



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



BUDGET IMPLEMENTATION REVIEW REPORT


SECOND QUARTER

FINANCIAL YEAR 2025/2026

DEPARTMENT OF COUNTY TREASURY AND ECONOMIC

PLANNING

JANUARY 2026



Foreword

The Budget Implementation Review Reports are intended to promote transparency and strengthen oversight over both the financial and non-financial performance of our institutions and public entities. While financial information particularly revenue and expenditure is essential for determining the cost-effectiveness and efficiency of programmes, activities, and objectives, non-financial information is equally important in assessing progress toward predetermined service delivery targets.

This Budget Implementation Review Report has been prepared in accordance with the provisions of **Article 183** of the **Constitution of 2010** and **Section 166, Sub-section 4(a, b)** of the **Public Finance Management Act, 2012**, which stipulate that the County Treasury shall consolidate all quarterly reports from County Government entities and submit 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 (CRA).

The report presents the budget implementation performance of all departments for the second quarter of the **2025/2026** financial year. It is based on both financial and non-financial performance reports submitted to the County Treasury. In addition, it highlights the key challenges encountered by departments during the budget implementation process and outlines the proposed measures for addressing these challenges.



Hon. Andrew Nakitari

County Executive Committee Member

County Treasury and Economic Planning

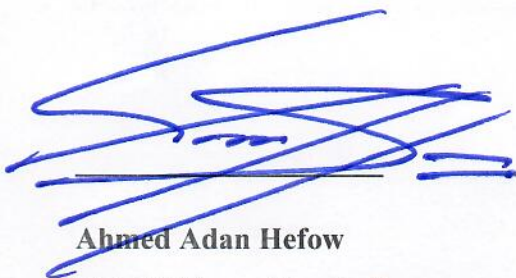
Acknowledgment

The preparation of this Budget Implementation Review Report is the result of a collective effort, drawing upon the expertise, commitment, and collaboration of diverse professionals and stakeholders. The teamwork, dedication, and diligence demonstrated at all levels in compiling information on the programmes and activities captured in this report are highly commendable. I extend my sincere appreciation to His Excellency the Governor for his invaluable leadership and steadfast support throughout the implementation period, which has been instrumental in the preparation of the Second Quarter Budget Implementation Review Report for the 2025/2026 Financial Year.

Special gratitude is conveyed to the County Executive Committee Member for County Treasury and Economic Planning for his exceptional technical guidance, professional expertise, and unwavering commitment, all of which have greatly enriched the quality and successful completion of this document.

I also wish to recognize, with deep appreciation, 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 acknowledge the significant coordination efforts of all departmental officers whose tireless commitment and invaluable support were central to the successful development 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 were prepared in accordance with **Section 104(1)(b) and (c) of the Public Finance Management (PFM) Act, 2012**. This provision mandates the County Treasury to prepare the County's annual budget, coordinate the formulation of revenue and expenditure estimates, and oversee the implementation of the approved budget.

The Budget Implementation Review Report serves as a key instrument for ensuring compliance with the **PFM Act, 2012** and the accompanying **County Governments Regulations, 2015**. It provides a comprehensive and transparent account of the utilization of public resources during the fiscal year. Specifically, the report presents actual revenue collections and expenditure outturns, compares them with the approved budget allocations, and offers an analysis of the resulting variances.

Through this report, stakeholders are able to assess the effectiveness, efficiency, and prudence with which public funds have been managed over the reporting period.

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 brings the County's total revised budget estimates to **Kshs. 10.037 billion**, comprising **Kshs. 6.995 billion** for recurrent expenditure and **Kshs. 3.042 billion** for development expenditure. These represent **69.7 percent** and **30.3 percent** of the total budget, respectively.

The estimates are further allocated to their respective departments, 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	0	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	0	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	0	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 presents the distribution of budgetary allocations by department for the first half of the Financial Year (FY) **2025/2026**, expressed as a percentage of the total approved budget.

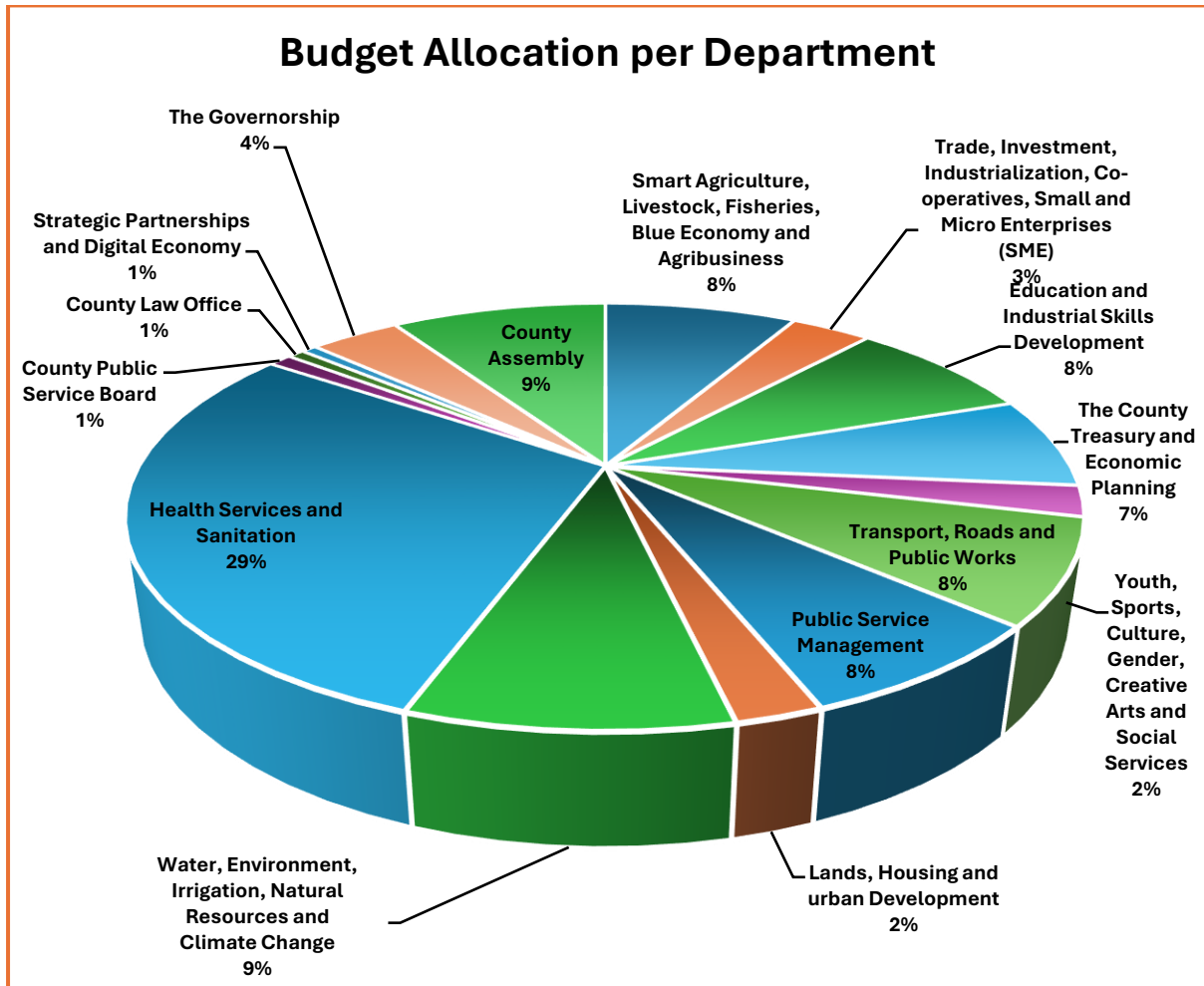
During the period under review, the Department of Health and Sanitation received the largest share of the allocation, accounting for **29.4 percent** of the total budget. This substantial proportion underscores the County Government’s continued prioritization of healthcare service delivery and public health interventions.

The second highest allocation was directed to the County Assembly, which accounted for **9.1 percent** of the total budget. This was followed closely by the Department of Water, Environment, Irrigation, Natural Resources and Climate Change, which received **8.9 percent**, reflecting the importance attached to water resource management, environmental sustainability, and climate resilience initiatives.

Conversely, the lowest allocation was recorded in the Department of Strategic Partnerships and Digital Economy, which accounted for **0.6 percent** of the total budget. This was followed by the County Law Office at **0.7 percent** and the County Public Service Board at **1.0 percent**. The comparatively smaller allocations to these departments reflect their relatively limited expenditure mandates in relation to service delivery departments.

Overall, the allocation framework for the first half of FY 2025/2026 demonstrates a clear emphasis on health services, legislative functions, and environmental management, while administrative and advisory departments received proportionately smaller shares of the budget.

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



Source: Busia County Treasury, 2025

II. Revenue Performance

1. Second Quarter Receipts FY 2025/2026

During the first half of the **2025/2026** Financial Year, the County received a total of **Kshs. 4.26 billion** in revenue. This comprised **Kshs. 3.66 billion** from Equitable Share, **Kshs. 259.57 million** from Conditional Grants, and **Kshs. 268.54 million** from Own Source Revenue. The Own Source Revenue included **Kshs. 63.70 million** generated from other ordinary revenue streams and **Kshs. 204.84 million** collected under the Facility Improvement Fund (FIF). In addition, the County recorded balances brought forward amounting to **Kshs. 69.17 million**.

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

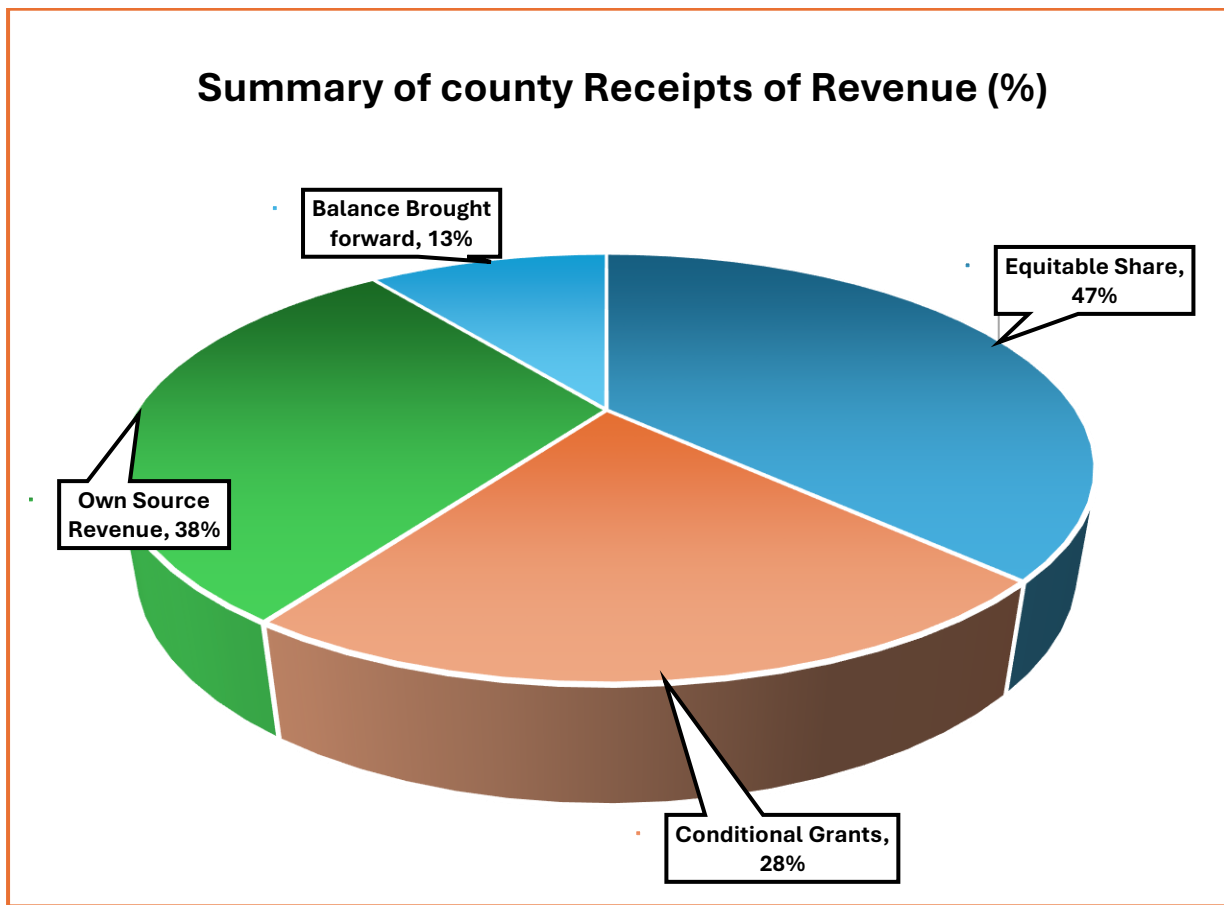
Description	Revised Budget Estimates FY 2023/2024	Actual Receipts FY 2023/2024	Approved Budget Estimates FY 2024/2025	First Half Performance FY 2024/2025	Approved Budget Estimates FY 2025/2026	First Half Performance FY 2025/2026	Absorption rate %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Equitable Share	7,475,585,295	6,877,538,472	7,764,601,080	2,648,547,956	7,862,026,089	3,659,925,696	47%
Conditional Grants	662,529,604	469,449,413	902,110,048	-	936,651,545	259,570,780	28%
Own Source Revenue	245,284,949	136,138,244	647,006,996	78,891,320	707,267,427	268,542,707	38%
Balance Brought forward	1,244,567,439	1,244,567,439	-	-	531,807,622	69,167,230	13%
Total Revenue	9,627,967,287	8,727,693,568	9,313,718,124	2,727,439,276	10,037,752,683	4,257,206,413	42%

Source: Busia County Treasury, 2025

The graph below presents an overview of revenue performance during the first half of the **2025/2026** Financial Year. The Equitable Share received represents **47 percent** of the annual target, indicating a moderate level of disbursement relative to the projected allocation. Own Source Revenue achieved **38 percent** of the targeted annual amount, reflecting steady but below-target performance within the reporting period. Conditional Grants recorded a realization of **28 percent** of the annual target, signifying comparatively lower absorption during the same period.

In addition, the County reported balances brought forward, comprising both outstanding receivables and funds received within the **2025/2026** Financial Year. These balances contributed to the overall resource envelope available to support budget implementation during the first half of the year.

Chart 02: Financial Year 2025/2026 Summary of County Receipts of Revenue



Source: Busia County Treasury, 2025

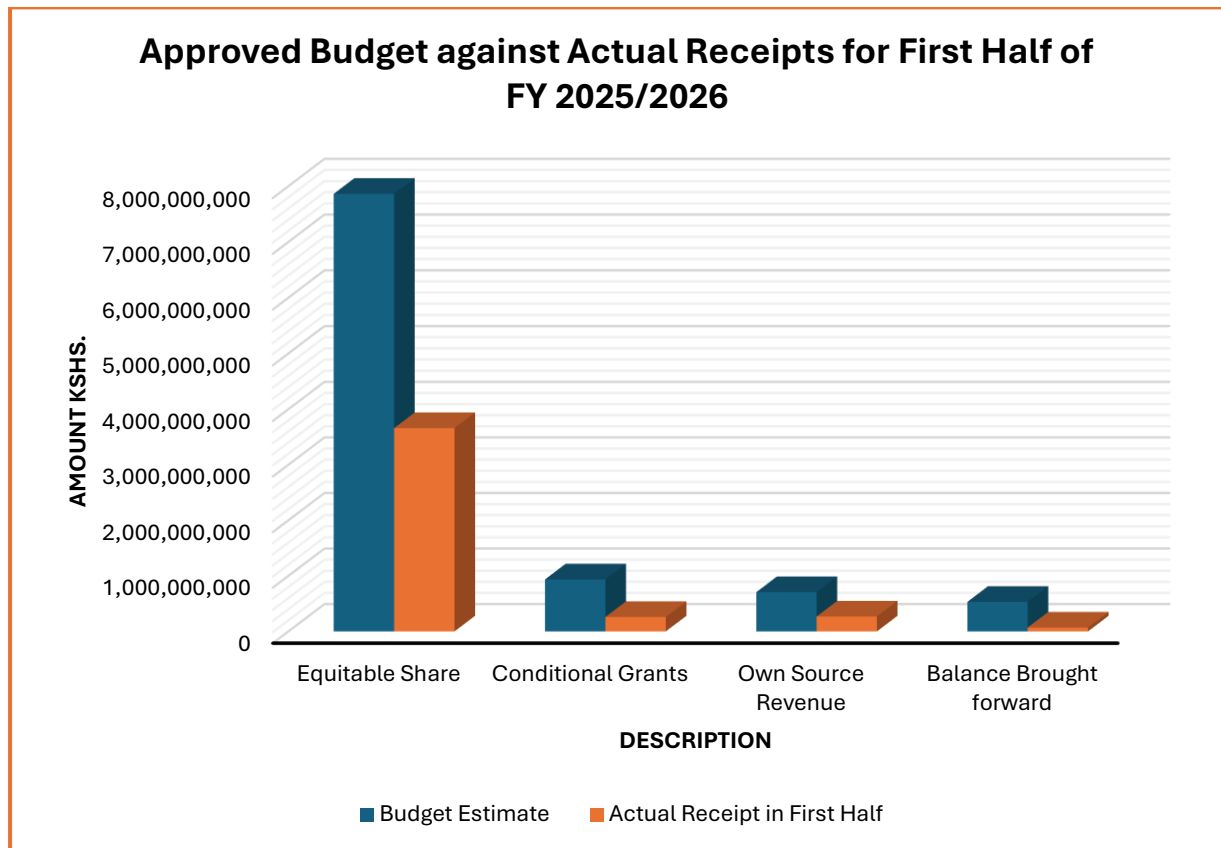
The table below presents a comparative analysis of actual receipts against the approved budget estimates for the first half of the Financial Year (FY) 2025/2026.

During the period under review, the highest revenue performance was recorded at **Kshs. 3,659,925,696** against an approved budget estimate of **Kshs. 7,862,026,089**. This reflects a substantial realization of projected revenues within the first six months of the financial year, indicating steady inflows relative to the annual target.

Conversely, the lowest revenue performance was recorded at **Kshs. 69,169,230** against an approved budget estimate of **Kshs. 531,807,622**. This comparatively low realization highlights a significant shortfall against the projected target for the period, suggesting the need for enhanced revenue mobilization strategies or review of projections in the subsequent half of the financial year.

Overall, the first half revenue performance demonstrates varying levels of realization across revenue streams, with some categories performing relatively well while others registered notable underperformance when measured against the approved budget estimates.

Graph 01: Approved budget against Actual receipts for first half FY 2025/26



Source: Busia County Treasury, 2025

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

The table below provides a comprehensive breakdown of the County’s own-source revenue, disaggregated by department and the respective revenue streams under their jurisdiction. It highlights the contribution of each department to the overall revenue performance and offers insight into the diversity, strength, and sustainability of internally generated revenue sources.

This detailed presentation supports informed analysis, enhances transparency in revenue reporting, and facilitates effective monitoring of departmental performance in mobilizing local revenue.

Table 03: Own source revenue per stream

Revenue Sources	2nd Revised Budget Estimates	Actual Receipts	Budget Estimates	First Half Performance	Approved Revenue Estimates	First Half Performance	% Collected
	FY 2023-2024	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025/2026
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Administrative Services	3,730,000	3,133,500	3,373,535	380,100	11,504,805	622,111	5%
Fire Safety	2,870,000	2,986,500	2,720,080	322,000	11,004,805	243,000	2%
Payroll products						314,611	
Impounding/Clamp. Fees	860,000	147,000	653,455	58,100	500,000	64,500	13%
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	72,727,825	66,381,310	115,350,776	30,436,333	77,827,240	26,675,382	34%
Sugar Cane Cess	18,000,000	15,310,287	20,359,000	10,441,618	20,000,000	7,214,303	36%
Transit Produce Cess	32,000,000	37,243,969	30,674,240	12,476,420	30,674,240	11,947,570	39%
Tobacco Cess	2,500,000	1,121,281	999,182	1,701,980	2,500,000	2,094,278	84%
Fish Cess	1,236,350	934,589	1,005,147	274,420	1,200,000	474,170	40%
Tractor Hire Services	1,200,000	1,698,255	50,000,000	1,312,270	8,000,000	574,075	7%
Agriculture Training Centre	3,800,000	1,523,575	1,038,241	945,770	3,500,000	1,015,056	29%
Veterinary Services	4,121,362	3,045,836	2,427,800	1,429,745	4,782,200	1,403,350	29%
Stock Sale	4,500,000	3,841,588	3,993,209	1,544,660	4,400,000	1,402,460	32%
Fish Traders License	409,319	422,800	130,020	7,300	230,000	4,500	2%
Fish Movement Permit	160,669	261,240	120,450	64,350	125,000	63,670	51%
Livestock movement permit	198,000	-	217,800		217,800		0%
Vaccination	550,000	-	605,000				
Artificial Insemination	77,000	-	84,700				
Slaughter premise licenses	55,000	-	505,615	154,150	600,000	207,350	35%
Meat Carrier License	66,000	-	72,600				
Meat inspection fees(Bovine, pigs, sheep and goats)	1,870,000	-	2,057,000				
Reg. Of Boats License	176,584	207,200	34,540	8,050	100,000		0%
Fisherman's License	498,537	625,700	84,700	600	85,000		0%
Fish Import Permit	261,004	81,540	41,404	28,700	300,000	274,600	92%
Wakhungu Fish Farm	100,000	-	110,000	7,000	1,000,000	-	0%
Cage Licensing	332,000	45,450	112,530	39,300	113,000	-	0%
Certificate of Transport	462,000	-	508,200				
Automation for licenses for Agro-dealers	154,000	18,000	169,400				
Youth, Sports, Culture, Gender, Creative Arts and Social Services	430,850	193,850	311,600	205,790	350,000	75,600	22%
Hire Of Hall / Office	80,850	66,500	61,600	23,500	100,000	-	0%
Hire of Busia County Stadium	100,000	-	-			-	
Registration/ Renewal of SHGs, CBOs, Women groups and Youth groups	200,000	127,350	200,000	182,290	250,000	75,600	30%
Community Cultural Centres	50,000	-	50,000			-	
Lands, Housing And Urban Development	149,148,022	30,931,578	107,062,756	6,716,462	123,093,317	7,626,487	6%
Plot Rent	1,808,442	1,102,755	1,989,286	1,033,865	1,842,369	852,293	46%
Plot Rent Arrears	6,626,027	315,154	913,022	-	2,000,000	124,627	6%
Cilor(Contributions in lieu of rates) Arrears			10,000,000	-	9,708,510		0%
Cilor			7,200,000	588,320	7,200,000	33,200	0%
Rent/Gov Houses	11,858,894	5,757,658	4,963,022		3,000,000	1,352,400	45%
Land Rates	40,627,221	1,826,773	30,456,078	1,277,030	9,000,000	1,696,753	19%
Land Rates (Arrears)	40,227,438	602,260	28,250,182		65,227,438	900,900	1%
Application Of Plans	-	455,500	3,000,000	36,000	565,000	-	0%
Building Plans Approval	32,000,000	2,062,150	5,420,378	1,456,000	4,500,000	875,300	19%
Solid Waste	-	-	-	-	-	-	
advertisement	15,000,000	18,809,328	13,770,788	2,325,247	20,000,000	1,791,014	9%
Animal Control and Welfare	1,000,000	-	1,100,000		50,000		0%
Transport, Roads and Public Works	48,892,740	29,656,377	43,084,226	11,830,000	40,022,015	10,805,101	27%
Trailer Parking Fees	6,738,639	3,496,240	5,715,438	1,515,460	4,245,864	1,357,200	32%
Reserved Parking	5,000,000	5,684,033	3,449,996	1,097,060	6,252,436	1,320,601	21%

Revenue Sources	2nd Revised Budget Estimates	Actual Receipts	Budget Estimates	First Half Performance	Approved Revenue Estimates	First Half Performance	% Collected
	FY 2023-2024	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025/2026
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Administrative Services	3,730,000	3,133,500	3,373,535	380,100	11,504,805	622,111	5%
Bus Parking Fees	30,562,001	20,428,604	33,700,992	9,217,480	25,471,464	8,080,300	32%
Machine Hire	6,592,100	47,500	217,800		4,052,250	47,000	1%
Water, Environment, Irrigation, Natural Resources and Climate Change	16,061,793	8,585,843	12,459,150	3,121,077	14,274,200	2,235,337	16%
Solid Waste	1,760,660	2,984,260	2,888,017	493,000	3,000,000	405,800	14%
Sand Cess	2,206,690	3,494,780	1,336,335	1,361,580	5,000,000	1,096,920	22%
Busia Hills Water Supply	1,724,673	338,275	524,625	329,481	524,625	127,730	24%
Busijo Water Supply	1,114,760	144,430	234,185	105,280	234,185	32,730	14%
Alema Water Supply	86,434	-	95,077		95,077	-	0%
Munana Water Supply	1,194,368	119,725	668,726	57,255	668,726	2,500	0%
Butula Water Supply	1,340,760	543,484	734,428	217,967	734,428	228,947	31%
Port Victoria Water Supply	2,296,057	615,689	1,598,969	419,814	1,598,969	88,910	6%
Drilling Rig	3,433,277	-	3,776,605		1,776,605	-	0%
Noise	432,867	345,200	394,020	136,700	433,422	251,800	58%
Water Bowser	471,247	-	208,164		208,164	-	0%
Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)	85,477,923	93,948,753	119,950,893	21,153,168	132,700,000	15,662,244	12%
Liquor License	3,540,000	3,000,000	5,488,300	600,000	10,000,000	-	0%
Single Business Permit	62,864,888	73,608,301	83,488,130	13,298,611	100,000,000	9,467,054	9%
Market Stall / Kiosk	757,640	572,970	823,251	150,900	1,000,000	339,690	34%
Charcoal Fees	16,307,094	-	937,804				
Markets Fees	400,000	12,756,274	28,747,659	5,821,280	20,000,000	5,821,280	29%
Weights & Measures	300,000	163,000	330,000	38,000	300,000	-	0%
Co-Operatives Audit Fees	1,308,301	108,520	48,983	31,500	1,400,000	24,220	2%
Other Miscellaneous	-	3,739,688	86,766	1,212,877		10,000	
Local Own Source Revenue	376,469,152	232,831,211	401,592,935	73,842,929	399,771,576	63,702,262	16%
Health Services and Sanitation	272,546,481	136,372,764	245,414,061	5,048,391	307,495,850	204,840,445	67%
Mortuary Fees(Facilities)	7,543,767	2,074,870	5,544,314	-	8,316,472	-	0%
Slaughter Fees	498,537	234,520	548,391	548,391	-	-	0%
Public Health	4,500,000	4,355,900	4,500,000	4,500,000	4,791,490	1,838,801	38%
Hospital User Fees-(Facilities)	161,804,177	39,929,474	152,395,498	-	123,982,198	-	0%
SHA(Facilities)	98,200,000	89,778,000	82,425,858	-	170,405,690	-	0%
Busia County Referral Hospital			95,489,398	-	108,073,317	49,547,030	46%
Mortuary Fees			1,563,058		2,344,587		
Hospital User Fees-			68,803,435		55,482,920		
SHA			25,122,905		50,245,810		
Khunyangu Sub County Hospital			19,366,568	-	27,582,899	8,831,203	32%
Hospital User Fees-			7,956,728		6,763,219		
SHA			11,409,840		20,819,680		
Nambale Sub County Hospital			13,918,095	-	19,741,480	4,973,944	25%
Hospital User Fees-			6,169,313		5,243,916		
SHA			7,748,782		14,497,564		
Alupe Sub County Hospital			13,979,195	-	20,861,007	6,988,763	34%
Mortuary Fees			571,951		857,927		
Hospital User Fees-			4,618,616		3,925,824		
SHA			8,788,628		16,077,256		
Teso North Sub County Hospital			15,773,704	-	21,463,254	8,038,896	37%
Mortuary Fees			1,931,511		2,897,267		
Hospital User Fees-			6,189,912		5,261,425		
SHA			7,652,281		13,304,562		
Sio Port Sub County Hospital			7,860,761	-	11,610,613	1,608,858	14%
Hospital User Fees-			3,139,921		2,668,933		
SHA			4,720,840		8,941,680		
Port Victoria Sub County Hospital			22,519,432	-	37,032,053	6,683,176	18%
Mortuary Fees			1,477,794		2,216,691		
Hospital User Fees-			4,059,056		3,450,198		
SHA			16,982,582		31,365,164		
Matayos Sub County Hospital			4,390,423	-	3,731,860	3,071,713	82%
Hospital User Fees-			4,390,423		3,591,860		

Revenue Sources	2nd Revised Budget Estimates	Actual Receipts	Budget Estimates	First Half Performance	Approved Revenue Estimates	First Half Performance	% Collected
	FY 2023-2024	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025/2026
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Administrative Services	3,730,000	3,133,500	3,373,535	380,100	11,504,805	622,111	5%
SHA					140,000		
Amukura Sub County Hospital			4,390,423		3,731,860	5,483,841	147%
Hospital User Fees-			4,390,423		2,895,362		
SHA					836,498		
Bumala B Sub County Hospital			4,390,423		3,731,860	3,142,704	84%
Hospital User Fees-			4,390,423		3,139,630		
SHA					592,230		
Mukhobola Sub County Hospital			4,390,423		3,731,860	3,132,279	84%
Hospital User Fees-			4,390,423		2,874,601		
SHA					857,259		
Angurai Sub County Hospital			4,390,423		3,731,860	2,343,797	63%
Hospital User Fees-			4,390,423		3,649,436		
SHA					82,424		
Lupida Sub County Hospital			4,390,423		3,731,860	7,364,819	197%
Hospital User Fees-			4,390,423		3,686,297		
SHA					45,563		
Health Centres - 18No			25,115,979	-	21,348,582	38,014,886	0%
Hospital User Fees-			25,115,979		21,348,582		
SHA							
Dispensaries					12,600,000	53,775,735	427%
SHA					12,600,000		
Appropriation in Aid	245,284,949	136,138,244	204,744,506	5,048,391	307,495,850	204,840,445	67%
Total Own Source Revenue	649,015,633	369,203,975	647,006,996	78,891,320	707,267,427	268,542,707	38%

Source: Busia County Treasury, 2025

Under the Department of Agriculture, key revenue streams namely livestock movement permits, vaccination services, artificial insemination, meat inspection, and transport certification have been appropriately consolidated under Veterinary Services to enhance functional efficiency, streamline administration, and ensure effective service delivery across the sector.

Emerging Revenue Challenges

Despite the implementation of the FY 2025/2026 budget, the County continues to experience persistent challenges in revenue performance, most notably the underperformance of Own Source Revenue (OSR). This is largely attributable to a narrow revenue base, weak enforcement mechanisms, revenue leakages, outdated valuation rolls, and taxpayer resistance arising from prevailing economic pressures.

Furthermore, delays and unpredictability in the disbursement of the Equitable Share and Conditional Grants continue to constrain cash flow, thereby affecting the timely

implementation of development projects and programmes, as well as the settlement of the County's fiscal obligations.

Additional constraints include limited automation, weak data integration, and inadequate institutional capacity in revenue administration, all of which reduce efficiency, transparency, and accountability in revenue collection processes.

To address these challenges, the County is undertaking strategic reforms aimed at strengthening revenue automation systems, expanding and diversifying revenue bases, and updating existing valuation rolls. Efforts are also being made to enhance enforcement mechanisms while prioritizing taxpayer education and stakeholder engagement. In parallel, the County is focusing on aligning expenditure commitments with actual cash releases and strengthening internal controls and accountability within revenue administration to improve overall revenue performance.

III. Expenditure Performance

1. Expenditure Performance FY 2025/2026

Total expenditure for the first half of the Financial Year (FY) **2025/2026** amounted to **Kshs. 4.17 billion** against an approved annual budget of **Kshs. 10.037 billion**, representing an overall absorption rate of **42 percent**. This performance reflects the level of budget implementation achieved during the first six months of the financial year.

The table below provides a detailed analysis of expenditure performance for the first half of FY **2025/2026** for both the County Assembly and the County Executive, disaggregated by their respective economic classifications.

This presentation facilitates a clear comparison of spending patterns across recurrent and development categories within the two arms of the County Government.

Table 04: Summary of first half FY 25/26 expenditure performance for County executive and assembly

Description		Revised Budget Estimates FY 2023/2024	Actual Receipts FY 2023/2024	Approved Budget Estimates FY 2024/2025	First Half Performance FY 2024/2025	Approved Budget Estimates FY 2025/2026	First Half Performance FY 2025/2026	Absorption rate %
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
County Executive	Recurrent Expenditure	5,866,566,676	5,862,155,849	5,618,822,449	2,502,233,525	6,136,118,987	2,917,268,622	48%
	Employee Compensation	2,813,695,034	2,806,456,119	3,351,401,770	1,540,547,001	4,500,655,476	2,398,515,131	53%
	Operations and Maintenance	3,052,871,642	3,055,699,730	2,267,420,679	961,686,524	2,494,846,077	846,687,539	34%
	Development Expenditure	3,355,409,128	1,830,972,117	2,763,197,548	482,895,798	2,987,751,130	926,967,827	31%
	Sub Total	9,221,975,804	7,693,127,966	8,382,019,997	2,985,129,323	9,123,870,117	3,844,236,449	42%
County Assembly	Recurrent Expenditure	890,557,352	889,265,459	891,698,127	-	859,382,566	327,934,048	38%
	Employee Compensation	420,050,615	419,519,807	481,116,574	-	468,610,184	93,796,421	20%
	Operations and Maintenance	470,506,737	469,745,652	410,581,553	-	390,772,382	234,137,627	60%
	Development Expenditure	90,500,000	51,694,500	40,000,000	-	54,500,000	1,450,000	3%
	Sub Total	981,057,352	940,959,959	931,698,127	-	913,882,566	329,384,048	36%
Total Expenditure		10,203,033,156	8,634,087,925	9,313,718,124	2,985,129,323	10,037,752,683	4,173,620,497	42%

Source: Busia County Treasury, 2025

The graph below presents the expenditure performance for the first half of the Financial Year (FY) **2025/2026**, analysed by economic classification and measured against the approved budget estimates.

During the period under review, the highest level of expenditure within the County Executive was recorded under Employee Compensation, amounting to **Kshs. 2,398,515,131** against an approved budget allocation of **Kshs. 4,500,655,476**. This reflects the significant proportion of resources devoted to personnel emoluments, consistent with the recurrent obligations of the County Government.

Conversely, the lowest expenditure within the County Executive was recorded under Operations and Maintenance, which amounted to **Kshs. 846,687,539** against an approved budget of **Kshs. 2,494,846,077**. This indicates a comparatively lower absorption rate in this category during the first half of the financial year.

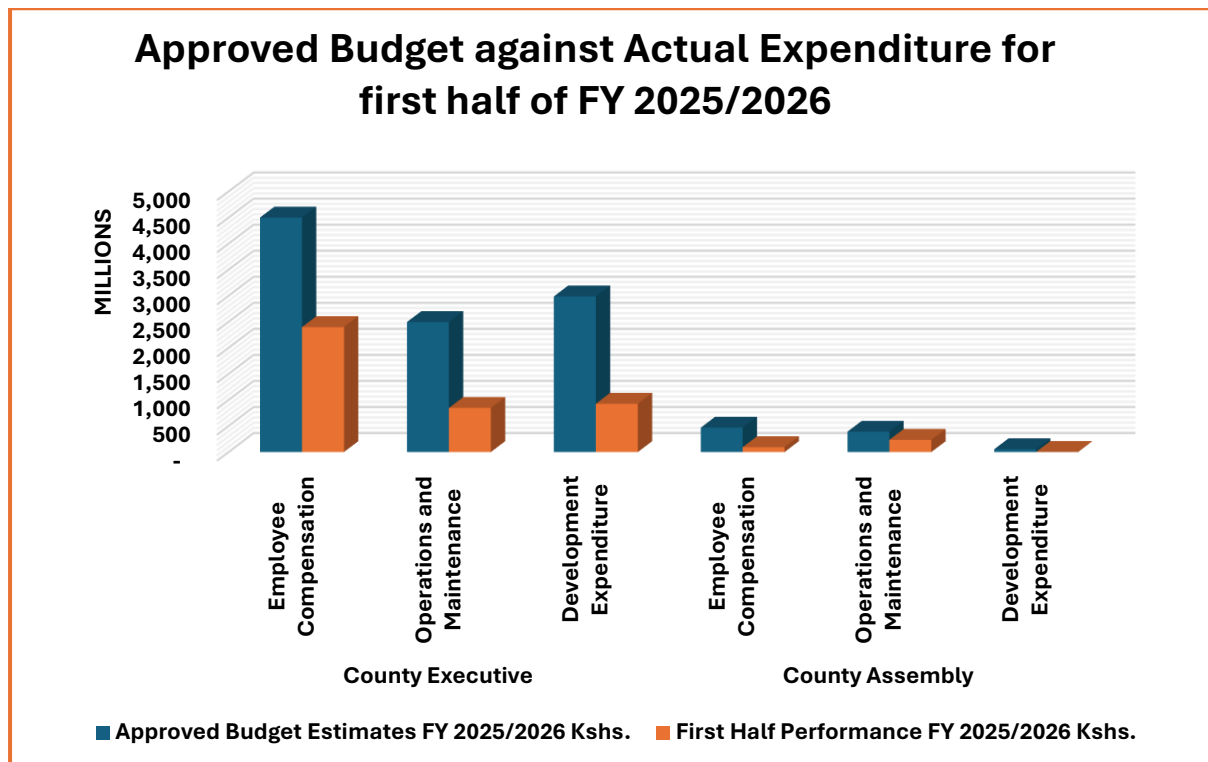
With regard to the County Assembly, the highest expenditure by economic classification was recorded under Operations and Maintenance, amounting to **Kshs. 234,137,627** against an approved budget estimate of **Kshs. 390,772,382**. This demonstrates that a substantial share of

the Assembly’s expenditure during the period was directed towards supporting operational activities.

On the other hand, the lowest expenditure in the County Assembly was registered under Development Expenditure, which stood at **Kshs. 1,450,000** against an approved budget estimate of **Kshs. 54,500,000**. This reflects minimal absorption under the development vote during the first half of FY 2025/2026.

Overall, the expenditure trends illustrate a higher absorption in recurrent expenditure categories, particularly employee compensation and operations, compared to development expenditure during the first half of the financial year.

Graph 02: Analysis of County Expenditure Performance for the first half of the FY 25/26



Source: Busia County Treasury, 2025

2. Expenditure Performance per Economic Classification

The table below presents an analysis of expenditure by economic classification across all departments for the first half of the Financial Year (FY) **2025/2026**, highlighting the relative absorption rates against the approved budget allocations.

During the period under review, the highest absorption rate was recorded under Employee Compensation in the Department of Health and Sanitation at **69 percent**. This was followed by Employee Compensation in the Department of Water, Environment, Irrigation, Natural Resources and Climate Change, which attained an absorption rate of **64 percent**. The third highest absorption rate was registered under Operations and Maintenance in the County Assembly at **60 percent**, reflecting a relatively strong uptake of allocated resources in support of operational activities.

On the other hand, the lowest absorption rates were observed under Development Expenditure. The Department of Strategic Partnerships and Digital Economy recorded **zero percent** absorption, indicating that no development funds had been utilized during the first half of the financial year. Similarly, the County Treasury and Economic Planning registered **zero percent** absorption under its development expenditure, signifying delayed or uninitiated implementation of planned development projects. The next lowest absorption rate was recorded under Development Expenditure in the County Assembly at **3 percent**, reflecting minimal progress in the execution of development activities within the period under review.

Overall, the expenditure performance indicates stronger absorption within recurrent expenditure categories, particularly employee compensation, while development expenditure across several departments experienced significantly low uptake during the first half of FY **2025/2026**.

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

Vote Title	Economic Classification	Approved Budget	First Half expenditure	Absorption rate first half	Approved budget (kshs)	First Half expenditure	Absorption rate first half	Approved Budget	First Half expenditure	Absorption rate first half
		FY 2023/2024	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	Employee Compensation	188,802,115	137,425,249	73%	207,574,238	158,707,398	76%	216,007,110	91,938,939	43%
	Operations and Maintenance	74,091,760	21,949,542	30%	74,196,668	31,274,784	42%	55,081,727	9,368,238	17%
	Development	466,948,206	112,428,773	24%	690,036,465	177,814,118	26%	545,155,479	264,747,043	49%
	Sub Total	729,842,081	271,803,564	37%	971,807,371	367,796,300	38%	816,244,316	366,054,220	45%
Trade, Investment, Industrialisation, Co-operatives, Small and Micro Enterprises (SME)	Employee Compensation	35,485,751	414,532	1%	39,288,587	3,609,571	9%	54,093,401	26,761,757	49%
	Operations and Maintenance	50,350,769	14,851,441	29%	44,068,307	24,060,423	55%	47,061,163	8,127,183	17%
	Development	361,300,000	79,680,479	22%	109,620,000	68,989,898	63%	240,717,104	53,636,199	22%
	Sub Total	447,136,520	94,946,452	21%	192,976,894	96,659,892	50%	341,871,668	88,525,139	26%
Education and Industrial Skills Development	Employee Compensation	375,036,758	316,170,604	84%	461,875,191	282,824,004	61%	560,557,817	198,761,402	35%
	Operations and Maintenance	138,351,263	12,808,814	9%	259,468,826	40,190,767	15%	128,282,267	10,807,752	8%

Vote Title	Economic Classification	Approved Budget	First Half expenditure	Absorption rate first half	Approved budget (kshs)	First Half expenditure	Absorption rate first half	Approved Budget	First Half expenditure	Absorption rate first half
		FY 2023/2024	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.	%
	Development	199,800,000	-		114,040,000	-	0%	116,000,000	76,999,455	66%
	Sub Total	713,188,021	328,979,418	46%	835,384,017	323,014,771	39%	804,840,084	286,568,609	36%
The County Treasury and Economic Planning	Employee Compensation	435,838,881	420,122,667	96%	366,321,279	362,377,818	99%	300,114,571	159,843,601	53%
	Operations and Maintenance	317,225,522	177,435,157	56%	369,901,835	299,731,970	81%	373,858,389	270,318,879	72%
	Development	22,000,000	11,977,046	54%	9,000,000	2,000,000	22%	22,919,656	-	0%
	Sub Total	775,064,403	609,534,870	79%	745,223,114	664,109,788	89%	696,892,616	430,162,480	62%
Youth, Sports, Culture, Gender, Creative Arts and Social Services	Employee Compensation	35,155,775	315,000	1%	48,151,963	15,744,906	33%	52,513,808	25,937,663	49%
	Operations and Maintenance	75,400,461	21,936,833	29%	126,070,485	48,193,691	38%	156,692,200	32,325,793	21%
	Development	112,000,000	-		38,300,000	-	0%	25,500,000	9,877,658	39%
	Sub Total	222,556,236	22,251,833	10%	212,522,448	63,938,597	30%	234,706,008	68,141,114	29%
Transport, Roads and Public Works	Employee Compensation	112,836,678	53,571,746	47%	90,476,188	854,599	1%	83,555,152	42,257,101	51%
	Operations and Maintenance	150,632,390	61,307,589	41%	67,221,258	44,656,285	66%	83,192,321	18,924,587	23%
	Development	457,040,000	24,250,624	5%	529,600,000	180,829,006	34%	621,858,891	199,460,948	32%
	Sub Total	720,509,068	139,129,959	19%	687,297,446	226,339,890	33%	788,606,364	260,642,636	33%
Public Service Management	Employee Compensation	122,311,116	55,736,417	46%	161,654,386	80,356,924	50%	295,457,757	132,114,418	45%
	Operations and Maintenance	342,460,513	92,757,502	27%	419,613,096	112,686,316	27%	452,168,860	117,084,417	26%
	Development	-	-		-	-		-	-	
	Sub Total	464,771,629	148,493,919	32%	581,267,482	193,043,241	33%	747,626,617	249,198,835	33%
Lands, Housing and urban Development	Employee Compensation	58,537,303	1,859,640	3%	41,197,742	13,157,127	32%	66,175,063	30,600,071	46%
	Operations and Maintenance	77,463,836	26,739,822	35%	104,537,028	52,978,365	51%	66,806,289	18,727,759	28%
	Development	169,094,559	550,000	0%	74,250,000	-	0%	108,500,000	30,558,587	28%
	Sub Total	305,095,698	29,149,462	10%	219,984,770	66,135,492	30%	241,481,352	79,886,417	33%
Water, Environment, Irrigation, Natural Resources and Climate Change	Employee Compensation	66,253,335	239,302	0%	75,240,878	-	0%	94,152,036	60,433,186	64%
	Operations and Maintenance	89,033,121	23,139,873	26%	60,884,777	20,662,116	34%	72,704,250	16,424,105	23%
	Development	299,700,000	22,062,593	7%	786,051,083	13,340,629	2%	722,500,000	203,860,689	28%
	Sub Total	454,986,456	45,441,768	10%	922,176,738	34,002,745	4%	889,356,286	280,717,980	32%
Health Services and Sanitation	Employee Compensation	1,408,857,857	789,605,184	56%	1,682,028,507	584,276,245	35%	2,053,694,979	1,419,165,300	69%
	Operations and Maintenance	385,783,154	85,324,531	22%	369,844,812	157,077,806	42%	347,026,622	42,294,298	12%
	Development	346,567,375	27,310,813	8%	378,300,000	39,922,148	11%	548,600,000	82,026,385	15%
	Sub Total	2,141,208,386	902,240,528	42%	2,430,173,319	781,276,199	32%	2,949,321,601	1,543,485,983	52%
County Public Service Board	Employee Compensation	36,636,445	-		30,431,963	18,362	0%	29,563,226	13,657,120	46%
	Operations and Maintenance	78,076,972	9,196,700	12%	88,876,972	39,977,847	45%	68,320,821	13,139,333	19%
	Sub Total	114,713,417	9,196,700	8%	119,308,935	39,996,209	34%	97,884,047	26,796,453	27%
The Governorship	Employee Compensation	70,710,596	5,364,719	8%	100,201,991	37,974,203	38%	185,239,695	83,649,791	45%
	Operations and Maintenance	172,391,414	98,530,885	57%	196,128,910	76,460,672	39%	167,690,696	41,013,799	24%
	Development	77,000,000	3,240,000	4%	28,000,000	-	0%	28,000,000	5,800,863	21%
	Sub Total	320,102,010	107,135,604	33%	324,330,901	114,434,875	35%	380,930,391	130,464,453	34%
County Law Office	Employee Compensation	25,098,668	604,888	2%	24,256,836	645,842	3%	15,820,129	6,720,241	42%
	Operations and Maintenance	41,174,332	7,874,918	19%	61,233,049	8,643,368	14%	54,544,701	6,737,446	12%
	Development	-	-		-	-		-	-	
	Sub Total	66,273,000	8,479,806	13%	85,489,885	9,289,209	11%	70,364,830	13,457,687	19%
Strategic Partnerships and Digital Economy	Employee Compensation	-	-		22,702,021	-	0%	25,100,548	12,878,120	51%
	Operations and Maintenance	-	-		25,374,656	5,092,116	20%	30,643,389	7,256,323	24%
	Development	-	-		6,000,000	-	0%	8,000,000	-	0%
	Sub Total	-	-		54,076,677	5,092,116	9%	63,743,937	20,134,443	32%
	Total County Executive Expenditure	7,475,446,925	2,716,783,883	36%	8,382,019,997	2,985,129,323	36%	9,123,870,117	3,844,236,449	42%
County Assembly	Employee Compensation	452,433,683	-	0%	481,116,574	-	0%	468,610,184	93,796,421	20%
	Operations and Maintenance	554,723,669	-	0%	410,581,553	-	0%	390,772,382	234,137,627	60%
	Development	60,000,000	16,989,500	28%	40,000,000	-	0%	54,500,000	1,450,000	3%
	Sub Total	1,067,157,352	16,989,500	2%	931,698,127	-	0%	913,882,566	329,384,048	36%
Total County Expenditure	Total County Expenditure	3,423,994,961	1,781,429,948	52%	3,832,518,344	1,540,547,001	40%	4,500,655,476	2,398,515,131	53%
	Employee Compensation	2,547,159,176	555,322,722	22%	2,678,002,232	961,686,524	36%	2,494,846,077	846,687,539	34%
	Operations and Maintenance	2,571,450,140	298,489,828	12%	2,803,197,548	482,895,798	17%	3,042,251,130	928,417,827	31%
	Grand Total	8,542,604,277	2,635,242,498	31%	9,313,718,124	2,985,129,323	32%	10,037,752,683	4,173,620,497	42%

Source: Busia County Treasury, 2025

3. Expenditure Performance per Programme

The table below presents an analysis of expenditure by programme for the Financial Year (FY) **2025/2026**, highlighting the respective absorption rates across departments.

During the period under review, the highest absorption rate was recorded under the Youth Empowerment and Development Programme in the Department of Youth, Sports, Culture, Gender, Creative Arts and Social Services, which achieved an impressive absorption rate of **96 percent**. This reflects a strong level of implementation and prioritization of youth-focused initiatives within the financial year.

The second highest absorption rate was registered under the Early Childhood Development Education Programme in the Department of Education and Industrial Skills Development, which attained an absorption rate of **83.4 percent**. This demonstrates substantial progress in the delivery of early learning services and related interventions.

Closely following was the General Administration and Administration Services Programme in the Department of the County Treasury and Economic Planning, which recorded an absorption rate of **80.2 percent**, indicating effective utilization of allocated resources in support of administrative and financial management functions.

Conversely, the least absorption was recorded across various programmes in different departments, which registered an absorption rate of **zero percent**. This indicates that no expenditure had been incurred under those specific programmes during the period under review, pointing to delays in implementation or pending commencement of planned activities.

Overall, the programme-based expenditure performance reflects strong absorption in selected priority areas, particularly youth empowerment, early childhood education, and administrative services, while certain programmes experienced minimal or no uptake during the financial year.

Table 1: Expenditure per Programme

Programme (CP)	Approved Budget Estimates	2nd Quarter Actuals	Approved Budget Estimates	2nd Quarter Actuals	Absorption Rate (%)	Approved Budget Estimates	2nd 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.	Kshs.	Kshs.
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness								
CP 1: General Administration and support services	262,893,875	159,374,791	281,770,906	81,006,354	28.7%	271,088,837	101,307,177	37.4%
CP 2: Ward Economic Revitalization Programme	466,948,206	112,428,773	690,036,465	255,705,531	37.1%	545,155,479	264,747,043	48.6%
Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises								
CP 3: General Administration and support services	85,836,520	15,265,973	83,356,894	7,373,681	8.8%	101,154,564	14,639,805	14.5%
CP 4: Trade Development and Investment	101,300,000	-	56,120,000	38,884,020	69.3%	94,300,000	2,345,468	2.5%
CP 5: Fair Trade practices	4,000,000	-	5,000,000	2,500,000	50.0%	-	-	-
CP 6: Industrialization	250,000,000	79,680,479	-	-	-	133,917,104	51,290,731	38.3%
CP 7: Cooperative Business Development	6,000,000	-	48,500,000	24,739,576	51.0%	12,500,000	-	0.0%
CP: Alcoholic Drinks and Drugs Abuse Control	-	-	-	-	-	-	-	-
Education and Industrial Skills Development								
CP 8: General Administration and support services	513,388,021	328,979,418	721,344,017	221,595,261	30.7%	688,840,084	209,569,155	30.4%
CP 9: Early Childhood Development Education	63,000,000	-	41,640,000	-	0.0%	86,000,000	71,713,548	83.4%
CP 10: Vocational Training Development	30,000,000	-	72,400,000	-	0.0%	30,000,000	5,285,907	17.6%
CP 11: Education support	106,800,000	-	-	-	-	-	-	-
The County Treasury and Economic Planning								
CP 12: General Administration and support services	753,064,403	597,557,824	736,223,114	202,030,947	27.4%	673,972,960	540,411,615	80.2%
CP 13: Public Financial Management	-	-	5,000,000	-	0.0%	-	-	-
CP 14: 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	11,977,046	-	-	-	-	-	-
Youth, Sports, Culture, Gender, Creative Arts and Social Services								
CP 15: General Administration and support services	110,556,236	22,251,833	174,222,448	48,384,563	27.8%	209,206,008	48,263,456	23.1%
CP 16: 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 17: Youth Empowerment and Development	-	-	2,000,000	-	0.0%	500,000	479,782	96.0%
CP 18: Promotion and Development of Sports	74,000,000	-	30,300,000	-	0.0%	5,000,000	1,467,364	29.3%
CP: 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 19: Social Services and Development to Vulnerable	6,000,000	-	1,000,000	-	0.0%	-	-	-
Transport, Roads and Public Works								
CP 20: General Administration and support services	263,469,068	114,879,335	157,697,446	9,869,850	6.3%	166,747,473	61,181,688	36.7%
CP 21: Road Network	376,940,000	24,250,624	514,900,000	196,849,298	38.2%	480,550,000	194,049,881	40.4%
CP 22: Alternative Transport Infrastructure Development	3,000,000	-	5,000,000	-	0.0%	8,000,000	5,411,066	67.6%

Programme (CP)	Approved Budget Estimates	2nd Quarter Actuals	Approved Budget Estimates	2nd Quarter Actuals	Absorption Rate (%)	Approved Budget Estimates	2nd 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.	Kshs.	Kshs.
CP 23: Building Infrastructure Development	17,000,000	-	9,700,000	-	0.0%	3,500,000	-	0.0%
CP: Energy Development	60,100,000	-	-	-	-	129,808,891	-	0.0%
Public Service Management								
CP 24: General Administrative and support services	464,771,629	148,493,919	581,267,482	131,546,202	22.6%	747,626,617	179,198,836	24.0%
Lands, Housing and urban Development								
CP 25: General Administrative and support services	136,001,139	28,599,462	145,734,770	28,368,860	19.5%	132,981,351	39,327,831	29.6%
CP 26: Physical Planning and Land Use Management	44,900,000	-	21,750,000	-	0.0%	23,500,000	3,800,000	16.2%
CP 27: Urban Management Services	73,000,000	-	28,500,000	-	0.0%	50,000,000	26,758,587	53.5%
CP 28: Housing Development and Management	51,194,559	550,000	24,000,000	-	0.0%	35,000,000	-	0.0%
Water, Environment, Irrigation, Natural Resources and Climate Change								
CP 29: General Administrative and support services	155,286,456	-	136,125,655	10,736,793	7.9%	166,856,286	96,857,291	58.0%
CP 30: Water Supply Services	149,300,000	785,789	230,950,000	32,092,134	13.9%	173,400,000	51,420,299	29.7%
CP: Environmental Management and Protection	-	-	-	-	-	2,000,000	-	0.0%
CP 31: Environmental Conservation and Management	15,400,000	-	11,600,000	-	0.0%	26,100,000	-	0.0%
CP 32: Climate Change Mitigation and Adaptation	130,000,000	21,276,804	486,101,083	46,840,140	9.6%	484,000,000	136,114,820	28.1%
CP 33: Irrigation and Land Reclamation Services	5,000,000	-	7,000,000	-	0.0%	-	852,628	-
CP 34: Energy Development	-	-	50,400,000	-	0.0%	37,000,000	15,472,942	41.8%
Health Services and Sanitation								
CP 35: General Administration and support services	1,794,641,011	874,929,715	2,051,873,319	697,298,515	34.0%	2,053,694,979	1,506,483,691	73.4%
CP 36: Curative and Rehabilitative Services	168,100,000	-	241,000,000	21,379,798	8.9%	710,295,688	82,026,385	11.5%
CP 37: Preventive and Promotive Health Services	173,467,375	27,310,813	137,300,000	4,384,810	3.2%	185,330,934	-	0.0%
CP: Administrative and Support Services	5,000,000	-	-	-	-	-	-	-
County Public Service Board								
CP 38: General Administration and support services	114,713,417	9,196,700	119,308,935	27,635,302	23.2%	97,884,047	14,796,453	15.1%
County Law Office								
CP 39: General Administration and support services	66,273,000	8,479,806	85,489,885	20,201,502	23.6%	70,364,830	7,457,687	10.6%
Strategic Partnerships and Digital Economy								
CP 40: General Administration and support services	-	-	48,076,677	2,576,712	5.4%	55,743,937	7,256,323	13.0%
CP 41: Information Communication Technology	-	-	6,000,000	-	0.0%	8,000,000	-	0.0%
The Governorship								
CP 42: General Administration and support services	243,102,010	103,895,604	296,330,901	93,107,687	31.4%	352,930,391	122,224,773	34.6%
CP 43: Disaster Risk Management	75,000,000	3,240,000	28,000,000	-	0.0%	28,000,000	5,800,863	20.7%
CP: County Communication and Publicity	2,000,000	-	-	-	-	-	-	-
County Assembly								
CP 44: General Administration and support services	1,007,157,352	490,070,321	891,698,127	389,784,822	43.7%	859,382,566	300,384,048	35.0%
CP 45: Legislation, Representation and Oversight	60,000,000	16,989,500	40,000,000	23,895,650	59.7%	54,500,000	29,000,000	53.2%
Total Expenditure	8,542,604,277	3,200,464,529	9,313,718,124	2,618,788,008	28.1%	10,037,752,682	4,205,327,655	41.9%

Source: Busia County Treasury, 2025

Expenditure Challenges

Busia County continues to face persistent challenges arising from rising recurrent expenditure, particularly in respect of personnel emoluments. The growing wage bill has significantly constrained the fiscal space available for development spending, thereby limiting the County's capacity to finance critical infrastructure projects and other transformative initiatives.

In addition, challenges associated with the implementation of the e-procurement system including intermittent system downtimes and limited user capacity have contributed to delays in procurement processes. These operational constraints have, in turn, slowed the execution of planned projects and programmes, affecting overall budget absorption and service delivery.

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

IV. Management of Pending Bills

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

As at **December 2025**, a total of **Kshs. 109.2 million** had been settled. The relatively low level of settlement during the first half of the financial year is largely attributable to the fact that provisions for pending bills were incorporated under the Supplementary Budget, the implementation of which commenced in the third quarter. Consequently, the County expects an accelerated pace of settlement of verified pending bills in the remaining part of the financial year.

Going forward, the County Treasury will accord priority to 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 strategic approach is intended to curb the accumulation of arrears, restore supplier confidence, and reinforce the County's credibility in public financial management. Additionally, the enforcement of stricter commitment controls and enhanced expenditure oversight will minimize the recurrence 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 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	656	Ongoing
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 Seesame 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	13,000	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	
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	12,432	Ongoing
CP3: Livestock Development					
Programme outcome: Increased Livestock Production and Marketing					

Programme	Key Outputs	Key Performance Indicators	Target FY 2025/2026	Actual FY 2025/2026	Remarks
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 intergrated into the value chains.	3,000	3,500	
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
		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 abbatoirs 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 nitrogens Purchased	2,000	-	The project funds were redirected during supplementary

Programme	Key Outputs	Key Performance Indicators	Target FY 2025/2026	Actual FY 2025/2026	Remarks
		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	-	-	
	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, Enerotoxemia 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

PROGRAMME	SUB-PROGRAMME	GFS CODE	PROJECT NAME	BUDGET ESTIMATES FY2025/2026	STATUS	REMARKS
				Kshs.		
		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
		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	2100	In collaboration with KEBS and MSEA, we were able to train approximately 2100 traders.
		Number of markets renovated	8	7	LPOs awarded to contractors for the renovation of the following markets: Sisenye, Butula Junction Market, Aterait, and Rakite.
		Number of new markets established	10	8	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 Bumuturu.
	New boda boda sheds constructed	Number of sheds constructed	7	1	The construction of Namisi Boda boda Shed is complete.

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	1	The construction is 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	1	The construction is 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	32	Through ward based economic revitalization program, 32 cooperative societies have 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		1	0	No budgetary allocation due to limited resource envelope
		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	Late inauguration of the board affected the disbursement of the loans.	

Project status

PROGRAMME	SUB-PROGRAMME	GFS CODE	PROJECT NAME	BUDGET ESTIMATES FY 2025/2026	STATUS	REMARKS
				Kshs.		
	MSME Promotion	3110599	MSME Loans	5,000,000	Ongoing	Mainstream

Trade Development and Investment	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	97	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. The directorate has finalized the construction process for 97 ECDE classrooms under Rapid Result Initiative 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	5	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

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, economic planning and technological innovations.

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	268 M	Need to automate more revenue streams to increase OSR collection
Sub total			707M	268 M	
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 centers constructed, equipped and operationalize	Number of cultural centers constructed, equipped and operationalize	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	Kamolo youth empowerment center refurbishment tender has been awarded.
	Youth support program established	Number of youth support program established	1	4	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	STATUS	REMARKS
				FY 2025/2026		
				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	8.328	Bukiri-Takhumba-Mumbaka 6.0 km road done
	Kilometres of roads maintained	Number of Kilometers of Earth and Gravel Roads Maintained	322	605.33	Done in all the 35 wards
	Box culverts and bridges constructed	Number of box culverts constructed	10	8	Two, complete and one on going.
	Kilometres of roads opened	Number of Kilometres of new roads opened	70	240.28	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	6	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	
Alternative transport development	Waterways in working condition	Number of Kilometers of waterways established	10	8	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	cabro	Square meters of cabros done	1500	0	No budgetary allocation

working environment	works/landscaping done				
	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	1	Target achieved

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 be an excellent department in land management and in the 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,	10	3	Payment still pending

		surveyed and titled			
	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 (tipper)	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 admin offices)	4	0	No budgetary allocation due to limited resource envelope

Project Status

PROGRAMME	SUB-PROGRAMME	GFS CODE	PROJECT NAME	BUDGET ESTIMATES	STATUS	REMARKS
				FY 2025/2026		
				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
		3111402	Development of Urban Plans		New	Mainstream
	Urban Infrastructure Development and Management	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	610	Rehabilitations: 500 m ³ Matayos steel tanks, 100 m ³ Bukhakhala, ojamii 10m ³ ,
	Water pipeline constructed	KMs of pipeline developed	20	11.46	Matayos 1.6km, 2.55km to igero, 1.15km, 1km, Bukhakhala 1.4km, 0.9km, 1.47km, 0.290km, 0.87km, 0.78, 0.45km
	Meters acquired and metered	No. of meters acquired and metered	400	1510	610 within Amagoro, 600 within town. Busijo 50 Butula water supply 50, Sisenye 200
Rural Water infrastructure development	Water storage facilities constructed	Total volume of storage developed (M ³)	400	424	Busijo 324m ³ (200m ³ rehabilitated), Oshorom kolanya 100m ³ masonry, 114m ³
	Water pipeline constructed	KMs of pipeline developed	40	19.67	6 km busijo, 2.3 km samia girls, within sio port and busembe 3.5km, kolanya 7.87 km,
	Water points developed	Number of boreholes drilled	3	6	Burudu samia, ojamii, amongra chakol south, kakoli angurai south, kidera and kakira amukura east,
		No of water systems solarized	7	14	Mundika, busijo intake, kolanya girls, Ebwicha, Bukhakhala, busende, matabi samia, Siekunya, Lupida, aterait spring, magombe bunyala, Mukhwayo samia, otimong chakol south, Nambale center A
Maintenance of water systems	Water systems repaired and maintained	Number of systems repaired and maintained	150	10	Busibwabo, toto kakile, Bukadanyi, Otimong, Ejinja NaNa, Khunyang, Ebwicha, Bukhakhala, Mundika 2No surface pumps that pump water to Busia town, 1 No to matayos,
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	4	Target surpassed due to additional allocation under Financing Locally led Climate Action Program
	Trees planted in line with presidential decree	Number of trees planted	200000	15,000	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	1	Tree planted only in Teso North due to budgetary constraints
	Farms and urban forest developed	No. 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 is 100% complete.
	Locally led climate change actions promoted (2% County contribution)	Number of locally led climate change actions promoted	35	26	100% complete.
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 farmer & institution support services	Irrigation kits supplied to farmers	No. of irrigation kits supplied to farmers	7	0	Target not achieved due to non-allocation of 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	784	Target surpassed due to the matching fund arrangement with RREC. 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	392	Target surpassed due to the matching fund arrangement with RREC.
Renewable energy development	Streetlights installed and maintained	Number of grid/solar street lighting units installed and	150	165	Burumba 30 units, Ebenezer 20 units, Mungatsi 22 units, Matayos mkt 31 units, Elugulu 12, Shibale 20, Sifugwe/Bunyala VTC 15 units,

		maintained			Bunandi 15units.
	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	1750	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
	Climate Change Mitigation and Resilience	2640599	Financing Locally Led Climate Action Program (FLLOCA) county contribution	50,000,000	New	Grants
		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

	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 procured and functional	1	-	-1	No Budget
			No of Facilities with assorted laboratory equipment procured	47	-	-47	Amount Reallocated during supplementary	

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicators	FY 2025/2026	Q 2	Variance	Remarks
					Target(s)			
	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 HFs)	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 wall and security surveillance systems	1	-	-1	No Budget
				Number of facilities with equipped and functional laundry Machine with squeezer & Drier	2	-	-2	No Budget
				Number of facilities with functional dental units	3	-	-3	No Budget
				No. of health facilities with operational backup	1	-	-1	No Budget

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicators	FY 2025/2026	Q 2	Variance	Remarks
					Target(s)			
				power supplies, by type (green)				
				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, Lwanyange, Kwangamor, Akolong, Emafumu & Osieko)

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicators	FY 2025/2026 Target(s)	Q 2	Variance	Remarks
	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 Bumutiru 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 ward & Amaase general ward)

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicators	FY 2025/2026	Q 2	Variance	Remarks
					Target(s)			
				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	Q2	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 FY 2025/2026	STATUS	REMARKS
				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	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
		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
	Infrastructure Development at Tier 2 facilities	3111101	Bulk procurement of assorted medical equipment for lower-level facilities among them, nebulizers, stethoscope, feotoscope, BP machines etc.	14,900,000	Ongoing	Mainstream
					196,100,000	
Sub Total						

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					
Sub Programme	Key Outputs	Key Performance Indicators	Targets		Remarks
			Planned	Achieved	
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
		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 and support services	Administrative support service	Efficient and Effective Co-ordination of Administrative	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	80%	To support	90%	10%	Delays in exchequer disbursement

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value (2023)	Planned Targets	Actual as at 30th June 2025	Variance	Justification
		support services					100% payment of staff salaries and other benefits. Support departmental operations and supervision of projects			
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 and Burinda Primary school to completion	2	0	Timely award and close supervision by the department
		To strengthen disaster preparedness,	Improved awareness, resilience	Timely response to disaster	No. of Lightning arrestors	1	To establish	1	0	Timely award and close supervision

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value (2023)	Planned Targets	Actual as at 30th June 2025	Variance	Justification
		mitigation and response	and adaptive capacity to disasters	occurrences	installed and functional		programs and centres for disaster preparedness, mitigation and response			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 financial year under review, the County faced a range of challenges that significantly constrained the efficient absorption and utilization of allocated funds. One of the most prominent issues was the delayed uptake and execution of tenders by suppliers and contractors. A considerable number of contractors, despite being duly awarded contracts, encountered difficulties in mobilizing the necessary financial and technical resources to commence and sustain project implementation. In several instances, inadequate capacity and limited technical expertise further impeded the timely execution of works. These challenges were exacerbated by protracted procurement processes, marked by lengthy evaluation periods,

multiple approval layers, and procedural inefficiencies, all of which contributed to delays in project commencement and completion.

From this experience, it is evident that weaknesses in supplier prequalification and overly bureaucratic procurement systems undermine the timely delivery of projects. In response, the County will undertake comprehensive reforms, including strengthening supplier prequalification frameworks to ensure only capable and financially sound contractors are engaged, investing in contractor training and capacity-building initiatives, streamlining procurement procedures to eliminate redundancies, digitizing procurement systems to enhance efficiency and transparency, and enforcing strict adherence to existing procurement laws and regulations.

The accumulation of pending bills emerged as another critical area of concern. This challenge largely stemmed from gaps in commitment control systems, delays in the verification and validation of claims, and shortfalls in revenue performance. Although the buildup of pending bills placed temporary pressure on the County's fiscal space and weakened supplier confidence, it also highlighted the urgent need for robust financial management practices. Consequently, the County has developed a structured response strategy focused on the timely verification and prioritization of legitimate pending bills, the enforcement of stringent commitment controls to prevent future accumulation, the alignment of expenditure with realistic revenue projections, and the strengthening of continuous financial monitoring and reporting mechanisms. These interventions are expected to restore fiscal discipline, rebuild supplier confidence, and create fiscal space for new investments and development initiatives.

Furthermore, the County acknowledges that performance in own-source revenue collection fell short of the set targets during the review period. This underperformance was primarily attributed to overly ambitious revenue projections, inefficiencies and leakages in revenue collection systems, weak enforcement mechanisms, and resistance from taxpayers. The resulting financing gaps contributed to the emergence and escalation of pending bills. This experience underscores the critical importance of setting realistic and achievable revenue targets, as well as strengthening enforcement mechanisms to safeguard fiscal credibility and ensure the smooth functioning of County operations.

In response, the County is prioritizing a series of revenue enhancement reforms, including the automation of revenue collection through modern electronic payment systems, the expansion

of the tax base by identifying and tapping into new revenue streams, and the reinforcement of enforcement mechanisms. Additionally, the County will implement sustained civic education and public awareness campaigns, complemented by incentive structures to encourage timely compliance, thereby fostering a culture of voluntary tax payment and shared responsibility in revenue mobilization.

The County also recognizes that frequent reallocations through supplementary budgets disrupted the smooth delivery of services. While such reallocations were, at times, necessary to address emerging and unforeseen needs, they occasionally resulted in the diversion of funds from ongoing projects, delays in implementation, and a diminished overall impact of development expenditure. This experience highlights the need for enhanced budget discipline and more rigorous project planning processes. Going forward, the County will ensure that supplementary budget reallocations are 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 consistent with County priorities throughout the financial year.

Capacity constraints in project planning and implementation further contributed to low absorption levels. Limited technical expertise in project design, costing, and supervision often led to unrealistic budgeting and implementation delays. Additionally, inefficiencies in approval processes and weak monitoring and evaluation systems undermined overall performance. The key lesson drawn is that without adequately skilled personnel and effective institutional systems, even well-formulated budgets cannot achieve their intended outcomes. To address these gaps, the County will invest in capacity building for its staff in areas such as project management, procurement, and financial management; strengthen internal audit and monitoring units; and adopt performance-based contracting frameworks supported by regular evaluations to enhance accountability and efficiency.

Delays and shortfalls in the disbursement of conditional grants under the County Allocation of Revenue Act (CARA) also adversely affected the implementation of planned programmes and projects. In many cases, disbursements from the National Treasury were delayed or withheld due to cash flow constraints at the national level or non-compliance by the County with reporting requirements. This experience underscores the importance of maintaining high standards of accountability and compliance to safeguard access to critical financial resources. In response, the County will enhance intergovernmental coordination and engagement with the

National Treasury to facilitate timely disbursements, strengthen its capacity in financial reporting and compliance, and collaborate with the Council of Governors to advocate for policy reforms that ensure predictable and timely release of funds. The County will also promote transparency by regularly publishing information on grant receipts and their utilization.

Finally, delays in the release of the equitable share from the National Treasury resulted in cash flow mismatches that disrupted both recurrent and development expenditures. This challenge highlighted the importance of effective cash flow forecasting and flexible expenditure management. To mitigate such risks in the future, the County will strengthen its cash flow forecasting systems, align expenditure commitments with actual inflows, prioritize critical expenditures, and continue advocating for a more predictable and reliable disbursement schedule from the National Treasury.