



**COUNTY GOVERNMENT
OF MARSABIT**



BUDGET IMPLEMENTATION REPORT

FY 2024/2025 - JULY, 2025



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1. FINANCIAL ANALYSIS OF COUNTY BUDGET IMPLEMENTATION FOR FY 2024/25

1.1. Introduction

This chapter presents the financial analysis of the aggregated County budget implementation for FY 2024/25, covering July 2024 to June 2025.

1.2.1 Own-Source Revenue

During the reporting period, the County generated a total of Kshs.185.42 million from own-source revenue (OSR), which was 74 per cent of the annual target of Kshs.251.16 million. The realised OSR is an increase compared to the Kshs.167.59 million generated in a similar period in FY 2023/24. An analysis of the own-source revenue collection from July 2024 to June 2025 is shown in Table 2.1

Table 2.1: Own Source Revenue Collection in FY 2024/25

County	Ordinary OSR Target (Kshs.Million)	FIF/ AIA Target (Kshs. Million)	Total OSR Revenue Target (Kshs. Million)	Ordinary OSR Actual Realised (Kshs.Million)	FIF/AIA Actual (Kshs. Million)	Total OSR Revenue (Kshs. Million)	Performance (%)
	A	B	C=A+B	D	E	F=D+E	G=F/C100
Marsabit	110.00	141.16	251.16	80.98	104.43	185.42	74
Total	110.00	141.16	251.16	80.98	104.43	185.42	74

1.2.2 Revenue Arrears

As of July 1, 2025, the County reported revenue arrears totaling Kshs.9.9 million. However, by June 30, 2025, this amount had increased significantly to Kshs.30.2 million. As of June 30, 2025, the outstanding arrears included Kshs.30.2 million in FIF arrears (related to SHA/SHIF and defunct NHIF claims), A detailed breakdown of the revenue arrears is presented in Table 2.2.

Table 2.2: Summary of County Governments' Revenue Arrears

County	Arrears as at 1st July 2024 (Kshs.Million)				Arrears as at 30th June 2025 (Kshs.Million)			
	Ordinary OSR	FIF	Other Revenues	Totals	Ordinary OSR	FIF	Other Revenues	Total
Marsabit	-	9.93	-	9.93	-	30.24	-	30.24
Total	-	9.93	-	9.93	-	30.24	-	30.24

1.2.3 Revenue Arrears from the Social Health Insurance Fund and the defunct National Health Insurance Fund

During the review period, the County reported an aggregated number of approved claims for the Social Health Insurance Fund of Kshs.72.68 million, of which Kshs.42.43 million was paid to the respective County health facilities, leaving a balance of Kshs.30.24 million. Additionally, the defunct NHIF owes Kshs.26.01 million to various County Health Facilities. Table 2.3 provides a summary of this information.

Table 2.3: Revenues and Revenue Arrears from SHIF and defunct NHIF

County	SHA/ SHIF (Kshs.Million)			NHIF (Kshs.Million)	
	Approved Claims	Claims Paid	Balance	Pending (Kshs.)	Debt

Marsabit	72.68	42.43	30.24	26.01
Total	72.68	42.43	30.24	26.01

1.3 Expenditure Analysis

The total expenditure by the County in FY 2024/25 was Kshs.8.625 billion,

Recurrent expenditure was Kshs.5.611 billion while Development expenditure amounted to Kshs.3.014 billion. Table 2.4 provides the analysis of expenditure by economic classification in FY 2024/25.

Table 2.4: Expenditure by Major Economic Classification in FY 2024/25

County	Recurrent Expenditure (Kshs.Million)			Development Expenditure (Kshs.Million)	Total Expenditure (Kshs.Million)
	Compensation to Employees	Operations & Maintenance	Total Recurrent Expenditure		
	A	B	C=A+B	D	E=C+D
Marsabit	3,913.12	1,697.94	5,611.06	3,014.55	8,625.61
Total	3,913.12	1,697.94	5,611.06	3,014.55	8,625.61

1.4.1 Development Expenditure

The County Government spent Kshs.3.014 billion on development activities, representing an absorption rate of 71 per cent of the annual development budget of Kshs.4.273 billion. Table 2.5 analyses County budget allocations, expenditures, and absorption rates during the period under review.

Table 2.5: County Budget Allocation, Expenditure, and Absorption Rate for FY 2024/25

County	Budget Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Rec. Absorption Rate (%)	Dev. Absorption Rate (%)	Overall Absorption Rate (%)
	Rec	Dev	Total	Rec	Dev	Total			
	A	B	C=A+B	D	E	F=D+E	G=D/A 100	H=E/B 100	I=F/C 100
Marsabit	6,044.95	4,273.66	10,318.61	5,611.06	3,014.55	8,625.61	93	71	84
Total	6,044.95	4,273.66	10,318.61	5,611.06	3,014.55	8,625.61	93	71	84

1.4.2 Recurrent Expenditure

The County spent an aggregate of Kshs.5.611 billion, which represented 93 per cent of the annual County Governments' budget for recurrent activities as shown in table 2.5.

2. BUDGET PERFORMANCE BY COUNTY GOVERNMENT

2.1 Overview of FY 2024/25 Budget

The Marsabit County Approved Supplementary II Budget for FY 2024/25 was Kshs.10.32 billion. It comprised Kshs.4.23 billion (41 per cent) and Kshs.6.04 billion (59 per cent) allocation for development and recurrent programmes, respectively. The budget estimates represented an increase of Kshs.893.96 million (10 per cent) from the FY 2023/24 budget comprised a development budget of Kshs.4.32 billion and a recurrent budget of Kshs.5.1 billion. The increase in the budget was primarily attributed to the rise in additional allocation.

The budget was to be financed from various revenue sources, including the equitable share of revenue raised nationally, amounting to Kshs.7.59 billion (73 per cent), additional allocations of

Kshs.1.68 billion (16 per cent), a cash balance of Kshs.912.19 million (9 per cent) brought forward from FY 2023/24, and Kshs.251.16 million (2 per cent) generated as own-source revenue. The own-source revenue comprised Kshs.110. million (1 per cent) to be deposited into the CRF and Kshs.141.16 million (1 per cent) as Appropriations-in-Aid (A-I-A) to be spent at source. The A-I-A comprised Kshs.141.16 million representing Facility Improvement Financing (revenue from health facilities). A breakdown of the additional allocations is shown in Table 3.300.

2.2 Revenue Performance

The County received Kshs.9.07 billion in revenues in the review period to fund its development and recurrent activities. This amount represented an increase of 20.8 per cent compared to the amount received in FY 2023/24 of Kshs.7.5 billion. The total revenue consisted of Kshs.7.59 billion from the equitable share of revenue raised nationally. Other revenue streams were additional allocations from the national government and development partners of Kshs.375.29 million and own-source revenue (OSR) collection of Kshs.185.42 million. Additionally, the County had a cash balance of Kshs.912.19 million from FY 2023/24.

The total OSR collection of Kshs.185.42 million included Facilities Improvement Financing (FIF) of Kshs.104.43 million, and Kshs.80.98 million from other OSR sources. Table 3.300 summarises the total revenue available to the County Government during FY 2024/25.

Table 3.300: Marsabit County, Revenue Performance in FY 2024/25

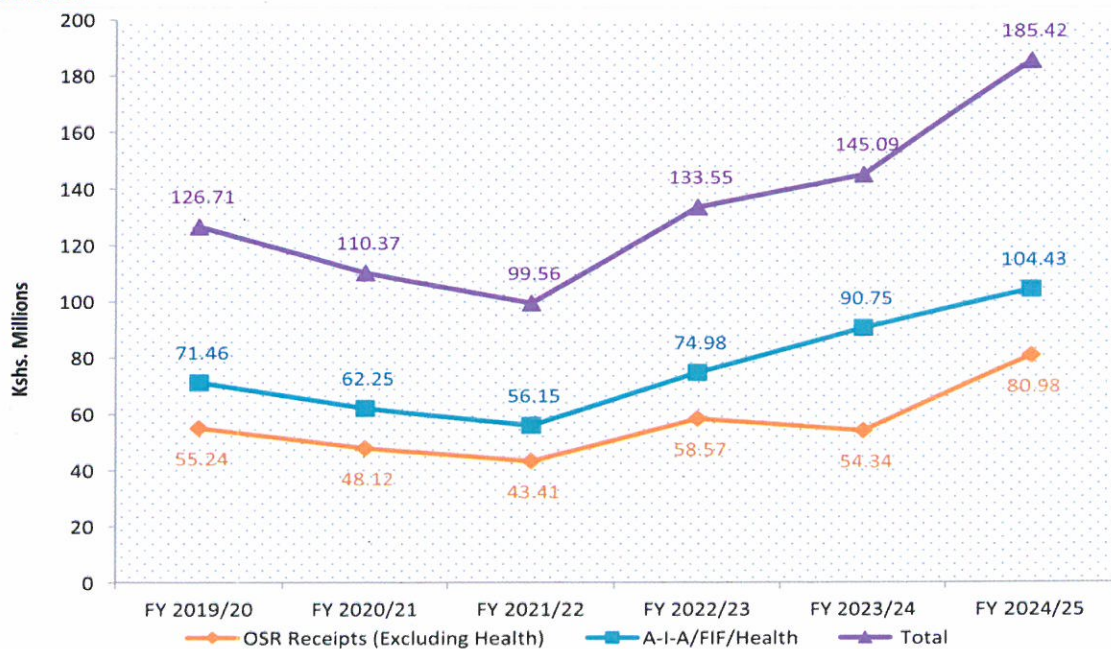
S/No.	Revenue Category	Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Budget Allocation (%)
A	Equitable Share of Revenue Raised Nationally -			
		7,597,151,194	7,597,151,194	100
Subtotal		7,597,151,194	7,597,151,194	100
B	Additional Allocations			
1	DANIDA Grant - Primary Health Care in a Devolved Context	10,432,500	10,432,500	100
2	KDSP II	37,500,000		-
3	World Bank- Emergency Locust Response Project (ELRP)	142,500,000		-
4	Kenya Livestock Commercialization Project (KELCOP)	41,250,000	41,094,477	100
5	Road Maintenance Levy Fund	237,670,000	83,508,017	35
6	Community Health Promoters	47,074,916		-
7	Transfer of Museum Function	2,878,080		-
8	Food Systems Resilience Project	173,076,923	126,814,599	73
9	Kenya Urban Support Programme - UIG	35,000,000	32,309,300	92
10	FLLOCA – CCRI	194,579,160		-
11	FLLOCA – CCIS	11,000,000	11,000,000	100
12	Drought Resilience Programme in Northern Kenya (DRPNK)	462,435,270	70,127,132	15
13	Unconditional Allocation for 20 Share of Mineral Royalties	331,285		-
14	FLLOCA - CCRI for FY 2023/24 balance in SPA	137,500,000		-
15	Drought Resilience Programme In Northern Kenya (DRPNK) - Unspent balance B/F from FY 2023/24	145,038,664		-

Subtotal		1,678,266,798	375,286,025	22
C	Own Source Revenue			
16	Ordinary Own Source Revenue	110,000,000	80,984,138	74
17	Facility Improvement Fund (FIF)	141,164,000	104,433,449	74
Subtotal		251,164,000	185,417,587.68	74
D	Other Sources of Revenue			
18	Unspent Balance from FY 2023/24	912,187,635.35	912,187,635.35	100
Sub-Total		912,187,635.35	912,187,635.35	100
Grand Total		10,438,769,627	9,070,042,442	87

Source: Marsabit County Treasury

The County does not have governing legislation for operating the Facility Improvement Fund (FIF). Figure 97 shows the collection trend in own-source revenue from FY 2019/20 to FY 2024/25.

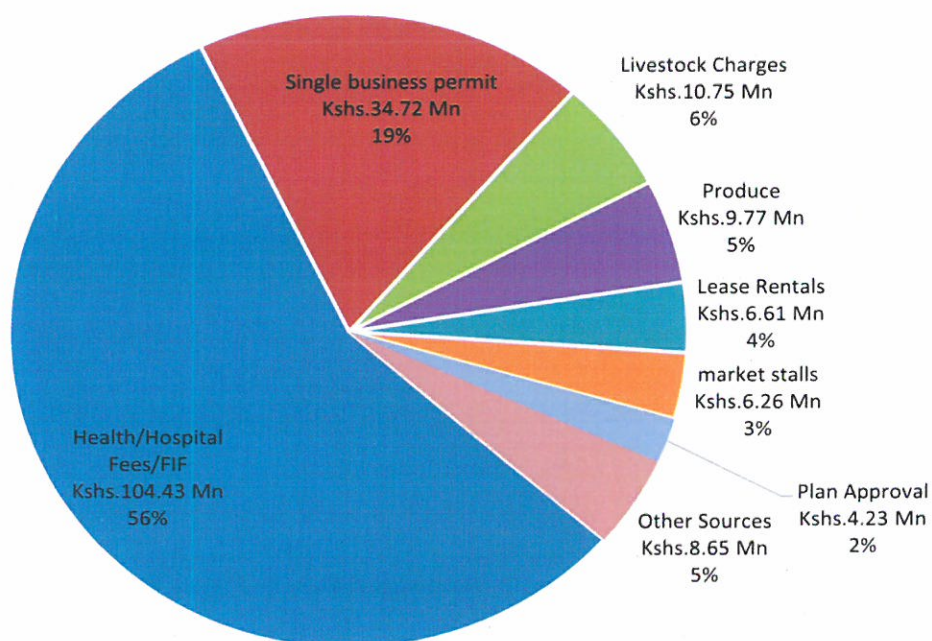
Figure 1: Marsabit County Trend in Own-Source Revenue Collection from FY 2019/20 to FY 2024/25.



Source: Marsabit County Treasury

During the year, the County generated Kshs.185.42 million from its revenue sources, including FIF. This amount was an increase of 21 per cent compared to Kshs.145.09 million realised in a similar period in FY 2023/24, and was 74 per cent of the annual target and 2 per cent of the equitable revenue share disbursed. The revenue streams which contributed the highest OSR receipts are shown in Figure 98.

Figure 2: Marsabit County Top Own Source Revenue Streams in FY 2024/25



Source: Marsabit County Treasury

As shown in Figure 98, the highest revenue stream, at Kshs.104.43 million, was from the Facility Improvement Fund, accounting for 56 per cent of the total OSR receipts. The County Government has not automated Revenue collection.

1.3 Revenue Arrears

At the beginning of the financial year, the County had outstanding revenue arrears of Kshs.9.93 million from SHIF. This amount increased to Kshs.30.24 million as of 30 June 2025, indicating that the County accumulated additional arrears of Kshs.56.25 million. Table 3.301 presents a breakdown of the County's revenue arrears.

Table 3.301: Marsabit County Revenue Arrears as of 30 June 2025

No	Revenue Stream	Revenue Arrears as of 1 July 2024 (Kshs.)	Progress made in FY 2024/25			OSR Arrears as of 30 June 2025 (Kshs.)
			Waivers (Kshs)	Arrears paid in the financial year (Kshs)	Arrears earned in FY 2024/25 (Kshs)	
		a	b	c	d	f=a-b-c+d
A	Facility Improvement Fund (FIF)	9,933,500		9,933,500	30,244,065	30,244,065
Total		9,933,500	-	9,933,500	30,244,065	30,244,065

Source: Marsabit County Treasuries

As of 30 June 2025, the revenue arrears comprised the principal amount of Kshs.24.04 million (100 per cent) with no interest and penalties. There are no clear measures instituted by the County to collect the outstanding arrears in FY 2025/26.

1.4 Borrowing by the County

Marsabit County did not disclose any borrowing to support its operations during the review period.

1.5 Exchequers Approved

The Controller of Budget approved withdrawals of Kshs.8.55 billion from the CRF account in FY 2024/25, which comprised Kshs.2.92 million (34 per cent) for development programmes and Kshs.5.63 billion (64 per cent) for recurrent programmes. Analysis of the recurrent exchequers released indicates that Kshs.3.89 billion was for employee compensation and Kshs.1.73 billion for operations and maintenance expenditures.

The operations and maintenance exchequer analysis indicates that 9 per cent was for domestic travel and 3 per cent for foreign travel. The domestic travel exchequer amounted to Kshs.151.23 million and included Kshs.55.71 million for the County Executive and Kshs.95.52 million for the County Assembly. The foreign exchequer totalled Kshs.42.86 million, comprising Kshs.10.33 million for the County Executive and Kshs.32.52 million for the County Assembly.

As of the closure of FY 2024/25, the County Government's cash balance in the CRF account was Kshs.413.39 million.

1.6 County Expenditure Review

The County spent Kshs.8.63 billion on development and recurrent programmes in the reporting period. The expenditure represented 100 per cent of the total funds released by the CoB. It comprised Kshs.3.01 billion for development programmes and Kshs.5.61 billion for recurrent programmes. Expenditure on development programmes represented an absorption rate of 71 per cent, while recurrent expenditure represented 93 per cent of the annual recurrent expenditure budget.

1.7 Settlement of Pending Bills

The County reported pending bills totalling Kshs.1.32 billion as of 30 June 2024. This amount included Kshs.889.96 million from the County Executive and Kshs.425.14 million from the County Assembly. The pending bills from the County Executive and County Assembly were for development expenditures only.

During the year, the County Executive settled pending bills amounting to Kshs.871.98 million. On the other hand, the County Assembly settled pending bills worth Kshs.352.65 million, Table 3.302 provides additional details of pending bills.

Table 3.302: Marsabit County Pending Bills as of 30 June 2025

	Pending Bills as of 1 July 2024 (Kshs.)	Settled Pending Bills in FY 2024/25 (Kshs.)	Pending bills incurred in FY 2024/25 (Kshs.)	Outstanding pending bills as of 30 June 2025 (Kshs. Mn)
County Executive				
Recurrent	-	-	532,460,806	532,460,806
Development	889,966,554	871,978,528	682,174,745	700,162,771
Total	889,966,554	871,978,528	1,214,635,551	1,232,623,578
County Assembly				
Recurrent	-	-	30,552,699	30,552,699
Development	425,135,347	352,647,334	98,111,987	170,600,000
Total	425,135,347	352,647,334	128,664,686	201,152,698

The County Executive and the Assembly submitted a pending bills payment plan, committing to pay Kshs.889.96 million and Kshs.425.14 million, respectively, in FY 2024/25. The County did not adhere to this payment plan, as it cleared Kshs.871.99 million for the Executive and Kshs.352.65 million for the Assembly.

Table 3.303 presents the ageing of the total outstanding bills as of 30 June 2025, which was Kshs.1.43 billion.

Table 3.303: County Marsabit Pending Bill Ageing Analysis as of 30 June 2025

Category	Ageing analysis (Amount in Kshs.)				Total
	Under one year	1-2 years	2-3 years	Over 3 years	
Development Pending Bills	98,111,987	73,687,013	156,772,314	542,191,457	870,762,772
<i>Recurrent Pending Bills (Goods & Services)</i>					
<i>Recurrent Pending Bills (Salary Arrears and Statutory Deductions)</i>	563,013,505		-	-	563,013,505
<i>Recurrent Pending Bills (Staff Claims)</i>					
Total Recurrent Pending Bills	563,013,505		-	-	563,013,505
Total Pending Bills	661,125,492	73,687,013	156,772,314	542,191,457	1,433,776,277
% of Total	46	5	11	38	100

The Table 3.304 indicates that pending bills exceeding three years were significant; therefore, the pending bill action plan should be prepared on a FIFO basis..

1.8 Expenditure by Economic Classification

The County Executive incurred Kshs.3.65 billion for compensation of employees, Kshs.1.29 billion for operations and maintenance, and Kshs.2.57 billion for development activities. Similarly, the County Assembly spent Kshs.263.46 million on compensation of employees, Kshs.399.89 million on operations and maintenance, and Kshs.445.78 million on development activities, as shown in Table 3.304.

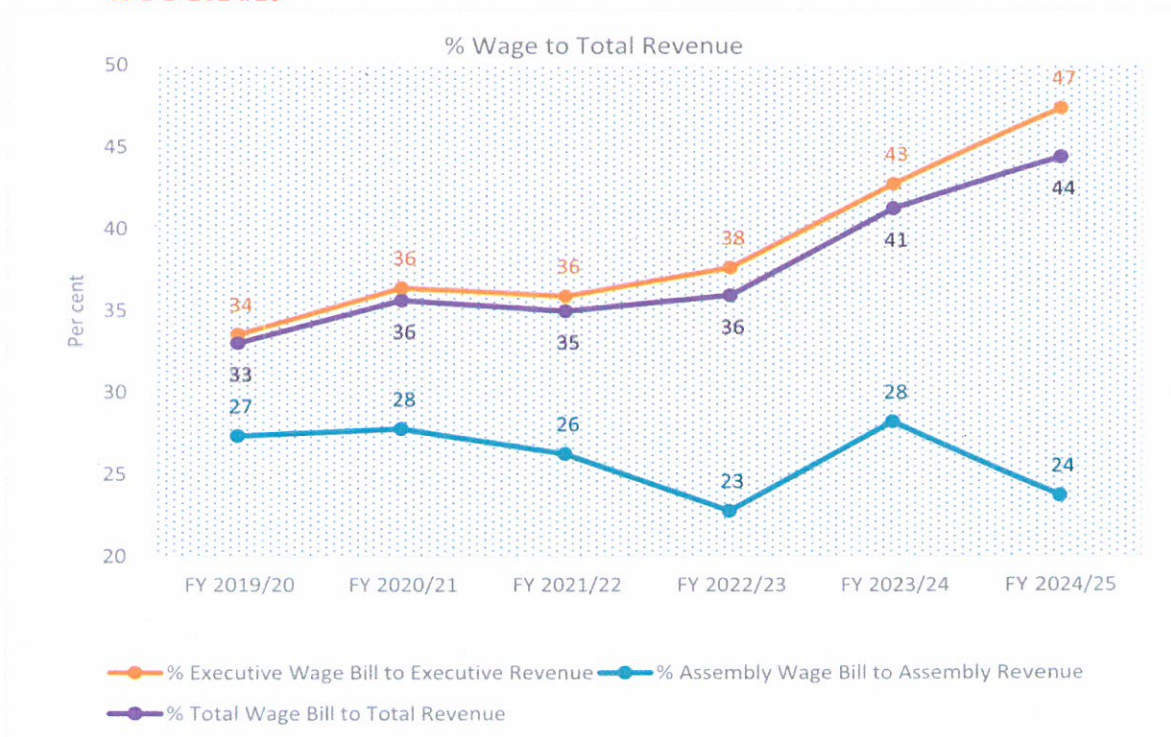
Table 3.304: Marsabit County Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Revised Budget (Kshs.)		Expenditure (Kshs.)		Absorption ()	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Total Recurrent Expenditure	5,378,206,816	666,740,178	4,947,698,667	663,363,892	92	99
Compensation of Employees	3,649,650,797	270,334,640	3,649,650,797	263,469,729	100	97
Operations and Maintenance	1,728,556,019	396,405,538	1,298,047,870	399,894,163	75	101
Expenditure Classification	Revised Budget (Kshs.)		Expenditure (Kshs.)		Absorption ()	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Development Expenditure	3,657,915,664	615,742,968	2,568,772,780	445,776,373	70	72
Total	9,036,122,480	1,282,483,146	7,516,471,447	1,109,140,265	83	86

1.9 Expenditure on Compensation of Employees

During the period under review, the expenditure on employee compensation totalled Kshs.3.91 billion. Therefore, the percentage of compensation of employees to revenue was 43 per cent. This expenditure on employee compensation shows an increase compared to the Kshs.3.32 billion reported in FY 2023/24. Of this total, Kshs.1.68 billion related to the Health Sector employees, which accounted for 43 per cent of the overall employees' compensation. Figure 99 shows the compensation trend of employees' expenditures as a percentage of total revenue received from FY 2019/20 to FY 2024/25.

Figure 3: Percentage of Employee Compensation to Total Revenue Received from FY 2019/20 to FY 2024/25



Source: Marsabit County Treasury

Further analysis revealed that PE costs totalling Kshs.3.45 billion were processed through the Human Resource Information System (HRIS), while Kshs.459.19 million was processed through manual payroll, which accounted for 12 per cent of the total PE cost.

The manual payroll comprised salaries for 228 staff not onboarded into the Human Resource Information System (HRIS), salaries for 829 casuals, top-up allowance for security personnel, gratuity remittances to pension schemes for staff on contract, and LAPTRUST/LAPFUND Pension Contributions, as shown in Table 3.305.

Table 3.305: Breakdown of Marsabit County Manual Payroll

Sno.	Description of Manual Payroll	Amount Kshs.
1	Salaries for staff yet to be onboarded into HRIS	235,853,120
2	Salaries for casual staff	222,612,654
Sno.	Description of Manual Payroll	Amount Kshs.
3	Top-up Allowances for Security Officers	727,380
	Total	459,193,154

The County Assembly spent Kshs.24.39 million on committee sitting allowances for the 33 MCAs against the annual budget allocation of Kshs.36.1 million. The average monthly sitting allowance was Kshs.61,589 per MCA. The County Assembly has 20 House Committees.

1.10 County-Established Funds

Section 116 of the PFM Act 2012 allows County Governments to establish other public funds, subject to approval from the County Executive Committee and the County Assembly. The County allocated Kshs.155 million to County-Established funds in FY 2024/25, or 2 per cent of the County's overall budget. Further, the County did not allocate any budget to the Emergency Fund contrary to Section 110 of the PFM Act, 2012. Table 3.306 summarises each established Fund's budget allocation and performance during the reporting period.

Table 3.306: Performance of Marsabit County Established Funds in FY 2024/25

S/No.	Name of the Fund	Year Established	Approved Budget Allocation in FY 2024/25 (Kshs.)	Exchequer Issues in FY 2024/25 (Kshs.)	Actual Expenditure in FY 2024/25 (Kshs.)	Cumulative disbursements to the Fund (Kshs)	Submission of Financial Statements (Yes/No.)
County Executive Established Funds							
1	Scholarship Fund	2018	155,000,000	155,000,000	155,000,000	802,800,000	No
2	Emergency Fund	2014	NIL	NIL	NIL	826,999,240	No
3	Car Loan Executive	2014	NIL	NIL	NIL	34,000,000	No
4	Mortgage-Executive	2014	NIL	NIL	22,648,550	121,000,000	No
5	Enterprise Fund	2014	NIL	NIL	NIL	30,000,000	No
	Sub Total		155,000,000		155,000,000	1,814,799,240	
County Assembly Established Funds							
6	Car and Mortgage Loan Scheme for Staff	2019	Nil	Nil	1,083,600	141,570,671	No
7	Marsabit County Assembly Car Loan and Mortgage -Members	2014	Nil	Nil	726,783	259,000,000	No
	Sub Total				1,810,383	400,570,671	
	Grand Total		155,000,000.	-	156,810,383	2,215,369,911	

1.11 County Corporations

The County has two corporations, which were allocated Kshs.127.01 million in FY 2024/25. Their total expenditure for the year amounted to Kshs.42.16 million as shown in Table 3.307.

Table 3.307: Performance of Marsabit County Corporations in FY 2024/25

S/No.	Name of the Corporation	Approved Budget Allocation in FY 2024/25 (Kshs.)	Exchequer Issues in FY 2024/25 (Kshs.)	Actual Expenditure in FY 2024/25 (Kshs.)	Cumulative Exchequer Issues to the Corporation since its inception (Kshs.)
1	Marsabit Municipality	65,007,946.80	12,875,960	21,475,960	200,449,036

2	Marsabit Water and Sewerage Company Limited	62,000,000	N/A	20,685,200	114,098,745
	Total	127,007,946.80	12,875,960	42,161,160	314,457,775

Source: Marsabit County Treasury

Other types of expenditure under the operations and maintenance costs include Kshs.4.56 million related to legal fees, dues, arbitration, and compensation payments.

1.12 Facility Improvement Financing

In FY 2024/25, the County reported collections of Kshs.104.43 million as FIF, which was 74 per cent of the annual target of Kshs.141.16 million. The collected amount was retained and utilised at source in line with the Facility Improvement Financing Act, 2023. The County has, however, not developed regulations to operationalise the FIF Act of 2023.

Health facilities were owed a combined total of Kshs.56.25 million in the reporting period across the three schemes, namely the Social Health Authority (SHA), the Social Health Insurance Fund (SHIF), and outstanding debts from the defunct National Health Insurance Fund (NHIF). A breakdown of the claims is presented in Table 3.309.

Table 3.309: Marsabit County Health Facilities FIF Performance in FY2024/25

S/no	Level of Health Facility and number of facilities	SHIF (Kshs.Million)			NHIF (Kshs. Million)
		Approved Claims	Claims Paid	Balance	Pending Debt
1	One Level 5 Hospital	31,889,181	17,648,552	14,240,629	9,933,500
2	Three Level 4 Health Facilities	40,787,354	24,783,918	16,003,436	16,072,915
	Total	72,676,535	42,432,470.	30,244,065.	26,006,415

Source: Marsabit County Treasury

In FY 2024/25, health facilities recorded approved claims from the Social Health Insurance Fund (SHIF) amounting to Kshs.72.67 million. Of this, only Kshs.42.43 million was disbursed, occasioning a balance of Kshs.30.24 million. Further, the defunct National Health Insurance Fund (NHIF) still owes health facilities Kshs.26.01 million.

The expenditure by the health facilities amounted to Kshs.113.37 million, as shown in Table 3.310.

Table 3.310: Marsabit County Health Facilities Expenditure Performance in FY 2024/25

No.	Level of Health Facility and number of facilities	Approved Budget for the Facilities (Kshs.)	Actual Expenditure of the Facilities (Kshs.)	Absorption rate (%)
1.	One Level 5 Hospital	76,164,000	62,466,438.25	82
2.	Three Level 4 Health Facilities	66,000,000	50,899,571	77
	Total	142,164,000	113,366,009.25	80

Source: Marsabit County Treasury

1.13 Development Expenditure

In the review period, the County reported spending Kshs.3.01 billion on development programmes, representing an increase of 2 per cent compared to FY 2023/24, when the County spent Kshs.2.95 billion. Table 3.311 summarises the development projects with the highest expenditure in the reporting period.

The increase in development expenditure was attributed to the full disbursement of shareable revenue.

Table 3.311: Marsabit County, List of Development Projects with the Highest Expenditure

No.	Sector	Project Name	Project Location	Expected Completion Date	Contract sum (Kshs)	Amount paid in FY 2024/25 (Kshs.)	Cumulative Expenditure as of 30 June 2025	Implementation status ()
1	Trade and Industry	Proposed Construction County Aggregation and Industrial Park	Moyale	5-Nov-25	498,913,945	200,000,000	200,000,000	40
2	Health	Completion of the Sololo level IV Hospital	Sololo	30-Jun-25	483,369,790	73,196,559	478,166,349	98
3	Roads & Public Works	Upgrading of Moyale Town Roads to Bitumen Standard	Moyale Town	31-Jan-25	410,608,583	65,000,000	410,608,583	100
4	Executive	Drought mitigation services	Countywide	31-May-25	28,664,000	28,664,000	28,664,000	100
5	Agriculture	Construction/rehabilitation of a water pan at Lual Gatab, of masonry tanks and a water supply system at Kulal Girls School	Luai, Gatab and Kulal Girls	31-May-25	17,210,951	16,288,760	16,288,760	98
6	Agriculture	Desilting of Kukub Water Pan for crop & livestock use in Obbu Ward	Kukub	31-May-25	19,995,558	15,852,964	15,852,964	98
7	Agriculture	Desilting of Qonqoma Water Pan for enhanced Community resilience against drought in Golbo	Qonqoma	31-May-25	14,999,635	14,999,635	14,999,635	100
8	County Public Service Board	Perimeter wall	CPSB quarters	30-Apr-25	14,499,999	14,499,999	14,499,999	100
9	Public Works	Purchase of a Power Wheel Loader	Works office	15-Jun-25	13,520,000	13,520,000	13,520,000	100
No.	Sector	Project Name	Project Location	Expected Completion Date	Contract sum (Kshs)	Amount paid in FY 2024/25	Cumulative Expenditure as of 30 June 2025	Implementation status ()

						(Kshs.)		
10	Agriculture	Rehabilitation of Godoma Borehole for improved livestock production in Golbo ward	Dokatu	9-Dec-24	14,999,165	13,499,645	13,499,645	100

Source: Marsabit County Treasury

As of 30 June 2025, the County did not report any stalled development projects. Budget Performance by Department. Table 3.312 summarises the approved budget allocation, expenditure, and absorption rate by departments in the period under review.

Table 3.312: Marsabit County, Budget Allocation and Absorption Rate by Department

Department	Revised Budget Allocation (Kshs.Million)		Exchequer Received (Kshs.Million)		Expenditure (Kshs. Million)		Expenditure (0)		Absorption rate (0)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
County Assembly	666.74	615.74	663.37	447.49	663.36	445.78	100	100	99	72
County Executive	572.44	108	569.01	106.01	530.79	104.39	93	98	93	97
Finance & Economic Planning	575.99	890.04	483.03	870.04	545.37	854.22	113	98	95	96
Agriculture, Livestock & Fisheries	281.11	1,036.60	258.39	246.60	217.55	699.87	84	284	77	68
County Public Service Board	99	15	72.78	11.04	72.33	14.50	99	131	73	97
Education, Skill Development, Youth & Sports	549	84.78	520.51	84.78	538.57	48	103	57	98	57
County Health Services	1,972.49	250.84	1,908.42	240.84	1,908.19	143.20	100	59	97	57
Administration, Coordination & ICT	532.50	6	468.35	6	479.29	5.93	102	99	90	99
Energy, Lands & Urban Development	214	57.60	172.72	57.60	178.60	20.70	103	36	83	36
Roads & Public Works	130	383.82	110.84	197.17	114.85	112.17	104	57	88	29
Water, Environment & Natural Resources	175.40	601.84	175.40	430.54	152.53	392.47	87	91	87	65
Trade, Industry & Enterprise Development	112.12	200	95.94	200	85.92	150	90	75	77	75
Tourism,	123.68	23.40	104.29	23.40	93.96	23.31	90	100	76	100

Culture & Social Services										
Office of the County Attorney	29.98		16.65		23.67		142		79	
Office of the County Secretary	10.50		5.98		6.09		102		58	
	6,044.95	4,273.66	5,625.68	2,921.51	5,611.06	3,014.55	100	103	93	71

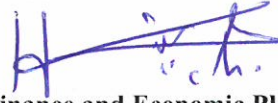
Analysis of expenditure by departments shows that the Department of Tourism, Culture & Social Services recorded the highest absorption rate of development budget at 100 per cent, followed by the Department of County Executive at 99 per cent. The Department of Education, Skill Development, Youth & Sports had the highest percentage of recurrent expenditure to budget at 98 per cent, while the Office of the County Secretary had the lowest at 58 per cent.

Prepared By:



Chief Officer Finance

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CECM – Finance and Economic Planning

