316,396	20.8%
Employee Compensation	2,693,047,058	1,632,385,917	3,351,401,770	645,765,210	19.3%	4,032,045,292	928,404,935	23.0%
Operations and Maintenance	2,270,949,727	802,897,636	2,267,420,679	357,586,060	15.8%	2,104,073,695	345,911,461	16.4%
Development Expenditure	2,511,450,140	281,500,328	2,763,197,548	304,692,151	11.0%	2,987,751,130	678,714,493	22.7%
County Assembly	1,067,157,352	523,823,698	931,698,127	216,648,611	23.3%	913,882,566	140,625,661	15.4%
Recurrent Expenditure	1,007,157,352	523,823,698	891,698,127	192,752,961	21.6%	859,382,566	123,617,651	14.4%
Employee Compensation	-	-	481,116,574	35,581,376	7.4%	468,610,184	-	0.0%
Operations and Maintenance	-	-	410,581,553	157,171,585	38.3%	390,772,382	-	0.0%
Development Expenditure	60,000,000	-	40,000,000	23,895,650	59.7%	54,500,000	17,008,010	31.2%
Total Expenditure	8,542,604,277	3,240,607,579	9,313,718,124	1,524,692,032	16.4%	10,037,752,683	2,093,656,550	20.9%

Source: Busia County Treasury, 2025

The highest budgetary allocation was directed toward Executive employee compensation, amounting to **Ksh. 4,032,045,292**. This was followed by Executive development expenditure at **Ksh. 2,987,751,130**, while Executive operations and maintenance ranked third with an allocation of **Ksh. 2,104,073,695**.

In terms of expenditure performance by economic classification, the highest absorption rate was recorded under the County Assembly’s development expenditure at **31.2 percent**. This was followed by Executive employee compensation at **23.0 percent**, and Executive development expenditure at **22.7 percent**. The lowest absorption rate was observed in the County Assembly’s recurrent expenditure, which stood at **14.4 percent**.

Graph 01: Approved budget against Actual Expenditure for first Quarter FY 2025/26



Source: Busia County Treasury, 2025

2. Expenditure per Economic Classification

The table below indicates that the highest recurrent allocation in the Approved Estimates for **FY 2025/2026** was recorded in the Department of Health and Sanitation, amounting to **Kshs. 2,400,721,601**. This was followed by the County Assembly’s recurrent allocation of **Kshs. 859,382,566**.

With regard to development expenditure, the largest allocation was made to the Department of Water, Environment, Irrigation, Natural Resources and Climate Change at **Kshs. 772,500,000**, followed by the Department of Transport, Roads and Public Works at **Kshs. 621,858,891**.

The lowest recurrent allocation was recorded in the Department of Strategic Partnerships and Digital Economy at **Kshs. 55,743,937**, which also registered the lowest development allocation at **Kshs. 8,000,000**.

In terms of actual expenditure absorption by economic classification, the highest recurrent absorption was recorded in the Department of Health and Sanitation at **Kshs. 751,174,391**, followed by the County Assembly's recurrent expenditure of **Kshs. 162,381,676**.

For development expenditure, the highest absorption was achieved by the Department of Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness at **Kshs. 236,822,043**, followed by the Department of Water, Environment, Irrigation, Natural Resources and Climate Change at **Kshs. 119,530,243**.

In percentage terms, the highest absorption rate was registered by the Department of Water under recurrent expenditure at **46.7 percent**, followed by the Department of Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness under development expenditure at **43.4 percent**.

The lowest absorption rates were recorded in the County Law Office at **1.4 percent**, followed by the Department of Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness under recurrent expenditure at **2.5 percent**.

Table 05: Expenditure Analysis per Department for the first Half of the FY 2025/2026

Vote Title	Economic Classification	Approved Estimates	First Quarter Actual	Approved Estimates	First Quarter Actual	Absorption Rate (%)	Approved Estimates	First Quarter Actual	Absorption Rate (%)
		FY 2023/2024	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2025/2026
		Kshs.	Kshs.	Kshs.	Kshs.	%	Kshs.	Kshs.	%
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Recurrent	262,893,875	6,520,186	281,770,906	79,659,254	28.3%	271,088,837	6,667,200	2.5%
	Employee Compensation	188,802,115	788,861	207,574,238	-	0.0%	216,007,110	2,193,753	1.0%
	Operations and Maintenance	74,091,760	5,731,325	74,196,668	-	0.0%	55,081,727	4,473,447	8.1%
	Development	466,948,206	77,252,678	690,036,465	188,167,937	27.3%	545,155,479	236,822,043	43.4%
Trade, Investment, Industrialisation, Co-operatives, Small and Micro Enterprises (SME)	Recurrent	85,836,520	5,145,457	83,356,894	1,255,600	1.5%	101,154,564	4,347,378	4.3%
	Employee Compensation	35,485,751	272,230	39,288,587	-	0.0%	54,093,401	503,195	0.9%
	Operations and Maintenance	50,350,769	4,873,227	44,068,307	-	0.0%	47,061,163	3,844,183	8.2%
	Development	361,300,000	-	109,620,000	54,293,610	49.5%	240,717,104	53,636,199	22.3%
Education and Industrial Skills Development	Recurrent	513,388,021	4,321,834	721,344,017	190,691,229	26.4%	688,840,084	93,599,075	13.6%
	Employee Compensation	375,036,758	708,634	461,875,191	-	0.0%	560,557,817	86,576,623	15.4%
	Operations and Maintenance	138,351,263	3,613,200	259,468,826	-	0.0%	128,282,267	7,022,452	5.5%
	Development	199,800,000	-	114,040,000	-	0.0%	116,000,000	6,137,992	5.3%
The County Treasury and	Recurrent	753,064,403	310,507,487	736,223,114	171,561,015	23.3%	673,972,960	162,381,676	24.1%
	Employee Compensation	435,838,881	250,609,976	366,321,279	-	0.0%	300,114,571	25,933,037	8.6%

Vote Title	Economic Classification	Approved Estimates	First Quarter Actual	Approved Estimates	First Quarter Actual	Absorption Rate (%)	Approved Estimates	First Quarter Actual	Absorption Rate (%)
		FY 2023/2024	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2025/2026
		Kshs.	Kshs.	Kshs.	Kshs.	%	Kshs.	Kshs.	%
Economic Planning	Operations and Maintenance	317,225,522	59,897,511	369,901,835	-	0.0%	373,858,389	136,448,639	36.5%
	Development	22,000,000	11,977,046	9,000,000	-	0.0%	22,919,656	-	0.0%
Youth, Sports, Culture, Gender, Creative Arts and Social Services	Recurrent	110,556,236	9,063,700	174,222,448	20,037,506	11.5%	209,206,008	32,638,775	15.6%
	Employee Compensation	35,155,775	315,000	48,151,963	-	0.0%	52,513,808	14,580,382	27.8%
	Operations and Maintenance	75,400,461	8,748,700	126,070,485	-	0.0%	156,692,200	18,058,393	11.5%
	Development	112,000,000	-	38,300,000	-	0.0%	25,500,000	9,877,658	38.7%
Transport, Roads and Public Works	Recurrent	263,469,068	18,811,685	157,697,446	3,769,713	2.4%	166,747,473	9,004,950	5.4%
	Employee Compensation	112,836,678	1,078,609	90,476,188	-	0.0%	83,555,152	337,497	0.4%
	Operations and Maintenance	150,632,390	17,733,076	67,221,258	-	0.0%	83,192,321	8,667,453	10.4%
	Development	457,040,000	-	529,600,000	15,082,822	2.8%	621,858,891	144,150,771	23.2%
Public Service Management	Recurrent	464,771,629	75,227,173	581,267,482	123,058,635	21.2%	747,626,617	75,102,756	10.0%
	Employee Compensation	122,311,116	1,556,394	161,654,386	-	0.0%	295,457,757	8,343,076	2.8%
	Operations and Maintenance	342,460,513	73,670,779	419,613,096	-	0.0%	452,168,860	66,759,680	14.8%
	Development	-	-	-	-	-	-	-	-
Lands, Housing and urban Development	Recurrent	136,001,139	16,315,822	145,734,770	13,169,436	9.0%	132,981,352	22,835,906	17.2%
	Employee Compensation	58,537,303	1,029,600	41,197,742	-	0.0%	66,175,063	8,840,071	13.4%
	Operations and Maintenance	77,463,836	15,286,222	104,537,028	-	0.0%	66,806,289	13,995,835	20.9%
	Development	169,094,559	-	74,250,000	-	0.0%	108,500,000	28,588,585	26.3%
Water, Environment, Irrigation, Natural Resources and Climate Change	Recurrent	155,286,456	6,516,858	136,125,655	9,562,490	7.0%	166,856,286	77,865,653	46.7%
	Employee Compensation	66,253,335	-	75,240,878	-	0.0%	94,152,036	74,270,653	78.9%
	Operations and Maintenance	89,033,121	6,516,858	60,884,777	-	0.0%	72,704,250	3,595,000	4.9%
	Development	299,700,000	9,405,408	786,051,083	33,065,577	4.2%	722,500,000	119,530,243	16.5%
Health Services and Sanitation	Recurrent	1,794,641,011	330,738,979	2,051,873,319	289,856,032	14.1%	2,400,721,601	751,174,391	31.3%
	Employee Compensation	1,408,857,857	323,233,300	1,682,028,507	-	0.0%	2,053,694,979	703,315,340	34.2%
	Operations and Maintenance	385,783,154	7,505,679	369,844,812	-	0.0%	347,026,622	47,859,051	13.8%
	Development	346,567,375	2,066,000	378,300,000	14,082,205	3.7%	548,600,000	78,971,407	14.4%
County Public Service Board	Recurrent	114,713,417	350,000	119,308,935	12,608,906	10.6%	97,884,047	5,142,576	5.3%
	Employee Compensation	36,636,445	-	30,431,963	-	0.0%	29,563,226	770,600	2.6%
	Operations and Maintenance	78,076,972	350,000	88,876,972	-	0.0%	68,320,821	4,371,976	6.4%
	Development	-	-	-	-	-	-	-	-
County Law Office	Recurrent	66,273,000	919,417	85,489,885	20,050,487	23.5%	70,364,830	953,642	1.4%
	Employee Compensation	25,098,668	207,849	24,256,836	-	0.0%	15,820,129	176,410	1.1%
	Operations and Maintenance	41,174,332	711,568	61,233,049	-	0.0%	54,544,701	777,232	1.4%
	Development	-	-	-	-	-	-	-	-
Strategic Partnerships and Digital Economy	Recurrent	-	-	48,076,677	462,100	1.0%	55,743,937	2,390,323	4.3%
	Employee Compensation	-	-	22,702,021	-	0.0%	25,100,548	1,880,900	7.5%
	Operations and Maintenance	-	-	25,374,656	-	0.0%	30,643,389	509,423	1.7%
	Development	-	-	6,000,000	-	0.0%	8,000,000	-	0.0%
The Governorship	Recurrent	243,102,010	34,343,679	296,330,901	67,608,867	22.8%	352,930,391	30,212,095	8.6%
	Employee Compensation	70,710,596	3,581,597	100,201,991	-	0.0%	185,239,695	683,398	0.4%
	Operations and Maintenance	172,391,414	30,762,082	196,128,910	-	0.0%	167,690,696	29,528,697	17.6%
	Development	77,000,000	-	28,000,000	-	0.0%	28,000,000	999,595	3.6%
County Assembly	Recurrent	1,007,157,352	-	891,698,127	192,752,961	21.6%	859,382,566	123,617,651	14.4%
	Employee Compensation	452,433,683	-	481,116,574	35,581,376	7.4%	468,610,184	-	0.0%
	Operations and Maintenance	554,723,669	-	410,581,553	157,171,585	38.3%	390,772,382	-	0.0%
	Development	60,000,000	-	40,000,000	23,895,650	59.7%	54,500,000	17,008,010	31.2%
Summary	Recurrent	5,971,154,137	818,782,276	6,510,520,576	1,196,104,231	18.4%	6,995,501,553	1,397,934,047	20.0%
	Employee Compensation	3,423,994,961	583,382,050	3,832,518,344	-	0.0%	4,500,655,476	928,404,935	20.6%
	Operations and Maintenance	2,547,159,176	235,400,226	2,678,002,232	-	0.0%	2,494,846,077	345,911,461	13.9%
Development	2,571,450,140	100,701,132	2,803,197,548	328,587,801	11.7%	3,042,251,130	695,722,503	22.9%	
Totals		8,542,604,277	919,483,408	9,313,718,124	1,524,692,032	16.4%	10,037,752,683	2,093,656,550	20.9%

Source: Busia County Treasury, 2025

3. Expenditure per Programme

The table below presents the First Quarter expenditure performance by programme.

The highest absorption rate was recorded under the Youth Empowerment and Development Programme within the Department of Youth, Sports, Culture, Gender, Creative Arts and Social Services, which achieved an impressive **96.0 percent** absorption. This was followed by the

Cultural Promotion and Development Programme in the same department, with an absorption rate of **52.9 percent**.

The third-highest absorption was registered under the Urban Management Services Programme in the Department of Lands, Housing and Urban Development, which attained an absorption rate of **49.6 percent**.

Table 1: Expenditure per Programme

Programme (CP)	Approved Budget Estimates	First Quarter Actuals	Approved Budget Estimates	First Quarter Actuals	Absorption Rate (%)	Approved Budget Estimates	First Quarter Actuals	Absorption Rate (%)
	FY 2023/2024	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2025/2026
	Kshs.	Kshs.	Kshs.	Kshs.	%	Kshs.	Kshs.	%
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness								
CP 1: General Administration and support services	262,893,875	6,520,186	281,770,906	79,659,254	28.3%	271,088,837	6,667,200	2.5%
CP 2: Ward Economic Revitalization Programme	466,948,206	77,252,678	690,036,465	188,167,937	27.3%	545,155,479	236,822,043	43.4%
Trade, Investment, Industrialisation, Co-operatives, Small and Micro Enterprises								
CP 3: General Administration and support services	85,836,520	5,145,457	83,356,894	1,255,600	1.5%	101,154,564	4,347,378	4.3%
CP 4: Trade Development and Investment	101,300,000		56,120,000	34,293,610	61.1%	94,300,000	2,345,468	2.5%
CP 5: Fair Trade practices	4,000,000		5,000,000		0.0%	-		
CP: Industrialization	250,000,000		-			133,917,104	51,290,731	38.3%
CP 6: Cooperative Business Development	6,000,000		48,500,000	20,000,000	41.2%	12,500,000	-	0.0%
CP : Alcoholic Drinks and Drugs Abuse Control	-		-			-	-	
	-		-			-	-	
Education and Industrial Skills Development								
CP 7: General Administration and support services	513,388,021	4,321,834	721,344,017	190,691,229	26.4%	688,840,084	93,599,075	13.6%
CP 8: Early Childhood Development Education	63,000,000		41,640,000		0.0%	86,000,000	852,085	1.0%
CP 9: Vocational Training Development	30,000,000		72,400,000		0.0%	30,000,000	5,285,907	17.6%
CP: Education support	106,800,000		-			-	-	
	-		-			-	-	
The County Treasury and Economic Planning								
CP 11: General Administration and support services	753,064,403	310,507,487	736,223,114	171,561,015	23.3%	673,972,960	162,381,676	24.1%
CP 12: Public Financial Management	-	11,977,046	5,000,000		0.0%	-	-	
CP 13: Economic Policy and Planning	8,000,000		4,000,000		0.0%	22,919,656	-	0.0%
CP : Information and Communication Services	-		-			-	-	
CP : Information Communication Technology	14,000,000		-			-	-	
	-		-			-	-	
Youth, Sports, Culture, Gender, Creative Arts and Social Services								
CP 14: General Administration and support services	110,556,236	9,063,700	174,222,448	20,037,506	11.5%	209,206,008	32,638,775	15.6%
CP : Cultural Promotion and Development	19,000,000		-			15,000,000	7,930,512	52.9%
CP : Child Care, Right and Protection	8,000,000		-			5,000,000	-	0.0%
CP 15: Youth Empowerment and Development	-		2,000,000		0.0%	500,000	479,782	96.0%
CP 16: Promotion and Development of Sports	74,000,000		30,300,000		0.0%	5,000,000	1,467,364	29.3%
CP 17: Promotion and Development of Local Tourism in the County	-		5,000,000		0.0%	-	-	
CP : Alcoholic Drinks and Drugs Abuse Control	5,000,000		-			-	-	
CP : Social Services and Development to Vulnerable	6,000,000		1,000,000		0.0%	-	-	
	-		-			-	-	
Transport, Roads and Public Works								
CP 18: General Administration and support services	263,469,068	18,811,685	157,697,446	3,769,713	2.4%	166,747,473	9,004,950	5.4%
CP 19: Road Network	376,940,000		514,900,000	15,082,822	2.9%	480,550,000	138,739,704	28.9%
CP 20: Alternative Transport Infrastructure Development	3,000,000		5,000,000		0.0%	8,000,000	-	0.0%
CP 21: Building Infrastructure Development	17,000,000		9,700,000		0.0%	3,500,000	5,411,066	154.6%
CP : Energy Development	60,100,000		-			129,808,891	-	0.0%
	-		-			-	-	
Public Service Management								
CP 22: General Administrative and support services	464,771,629	75,227,173	581,267,482	123,058,635	21.2%	747,626,617	75,102,756	10.0%

Programme (CP)	Approved Budget Estimates	First Quarter Actuals	Approved Budget Estimates	First Quarter Actuals	Absorption Rate (%)	Approved Budget Estimates	First Quarter Actuals	Absorption Rate (%)
	FY 2023/2024	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2025/2026
	Kshs.	Kshs.	Kshs.	Kshs.	%	Kshs.	Kshs.	%
Lands, Housing and Urban Development								
CP 23: General Administrative and support services	136,001,139	16,315,822	145,734,770	13,169,436	9.0%	132,981,351	22,835,906	17.2%
CP 24: Physical Planning and Land Use Management	44,900,000		21,750,000		0.0%	23,500,000	3,800,000	16.2%
CP 25: Urban Management Services	73,000,000		28,500,000		0.0%	50,000,000	24,788,585	49.6%
CP 26: Housing Development and Management	51,194,559		24,000,000		0.0%	35,000,000	-	0.0%
	-					-	-	
Water, Environment, Irrigation, Natural Resources and Climate Change								
CP 27: General Administrative and support services	155,286,456	6,516,858	136,125,655	9,562,490	7.0%	166,856,286	77,865,653	46.7%
CP 28: Water Supply Services	149,300,000		230,950,000	13,461,570	5.8%	173,400,000	38,802,230	22.4%
CP : Environmental Management and Protection	-		-			2,000,000	-	0.0%
CP 29: Environmental Conservation and Management	15,400,000		11,600,000		0.0%	26,100,000	1,816,429	7.0%
CP 30: Climate Change Mitigation and Adaptation	130,000,000	9,405,408	486,101,083	19,604,007	4.0%	484,000,000	72,237,165	14.9%
CP 31: Irrigation and Land Reclamation Services	5,000,000		7,000,000		0.0%	-	852,628	
CP 32: Energy Development	-		50,400,000		0.0%	37,000,000	5,821,791	15.7%
	-					-		
Health Services and Sanitation								
CP 33: General Administration and support services	1,794,641,011	330,738,979	2,051,873,319	289,856,032	14.1%	2,053,694,979	751,174,391	36.6%
CP 34: Curative and Rehabilitative Services	168,100,000		241,000,000	11,997,395	5.0%	710,295,688	78,971,407	11.1%
CP 35: Preventive and Promotive Health Services	173,467,375	2,066,000	137,300,000	2,084,810	1.5%	185,330,934	-	0.0%
CP : Administrative and Support Services	5,000,000		-			-	-	
	-					-	-	
County Public Service Board								
CP 36: General Administration and support services	114,713,417	350,000	119,308,935	12,608,906	10.6%	97,884,047	5,142,576	5.3%
County Law Office								
CP 37: General Administration and support services	66,273,000	34,343,679	85,489,885	20,050,487	23.5%	70,364,830	953,643	1.4%
Strategic Partnerships and Digital Economy								
CP 38: General Administration and support services	-		48,076,677	462,100	1.0%	55,743,937	2,390,323	4.3%
CP 39: Information Communication Technology	-		6,000,000		0.0%	8,000,000	-	0.0%
Governorship								
CP 40: General Administration and support services	243,102,010	919,417	296,330,901	67,608,867	22.8%	352,930,391	30,212,094	8.6%
CP 41: Disaster Risk Management	75,000,000		28,000,000		0.0%	28,000,000	999,595	3.6%
CP : County Communication and Publicity	2,000,000		-			-	-	
	-					-	-	
County Assembly								
CP 42: General Administration and support services	1,007,157,352		891,698,127	192,752,961	21.6%	859,382,566	123,617,651	14.4%
CP 43: Legislation, Representation and Oversight	60,000,000		40,000,000	23,895,650	59.7%	54,500,000	17,008,010	31.2%
Total Expenditure	8,542,604,277	919,483,408	9,313,718,124	1,524,692,032	16.4%	10,037,752,682	2,093,656,549	20.9%

Source: Busia County Treasury, 2025

Expenditure Challenges

Busia County continues to face challenges arising from the steady growth of recurrent expenditure, particularly in respect of personnel emoluments, which has substantially constrained the fiscal space available for development spending. This upward pressure on recurrent costs limits the County's capacity to finance transformative projects and critical infrastructure.

Further, challenges in the implementation of the e-procurement system including intermittent system downtimes and limited user capacity have resulted in procurement delays and slowed the execution of planned projects and programmes. These constraints have, in turn, affected the timely realization of service delivery objectives.

To address these challenges, there is an urgent need to rationalize recurrent expenditure while safeguarding and prioritizing high-impact development interventions that generate sustainable socio-economic returns. At the same time, deliberate measures are being undertaken to stabilize and fully operationalize the e-procurement system through enhanced user training, strengthened technical support, and continuous system improvements. These efforts are aimed at promoting efficiency, transparency, accountability, and timeliness in the County's procurement processes.

IV. Management of Pending Bills

In the Financial Year **2025/2026**, the County established a Pending Bills Verification Committee to review and validate all outstanding pending bill obligations as at the close of the Financial Year **2024/2025**. Upon conclusion of the verification exercise, eligible pending bills were confirmed at **Kshs. 2.64 billion**, comprising **Kshs. 1.38 billion** in respect of recurrent expenditure and **Kshs. 1.26 billion** relating to development expenditure.

As at **September 2025**, no pending bills had been settled. Consequently, the County anticipates an accelerated clearance of the verified pending bills during the remainder of the financial year.

Going forward, the County Treasury will prioritize the settlement of verified pending bills as a first charge within the available fiscal space during supplementary budget processes and will ring-fence adequate allocations specifically for pending bill clearance. This strategy is expected to significantly curtail the accumulation of arrears, restore supplier confidence, and reinforce the County's credibility in public financial management. Additionally, the enforcement of stricter commitment controls will help prevent the emergence of new pending bills.

V. Performance Indicators and Project Status per Department

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

The Department of Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness **Vision** is to be a leading County in food security and sufficiency for sustainable livelihoods.

During the year under review, the department's non-financial performance was assessed against the targets proposed in the budget. The review highlights the extent to which planned activities and outputs were achieved, noting both areas of progress and those that fell short of expectations.

Programme	Key Outputs	Key Performance Indicators	Target FY 2025/2026	Actual Q1 FY 2025/2026	Remarks
CSP 1.0: Administrative Support Services Total	Improved and High-Quality Services	% achievement of the set Programmes Target	1	1	Ongoing
CP 2: Crop Development					
Programme Outcome: Increased Land Acreage under agricultural land use and increased land productivity (Enhanced Food Security)					
CSP 2.0 Mechanization Services	Increased access to mechanization	Acreage ploughed through subsidized tractor hire services	8,500	-	Procurement initiated
CSP 2.1 Input Access	Increased Acreage under oil crops	Acreage under Cotton	8,886	-	Procurement initiated
		Acreage under groundnuts	12,500	-	Procurement initiated
		Acreage under Sesame	5,000	-	Procurement initiated
		Acreage under Soyabeans	10,820	-	Procurement initiated
		Acreage under sunflower production.	5,000	-	Procurement initiated
	Production Volume (Tonnage) for Oil crops increased	Tonnage of cotton produced.	5,332	-	Procurement initiated
		Tonnage of groundnuts produced.	10,000	-	Procurement initiated
		Tonnage of Sesame produced	3,000	-	Procurement initiated
		Tonnage of Soyabeans produced.	5,410	-	Procurement initiated
		Tonnage of Sunflower produced.	2,800	-	Procurement initiated
	Increased acreage under Food crops	Acreage under maize	135,000	-	Procurement initiated
		Acreage under Rice	6,694	-	Procurement initiated
		Acreage under Cassava	30,845	-	Procurement initiated
		Acreage under Finger millet	8,333	-	Procurement initiated
	Production Volume (Tonnage) for Food crops increased	Tonnage of maize produced.	129,600	-	Procurement initiated
		Number of 90k bags of maize produced	1,440,000	-	Procurement initiated
Number of 90kg bags per acre produced		12	-	Procurement initiated	
Tonnage of Rice Produced (Paddy)		16,066	-	Procurement initiated	

Programme	Key Outputs	Key Performance Indicators	Target FY 2025/2026	Actual Q1 FY 2025/2026	Remarks
		Tonnage of Cassava produced	222,084	-	Procurement initiated
		Tonnage of Finger millet produced	3,333	-	Procurement initiated
CSP 2.2 National Agricultural Development Project		Number of Beneficiaries / Farmers Reached with Agricultural Assets or service	9,200	-	Ongoing
CP3: Livestock Development					
Programme outcome: Increased Livestock Production and Marketing					
CSP 3.0 Livestock Production Infrastructure	Livestock production infrastructure established.	Number of dairy parks completed and operationalized.	2	-	One dairy park is ongoing
	Purchase and Installation of Poultry Hatching machines	Number of Poultry Hatching machines Purchased	10	-	Procurement initiated
	Purchase of Heifers	Number of Heifers purchased	100	-	Procurement initiated
CSP 3.1 Pig Production Development	Increased pig production and household incomes.	Number of weaner pigs distributed to farmers	-	-	Ongoing
CSP 3.2 Kenya Livestock Commercialization Project	Small stock production inputs procured and distributed, water infrastructure constructed, market facilities established	Number of vulnerable community members integrated into the value chains.	3,000	-	
CP 4: Veterinary Development					
Programme Outcome: Improved Livestock Production and Food Safety					Procurement initiated
CSP 4.1 Veterinary Infrastructure Development	Livestock vaccinated against common livestock diseases	Number of cattle vaccinated against Lumpy Skin Disease	10,000	-	Procurement initiated
		Number of cattle vaccinated against Anthrax and Black quarter	7,000	-	Procurement initiated
		Number of goats vaccinated against Anthrax and Black quarter	3,000	-	Procurement initiated

Programme	Key Outputs	Key Performance Indicators	Target FY 2025/2026	Actual Q1 FY 2025/2026	Remarks
		Number of sheep vaccinated against Anthrax and Black quarter	1,000	-	Procurement initiated
		Number of cattle vaccinated against Foot and Mouth Disease	3,500	-	Procurement initiated
		Number of goats vaccinated against Foot and Mouth Disease	1,200	-	Procurement initiated
		Number of sheep vaccinated against Foot and Mouth Disease	600	-	Procurement initiated
		Number of poultry vaccinated against Newcastle disease and Fowl pox disease	400,000	-	Procurement initiated
		Number of dogs and cats vaccinated against rabies	1,000	-	Procurement initiated
		Number of animals sprayed	10,000	-	The project funds were redirected during supplementary
	Slaughterhouses renovated	Number of abattoirs renovated	2	-	The project funds were redirected during supplementary
		Number of meat slaughter and handling equipment installed	150	-	The project funds were redirected during supplementary
CSP 4.2 Livestock Breed Improvement	Improved animal breeds	Number of Straws of bull semen Purchased	2,500	-	The project funds were redirected during supplementary
		Number of liquid nitrogen Purchased	2,000	-	The project funds were redirected during supplementary
		Number of AI equipment and Vials of hormones under the heat synchronization purchased	35	-	Procurement initiated
		Number of fingerlings produced, Value of Fingerlings	700,000	-	
		Quantity of fish feed produced (kgs)	27,000	-	
CP 6: Agribusiness Development					The project funds were redirected during supplementary
Programme Outcome: Increased Value-added Agricultural Produce					The project requires additional funds for operationalization; this has been proposed for 26/27
CSP 6.1 Agribusiness Infrastructure Development	Incubation centre completed and operationalized	Incubation centre completed and operationalized	1	-	The 1st draft of the agribusiness strategy was developed
	Cassava factory operationalized	Cassava factory operationalized	1	-	The project funds were redirected during supplementary
	Development of policies and strategies	Policies and strategies developed	-	-	

Programme	Key Outputs	Key Performance Indicators	Target FY 2025/2026	Actual Q1 FY 2025/2026	Remarks
	Integrated Agricultural Market Information System	Integrated Agricultural Market Information System developed and operationalized	-	-	
	Operationalization of input last mile stores	Input last mile stores operationalized	-	-	
	Completion and operationalization of fish filleting plant	Fish filleting plant operationalized	-	-	
	Completion and operationalization of county feed meals	County feeds meals operationalized	-	-	
CSP 6.2 Credit Access Programme	Farmers access affordable loans for value chain development	Number of farmers accessing agricultural loans through ADF/Equity partnership	1	-	

Project Status

PROGRAMME	SUB-PROGRAMME	GFS CODE	PROJECT NAME	BUDGET ESTIMATES FY2025/2026	STATUS	REMARKS
				Kshs.		
Ward Economic Revitalization Program (WERP)	Production, Productivity and Profitability of Farm Resources	2211026	Animal disease control (Lumpy Skin Disease, Anthrax and Black quarter, sheep and goat pox, East Coast Fever, Foot and Mouth Disease, Newcastle Disease, Fowl Pox, Enterotoxemia and porcine parvovirus, rabies)		Ongoing	Mainstream
		3110706	Purchase of Tractors	57,000,000	Ongoing	Mainstream
		3111201	Maintenance of Plant, Machinery and Equipment		Ongoing	Mainstream
		3111301	Purchase of Certified Crop Seed	74,100,000	New	Ward Project
		3111302	Purchase of Animals and Breeding Stock	5,000,000	New	Mainstream
		3110201	Veterinary Infrastructure Development	5,000,000	Ongoing	Mainstream
		2211004	Animal Disease and Vector Control	15,500,000	New	Mainstream
		3110299	Livestock Infrastructure Development	16,500,000	New	Mainstream
		3111103	Installing hatcheries with Recirculatory Aquaculture System (RAS)	22,500,000	New	Grant
		3111302	Livestock Development	2,000,000	New	Grant
	National Agricultural Value Chain Development Project (NAVCDP)	2640599	National Agricultural Value Chain Development Project (NAVCDP)	235,500,000	New	Grant
		2640599	National Agricultural Value Chain Development Project (NAVCDP) County Contribution	5,000,000	New	Grant
		3110202	Operationalization of Cassava Factory at Simbachai	15,000,000	New	Grant

PROGRAMME	SUB-PROGRAMME	GFS CODE	PROJECT NAME	BUDGET ESTIMATES FY2025/2026	STATUS	REMARKS
				Kshs.		
		3110202	Completion of Agribusiness centre at ATC	20,000,000	New	Grant
		2640599	Kenya Agriculture Business Development Programme (KABDP)	10,918,919	New	Grant
	Aquaculture Business Development Projects	2640599	Aquaculture Business Development Project (ABDP)	22,586,560	New	Grant
	Kenya Livestock Commercialization Project (KeLCoP)	2640599	Kenya Livestock Commercialization Project (KeLCoP)	33,550,000	New	Grant
		2640599	Kenya Livestock Commercialization Project (KeLCoP)-County Contribution)	5,000,000	New	Grant
Sub Total				545,155,479		

2. Trade, Investment, Industry and Cooperatives

The **Vision** of the department is to be a leading department in the promotion of trade, co-operative movement and investment.

In the year under review, the department's non-financial performance was measured against the budgeted targets, providing insight into achievements.

Programme: Trade Development and Investment					
Objective: To increase access to trade and Investment					
Outcome: Increased access to trade and investment					
Sub-Programme	Key Output	Key Performance Indicators	Planned Target	Achieved	Remarks
Markets modernization and development	New markets Established	Number of Traders Trained	2000	0	In collaboration with KEBS and MSEA, we shall be able to train traders.
		Number of markets renovated	8	0	LPOs awarded to contractors for the renovation of the following markets: Sisenye, Butula Junction Market, Aterait, and Rakite.
		Number of new markets established	10	0	LPOs awarded to contractors for the construction of the following markets: Lupida, Busibwabo, Mayenje, Sikoma, Changara, and Siwongo,
	Modern ablution blocks constructed	Number of modern ablution blocks constructed	5	0	LPOs awarded contractors for the construction of the following Ablution blocks; Mayenje, Amukura, Busijo, Buyofu, Siwongo, Jairos, and Bumutiru.
	New boda boda sheds constructed	Number of sheds constructed	7	0	The construction of Boda boda Shed will be comenced.
Programme: Fair Trade practices.					
Objective: To strengthen fair trade practices					
Outcome: Strengthened fair trade practices.					
Sub-programme	Key Output	Key performance Indicators	Planned target	Achieved	Remarks
Weighing and measuring equipment verification	Modern digital calibration equipment and mobile weighbridge calibration unit acquired	Modern Mobile weighbridge calibration unit acquired	2	0	No budgetary allocation due to limited resource envelope
Programme: Industrialization					

Objective: To promote industrialization						
Outcome: Promoted Industrialization						
Sub-programme	Key Output	Key Performance Indicators	Planned target	Achieved	Remarks	
Industrial Development	Industrial parks developed	Number of Industrial parks operationalized	1	0	The construction was at 75%	
	Jua kali sub sector developed	Number of Jua kali parks established	2	0	No budgetary allocation due to limited resource envelope	
	Export Processing Zones developed (Phase 1)	Established EPZ	1	0	The construction was at 78%	
Programme: Cooperative Development						
Objective: To improve access to cooperative services						
Outcome: Improved access to cooperative services						
Sub-programme	Key Output	Key performance Indicators	Planned target	Achieved	Remarks	
Cooperative Development	Digitalization and Sensitization of ward-based cooperatives	Number of registered cooperative societies	35	0	Through ward based economic revitalization program, 32 cooperative societies had been registered.	
	Cotton value added	Number of refurbished Ward Aggregation Centers in selected VTCS and Enterprise Development Centers	7	0	No budgetary allocation due to limited resource envelope	
	Cassava value added	Number of trucks purchased	3	0	No budgetary allocation due to limited resource envelope	
	Rice Value Added	Number of Rice drying Pans Constructed	1	0	No budgetary allocation due to limited resource envelope	
	Edible Oils Value Added	Groundnut processing plant established	SimSim Processing Plant Established	1	0	No budgetary allocation due to limited resource envelope
			Sunflower Processing Plant Established	1	0	No budgetary allocation due to limited resource envelope
			Cooperatives Enterprise Development Funding	Amount of loans disbursed	30	0

Project status

PROGRAMME	SUB-PROGRAMME	GFS CODE	PROJECT NAME	BUDGET ESTIMATES FY 2025/2026	STATUS	REMARKS
				Kshs.		
Trade Development and Investment	MSME Promotion	3110599	MSME Loans	5,000,000	Ongoing	Mainstream
	Market Modernization and development	3111504	Rehabilitation and construction of new markets	89,300,000	Ongoing	Mainstream
	Industrial Development	3110599	Development of Busia County Aggregation Centre and Industrial Park	133,917,104	New	Mainstream
	Cooperative Development	2640303	Cooperative Enterprise Development Fund	12,500,000	Ongoing	Mainstream
Sub Total				240,717,104		

3. Education and Industrial Skills Development

The **Vision** of the department is to provide quality education and training for all to transform Busia into an intelligent County on the frontline of global progress and innovation.

The department's non-financial performance during the reporting year was evaluated in comparison to the budget proposals, highlighting successes realized.

Programme Name: - Early childhood development education					
Objective: To increase access to equitable and quality early childhood education					
Outcome: increased access to equitable and quality early childhood education					
Sub-Program	Key Outputs	Key performance Indicators	Targets		Remarks
			Planned	Achieved	
ECDE Infrastructure Development	Child and disability friendly ECDE centres constructed	No. Of ECDE Classrooms Completed (incomplete and stalled)	35	0	The department has initiated construction of 64 classrooms for FY 2025/2026 but are all in the initial stages pre advertising for tender. Yet to be awarded but there is ksh 67,000,000 purposed for these works. Program (RRI) for the YR 2024/2025 which involves Community Participation. Each project has a Project Management Community (PMC) that is involved to facilitate appropriate works as per BQs.
	ECDE centres equipped with WASH facilities	No. of ECDE Centres equipped with WASH facilities	35	0	The department has initiated construction of 4 pit latrines in FY 2025/2026 , but the tender is yet to be awarded but there is ksh 1,600,000 purposed for these works in the budget.
	ECDE Centres renovated	No. of ECDE centres renovated	14	0	The directorate has initiated extensive renovation works for 2 classrooms in the FY 2025/2026 , but tender is yet to be awarded. There is ksh 1,400,000 purposed for these works. The directorate has completed extensive Renovation of 5 ECDE Classroom under RRI Program for the FY 2024/2025
	ECD centres equipped with Age-Appropriate Furniture	No. of ECDE centres with age appropriate ECDE Furniture	35	0	The department is in the process of buying age-appropriate furniture for all the 97 ECDE centres constructed under the RRI phase 1. This shall be finalized and distribution done during Q3 of FY 2025/2026
ECDE Learning Material	ECDE centre equipped with learning materials	No. ECDE centres provided with learning materials	105	0	No budgetary allocation due to limited resource envelope
		No ECDE centre provided with digital learning materials	35	0	No budgetary allocation due to limited resource envelope
Inclusive Education for learners with disability	SNE ECDE centres Established	No. of SNE ECDE Classroom Constructed	7	0	No budgetary allocation due to limited resource envelope
Programme: Vocational Training Development					
objectives: To increase access to equitable and quality Vocational Training					
Outcome: Increased access to Equitable and quality Vocational Training					
Sub-Program	Key Outputs	Key performance Indicators	Targets		Remarks
			Planned	Achieved	
VTCs Infrastructure Development	Workshops constructed	No. of workshops constructed	4	0	In FY 2025/2026 the directorate is focusing on finalizing the workshops that are incomplete or require another extensive phase of construction

					works. None has been finalized.
	Administration blocks constructed	No. of administration blocks	2	0	In FY 2025/2026 the directorate is focusing on finalizing the Administration Blocks that are incomplete or require another extensive phase of construction works. None has been finalized For FY 2024/2025 Osuret VTC Admin Block Phase 1 Complete. Butula and Buburi VTC Admin Block ongoing
	Renovation of existing infrastructure	Number of VTCs renovated	3	0	No budgetary allocation due to limited resource envelope
	Sanitation blocks constructed	No. of sanitation blocks constructed	4	0	No budgetary allocation due to limited resource envelope
	Hostels constructed	No. of Hostels Constructed	2	0	No budgetary allocation due to limited resource envelope
	Homecraft Centres integrated with VTCs	Number of Homecraft centres integrated with VTCs	1	0	No budgetary allocation due to limited resource envelope
Equipping of VTCs	Purchase of tools and equipment	No. VTCs Trainees equipped with tools and equipment supplied	84	0	There is ksh 10,000,000 in the budget for FY 2025/2026 for purchase of tools and equipment for VTCs county wide but the process of securing the same has yet to be finalizations done the same shall be distributed equitably through the county VTCs

Project Status

PROGRAMME	SUB-PROGRAMME	GFS CODE	PROJECT NAME	BUDGET ESTIMATES FY 2025/2026	STATUS	REMARKS
				Kshs.		
Early Childhood Development Education	ECDE Infrastructure Development	3110202	Construction and Completion of ECDE classrooms	67,000,000	Ongoing	Mainstream
	ECDE Learning Materials	3111109	Equipping of ECDE Centers	14,000,000	Ongoing	Mainstream
	Inclusive Education for Learners with disability	3111109	Inclusive Education for learners with disability	5,000,000	New	Mainstream
Vocational Training Development	VTCs Infrastructure Development	3110299	Construction, Completion and Renovation of development projects in VTCs	30,000,000	Ongoing	Mainstream
Sub Total				116,000,000		

4. The County Treasury and Economic Planning

The departmental **Vision** is to be a prosperous County committed to prudent financial management and economic planning

Programme: Public Financial Management					
Objective: To improve public financial management					
Outcome: Improved public financial management					
Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks*
			Planned	Achieved	
Revenue mobilization	Increased Own source revenue	Amount of own source revenue	707M	98 M	Need to automate more revenue streams to increase OSR collection
Sub total			707M	98M	
Programme: Economic Policy and Planning					
Objective: To improve Economic Policy formulation, Planning and M&E					
Outcome: Improved Economic Policy formulation, planning and M&E					
Sub Programme	Key Outputs	Key performance indicators	Planned	Achieved	Remarks*
Statistics	Statistics system developed	Functional statistics unit established	1	1	Statistics Unit established

Project Status

PROGRAMME	SUB-PROGRAMME	GFS CODE	PROJECT NAME	BUDGET ESTIMATES FY 2025/2026	STATUS	REMARKS
				Kshs.		
Economic Policy and Planning	Statistics	3111111	Establishment of Statistical unit	5,000,000	New	Mainstream
			County Equalization Fund	17,919,656	New	Mainstream
Sub Total				22,919,656		

5. Sports, Culture and Social Services

The department's **Vision** is to be a socially self-driven and empowered community

Programme Name; Culture Promotion and Development					
Objective: To Increase cultural promotion and development					
Outcome: Increased cultural promotion and development					
Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks*
			Planned	Achieved	
Cultural promotion and Infrastructural Development	Cultural center constructed, equipped and operationalize	Number of cultural centers constructed, equipped and operationalize d	1	0	Construction of Kakapel cultural center is ongoing
	Refurbishment of cultural centers	Number of refurbished cultural centers	1	1	Bumbe cultural center completed and commissioned
	Modern community libraries constructed Phase 1	Number of modern community Libraries built	1	0	No budgetary allocation due to limited resource envelope but prioritized in FY 2025/26
Programme Name; Child Care, right and Protection					
Objective: To enhance access to childcare, rights and protection					
Outcome: Enhanced access to childcare, rights and protection					

Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks*
			Planned	Achieved	
Rehabilitation and custody	Child protection center phase 1 constructed	Number of child protection center phase 1 constructed	1	0	No budgetary allocation due to limited resource envelope
	Public day care center constructed	Number of public day cares constructed	1	0	Yet to commence
Programme Name; Youth Empowerment and Development					
Objective: To increase Youth Empowerment and Development					
Outcome: Increased Youth Empowerment and Development					
Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks*
			Planned	Achieved	
Youth Enterprises and empowerment	youth empowerment center equipped	Number of youth empowerment and innovation centers constructed and equipped	1	0	Kamololo youth empowerment center refurbishment tender has been awarded.
	Youth support program established	Number of youth support program established	1	0	conducted training for 8,992 youths on digital access program which involved youth in agribusiness, content creation, access to government procurement process and digital entrepreneurial skills development
Programme Name; Promotion and Development of sports					
Objective: To enhance promotion and development of sports					
Outcome: Enhanced promotion and development of sports					
Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks*
			Planned	Achieved	
Sports promotion and infrastructure development	Sports academy established	Number sports academy established	1	0	No budgetary allocation due to limited resource envelope
	Stadia at sub-County upgraded	Stadia at sub-County upgraded	1	0	Site handed over for construction of Malaba Complex
Programme Name; Promotion and Development of Local Tourism in the County					
Objective: To increase promotion and Development of Local Tourism in the County					
Outcome: Increased promotion and Development of Local Tourism in the County					
Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks*
			Planned	Achieved	
Tourism promotion and structure development	cottages and homestays constructed	Number of cottages and homestays constructed	1	0	Contract awarded, project ongoing
Programme Name; Social Services					
Objective: To increase access to social Assistance and development to vulnerable					
Outcome: Increased access social Assistance and development to vulnerable					
Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks*
			Planned	Achieved	
social support service	Community support centers constructed and refurbished	Community support centers constructed, refurbished and equipped	1	0	No budgetary allocation due to limited resource envelope

Project Status

PROGRAMME	SUB-PROGRAMME	GFS CODE	PROJECT NAME	BUDGET ESTIMATES FY 2025/2026	STATUS	REMARKS
				Kshs.		
Culture Promotion and Development	Cultural Promotion and Infrastructural Development	3110202	Construction, equipping and Operationalization of Cultural Centres	10,000,000	Ongoing	Mainstream
		3110202	Construction of Busia County Library-Phase 1	5,000,000	New	Mainstream
		3110202	Completion of Child Protection Centres	5,000,000	Ongoing	Mainstream
	Youth Enterprise and Empowerment	3110901	Equipping of youth Empowerment centers	-	Ongoing	Mainstream
		3110302	Refurbishment of Youth Empowerment Centre	500,000	Ongoing	Mainstream
	Sports Promotion and Infrastructural Development	3110504	Construction of Sports Complex phase 1- Malaba		New	Mainstream
		3110699	Refurbishment of Busia County Stadium	5,000,000	Ongoing	Mainstream
Sub Total				25,500,000		

6. Transport, Roads and Public works

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

Programme Name: Road network					
Objective: To increase road network					
Outcome: Increased Road network					
Sub-Programme	Key Output	Key Performance Indicators	Target		Remarks
			Planned	Achieved	
Road infrastructure development	Kilometers of roads upgraded	Number of Kilometers of roads upgraded to bitumen standards	10	6	Bukiri-Takhumba-Mumbaka 6.0 km road ongoing
	Kilometers of roads maintained	Number of Kilometers of Earth and Gravel Roads Maintained	322	605	To be Done in all the 35 wards
	Box culverts and bridges constructed	Number of box culverts constructed	10	2	Two, complete and one on going.
	Kilometers of roads opened	Number of Kilometers of new roads opened	70	0	To be Done in all the 35 wards
	Road construction equipment purchased and maintained	Number of road construction equipment purchased	3	0	No budgetary allocation
		Number of Roads: Construction Equipment maintained and in good condition	21	0	Inadequate resources allocated due to limited resource envelope
	Construction of stormwater management system	Number of stormwater management systems constructed	1	0	Work ongoing
Programme Name: Alternative Transport Infrastructure Development					
Objective: To increase transport network					
Outcome: Increased transport network					
Sub-Programme	Key Output	Key Performance Indicators	Target		Remarks
			Planned	Achieved	

			planned	Achieved	
Alternative transport development	Waterways in working condition	Number of Kilometers of waterways established	10	0	Inadequate resources allocated
Programme Name: Building Infrastructure Development					
Objective: To improve working environment and enhance standards for roads and building works					
Outcome: Improved working environment and enhanced standards of building works					
Sub-Programme	Key Output	Key Performance Indicators	Target		Remarks
			planned	Achieved	
Standardization of Construction Materials	constructed and equipped laboratories	Number of laboratories constructed and equipped	1	0	Handed over, but the contractor abandoned the site.
Improvement of working environment	cabro works/landscaping done	Square meters of cabros done	1500	0	No budgetary allocation
	Perimeter wall constructed	Meters of perimeter wall constructed	261	0	No budgetary allocation
	Service bay in good working condition	Number of service bays constructed (equipped)	1	0	Subprogram to be initiated

Project status

PROGRAMME	SUB-PROGRAMME	GFS CODE	PROJECT NAME	BUDGET ESTIMATES FY 2025/2026	STATUS	REMARKS
				Kshs.		
Road Network	Road infrastructure development	3110601	Refurbishment of County roads	232,550,000	Ongoing	Mainstream
		3111201	Maintenance of roads construction equipment and AMS Tractors	15,000,000	Ongoing	Mainstream
		3110401	Upgrading county roads to bitumen standards and Cabros.	200,000,000	Ongoing	Mainstream
		3110501	Construction of Major drainage structures (Bridges and Box Culverts)	33,000,000	Ongoing	Mainstream
		3111120	Acquisition of roads construction equipment	129,808,891	New	Mainstream
Alternative Transport Development	Alternative transport development	3110505	Establishment of Waterways	6,000,000	New	Mainstream
		3110505	Construction of Jetties	2,000,000	New	Mainstream
		3110202	Non-Residential Buildings (offices, schools, hospitals, etc..)	3,500,000	New	Mainstream
Sub Total				621,858,891		

7. Lands, Housing and Urban Development

The **Vision** of the department is to ensure excellence in land management and provision of affordable and quality housing for sustainable development.

Programme Name: Physical planning and Land use management					
Objective: To strengthen physical planning and land use management					
Outcome: Strengthened physical planning and land use management					
Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks
			Planned	Achieved	
Land use administration and management	Proper land records established	Developed spatial plan for Malaba municipality	20	0	No budgetary allocation due to limited resource envelope
	County land bank acquired and secured	Number of acres of County government land bank acquired, surveyed and titled	10	3	Payment still pending
	YALA DELTA land use plan implemented	Number of survey maps developed	5	0	No budgetary allocation due to limited resource envelope
Programme: Urban Management Services					
Objective: To facilitate sustainable development of urban areas					
Outcome: Sustained development of urban areas					
Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks
			Planned	Achieved	
Urban management	Urban solid waste management	Number of dumpsites established	2	0	No budgetary allocation
		Number of solid wastes Equipment acquired and Maintained (tippers)	2	2	Acquired awaiting delivery
Urban infrastructure development and management	Traffic management in urban areas	Number of constructed modern bus park	1	0	No budgetary allocation
	stormwater management	Number of Kms of drainage channels opened and maintained	10	0	No budgetary allocation
	Established public utilities in urban areas	Number of cemeteries/crematoriums established	1	0	No budgetary allocation
Programme: Housing Development and Management					
Objective: To facilitate the provision of Adequate and Affordable					
Outcome: Adequate and affordable houses provided and improved					
Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks
			Planned	Achieved	
Housing Management	Well-maintained government houses and offices	Number of offices renovated	10	0	Not budgeted for
Housing Development	Improved housing conditions for County staff and residents	Governor's residences constructed	1	0	Awarded, awaiting handover
		County HQs constructed	1	0	No budgetary allocation due to limited resource envelope
		Number of constructed offices for County devolved units (subCounty, ward and village admins offices)	4	0	No budgetary allocation due to limited resource envelope

Project Status

PROGRAMME	SUB-PROGRAMME	GFS CODE	PROJECT NAME	BUDGET ESTIMATES FY 2025/2026	STATUS	REMARKS
				Kshs.		
Physical Planning and Land Use Management	Land use Administration and Management	3130101	Acquisition of land (land banking, Surveying and Titling)	23,500,000	Ongoing	Mainstream
	Urban Infrastructure Development and Management	3111402	Development of Urban Plans		New	Mainstream
		3110504	Other Infrastructure and Civil Works	50,000,000	New	Mainstream
		3110599	Construction of designated parking areas (Busia Municipality)		New	Mainstream
		3110202	Construction of ward offices	35,000,000	New	Ward Project
Sub Total				108,500,000		

8. Water, Irrigation, Environment, Natural Resources, Climate Change and Energy.

The department's **Vision** is to provide reliable access to clean and safe water and secure environment for sustainable development.

During the financial year, the department undertook a review of its non-financial performance against budgeted objectives, highlighting implementation successes and challenges encountered.

Programme Name: Water supply services					
Objective: To increase access to clean and safe water					
Outcome: Increased access to clean and safe water					
Sub Programme	Key Outputs	Key performance Indicators	Target		Remarks
			Planned	Achieved	
Urban Water infrastructure development	Water storage facilities constructed	Total volume of storage developed (M ³)	200	0	Rehabilitations: 500 m ³ Matayos steel tanks, 100 m ³ Bukhakhala, ojamii 10m ³ initiated
	Water pipeline constructed	KMs of pipeline developed	20	0	Matayos 1.6km, 2.55km to igeru, 1.15km, 1km, Bukhakhala 1.4km, 0.9km, 1.47km, 0.290km, 0.87km, 0.78, 0.45km initiated
	Meters acquired and metered	No. of meters acquired and metered	400	0	610 within Amagoro, 600 within town. Busijo 50 Butula water supply 50, Sisenye 200 initiated
Rural Water infrastructure development	Water storage facilities constructed	Total volume of storage developed (M ³)	400	0	Busijo 324m ³ (200m ³ to be rehabilitated), Oshorom kolanya 100m ³ masonry, 114m ³ to be initiated
	Water pipeline constructed	KMs of pipeline developed	40	0	6 km busijo, 2.3 km samia girls, within sio port and busembe 3.5km, kolanya 7.87 km, to be initiated
	Water points	Number of boreholes	3	0	Burudu samia, ojamii, amongra chakol south,

	developed	drilled			kakoli angurai south, kidera and kakira amukura east, to be initiated
		No of water systems solarized	7	0	Mundika, busijo intake, kolanya girls, Ebwicha, Bukhakhala, busende, matabi samia, Siekunya, Lupida, aterait spring, magombe bunyala, Mukhwayo samia, otimong chakol south, Nambale center to be done
Maintenance of water systems	Water systems repaired and maintained	Number of systems repaired and maintained	150	0	Busibwabo, toto kakile, Bukadanyi, Otimong, Ejinja NaNa, Khunyangu, Ebwicha, Bukhakhala, Mundika 2No surface pumps that pump water to Busia town, 1 No to matayos, initiated.
Programme: Name: Sewerage Services					
Programme Objective: To increase access to sewerage services					
Programme Outcome: Improved access to sewerage services					
Sub Programme	Key Outputs	Key performance Indicators	Target		Remarks
			Planned	Achieved	
Development of sewerage infrastructure	Maintained sewer line	Km of sewer line maintained	2	0	Malaba town advertised yet to be awarded.
Programme: Environmental conservation and management					
Programme Objective: To improve environmental conservation and management					
Programme Outcome: Improved environmental conservation and management					
Sub Programme	Key Outputs	Key performance Indicators	Target		Remarks
			Planned	Achieved	
Afforestation & agro-forestry	Tree Nurseries established	Number of tree Nurseries established	2	0	Target shall be surpassed due to additional allocation under Financing Locally led Climate Action Program
	Trees planted in line with presidential decree	Number of trees planted	200000	0	Target not achieved due to low budgetary allocation
	Mini water towers established in Samia, Amukura and T. North hills	Number of Mini water towers established	2	0	Trees to be planted
	Farms and urban forest developed	No. of farms and urban forests developed.	1	0	Target not achieved due to the ongoing road and construction works within Busia Town
Catchment & watershed conservation	Catchment & watershed conserved	Number of Catchment Area conserved	1	1	Implemented in Kingandole ward – Spring
Programme: Climate Change Mitigation and adaptation					
Programme Objective: To strengthen climate change resilient					
Programme Outcome: Strengthened climate change resilient					
Sub Programme	Key Outputs	Key performance Indicators	Target		Remarks
			Planned	Achieved	
Climate change mitigation and resilience	Climate change information services hub established phase 2	Climate change information services hub established	1	1	The Climate change information services hub 100% will be complete.
	Locally led climate change actions promoted (2% County contribution)	Number of locally led climate change actions promoted	35	0	100% will be completed.
Programme: Irrigation and Land Reclamation services					
Programme Objective: To increase access to irrigation water and Land reclamation services					
Programme Outcome: Improved access to irrigation water and Land reclamation services increased					
Sub Programme	Key Outputs	Key performance Indicators	Target		Remarks
			Planned	Achieved	
Irrigation	Irrigation kits	No. of irrigation kits	7	0	Target not achieved due to non-allocation of

farmer & institution support services	supplied to farmers	supplied to farmers			funds
Programme Name: Energy Development					
Objective: To increase share of renewable energy in total consumption					
Outcome: Increased share of renewable energy in total consumption					
Sub-Programme	Key Output	Performance Indicators	Target		Remarks
			Planned	Achieved	
Rural electrification	Maximization	Number of households connected to new HH connected to existing transformer infrastructure	150	0	Target will be surpassed due to the matching fund arrangement with REREC. County budgeted for 32m which was matched with 35m amounting to Ksh. 67M.
	New Grid access	number of HH connected to newly installed transformer	300	0	Target will be surpassed due to the matching fund arrangement with REREC.
Renewable energy development	Streetlights installed and maintained	Number of grid/solar street lighting units installed and maintained	150	0	Burumba 30 units, Ebenezer 20 units, Mungatsi 22 units, Matayos mkt 31 units, Elugulu 12, Shibale 20, Sifugwe/Bunyala VTC 15 units, Bunandi 15units will be initiated.
	solar mass lights installed and maintained	number of solar mass light units installed and maintained	25	7	Ojibo/Mumbaka/Nanderema new unit Asinge'e, Adanya, katotoi and Amairo-Maintained.
	Solar field generation plants installed	Number of HH connected to solar micro grids	500	0	The targeted investor, Kudura failed to get the generation license from EPRA
	Improved MEKOS installed	Number of improved MEKOS installed	100	0	In collaboration with Tembea Africa, targeted 50 households per ward, still ongoing.
	Energy centre constructed and equipped	Number of energy centres constructed and equipped	1	0	Not funded
	petroleum products filling station constructed	number of petroleum products filling stations constructed	1	0	Not funded

Project status

PROGRAMME	SUB-PROGRAMME	GFS CODE	PROJECT NAME	BUDGET ESTIMATES FY 2025/2026	STATUS	REMARKS
				Kshs.		
Water Supply Services	Urban Water Infrastructure Development	2630201	Other Capital Grants and Transfers	40,000,000	New	Grants
	Rural Water Infrastructure Development	3111502	Water Supplies and Sewerage	133,400,000	New	Grants
		3111305	Purchase of tree seeds and seedlings	21,000,000	New	Grants
		3110502	Protection of Springs	5,100,000	Ongoing	Grants
		2640599	Financing Locally-Led Climate Action Program(FLLOCA) county contribution	50,000,000	New	Grants
	Climate Change Mitigation and Resilience	2640599	Financing Locally-Led Climate Action Program(FLLOCA)	434,000,000	New	Grants
		3110504	Establishment of Climate Change information service hub Phase 1 and policy development		New	Mainstream

PROGRAMME	SUB-PROGRAMME	GFS CODE	PROJECT NAME	BUDGET ESTIMATES FY 2025/2026	STATUS	REMARKS
				Kshs.		
	Irrigation Farmer and Institution Support Service	3111103	Acquisition and Delivery of Irrigation Equipment			Mainstream
	Promotion of livelihood Diversification	3111305	Promotion of livelihood Diversification	2,000,000	New	Mainstream
	Renewable Energy Development	3111011	Installation and Maintenance of solar lights and electrical installations	37,000,000	Ongoing	Ward Project
Sub Total				722,500,000		

9. Health Services and Sanitation

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

During the financial year, the department undertook a review of its non-financial performance against budgeted objectives, highlighting implementation successes and challenges encountered.

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicators	FY 2025/2026 Target(s)	Q 2	Variance	Remarks
1: Curative and Rehabilitative services	Programme: Curative and Rehabilitative services							
	Programme Objective: To Increase Access to Quality Curative and Rehabilitative Services							
	Programme Outcome: Increased Access to Quality Curative and Rehabilitative Services							
	Ambulance and referral services	Health services and Sanitation	Enhanced capacity of Emergency and Referral Services	No of ambulances procured and maintained	2	-	-2	No Budget
		Health services and Sanitation		Number of functional call centres established	1	-	-1	Amount Reallocated during supplementary
	Rehabilitative and palliative services	Health services and Sanitation	Enhanced Rehabilitative and Palliative services	Number of facilities with functional corrective therapy clinics (Physiotherapy, occupational therapy and orthopedic Technology)	1	-	-1	No Budget
				Number of functional palliative care unit	2	-	-2	No Budget
Diagnostic services in Higher level facilities	Health services and Sanitation	Strengthened diagnostic services	Number of Radiology equipment	1	-	-1	No Budget	

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicators	FY 2025/2026	Q 2	Variance	Remarks
					Target(s)			
				procured and functional				
				No of Facilities with assorted laboratory equipment procured	47	-	-47	Amount Reallocated during supplementary
	Mental Health services	Health services and Sanitation	strengthened mental health services	Number of mental health units established and operationalized	0	-	0	No Budget
	Specialized medical services	Health services and Sanitation	Increased access to specialized services	Number of health facilities offering specialized services (Upgrading of Renal and CT Scan Units)	2	-	-2	No Budget
	Accident and Emergency services	Health services and Sanitation	Strengthened accident and emergency management	Number of A and E units equipped and working	1	-	-1	No Budget
	Infrastructure development at Tier 3 facilities countywide	Health services and Sanitation	Improved infrastructure for service delivery (Tier 3 HF's)	A fully functional Level 5 Hospital established (as per national KEPH guidelines; norms and standards)	1	-	-1	Construction of New Hospital wing at BCRH under KDSP
				Number of stalled Projects Completed in Hospitals	9	-	-9	Amount Reallocated during supplementary
				Number of Level 4 hospitals established and functional as per national infrastructure norms and standards and KEPH guidelines	2	-	-2	Requisition Raised for construction of Laboratory at Khunyangu SCH, Completion of Amukura SCH & Construction of Inpatient ward at Sio-Port SCH
				Number of Theatres operationalized (Anesthesia Machines, Theatre beds)	2	-	-2	Amount Reallocated during supplementary
				Number of facilities with complete masonry walls and security surveillance systems	1	-	-1	No Budget
				Number of facilities with equipped and functional laundry Machine with squeezer & Drier	2	-	-2	No Budget

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicators	FY 2025/2026	Q 2	Variance	Remarks
					Target(s)			
				Number of facilities with functional dental units	3	-	-3	No Budget
				No of health facilities with operational backup power supplies, by type (green)	1	-	-1	No Budget
				Number of hospitals with functional maternity and Newborn Units	1	-	-1	Requisition Raised for Construction of Maternity at Bumala B SCH advertised
				No. of HFs with upgraded parking spaces and walkways (concrete paving, bitumen standards and greening)- Disability Friendly	1	-	-1	No Budget
				No. of health facilities with gender-sensitive and disability inclusive sanitation blocks	2	-	-2	Requisition Raised for 2 gender-sensitive and disability inclusive sanitation blocks (Lupida & Matayos SCH)
				Number of modern kitchen blocks constructed, renovated and equipped (Gas technology)	2	-	-2	No Budget
				Number of facilities with Functional incineration unit	1	-	-1	No Budget
				Number of strategic renovations undertaken at hospitals	2	-	-2	No Budget
				Number of Hospitals Refurbished.	1	-	-1	No Budget
				Number of facilities with stand by generators	2	-	-2	No Budget
Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicators	FY 2025/2026	Q2	Variance	Remarks
					Target(s)			
Programme 2: Preventive and Promotive health services	Programme: Preventive and Promotive health services							
	Programme Objective: To increase access to preventive and Promotive health services							
	Programme Outcome: Increased access to preventive and Promotive health services							
	Sanitation and Hygiene	Health services and Sanitation	Improved sanitation and hygiene practices	Number of institutions with improved sanitation and hygiene facilities	10	-	-10	Requisition Raise for Construction of 7 sanitation facilities (Apokor,Mukonjo,L

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicators	FY 2025/2026	Q 2	Variance	Remarks
					Target(s)			
								wanyange, Kwangamor, Akolong, Emafubu & Osieko)
	HIV/AIDS, TB and Malaria		Reduced HIV, AIDS burden	Number of Youth Friendly Clinics Established	3	-	-3	No Budget
			Reduced Burden of Malaria	Number of Advanced Malaria Microscopy Installed	16	-	-16	No Budget
			Reduced TB burden	Number of TB Trunart Equipment Procured	1	-	-1	Requisition Raised for 2 trunart machine for Amukura & Sio port SCH
	Infrastructure Development and equipment at Tier 2		Facility Infrastructure developed and maintained	Number of new facilities operationalized	1	-	-1	Requisition Raised for Construction of 2 new facilities (Mabale & Bujumba Dispensary), Construction of Inpatient block at Nambuku HC) & Operationalization of Luliiba B Dispensary
				Number of staff housing units constructed	7	-	-7	Requisition Raised for Construction of staff Houses at Bumuturu Dispensary
				Number of new laboratories constructed	4	-	-4	Requisition Raised for 2 Laboratories (Kamuriai & Busibwobo)
				Number of facilities with renovated and functioning burning chambers	3	-	-3	No Budget
				Number of stalled projects Completed in Level 2 & 3	4	-	-4	Budget Reallocated for Pending Bills
				Number of lower-level facilities Refurbished.	6	-	-6	Requisition Raised for refurbishment & Renovation of 8 health facilities (Rukala, Khajula Obekai, Imanga, Kotur, Bwaliro, Bukhuma & Akobwait,)
				Number of maternities constructed and operationalized	2	-	-2	Requisition Raised for 4 maternities (Rwatama, Bukalama, Apokor, Musibiriri)
				Number of general wards constructed	2	-	-2	Requisition raised for 2 wards (Madende male

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicators	FY 2025/2026	Q 2	Variance	Remarks
					Target(s)			
								ward & Amaase general ward)
				Number of Health Facilities Fenced	7	-	-7	Requisition raised for Fencing of 5 health facilities (Aturet, Malanga, Lwanyange, Mayenje & Kengatunyi)
	Lower-level Hospital equipment			Number of facilities with adequate equipment as per KEPH level and norms and standards	81	-	-81	Budget Reallocated for Pending Bills
				Number of facilities equipped with Ultrasound machines	4	-	-4	No Budget
Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicators	FY 2025/2026	Q 2	Variance	Remarks
					Target(s)			
Programme: General Administration, Planning and support services								
Programme Objective: To enhance administration and support services for health sector								
Programme Outcome: Enhanced administration and support services for health sector								
	Health Transport	Health services and Sanitation	Efficient transport service	Number of trucks procured	1	-	-1	No Budget

Projects Status

PROGRAMME	SUB-PROGRAMME	GFS CODE	PROJECT NAME	BUDGET ESTIMATES	STATUS	REMARKS
				FY 2025/2026		
				Kshs.		
Curative and Rehabilitative Services	Ambulance and Referral Services	3110707	Procurement of Advanced Life Saver Ambulance	3,000,000	New	Mainstream
	Infrastructure Development at Tier 3 facilities	2640302	KDSP projects	352,500,000	New	Grant
		3110299	Construction, Completion, Renovation and Operationalization of Tier 3 facilities	85,120,000	Ongoing	Mainstream
		3111101	Purchase of assorted medical equipment	34,000,000	Ongoing	Mainstream
		3111101	Upgrade 30,000HH with improved sanitation systems	5,000,000	New	Mainstream

	Infrastructure Development at Tier 2 facilities	3110299	Construction, Completion and Operationalization of lower-level health facilities	44,180,000	Ongoing	Mainstream
		3110399	Refurbishment of lower-level facilities	9,900,000	Ongoing	Mainstream
		3111101	Bulk procurement of assorted medical equipment for lower-level facilities among them, nebulizers, stethoscope, fetoscope, BP machines etc.	14,900,000	Ongoing	Mainstream
Sub Total				548,600,000		

10. Strategic Partnerships and Digital Economy

The **Vision** of the department is to forge sustainable digital transformation and foster impactful partnerships for a prosperous and inclusive digital economy.

Sub Programme	Key Outputs	Key Performance Indicators	Targets		Remarks
			Planned	Achieved	
Programme: Information Communication Technology					
Objective: To increase access to ICT services					
Outcome: To increase access to ICT services					
ICT	Enhanced ICT infrastructure and Connectivity	Number of departments with access to LAN	12	6	Target not achieved. Limited funds for the Project
		No. of sub County and ward admin offices with LAN set up	42	5	Target not achieved. Limited funds for the Project
		offices with LAN set up	2	1	Target not achieved due to inadequate budgetary allocations.
		No of County functions automated	12	2	2 systems automated. Limited funds for the Project

Project status

PROGRAMME	SUB-PROGRAMME	GFS CODE	PROJECT NAME	BUDGET ESTIMATES FY2025/2026	STATUS	REMARKS
				Kshs.		
Information Communication Technology	ICT	3111111	Establishment of ICT infrastructure and Connectivity	8,000,000	Ongoing	Mainstream
Sub Total				8,000,000		

11. The Governorship

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

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value (2023)	Planned Targets	Actual as at 30th June 2025	Variance	Justification
General Administration		Efficient and Effective Co-	To improve	Improved and high-	% Achievemen	80%		90%	10%	Delays in exchequer

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value (2023)	Planned Targets	Actual as at 30th June 2025	Variance	Justification
n and support services	Administrative support service	Coordination of Administrative support services	High quality service delivery	Quality Services	Target of the set Programmes		To support 100% payment of staff salaries and other benefits. Support departmental operations and supervision of projects			disbursement
Disaster Risk Management	Disaster Preparedness	To strengthen disaster preparedness, mitigation and response	Improved awareness, resilience and adaptive capacity to disasters	Timely response to disaster occurrences	No. of disaster management centre constructed	1	To Construct phase I of disaster management centre in Samia to completion	1	0	Timely award and close supervision by the department
					No. of Lightning arrestors installed and functional	4	To Install two lightning arrestors i.e St. Pauls Amukura Boys	2	0	Timely award and close supervision by the department

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value (2023)	Planned Targets	Actual as at 30th June 2025	Variance	Justification
							and Burinda Primary school to completion			
		To strengthen disaster preparedness, mitigation and response	Improved awareness, resilience and adaptive capacity to disasters	Timely response to disaster occurrences	No. of Lightning arrestors installed and functional	1	To establish programs and centres for disaster preparedness, mitigation and response	1	0	Timely award and close supervision by the department

Project status

PROGRAMME	SUB-PROGRAMME	GFS CODE	PROJECT NAME	BUDGET ESTIMATES FY2025/2026	STATUS	REMARKS
				Kshs.		
Disaster Risk Management	Disaster Preparedness	3110299	Construction of disaster management centre	20,000,000	On going	Mainstream
		3111106	Disaster Risk Preparedness	8,000,000	New	Mainstream
Sub Total				28,000,000		

Challenges, Lessons Learnt and Recommendations

During the year under review, the County encountered a range of challenges that constrained the efficient absorption of funds and, consequently, the timely delivery of development outcomes. A notable concern was the delayed uptake of tenders by suppliers and contractors. In several instances, contractors were unable to mobilize requisite resources upon award due to financial constraints, while others exhibited technical and capacity limitations that slowed project execution. These setbacks were further exacerbated by protracted procurement processes marked by lengthy evaluations and approvals, ultimately resulting in delayed project completion. This experience underscores the critical lesson that weak supplier prequalification frameworks and bureaucratic procurement systems significantly undermine timely and effective service delivery.

In response, the County will undertake comprehensive reforms aimed at strengthening supplier prequalification mechanisms, enhancing contractor capacity through targeted training and support, streamlining procurement procedures, and accelerating the digitization of procurement systems. Strict adherence to procurement laws and regulations will also be enforced to promote transparency, efficiency, and accountability.

The accumulation of pending bills emerged as another key area of concern, largely attributable to weaknesses in commitment control systems, delayed verification processes, and revenue shortfalls. While these challenges temporarily constrained the County's fiscal space and eroded supplier confidence, they have provided valuable insights into the necessity of robust public financial management practices. Going forward, the County has developed a structured approach that prioritizes timely verification and settlement of legitimate pending bills, enforces strict commitment controls to prevent recurrence, aligns expenditures with realistic revenue projections, and strengthens continuous monitoring and reporting frameworks. These measures are expected to restore fiscal discipline, rebuild supplier confidence, and create fiscal space for new investments and development initiatives.

Performance on own-source revenue during the review period fell below expectations, primarily due to overly ambitious projections, revenue leakages, weak enforcement mechanisms, and taxpayer resistance. This shortfall contributed to financing gaps and the buildup of pending obligations. The key lesson drawn is the importance of setting realistic and evidence-based revenue targets, alongside strengthening enforcement to uphold fiscal credibility and sustain County operations. To address this, the County is prioritizing reforms to automate revenue collection through modern e-payment systems, broaden the revenue base by

exploring new streams, and enhance enforcement mechanisms. Complementary civic education and public awareness initiatives will be implemented, alongside incentives for timely compliance, to foster a culture of voluntary tax compliance and shared responsibility in revenue mobilization.

Frequent reallocations through supplementary budgets also affected the smooth implementation of planned programmes and projects. While such adjustments were occasionally necessary to address emerging priorities, they at times diverted resources from ongoing projects, caused delays, and diminished the overall impact of development expenditure. This experience highlights the need for enhanced budget discipline and more rigorous project planning processes. Moving forward, supplementary budget reallocations will be strictly limited to urgent and unavoidable circumstances. Greater emphasis will also be placed on comprehensive feasibility studies and meaningful public participation to ensure that approved projects remain aligned with County priorities throughout the financial year.

Capacity gaps in project planning and implementation further contributed to low absorption rates. Limited technical expertise in project design, costing, and supervision often resulted in unrealistic budgeting and implementation delays, while inefficiencies in approval processes and weak monitoring systems compounded these challenges. The lesson is clear: without adequate technical capacity and effective institutional systems, even well-formulated budgets cannot achieve their intended outcomes. To mitigate this, the County will invest in building staff capacity in project management, procurement, and financial management, strengthen internal audit and monitoring functions, and introduce performance-based contracts with regular evaluations to enhance accountability and results delivery.

Delays and shortfalls in the disbursement of conditional grants under the County Allocation of Revenue Act (CARA) also adversely affected the implementation of planned activities. In some instances, transfers from the National Treasury were delayed or withheld due to cash flow constraints or non-compliance with reporting requirements. This highlights the importance of strict adherence to accountability and compliance standards in securing timely access to intergovernmental resources. The County will therefore strengthen engagement with the National Treasury to facilitate timely disbursement of funds, enhance capacity in financial reporting and compliance, and collaborate with the Council of Governors to advocate for policy reforms that ensure predictable and timely grant releases. Transparency will be further enhanced through the regular publication of grant receipts and utilization reports.

Finally, delays in the release of the equitable share from the National Treasury created cash flow mismatches that slowed both recurrent and development expenditures. This situation underscores the importance of robust cash flow forecasting and flexible expenditure prioritization. In response, the County will strengthen its cash flow management systems, align expenditure commitments with actual inflows, and continue to advocate for more predictable and timely disbursement schedules to support effective service delivery.