

REPUBLIC OF KENYA



UASIN GISHU COUNTY

**ANNUAL BUDGET IMPLEMENTATION STATUS
REPORT FY 2024/2025**

JULY 2025

A County of Opportunities for All in Kenya and Beyond

TABLE OF CONTENTS

1.0 OVERVIEW OF FY 2024/25 BUDGET	3
2.0 REVENUE PERFORMANCE.....	3
3.0 OWN SOURCE REVENUE	4
4.0 FACILITY IMPROVEMENT FUND	7
5.0 APPROPRIATION IN AID (AiA).....	7
6.0 EXPENDITURE PERFORMANCE.....	8
7.0 EXPENDITURES BY DEPARTMENT.....	8
8.0 EXPENDITURE BY ECONOMIC CLASSIFICATION	10
9.0 PENDING BILLS FY 2024/25	12

FINANCIAL ANALYSIS OF COUNTY BUDGET IMPLEMENTATION IN THE FINANCIAL YEAR 2024/25

1.0 OVERVIEW OF FY 2024/25 BUDGET

During the period under review, the county implemented a revised budget amounting to KSh 15.18 billion. It comprised KSh 6.36 billion (41.9 per cent) and KSh 8.82 billion (58.1 per cent) allocation for development and recurrent programmes, respectively.

The budget estimates represented an increase of KSh 1.89 billion (14.2 per cent) from the FY2023/24 budget comprised a development budget of KSh 5.16 billion and a recurrent budget of KSh 8.12 billion.

The budget was to be financed from various revenue sources, including the equitable share of revenue raised nationally, amounting to KSh 8.47 billion (55.8 per cent), conditional allocations of KSh 3.0 billion (19.8 per cent), a cash balance of KSh 2.10 billion (13.8 per cent) brought forward from FY 2023/24, and KSh 1.61 billion (10.6 percent) generated as own-source revenue (OSR) inclusive of Facility Improvement Fund (FIF) and Appropriation in Aid (AIA).

2.0 REVENUE PERFORMANCE

At the end of the 2024/2025 financial year, the county recorded total revenue of KSh 12.76 billion against a target of KSh 15.18 billion. This revenue comprised receipts from the equitable share, conditional grants, own-source revenues, and unspent balances.

Transfers from the National Government including the equitable share and conditional grants as provided under the County Allocation of Revenue Act 2024 was revised from the approved budget of Kshs 8,766.32 million to Kshs 8,472.40 million, following a reduction in allocations under CARA. Additionally, County Governments Additional Allocations Act (CGAA) 2024 had an approved budget of KSh 3,000.4 million, out of which KSh 843.94 million was absorbed during the fiscal year, reflecting a utilization of 28.1percent

The county generated a total revenue of KSh 1,352.16 million, representing 84 percent of the annual target of KSh 1,606.18 million. This included collections from own OSR, FIF and AIA.

Additionally, the county carried forward a cash balance of KSh 2,097.10 million from the 2023/2024 financial year. This unspent balance was fully utilized during the 2024/2025 period to support county operations and advance development priorities.

Table 1: Summary of Revenue Performance FY 2024/2025 (KSh Million)

Revenue Type	FY2023/24 (a)	FY 2024/2025			%Growth (c-a/a)
		Approved (b)	Actual (c)	%Deviation (c-b/b)	
Unspent balance from Previous Year	1,479.89	2,097.10	2,097.10	0	41.71
Equitable Share	7,751.99	8,472.40	8,472.40	0	9.29
Own Source Revenue	1,345.38	1,395.00	1,010.39	-27.57	-24.9
Facility Improvement Fund (FIF)	59.39	79.14	233.04	194.47	292.39
Appropriation in Aid (AIA)	-	132.03	108.73	-17.65	0
Grants	992.92	3,004.11	843.94	-71.91	-15
Total Revenues	11,629.57	15,179.78	12,765.60	-14.72	9.77

Source: Uasin Gishu County Treasury, 2025

3.0 OWN SOURCE REVENUE

By the end of June 2025, the county had collected KSh 1,010.39 million as OSR translating to 72 percent of the annual target of KSh 1,395.00 million. This performance reflected a shortfall of KSh 384.61 million, equivalent to 28 percent of the projected target. When compared to the same period in the previous financial year during which collections totaled KSh 1,361.94 million this marks a decline of KSh 351.55 million, representing a 26 percent drop in own-source revenue.

The deficit was attributed to a range of operational and policy-related challenges that undermined the performance of OSR streams. These included frequent system downtimes that disrupted revenue collection, limited public participation and engagement, and delays in concluding key policy formulations. The situation was further compounded by interference from emerging issues and ongoing court cases, which diverted attention and resources. Additionally, inadequate capacity within revenue administration teams hindered effective service delivery. The lack of clear linkage between specific fees and the services they fund also contributed to public resistance.

Table 2: Revenue Performance by Stream for FY 2024/2025

Revenue Streams	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Agriculture AMS	117,137	9,026	261,040	806,552	1,193,755
Agriculture Veterinary	-	-	-	1,000	1,000
Application Fee	-	-	-	69,700	69,700
Audit Fees	944,901	412,300	1,280,700	1,397,610	4,035,511
Betting Control	732,000	165,000	389,750	124,500	1,411,250
Buildings Plan Approval Fee /scrutiny	6,793,663	5,587,265	4,942,605	4,580,624	21,904,157
Business Permits Current Year	9,399,140	1,963,801	154,416,576	83,755,123	249,534,640
Council Premises Occasional Hire (Offices, etc.)	40,001	18,000	25,000	23,000	106,001
Court Fines	1	39,900	118,000	-	157,901
Enclosed Bus Park Fee	29,498,400	30,998,100	31,952,650	31,391,300	123,840,450
Fire-Fighting Services	504,500	153,000	5,536,000	1,321,000	7,514,500
Fisheries	67,200	121,000	137,100	187,800	513,100
Housing Estates Monthly Rent	4,210,831	2,671,015	4,561,874	5,072,025	16,515,745
Impounding Charges	788,250	574,800	723,300	1,243,200	3,329,550
Land Rates Current Year	10,635,399	7,990,991	43,244,892	18,592,774	80,464,056
Livestock Auction/Sales Fees	566,450	1,268,210	360,950	788,630	2,984,240
Log Cess/ Bark Cess/Hide/skins/Hay	399,199	100,105	192,730	404,650	1,096,684
Library Fee	-	-	11,000	1,040	12,040
Motor Bikes	5,010,100	3,876,900	5,038,500	5,875,410	19,800,910
Market Fees	6,773,788	6,400,122	5,153,459	6,083,230	24,410,599
Refuse Collection Fee/Nema	3,820,680	284,340	7,775,720	4,621,935	16,502,675
Right-of-Way / Way-Leave Fee	1,831	100,277	14,075	210,374	326,557
Sand, Gravel, and Ballast Extraction Fees	11,846,014	10,895,247	12,803,124	14,250,922	49,795,307
Staff Loan commission	2,150,134	2,436,197	3,686,055	1,474,616	9,747,002
Sign Boards & Advertisement Fee	8,100,436	5,494,820	44,380,574	30,661,189	88,637,018
Slaughtering Fee	5,244,080	5,346,821	5,112,130	4,575,060	20,278,091
Street Parking Fee	25,015,745	18,922,650	49,345,560	23,653,250	116,937,205

Revenue Streams	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Sugarcane Cess	1,098,117	788,356	702,072	1,421,841	4,010,386
Hire of Machinery Water	-	1,560,000	-	-	1,560,000
Weight and Measures	434,500	386,000	502,650	108,700	1,431,850
Wheat & Maize Cess	2,323,034	13,990,297	22,197,986	6,613,788	45,125,105
Salary Refund	47,591	-	23,099	21,000	91,690
Staff surcharge/Imprest	324,028	313,430	257,263	69,000	963,721
Asset Recovery	-	94,072,000	-	-	94,072,000
Direct Banking	201,723	173,748	382,526	1,259,954	2,017,951
TOTAL REVENUE	137,088,873	217,113,718	405,528,961	250,660,796	1,010,392,348

During the review period for FY 2024/25, business permits remained the county's most significant source of own-source revenue, generating KSh 249,534,640 and accounting for 25 percent of total collections. Enclosed bus park fees ranked second, contributing KSh 123,840,450 (12 percent) of the total. In contrast, agriculture veterinary fees and library fees recorded minimal collections of KSh 1,000 and KSh 12,040, respectively representing a negligible share of overall revenue. These figures reveal a disproportionate dependence on a limited number of revenue streams, highlighting the urgent need to strengthen and diversify underperforming sources through improved enforcement, enhanced service delivery, and targeted public awareness initiatives.

4.0 FACILITY IMPROVEMENT FUND

In FY 2024/25, the County reported collections of KSh.233.04 million as FIF, which was 294.44 per cent of the annual target of KSh.79.15 million. The collected amount was retained and utilized at source in line with the Facility Improvement Financing Act, 2023. The County had developed regulations to operationalize the FIF Act of 2023.

Similarly, health facilities recorded approved claims from the Social Health Authority (SHA) amounting to KSh.146.84 million. Of this, only KSh.102.79 million was disbursed, occasioning a pending balance of KSh.44.05 million; however, claims paid by SHIF totaled KSh.30.97 million.

5.0 APPROPRIATION IN AID (AiA)

During the 2024/2025 financial year, the county government realized KSh 108.72 million in Appropriation-in-Aid (AiA) revenue against a target of KSh 132.03 million, translating to an achievement rate of 83 percent and a shortfall of KSh 23.31 million. This revenue comprised KSh 73.15 million from the Alcoholic Drinks Control Board and KSh 58.88 million from the Agricultural Training Center (Chebororwa). The shortfall may be attributed to several factors, including reduced demand for services due to economic pressures, delays in program implementation, limited public awareness of available services, and possible enforcement or regulatory challenges that affected revenue collection particularly in the alcohol sector. Addressing these gaps through improved service delivery, targeted outreach, and strengthened enforcement mechanisms could enhance future performance.

6.0 EXPENDITURE PERFORMANCE

In FY 2024/25, total spending by county departments and entities, including the County Assembly, amounted to KSh 11,132 million against a budgeted target of KSh 15,180 million resulting in an underspending of KSh 4,048 million equivalent to 27 percent of the total budget. Recurrent expenditure stood at KSh 7,538.88 million against an approved budget of KSh 8,820.74 million translating to an absorption rate of 85 percent. Development expenditure amounted KSh 3,593.32 million against a revised target of KSh 6,359.05 million, reflecting a 57 percent absorption rate.

Compared to the previous financial year, overall budget absorption rates dropped by 4 percent to 73 percent. Overly, development spending had improved by 8.1 percent attributable to the early rollout of the procurement plan with recurrent expenditure absorption falling by 10.2 percent.

Table 3: Total Expenditures for FY 2024/2025 (KSh Millions)

Description	FY 2023/24	FY 2024/25			
	Actual (a)	Approved (b)	Actual (c)	% Deviation [(c-b)/b]	% Growth [(c-a)/a]
Development Expenditure	2,522.40	6,359.05	3,593.32	-0.43	0.42
Recurrent Expenditure	7,733.61	8,820.74	7,538.88	-0.15	-0.03
Total Expenditure	10,256.01	15,180	11,132	-0.27	0.09

7.0 EXPENDITURES BY DEPARTMENT

Analysis of expenditure by departments showed that the Department of Roads, Transport and Public works recorded the highest absorption rate of development budget at 88 percent, followed by the Department of Energy, Environment, Climate Change and Natural Resources at 76 percent. County Assembly and Education and Vocational Training had the lowest absorption rates, with 33 percent and 28 percent, respectively. On the recurrent, Gender, Social Protection and Culture and Finance recorded the highest absorption rate of 101 and 100 percent respectively, City of Eldoret and Office of the County Attorney, recorded the lowest recurrent absorption levels at 52 and 23 percent as indicated in Table 4.

Table 4: Budget Performance by Department

Department	Recurrent Budget			Development Budget			Total Absorption %
	Approved Estimate	Cumulative Expenditure	Absorption %	Approved Estimate	Cumulative Expenditure	Absorption %	
Office of The Governor	131.12	105.02	80	0	0	0	80
Finance	763.91	762.25	100	0	0	0	100
Public Service Management	891.92	861.42	97	0	0	0	97
ICT, E-Government and Innovation	76.15	62.99	83	30.03	20.41	68	79
Roads, Transport and Public Works	608.74	532.14	87	818.67	716.84	88	87
Clinical Services	1,829.55	1,614.00	88	472.14	225.47	48	80
Agriculture and Agri-Business	287.88	223.19	78	425.85	243.48	57	65
Trade, Industry, Investment and Tourism	156.44	143.33	92	403.03	196.31	49	61
Education and Vocational Training	628.99	456.41	73	236.01	78.22	33	62
County Public Service Board	73.95	71.05	96	0	0	0	96
County Assembly	807.07	799.89	99	110.67	31.02	28	91
Economic Planning	121.89	119.25	98	0	0	0	98
Administration and Devolution	179.17	158.05	88	273.48	182.43	67	75
Youth and Sports	241.79	227.78	94	93.86	62.92	67	87
Co-operatives and Enterprise Development	163.44	156.36	96	0	0	0	96
Livestock Development and Fisheries	48.75	27.13	56	158.26	87.8	55	56
City of Eldoret	584.08	136.22	23	169.67	101.31	60	32
Promotive and Preventive Services	544.89	538.56	99	110.49	50.06	45	90
Energy, Environment, Climate Change and Natural Resources	50.28	26.92	54	445.94	341.04	76	74
Partnership, Liaison and Linkages	49.08	42.93	87	0	0	0	87
Gender, Social Protection, and Culture	148.95	150.3	101	51.79	33.01	64	91
Housing and Urban Development	40.5	31.31	77	1,356.25	456.27	34	35
Lands and Physical Planning	97.05	74.65	77	268.91	92.01	34	46
Water, Irrigation and Sanitation	204.22	170.72	84	933.98	674.74	72	74
Office of The County Attorney	90.93	47.02	52	0	0	0	52
TOTAL	8820.74	7538.89	85	6359.03	3593.34	57	73

Source: Uasin Gishu County Treasury, 2025

8.0 EXPENDITURE BY ECONOMIC CLASSIFICATION

The expenditure analysis by economic classification for FY 2024/25 showed that the County Executive spent KSh 4.49 billion on employee compensation against an approved budget of KSh 4.58 billion, resulting to 98 percent absorption rate. Operations and Maintenance (O&M) recorded KSh 2.25 billion in spending against a target of KSh 3.44 billion (65 percent absorption), while development activities saw KSh 3.56 billion spent out of an allocation of KSh 6.25 billion, translating to a 57 percent absorption rate.

The County Assembly spent KSh 0.335 billion on employee compensation (92 percent of the KSh 0.366 billion target), KSh 0.465 billion on O&M (105 percent of the KSh 0.441 billion target), and KSh 0.031 billion on development programs against a KSh 0.111 billion budget, representing 28 percent absorption.

Notably, wages and salaries continue to dominate recurrent expenditure, limiting resources available for service delivery. This underscores the urgent need to rationalize the wage bill and redirect savings toward essential public services.

Table 5: Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Budget (KSh)			Expenditure (KSh)			Absorption (%)		Cumulative Absorption (%)
	County Executive	County Assembly	Cumulative	County Executive	County Assembly	Cumulative	County Executive	County Assembly	
Total Recurrent Expenditure	8.014	0.807	8.821	6.739	0.800	7.539	84	99	85
Compensation to Employees	4.576	0.366	4.942	4.492	0.335	4.827	98	92	98
Operations & Maintenance	3.438	0.441	3.879	2.247	0.465	2.712	65	105	70
Development Expenditure	6.248	0.111	6.359	3.562	0.031	3.593	57	28	57
Total Expenditure	14.262	0.918	15.180	10.301	0.831	11.132	72	91	73

Source: Uasin Gishu County Treasury, 2025

9.0 PENDING BILLS FY 2024/25

As of 30th June, 2024 the county reported a total pending bills amounting to KSh 710.18 million. Out of this, county executive accounted for KSh 672.52 million comprising of KSh 420.68 million and KSh 251.84 million for recurrent and development expenditures respectively whilst county assembly had KSh 37.66 million for recurrent expenditures only.

During the period under review, the county executive settled KSh 664.71 million of its pending bills equivalent to clearance rate of 98.7 percent. This comprised recurrent programmes (KSh 415.30 million) and development programmes (KSh 249.42 million). Similarly, the county assembly cleared outstanding pending bills amounting to KSh 3.3 million, representing 8.8 percent of its recurrent obligations.