

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

Tel No.: 020-2034944

Email: finance@makueni.go.ke
contact@makueni.go.ke

Web: www.makueni.go.ke

Makueni County
P.O. Box 78-90300,
MAKUENI



Our Ref: GMC/FIN/BDGT.30/VOL 7(6)

Date: 30th January 2024

Kevin Mutuku,
Clerk, Makueni County Assembly,
P.O. Box 572-90300,
WOTE, MAKUENI



Dear Sir,

**RE: SUBMISSION OF FY 2023/2024 HALF YEAR COUNTY BUDGET
IMPLEMENTATION REPORT**

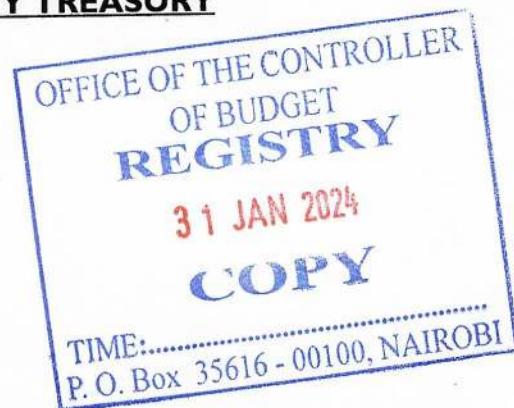
Pursuant to Section 166 (4) of the Public Finance Management Act, 2012, attached please find FY 2023/2024 Half Year County Budget Implementation Report for your consideration.

Sincerely,

**DAMARIS MUMO KAVOI
COUNTY EXECUTIVE COMMITTEE MEMBER FINANCE, PLANNING, BUDGET
& REVENUE AND HEAD OF THE COUNTY TREASURY**

Cc.

1. The National Treasury
2. Commission on Revenue Allocation
3. Office of Controller of Budget



REPUBLIC OF KENYA

GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY



**FINANCIAL YEAR 2023/24 HALF YEAR BUDGET IMPLEMENTATION
REPORT**



JANUARY 2024

TABLE OF CONTENTS

TABLE OF CONTENTS	ii
List of Tables.....	iv
Foreword	vi
1.0 INTRODUCTION	1
1.1 Key Highlights of the Overall Budget	1
1.2 Departmental Allocations	3
2.0 REVENUE ANALYSIS.....	5
2.1 Local Revenue Collections	5
2.2 Main Revenue Streams	5
2.3 Own Source Performance per Stream.....	5
3.0 EXPENDITURE BY ECONOMIC CLASSIFICATION.....	7
3.1. Departmental Expenditures.....	7
3.2. County Expenditure summary by programme	9
4.0 DEPARTMENTAL PERFORMANCE REPORTS	13
4.1. County Attorney	13
4.2. County Public Service Board (CPSB)	14
4.3. Department of Lands, Urban Development, Environment and Climate Change.....	15
4.4. Governorship	19
4.5 Department of Trade, Marketing, Industry, Culture and Tourism	21
4.6 Department of Gender, Children, Youth, Sports and Social Services	23
4.7 County Secretary.....	28
4.8 Department of Finance and Socio-Economic Planning.	29
4.10 Department of Infrastructure, Transport, Public Works, Housing and Energy	41
4.11 Department of Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	49
4.12 Department of Water and Sanitation.....	54
4.13 Department of Health Services	63
4.14 Department of Devolution, Public Participation, County administration and Special Programs	68
4.15 County Assembly.....	70
4.16 Emali Sultan Hamud Municipality	70
4.17 Wote municipality	72
4.18 Sand Conservation and Utilization Authority	74
5.0. CHALLENGES, LESSONS LEARNT AND RECCOMENDATIONS	77
5.1 Challenges.....	77
5.2 Lessons Learnt During Half Year Budget Implementation	77
5.3 Recommendations.....	78

List of figures

Figure 1: Budget analysis in the FY2019/20 to FY2023/24 in Millions	1
Figure 2: County Budget Allocation by Main Economic Classification.....	2
Figure 3: Expenditure by Economic Classification for County Attorney	13
Figure 4: Expenditure by Economic Classification for CPSB	14
Figure 5: Expenditure by Economic Classification for Lands Department.....	16
Figure 6: Expenditure by Economic Classification for Governorship.....	19
Figure 7: Expenditure by Economic Classification for Trade	21
Figure 8: Expenditure by Economic Classification for Department of Gender	23
Figure 9: Expenditure by Economic Classification for County Secretary	28
Figure 10: Expenditure by Economic Classification for Finance Department;.....	29
Figure 11: Expenditure by Economic Classification for Education Department	33
Figure 12: Expenditure Summary per Economic classification for Transport Department	42
Figure 13: Expenditure per Economic Classification for Agriculture Department.....	50
Figure 14: Expenditure per Economic classification for Water Department	54
Figure 15: Expenditure per Economic Classification for Health Services.....	64
Figure 16: Expenditure per Economic Classification for Devolution Department	68
Figure 17: Expenditure per Economic Classification for Emali Sultan Hamud Municipality	71
Figure 18: Wote Municipality; Expenditure by Economic Classification	72
Figure 19: Expenditure per Economic classification for Sand Authority	75

List of Tables

Table 1: Summary of County Receipts as at 31 st Dec 2023	2
Table 2: FY 2023/24 Departmental Allocations in Ksh.	3
Table 3: Analysis of FY 2023/24 Quarter 1 and Quarter 2 Revenue Performance.....	5
Table 4: FY 2023/24 Revenue Performance per Stream as at 31 st December, 2023.....	6
Table 5: Expenditure by Economic Classification as at 31 th December, 2023.....	7
Table 6: Departmental Expenditures	8
Table 7: County Attorney; Summary of Budget and Expenditures	13
Table 8: Non Financial Performance for County Attorney	13
Table 9: CPSB Summary of Budget and Expenditures.....	14
Table 10: Non Financial Performace for CPSB	14
Table 11: Lands Department - Summary of Budget and Expenditures.....	16
Table 12: Lands Department; Development Budget and Project Status	17
Table 13: Non Financial Performance for Lands Department	18
Table 14: Governorship; Summary of Budget and Expenditures.....	20
Table 15: Non Financial Performance for Governorship	20
Table 16: Trade Department; Summary of Budget and Expenditures	21
Table 17: Trade Department; Development Budget and Project Status.....	22
Table 18: Non Financial Performance for Trade Department.....	22
Table 19: Gender Department; Summary of Budget and Expenditures.....	24
Table 20: Development Budget Projects Status	24
Table 21: Non Financial Perfomance for Gender Department.....	27
Table 22: County Secretary; Summary of Budget & Expenditures	28
Table 23: Non Finance Performance for County Secretary	29
Table 24: Finance Department; Summary of Budget and Expenditures	30
Table 25: Project status for the department of Finance	30
Table 26: Non Financial Information for Finance Department.....	30
Table 27: Education Department; Summary of Budget and Expenditures	33
Table 28: ICT and Education Department Expenditures and Project status	33
Table 29: Non Financial Performance for Education.....	39
Table 30: Transport Department; Summary of Budget and Expenditures	42
Table 31: Transport Department Project Expenditures and status	43
Table 32: Non Financial Performance for Infrastructure Department	49
Table 33: Budget Summary and Expenditure for Agriculture department	50
Table 34: Agriculture Department Projects, Expenditure and Status.....	50
Table 35:Non Financial Performance for Agriculture.....	52
Table 36: Water Department; Summary of Budget and Expenditures	55
Table 37: Projects Expenditure and Status for Water Department.....	55
Table 38: Non Finance Performance for Water and Sanitation.....	63
Table 39: Health Department; Summary of budget and expenditures	64
Table 40: Health Department Project Expenditures and Status	64
Table 41: Non Financial Performance for Health Services.....	66
Table 42: Budget and Expenditure Summary for the Department of Devolution.....	68
Table 43: Department of Devolution; Development Budget and Project Status.....	69
Table 44: Non Financial Performance for Devolution	69
Table 45: Budget Summary and Expenditure for Emali Sultan Hamud Municipality.....	71
Table 46: Emali Sultan Hamud Municipality project status	71
Table 47: Non Financial Performance for Emali Sultan Hamud Municipality	72
Table 48: Wote Municipality - Summary of Budget and Expenditures	73

Table 49: Project Status and Expenditure Wote Municipality	73
Table 50: Non Financial Performance for Wote Municipality	74
Table 51: SandAuthority; Summary of Budget and Expenditures	75
Table 52: Development Expenditure and Project Status for Sand Authority	75
Table 53: Non Financial Performance for Sand Authority	76

Foreword

Pursuant to Article 183 of the Constitution, and Section 166 of the Public Finance Management Act 2012, the County Executive Committee for Finance and Socio Economic Planning is mandated to prepare and submit timely quarterly reports which shall be published and shared with the Controller of Budget, the National Treasury and the Commission of Revenue Allocation. The law stipulates that the reports shall contain both financial and non-financial information which aims at improving transparency and enhancing oversight of the County Government and its entities. Indeed, reporting on both financial and non-financial performance is important in measuring the performance of Government institutions. While financial information (expenditure and revenue) is critical for determining the costs and efficiencies of programmes/objectives/activities, non-financial information is equally important for assessing progress towards predetermined service delivery or performance target

This report provides budget implementation performance of all the departments for the first half of the Financial Year 2023/2024. It is based on analysis of reports on financial and non-financial performance submitted to the County Treasury, financial reports generated from the Integrated Financial Management Information System (IFMIS) and financial information analyzed from financial receipts from National Treasury. Further, the report highlights the key challenges encountered by the departments during budget implementation and recommendations to address the challenges. The information on implementation of the budget is presented on aggregate and on individual departments. This report also includes performance trends, which is a useful in determining the trajectory of revenue and expenditure performance.



DAMARIS MUMO KAVOI
COUNTY EXECUTIVE COMMITTEE MEMBER- FINANCE, PLANNING, BUDGET &
REVENUE AND HEAD OF THE COUNTY TREASURY

1.0 INTRODUCTION

Pursuant to Public Finance Management Act, 2012 Section 166-(4a) the County Treasury is mandated to prepare and submit quarterly budget implementation reports to the County Assembly not later than one month after the end of each quarter. The FY 2023/24 is implementing County development agenda as stipulated in the 2023-2027 CIDP and the 2023/24 Annual Development Plan. The plans delineate several key objectives aimed at fostering comprehensive development. Among these objectives are the commitment to enhance universal water access, increase sustainable agriculture production, value addition, and market access for targeted value chains, improve urban and rural infrastructural development for socio-economic transformation, increase access to quality and affordable health services and promoting industrialization and enterprise development to stimulate investments and job creation.

Through these objectives, the Annual Development Plan endeavors to propel the county towards holistic growth and resilience, aligning with the overarching goals of economic advancement and community well-being.

1.1 Key Highlights of the Overall Budget

This section presents the key highlights and milestones achieved during the first half year of FY 2023/24. The highlights include; Budget trends from FY 2019/20 to FY 2023/24, FY 2023/24 budget, Receipts into the Makueni County Revenue Fund (CRF) for the first half year of FY 2023/24 and Exchequer issues from the National Treasury.

1.1.1. Budget Trends from FY 2019/20- 2023/24 Supplementary Budgets

The following graph presents the County development and recurrent budgets comparative analysis for FY 2019/20 to FY 2023/24 budget.

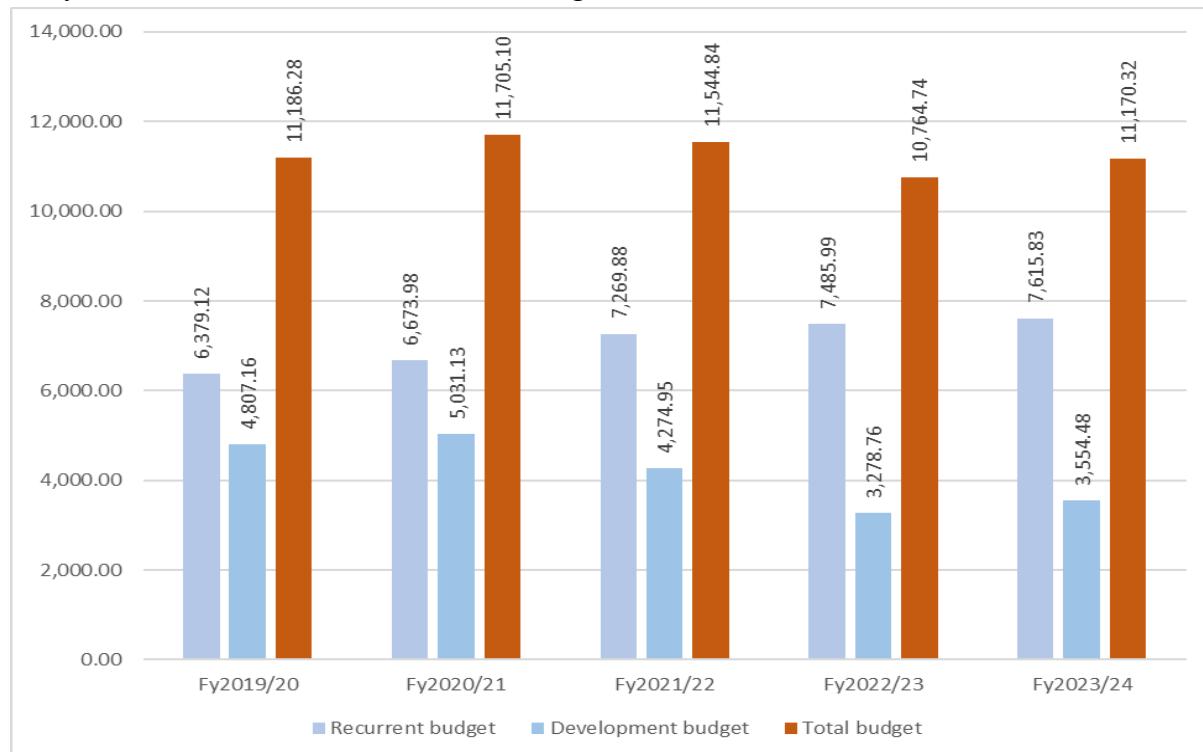


Figure 1: Budget analysis in the FY2019/20 to FY2023/24 in Millions

The financial year 2020/21 recorded the highest County allocation while FY 2022/23 had the lowest County allocation.

1.1.2. FY 2023/24 BUDGET

The total County budget in FY 2023/2024 was Kshs. 11,170,315,259 consisting of Kshs. 3,554,481,901.60 development and 7,615,833,358 recurrent allocation. The County met the requirement of 30 percent budgetary allocation to development programmes and projects by achieving 32 percent development budget. The personnel ratio for the financial year is 42 percent which is above the required 35 percent as per the PFM Regulations, 2015. The rise in personnel emoluments has been attributed to salary increase of staff, provision of housing fund, NHIF and NSSF as per the new Finance Act amounting to Kshs. 261,020,699. The County has initiated measures towards improving mobilization of Own Source Revenues (OSR) and external resource mobilization. This is intended to increase the County revenues as well as allocation to development and decrease in personnel ratio.

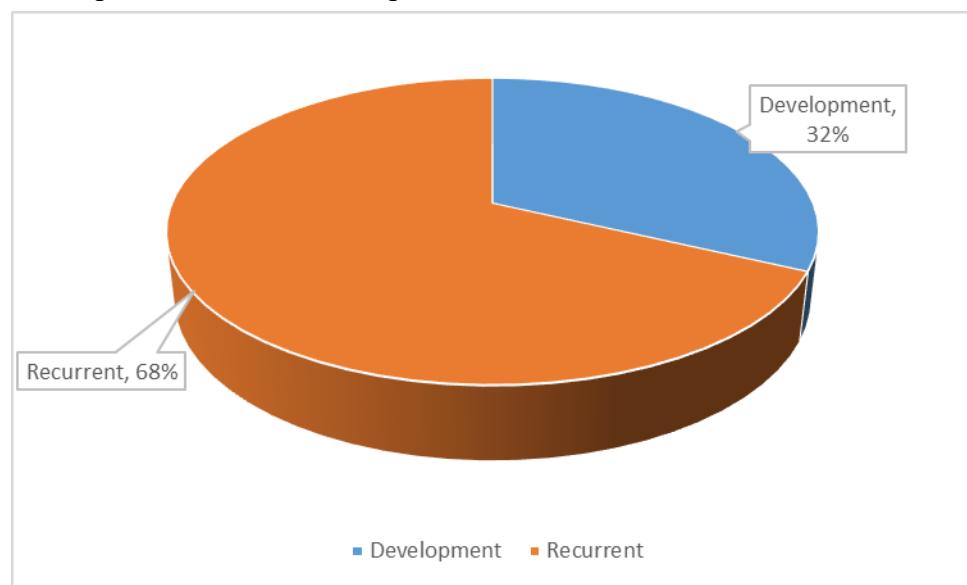


Figure 2: County Budget Allocation by Main Economic Classification

1.1.3. Receipts into the Makueni County Revenue Fund(CRF) for the first half year of FY 2023/24

To finance the budget, the Government expects to receive Kshs. 8,455,460,962 as equitable share, Kshs. 833,842,598 as conditional grants, Kshs. 1,240,000,000 as own-source of revenue and 641,011,699.2 FY 2022/23 balances. The overall revenue receipts during the period ended 31st December 2023 amounted to Kshs. 3,158,689,331 representing 28 percent performance. County own generated revenue receipts represented performance of 30 percent while equitable share registered a 33 percent performance. Receipts from conditional allocations, loans and grants amounted to Kshs 500,000 representing 0.1 percent. This was in respect to ASDSP grants.

Table 1: Summary of County Receipts as at 31st Dec 2023

Revenue Source	FY 2023/24 Revised Budget (1) Estimates	Performance as at Dec 31, 2023	Balance	Performance Rate (%)
Equitable Share	8,455,460,962	2,790,302,118	5,665,158,844	33%
Conditional Allocations, Loans and Grants	833,842,598	500,000	833,342,598	0.1%
County Own Generated Revenue	1,240,000,000	367,887,213	872,112,787	30%
FY 2022/23 Balances	641,011,699.20	641,011,699.20	0	100%
Total	11,170,315,259	3,799,701,030	7,370,614,229	34%

1.1.4. Exchequer issues from the National Treasury

According to the National equitable share distribution schedule, the County was expected to receive Kshs. 4,185,453,117 for the first half of FY 2023/24. However, the County received disbursement for only 4 months amounting to Kshs. 2,790,302,118. This represented 67 percent against the expected receipts for the period.

1.2 Departmental Allocations

The highest budgetary allocation was made to the department of Health Services with 34 per cent followed by the department of Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development with an allocation of 10.3 per cent of the total County Revenues. The least allocation in the budget estimates was made to the County Public Service Board. This is in line with the County priorities as set out in the CIDP III. The huge allocation to health services is attributed to huge workforce, recurrent budget for running the health facilities, purchase of medical commodities including drugs as well as donor funded programmes and allocations towards improvement of health facilities infrastructure.

Table 2: FY 2023/24 Departmental Allocations in Ksh.

No	Department	FY 2023/24 Printed Budget Estimates	FY 2023/24 Salary	FY 2023/24 O&M	FY 2023/24 Recurrent	FY 2023/24 Development	FY 2023/24 Supplementary Budget Estimates (1)	% of the Total County Budget
1	Governorship	213,565,945	71,883,429	383,943,931	455,827,360	-	455,827,360	4.1%
2	County Secretary	591,147,009	312,696,192	110,029,341	422,725,533	-	422,725,533	3.8%
3	County Attorney	34,023,507	14,072,319	34,951,188	49,023,507	-	49,023,507	0.4%
4	Devolution, Public Participation, County administration and Special Programs	332,725,409	212,699,685	101,687,798	314,387,483	23,054,646	337,442,129	3.0%
5	Finance and Socio-Economic Planning	560,599,035	234,615,818	260,607,262	495,223,080	53,425,662	548,648,742	4.9%
6	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	1,247,462,645	243,802,652	48,850,000	292,652,652	852,671,284	1,145,323,935	10.3%
7	Makueni Fruit Development and Marketing Authority	-	18,892,637	31,463,776	50,356,413	68,536,224	118,892,637	1.1%
8	ICT, Education and Internship	813,517,049	493,084,776	200,325,629	693,410,405	255,510,854	948,921,258	8.5%
9	Gender, Children, Youth, Sports and Social Services	207,631,365	37,006,189	27,757,972	64,764,161	159,636,971	224,401,132	2.0%
10	Health Services	3,591,704,132	2,326,881,228	887,813,461	3,214,694,689	581,365,673	3,796,060,362	34.0%
11	Trade, Marketing, Industry, Culture and Tourism	321,690,232	41,212,158	79,306,944	120,519,102	44,760,689	165,279,790	1.5%
12	Infrastructure, Transport, Public Works, Housing and Energy	658,378,815	76,585,872	82,384,383	158,970,255	593,273,823	752,244,078	6.7%
13	Lands, Urban Planning & Development, Environment and Climate change	211,786,457	53,120,831	28,115,769	81,236,600	154,072,645	235,309,245	2.1%

No	Department	FY 2023/24 Printed Budget Estimates	FY 2023/24 Salary	FY 2023/24 O&M	FY 2023/24 Recurrent	FY 2023/24 Development	FY 2023/24 Supplementary Budget Estimates (1)	% of the Total County Budget
14	Wote Municipality	49,277,870	-	44,076,808	44,076,808	15,472,931	59,549,739	0.5%
15	Emali Municipality	59,585,314	-	28,270,314	28,270,314	26,660,000	54,930,314	0.5%
16	Water and Sanitation	592,986,325	70,674,325	39,362,000	110,036,325	649,092,012	759,128,337	6.8%
17	Sand Conservation and Utilization Authority	78,642,065	21,264,094	43,377,972	64,642,065	10,000,000	74,642,065	0.7%
18	County Public Service Board	75,513,647	34,928,333	38,035,314	72,963,647	-	72,963,647	0.7%
	Sub Totals	9,640,236,820	4,263,420,536	2,470,359,862	6,733,780,398	3,487,533,414	10,221,313,811	
19	County Assembly	928,052,960	345,094,338	536,958,622	882,052,960	66,948,488	949,001,448	8.5%
	Sub Totals	10,568,289,780	4,608,514,874	3,007,318,484	7,615,833,358	3,554,481,902	11,170,315,259	

2.0 REVENUE ANALYSIS

The FY 2023/24 Budget is funded from four main sources namely; Equitable share – Kshs. 8,455,460,962 (76%), Own Source Revenue – Kshs. 1,240,000,000 (11%), conditional allocations (loans and grants) – Kshs. 833,842,598 (7%) and FY 2022/23 balances of Kshs. 641,011,699(6%). The overall revenue performance for the first six months of the FY 2023/24 was 34 percent (Kshs. 3,799,701,030) out of the total budgeted revenue of Kshs. 11,170,689,331. The performance increased by 12.8 percent compared to the 21.2 percent recorded in the second quarter of the FY 2022/23.

Table 3: Analysis of FY 2023/24 Quarter 1 and Quarter 2 Revenue Performance

No.	Revenue Source	FY 2022/23 Second Quarter Budget Estimates(Millions)				FY 2023/24 Second Quarter Budget Estimates(Millions)			
		Budget Estimates	Actual as at 31 st Dec, 2022	Balance	Performance (%)	Budget Estimates	Actual as at Dec 31, 2023	Balance	Performance (%)
1	Equitable Share	8,132	2044	6,531	23.8%	8,455	2,790	5,665	33%
2	Conditional Allocations, Loans and Grants	443				834	0.5	834	0%
3						1,240	367	873	30%
	Sub total	9,961	2,315.25	7,344.75	23%	10,529	3,158	7,372	30%
4	FY 2021/22 Reallocation Funds	1,103	0			641	641	0	100%
	Total	10,764	2,315.25	8,448.75	21.2%	11,170	3,799	7,370	34%

2.1 Local Revenue Collections

The County has over the years missed revenue targets on Own-Source Revenue principally due to inadequate data to assess revenue potential, weak enforcement for compliance as well as lack of requisite laws to facilitate enforcement, untapped potential of land based revenue, staff shortage as well as exogenous factors such as drought, political intrusion and negative impact of COVID -19 pandemic. Own Source Revenue performance registered a growth of 24% from Kshs188,055,016 recorded in first quarter of FY 2023/24 to KShs 367,887,213 in the half year. The local revenue realized in the first half of the FY 2023/24 was 30% an increase from 26% recorded in the same period of FY 2022/23. The increase was attributed to collective efforts to enhance Own Source Revenue collection, increased surveillance, and increased willingness of the populace to pay fees, increased uptake of health insurance through National Health Insurance Fund (NHIF), enhanced cashless collection, revenue administration reorganization from geographical to functional operation and reporting of all revenues collected by County government entities.

2.2 Main Revenue Streams

The revenue collected in the second quarter of the FY 2023/4 was raised from 31 revenue streams. NHIF and Linda Mama Reimbursement EDU Afya Fees, Makueni Fruit Processing Plant Fees, Sand Authority Fees, Single Business Permits, Market Entrance Fees were the highest contributors of Own Source Revenue streams. Table 4 presents comparison between revenue performance for the second quarters of FY 2022/23 and FY 2023/24.

2.3 Own Source Performance per Stream

Table 4, presents the mobilized revenues per stream as of 31st December 2023.

Table 4: FY 2023/24 Revenue Performance per Stream as at 31st December, 2023

OWN SOURCES	TARGETS 2022/2023	2ND QTR	Perform ance	TARGETS 2023/2024	2ND QTR	Perform ance
	KSHS (Millions)	KSHS (Millions)	%	KSHS (Millions)	KSHS (Millions)	%
Advertisement & Wall Branding Fees	15	1.23	8%	15.20	2.52	17%
Agricultural Cess Fees	22	3.68	17%	14.00	3.09	22%
ASK Show Fees	2	-	0%	2.00	-	0%
Building Materials cess Fees	5	0.53	11%	2.50	0.42	17%
Community Information Centres Fees	1	0.02	3%	0.50	0.05	10%
Conservancy Fees	10	0.26	3%	4.20	0.29	7%
Coop Audit services Fees	0	0.03	9%	0.30	0.01	5%
Development Approvals Fees(all lands development fees	35	3.57	10%	50.00	4.18	8%
Fines and Penalties Fees	5	0.31	6%	1.00	0.25	25%
Fire certificate Fees	0	0.06	29%	1.00	0.02	2%
Hire of County Facilities / Equipment /Gym Fees	0	0.07	33%	0.50	0.12	25%
Liquor License Fees	60	4.02	7%	70.00	1.63	2%
Market Entrance Fees	45	5.84	13%	45.00	8.13	18%
Motor Veh/Cycle Reg Fees	5	0.34	7%	2.50	0.04	2%
Parking Fees	40	6.13	15%	32.50	7.43	23%
Plot Rates/Rent Fees & other dues	120	2.98	2%	149.50	2.21	1%
Renewal Fees(Kiosks)	6	0.23	4%	5.00	0.65	13%
Single Business Permits /Application Fees	135	7.65	6%	150.00	6.90	5%
Stall Rent Fees	3	0.74	23%	3.50	1.05	30%
Stock Market Fees	15	1.49	10%	8.00	2.29	29%
Stock Movement Fees	5	0.38	8%	5.00	1.06	21%
Veterinary Health Fees	15	1.80	12%	10.00	1.30	13%
Water & Environment Fees- Consent, Nema, mining, penalties	7	0.09	1%	2.00	0.16	8%
Weights & Measures Fees	2	0.33	22%	1.80	0.40	22%
Agriculture- Agricultural Training Conference Fees	5	0.01	0%	2.00	-	0%
Agriculture- Mechanization Fees	2	-	0%	2.00	1.36	68%
Public health Services Fees	25	1.24	5%	25.00	0.23	1%
Medical Health Services Fees	140	33.59	24%	200.00	5.30	3%
NHIF and Linda Mama Reimbursement EDU afya Fees	240	66.99	28%	280.00	68.25	24%
Universal Health Care Registration Fees	30	1.26	4%	30.00	-	0%
Makueni Fruit Processing Plant Fees	60	17.17	29%	-	-	
Sand Authority Fees	30	7.61	25%	35.00	16.13	46%
Makueni Fruit Processing Plant Fees	-	-		100.00	1.00	1%

3.0 EXPENDITURE BY ECONOMIC CLASSIFICATION

The total County Executive budget for FY 2023/24 was Kshs. 10,221,313,811 while the County Assembly amounted to Kshs. 949,001,448. The overall County Executive expenditure for the first six months of FY 2023/24 amounted to Kshs. 2,296,192,425 representing an absorption rate of 22% a decrease from 25% that was recorded in the second quarter of the financial year 2022/23. The County Assembly absorption was 48 percent of the total allocated budget of Kshs. 949,001,448.

Overall Executive Recurrent expenditure for the first six months of the FY 2023/24 amounted to Kshs. 2,045,043,508.23 representing an absorption rate of 30 percent. The development expenditure amounted to Kshs 251,148,916.40 representing 7 percent absorption rate. Table 5 presents expenditure in FY 2023/24 as at 31st December 2023 by economic classification.

Table 5: Expenditure by Economic Classification as at 31th December, 2023

No	Economic Item	FY 2023/24 Revised Budget (1) Estimates	Expenditures as at Dec 31, 2023	Balance	Absorption Rate (%)
1	Personnel Emoluments	4,263,420,536	1,444,936,651	2,818,483,885	34%
2	Operation & Maintenance	2,470,359,862	600,106,858	1,870,253,004	24%
	Recurrent	6,733,780,398	2,045,043,508	4,688,736,890	30%
3	Development	3,487,533,414	251,148,916	3,236,384,498	7%
	Total Executive	10,221,313,811	2,296,192,425	7,925,121,386	22%
4	County Assembly	949,001,448	455,197,051	493,804,397	48%
	Total Budget	11,170,315,259	2,751,389,476	8,418,925,783	25%

3.1. Departmental Expenditures

For the first six months of the FY 2023/24, the Department of Health services recorded the highest absolute expenditures of Kshs 1,107,165,340.05 followed by department of Finance recording Kshs. 205,653,886.95. The County Attorney recorded the least absolute expenditure at Kshs. 7,916,354.35.

Table 6 and 7 presents departmental expenditures and expenditure summaries by programme respectively.

Table 6: Departmental Expenditures

No	Department	FY 2023/24 Supplementary Budget Estimates (1)	O&M Expenditure as at 31st Dec 2023	Personnel Expenditure as at 31st Dec 2023	Development Expenditure as at 31st Dec 2023	Total expenditure as at 31st Dec 2023	Performanc e Rate
1	Governorship	455,827,360.32	44,702,829.30	27,194,916.95	-	71,897,746.25	16%
2	County Secretary	422,725,533.26	54,091,119.90	114,966,643.40	-	169,057,763.30	40%
3	County Attorney	49,023,507.00	6,516,118.75	1,400,235.60	-	7,916,354.35	16%
4	Devolution, Public Participation, County administration and Special Programs	337,442,129.34	35,283,984.85	40,216,084.50	1,290,800.00	76,790,869.35	23%
5	Finance and Socio-Economic Planning	548,648,742.38	93,237,322.30	98,594,812.65	13,821,752.00	205,653,886.95	37%
6	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	1,145,323,935.33	13,603,038.00	91,991,036.45	12,612,452.00	118,206,526.45	10%
7	Makueni Fruit Development and Marketing Authority	118,892,636.51	10,420,500.02	-	4,763,601.00	15,184,101.02	13%
8	ICT, Education and Internship	948,921,258.37	31,548,266.15	104,475,013.20	13,748,347.05	149,771,626.40	16%
9	Gender, Children, Youth, Sports and Social Services	224,401,131.63	5,869,205.95	10,426,623.25	1,925,050.00	18,220,879.20	8%
10	Health Services	3,796,060,361.86	152,944,714.35	884,844,136.25	69,376,489.45	1,107,165,340.05	29%
11	Trade, Marketing, Industry, Culture and Tourism	165,279,790.41	26,105,427.00	7,441,171.45	3,076,497.20	36,623,095.65	22%
12	Infrastructure, Transport, Public Works, Housing and Energy	752,244,077.80	46,268,417.00	21,690,832.45	53,980,337.40	121,939,586.85	16%
13	Lands, Urban Planning & Development, Environment and Climate change	235,309,244.96	11,318,815.95	10,498,381.35	16,540,711.45	38,357,908.75	16%
14	Wote Municipality	59,549,738.76	18,295,704.45	-	3,304,422.30	21,600,126.75	36%
15	Emali Municipality	54,930,314.42	3,477,286.10	-	22,039,999.40	25,517,285.50	46%
16	Water and Sanitation	759,128,336.75	7,650,368.95	16,657,967.05	29,303,532.15	53,611,868.15	7%
17	Sand Conservation and Utilization Authority	74,642,065.20	25,149,206.93	8,267,816.78	5,364,925.00	38,781,948.71	52%
18	County Public Service Board	72,963,647.16	13,624,531.75	6,270,979.20	-	19,895,510.95	27%
Sub Totals		10,221,313,811.46	600,106,857.70	1,444,936,650.53	251,148,916.40	2,296,192,424.63	22%

3.2. County Expenditure summary by programme

Department	Programme/ Sub Programme	2023/24 Supplementary 1 Approved Estimates		Actual Expenditure as of 31st December 2023		Absorption Rate (%)		
		Recurrent Budget	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	
Land, Physical Planning & Mining	Programme 1: General administration & planning							
	SP1. General administration & planning	63,586,600.12	-	14,732,197.30	-	23%		
	Programme 2: Land Survey & Mapping		SP2. Land Survey & Mapping	1,050,000.00	33,796,780.85	500,000.00	1,605,950.00	48% 5%
	Programme 3 : Urban planning		SP3. 1 Urban planning	2,500,000.00	23,511,471.05	1,000,000.00	1,736,550.00	40% 7%
	Programme 4: Mining mapping & development		SP4. 1 Mining mapping & development	2,300,000.00	2,599,857.00	500,000.00	-	22% 0%
	Programme 5: Environment management and protection		SP 5. 1 Environment management and protection	11,800,000.00	94,164,536.42	5,085,000.00	13,198,211.45	43% 14%
	Sub Total			81,236,600.12	154,072,645.31	21,817,197.30	16,540,711.45	27% 11%
	Programme 1: Wote Municipality							
	SP 1. 1 Wote Municipality	44,076,807.56	15,472,931.20	18,295,704.45	3,304,422.30	42%	21%	
	Sub Total			44,076,807.56	15,472,931.20	18,295,704.45	3,304,422.30	42% 21%
Emali-Sultan Municipality	Programme 1: Emali-Sultan Municipality		SP 1. 1 Emali-Sultan Municipality	28,270,314.42	26,660,000.00	3,477,286.10	22,039,999.40	12% 83%
	Sub Total			28,270,314.42	26,660,000.00	3,477,286.10	22,039,999.40	12% 83%
	Programme 1: General administration & planning		SP 1.1: General administration & Planning	64,642,065.20	10,000,000.00	33,417,023.71	5,364,925.00	52% 54%
Sub Total				64,642,065.20	10,000,000.00	33,417,023.71	5,364,925.00	52% 54%
Health Services	Programme 1: General administration & planning		SP1. 1 General administration & planning	2,789,775,688.64	512,595,788.47	1,003,476,035.10	60,000,000.00	36% 12%
	Programme 2: Curative health care services		SP2. 1 :Curative health care services	295,020,000.00	32,210,592.55	16,900,000.00	8,444,170.35	6% 26%
	Programme 3; Preventive and promotive health care services		SP3. 1 Preventive and promotive health care services	129,899,000.00	36,559,292.00	17,412,815.50	932,319.10	13% 3%
	Sub Total			3,214,694,688	581,365,673.02	1,037,788,850	69,376,489.45	32% 12%
	Programme 1: General administration & planning		SP1. 1 General administration & planning	136,820,287.80	-	57,788,356.45		42%
	Programme 2: Road Transport		SP2.1 : Road transport	4,423,500.00	490,223,822.60	1,759,000.00	19,285,274.40	40% 4%
Infrastructure, Transport, Public works , Housing & Energy	Programme 3: Infrastructure development		SP3.3: Infrastructure development	2,863,000.00	-	1,114,780.00	-	39%
	Programme 4 :Energy Infrastructure & development		SP4.1:Energy Infrastructure &	14,863,467.00	103,050,000.00	7,297,113.00	34,695,063.00	49% 34%

Department	Programme/ Sub Programme	2023/24 Supplementary 1 Approved Estimates		Actual Expenditure as of 31st December 2023		Absorption Rate (%)	
		Recurrent Budget	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	development						
	Sub Total	158,970,254.80	593,273,822.60	67,959,249.45	53,980,337.40	43%	9%
ICT, Education and Internship	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	509,049,775.80	-	108,575,012.85	-	21%	
	Programme 2: Early childhood development education						
	SP2.1 : Early childhood development education	23,300,628.83	138,507,470.59	4,543,088.80		19%	0%
	Programme 3: Technical training & non-formal education						
	SP3.3: Technical training & non-formal education	1,300,000.00	77,586,701.87	367,748.80	10,421,647.05	28%	13%
	Programme 4: Support to Education and Library Services						
	SP4.1:Support to Education and Library Services	133,000,000.00	1,000,000.00	18,562,411.30		14%	0%
	Programme 5: ICT Infrastructure & Systems Development						
	SP5.1:ICT Infrastructure & Systems Development	15,705,000.00	38,416,681.28	1,424,488.80	3,326,700.00	9%	9%
Trade, Industry & Cooperatives	Programme 6: Internship, Mentorship and volunteerism						
	SP6.1: Internship, Mentorship and volunteerism	11,055,000.00		2,550,528.80		23%	
	Sub Total	693,410,404.63	255,510,853.74	136,023,279.35	13,748,347.05	20%	5%
	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	97,439,101.71	3,375,724.85	26,196,198.45		27%	0%
	Programme 2: Trade development & promotion						
	SP2.1; Trade development & promotion	4,300,000.00	31,384,963.85	1,985,680.00	1,774,097.20	46%	6%
	P3; Industrial development and promotion						
	SP3. 1 Industrial development and promotion	650,000.00	-	300,000.00	-	46%	
	Programme 4: Tourism development & promotion						
Department of Gender,Children, Youth, Sports, and Social Services	SP4. 1 Tourism development & promotion	730,000.00	10,000,000.00	300,000.00	302,400.00	41%	3%
	Programme 5: Culture, Art and the Music promotion						
	SP5. 1 Culture, Art and the Music promotion	17,400,000.00	-	4,764,720.00	1,000,000.00	27%	
	Sub Total	120,519,101.71	44,760,688.70	33,546,598.45	3,076,497.20	28%	7%
	Programme 1: General administration & planning						
	P1: General administration & planning	46,912,188.97		10,026,177.68		21%	
	Programme 2: Gender and Social Development						
	P2: Gender and Social Development	11,451,971.56	60,145,549.05	4,356,873.84		38%	0%
	Programme 3; Sports development						
	P3; Sports development	4,200,000.00	71,870,771.75	1,028,888.84	1,688,550.00	24%	2%

Department	Programme/ Sub Programme	2023/24 Supplementary 1 Approved Estimates		Actual Expenditure as of 31st December 2023		Absorption Rate (%)	
		Recurrent Budget	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 4; Youth empowerment							
	P4; Youth empowerment	2,200,000.00	27,620,650.00	883,888.84	236,500.00	40%	1%
	Sub Total	64,764,160.53	159,636,970.80	16,295,829.20	1,925,050.00	25%	1%
County Attorney	SP1. 1 General Administration & Support Services						
	P1: General administration & planning	49,023,507.00	-	7,916,354.35		16%	
	Sub Total	49,023,507.00	-	7,916,354.35		16%	
Governship	SP1. 1 General Administration & Support Services						
	P1: General administration & planning	455,827,360.32	-	71,897,746.25		16%	
	Sub Total	455,827,360.32	0.00	71,897,746.25		16%	
County Secretary	Programme 1. Leadership & coordination of departments						
	SP1. 1 Leadership & coordination of departments	422,725,533.26		169,057,763.30		40%	
	Sub Total	422,725,533.26	0	169,057,763.3		40%	
CPSB	Programme 1: Public Service Human Resource Management and Development.						
	SP2 : Public Service Human Resource Management and Development.	72,963,647.16		19,895,510.95		27%	
	Sub Total	72,963,647.16		19,895,510.95		27%	
Finance & Socio Economic Planning	SP1. 1 General Administration & Support Services						
	SP1: General administration & planning	362,477,457.49	53,425,662.46	130,904,143.23	13,821,752.00	36%	26%
	Programme 2: Public financial management						
	SP2: Public financial management	132,745,622.12		60,927,991.73		46%	
	Sub Total	495,223,079.61	53,425,662.46	191,832,134.9	13,821,752.00	39%	26%
Devolution, Public participation, County Administration and Special Programmes	Programme 1: General Administration & Planning						
	SP1: General Administration & Planning	253,538,486.34	23,054,646.00	48,650,020.81	1,290,800.00	19%	6%
	Programme 2: Participatory Development .& civic education						
	SP2: Participatory Development .& civic education	13,417,797.09		6,000,000.00		45%	
	Programme 3: Research, Documentation and Knowledge Management						
	SP3: Research, Documentation and Knowledge Management	4,500,000.00		1,550,006.94		34%	
	Programme 4: Coordination of Service Delivery and Enforcement						
	SP4 : Coordination of Service Delivery and Enforcement	26,670,000.00		12,100,013.87		45%	
	Programme 5: Disaster Risk Preparedness and Mitigation						
	SP5 : Disaster Risk Preparedness and Mitigation	9,861,200.00		4,100,013.87		42%	
	Programme 6:Alcoholic Drinks Control and Licencing						
	SP6: Alcoholic Drinks Control and	6,400,000.00		3,100,013.87		48%	

Department	Programme/ Sub Programme	2023/24 Supplementary 1 Approved Estimates		Actual Expenditure as of 31st December 2023		Absorption Rate (%)	
		Recurrent Budget	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Licensing						
	Sub Total	314,387,483.43	23,054,646.00	75,500,069.36	1,290,800.00	24%	6%
Water and Sanitation	Programme 1: General administration & planning						
	SP1: General Administration & Planning	87,894,325	16,037,965	16,204,781.05	5,490,833.20	18%	34%
	Programme 2: Water infrastructure Development						
	SP 2.1: Water harvesting and storage	8,422,000	218,368,534	4,417,662.46		52%	0%
	SP2: Piped water supply infrastructure	3,860,000	315,680,384	1,268,231.00	18,636,561.00	33%	6%
	SP.3: Ground water development	9,860,000	99,005,129	2,417,661.49	5,176,137.95	25%	5%
	Sub Total	110,036,324.75	649,092,011.60	24,308,336.00	29,303,532.15	22%	5%
Agriculture, Irrigation, Livestock, Fisheries And Cooperative	Programme 1: General administration & planning						
	SP1: General Administration & Planning	64,262,759.82	413,633,329.55	31,120,937.41	4,820,000.00	48%	1%
	Programme 2: Land, Crop development & productivity						
	SP 2: Land, Crop development & productivity	74,502,083.58	256,567,460.89	22,618,284.26	6,834,152.00	30%	3%
	P3; Agribusiness and information management						
	SP3: Agribusiness and information management	13,800,000.00	97,538,127.40	3,236,568.52		23%	0%
	Programme 4:Livestock Production, Management and Development						
	SP 4:Livestock Production, Management and Development	120,601,520.42	76,298,450.70	39,618,284.26	250,000.00	33%	0%
	Programme 5:Cooperative Development						
	SP 5:Cooperative Development	19,486,287.96	8,633,915.00	9,000,000.00	708,300.00	46%	8%
	Sub Total	292,652,651.79	852,671,283.54	105,594,074.4	12,612,452.00	36%	1%
Makueni Fruit Development and Marketing Authority	SP1. 1 General Administration & Support Services						
	P1: General administration & planning	50,356,412.51	68,536,224.00	10,420,500.02	4,763,601.00	21%	7%
	Sub Total	50,356,412.51	68,536,224.00	10,420,500.02	4,763,601.00	21%	7%
County Assembly	Programme 1:Legislation and Representation						
	SP1: Legislation and Representation	882,052,960.00	66,948,487.80	455,197,051	-	52%	0%
	Sub Total	882,052,960.00	66,948,487.80		-	0%	0%
	Total County Budget	7,615,833,357	3,554,481,900	2,500,240,559	251,148,916	33%	7%

4.0 DEPARTMENTAL PERFORMANCE REPORTS

4.1. County Attorney

The total departmental expenditure for the first six months of FY 2023/24 was 7,916,354.35 representing an absorption rate of 16 percent against a budget of Kshs. 49,023,507. Operations and maintenance accounted for 82 percent of the total expenditure while personnel emoluments accounted for 18 percent of the total expenditure.

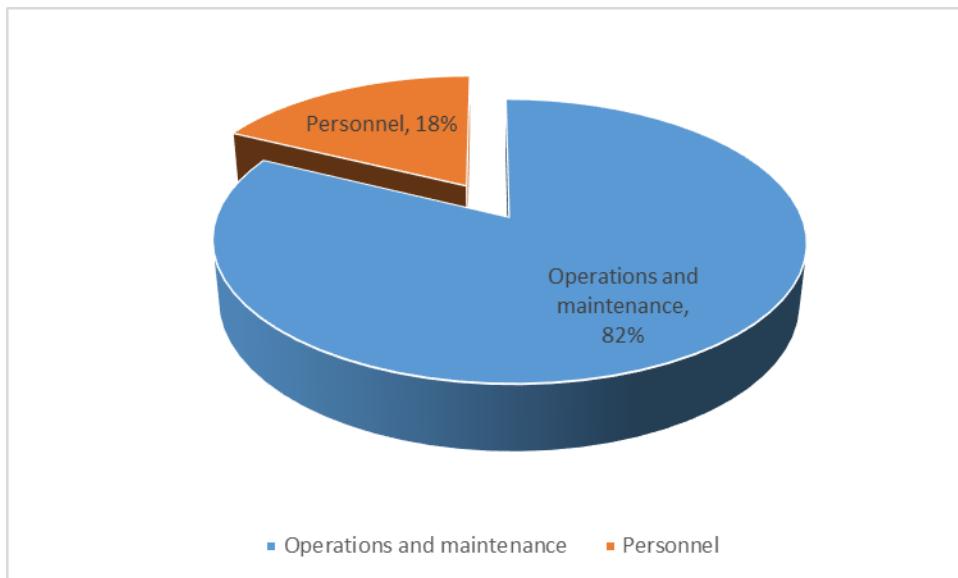


Figure 3: Expenditure by Economic Classification for County Attorney

Table 7: County Attorney; Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Budget 1	Actual Expenditure as at 31 st December 2023	Budget Execution Rate
Operations	30,101,188	6,513,118.75	21.64%
Maintenance	4,850,000	3,000.00	0.06%
Sub Total	34,951,188	6,516,118.75	18.64%
Personnel	14,072,319	1,400,235.60	9.95%
Total Recurrent Budget	49,023,507	7,916,354.35	16.15%
Total Budget	49,023,507	7,916,354.35	16.15%

Table 8: Non Financial Performance for County Attorney

Programme	Delivery Unit	Key Outputs (KO)	Baseline	Key Performance Indicators (KPIs)	FY 2023/24						
					Target	Achievements as at 31 st December 2023	Variance				
Programme: Legal & advisory services											
Outcome: Timely legal advisory services to both county entities and the public.											
Legal department		Reduced number of litigations		No of cases concluded	2	1	1				
		Established county attorney office	0	Operational county attorney's office	-	-					
		Processing of County Bills		No of bills formulated	8	2	6				
		Drafting of conveyancing documents		Number of conveyancing	5	2	3				

The County attorney in the first half year of FY2023/24 was able to conclude 2 cases, formulate 2 bills and drafted 2 conveyancing documents.

4.2. County Public Service Board (CPSB)

The cumulative expenditure of the County Public Service Board for the period up to 31st December 2023 was Kshs19,895,510.95 which represented an absorption rate of 27% against a budget of 72,963,647.

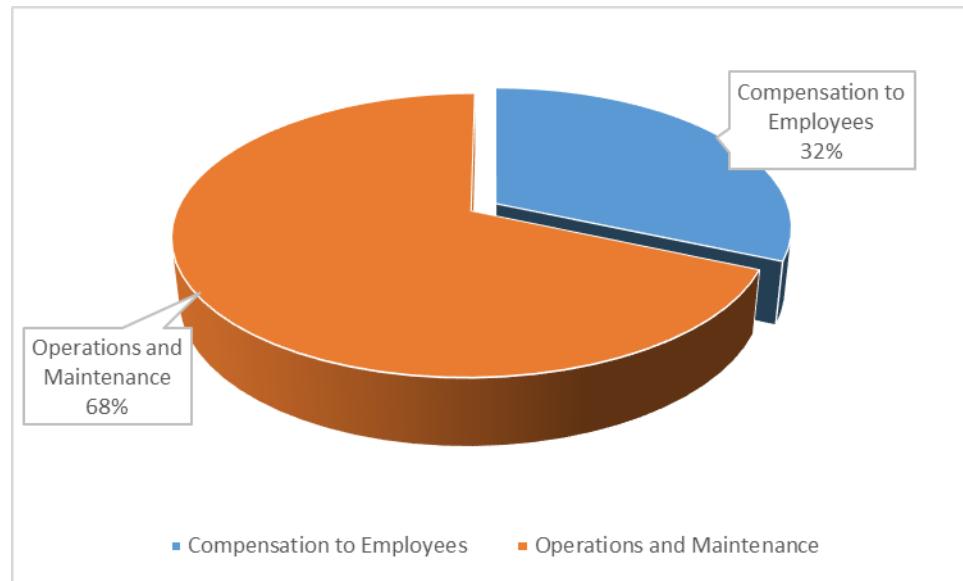


Figure 4: Expenditure by Economic Classification for CPSB

Recurrent Expenditure

Out of the total expenditure, 68% was spent on operations and maintenance while 32% was on personnel emoluments.

Table 9: CPSB Summary of Budget and Expenditures

Expenditure Item	FY 2023/24 Budget Estimates	Expenditure as at 31 st December 2023	Budget Execution Rate (%)
Compensation to Employees	34,928,333	6,270,979.20	18%
Operations and Maintenance	38,035,314	13,624,531.75	36%
Total	72,963,647	19,895,510.95	27%

Table 10: Non Financial Performance for CPSB

Programme Name	Delivery Unit	Key Output	Key Performance Indicators	FY 2023/24					
				Targets	Actual as at 31 st December 2023	Variance			
Programme Name: Public Service Human Resource Management and Development									
Objective: Engage and develop an efficient human resource in the public service.									
Outcome: Efficient and Effective Service Delivery to the citizenry									
Public Service Management and Development		Customer satisfaction surveys	% level of satisfaction with service delivery/ customer satisfaction	60	0	60			
		Efficient service delivery	Average turnaround time for key processes and requests (Mins)	120	0	120			
			% of business processes fully re-engineered	60	0	60			
			Public service productivity index %	60	60	0			
			% of the population satisfied with their last experience of public services	60	45	15			
			ISO certification done	1	0	1			

Programme Name	Deliver y Unit	Key Output	Key Performance Indicators	FY 2023/24		
				Tar gets	Actu al as at 31 st Dece mber 2023	Vari ance
			No. of ISO Audit reports done			
			Recruitment Portal developed	1	0	1
			% of Digitized Records	20	0	20
	Performance management frameworks developed		% of public servants meeting 70% of performance appraisal targets	80	0	80
			Percentage of Performance Evaluations Completed on time	100	0	100
			No of county performance management framework established	1	0	1
			Budget absorption rate	70	27	43
	Employee performance and productivity		No. of office blocks constructed	1	0	1
			No. of employee satisfaction surveys done	1	0	1
			% of schemes of service prepared and validated	50	0	50
			Percentage of Positions Filled Internally	60	2	58
			No. of Capacity assessment and rationalization report prepared and implemented	1	0	1
			Rewards and Sanctions Framework Developed	1	0	1
			HR Manual and Policies Developed	1	0	1
			Succession management strategy developed and rolled out	1	0	1
			Integrated and open access KM system in place	1	0	1
			No of Knowledge sharing platforms established	1	0	1
			No. of database of existing and new knowledge developed	1	0	1

The department reported an absorption rate of 27% in the first half year of the FY 2023/24. The Public service productivity index was 60%

4.3. Department of Lands, Urban Development, Environment and Climate Change

The total expenditure for the department in FY 2023/24 Second Quarter was KShs 38,357,908.75 which translated to an absorption rate of 16 percent against a budget of KShs 235,309,245. The total half year departmental expenditures constituted 30 percent on operations and maintenance, 27 percent on personnel emolument and 43 percent on development expenditure.

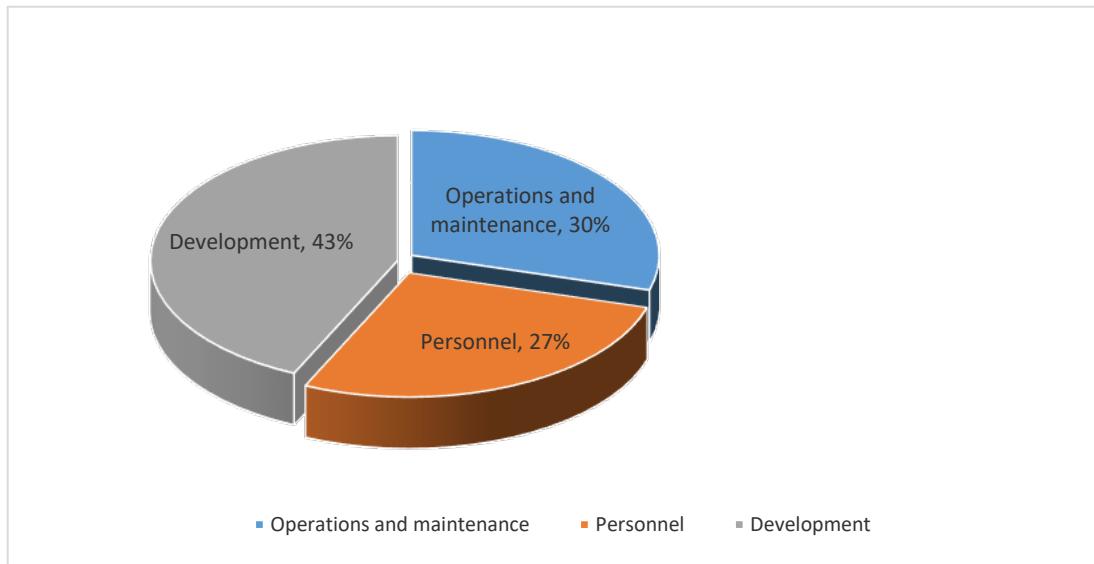


Figure 5: Expenditure by Economic Classification for Lands Department

Recurrent Expenditure

Analysis of the recurrent expenditure of KShs. 21,817,197.30 shows that the department spent 52 percent on operations and maintenance and 48 percent on personnel emoluments of the total recurrent expenditure.

Table 11: Lands Department - Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Budget Estimates	Cumulative Expenditure as at 31 st December 2023	Absorption Rate
Recurrent Expenditure			
Operations	22,265,769	11,273,215.95	51%
Maintenance	5,850,000	45,600.00	1%
Sub Total	28,115,769	11,318,815.95	40%
Personnel	53,120,831.33	10,498,381.35	20%
Total Recurrent	81,236,600	21,817,197.30	27%
Development			
Capital Expenditure	154,072,645	16,540,711.45	11%
Total	235,309,245	38,357,908.75	16%

Development Expenditure

The department spent KSh 16,540,711.45 on development activities out of development budget of KSh 154,072,645 translating to 11 percent absorption rate.

Table 12: Lands Department; Development Budget and Project Status

No	Ward	Project name	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Status Description
1	Kiimakiu/Kala nzoni	Rehabilitation of Matwikani Gully near Salama	61,389	-	Complete
2	County Wide	Resolution of land disputes	-	-	Complete
3	County Wide	Land Information Management System - Digitisation	2,500	-	Complete
4	Wote/Nziiu	Construction of Toilet Kuku market Acacia	650,000	-	Complete
5	Kilungu	Plot Validation and Market survey of Nunguni Town: Plot Validation, Market survey, preparation of deed plans and issuance of leasehold title deeds	407,500	-	Complete
6	Kathonzweni	Land compensation - Kwa Mbila Earth Dam	1,800,000	-	Ongoing
7	Kathonzweni	Prefeasibility for Rehabilitation of Maluvyu and Thavu Degraded areas and Gulleys	128,841	-	Complete
8	County Wide	Urban Planning - preparation and implementation of Urban land and use plans	1,052	-	Complete
9	County Wide	Climate change Fund Board	10,906,480	4,434,300.00	Ongoing
10	County Wide	CCIS FLLoCA Matching Grant	10,000,000	5,947,771.45	Ongoing
11	County Wide	CCRI FLLoCA Matching Grant	38,500,000		Ongoing
12	County Wide	Urban infrastructure development	1,985,493	-	Not started
13		FLOCA Funding	3,387,873	-	Complete
14	Kathonzweni	Market survey, preparation of deed plan and issuance of leasehold title deeds, LIMS and Opening of roads of Kathonzweni Market plans	8,000,000	600,000.00	Ongoing
15	Makindu	Verification of beneficiaries for issuance of titledeeds for Kiboko B	2,300,000	-	Not started
16	Mtito Andei	Market survey of Mtito Andei Market: Market survey, Preparation of peritarer and picking individual parcels and issuance of leasehold title deeds	5,500,000	-	Ongoing
17	Kikumini/Muv au	Demarcation of riparian land within Ndukuma	1,000,000	105,350.00	Ongoing
18	County Wide	Urban Development (Resolution of boundary and land ownership disputes)	5,000,000	1,736,550.00	Ongoing
19	Mtito Andei	EIA and exision of Ngai Ndethya Settlement scheme	3,000,000	900,600.00	Not started
20	Kilungu	Prefeasibility study of Nthunguni gully and watershed management	1,000,000	-	Not started
21		Conditionall allocation ; 20% Share of Mineral Royalties	99,857	-	Not started
22		IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	11,000,000	2,125,660.00	Ongoing
23		Preparation of KISIP Designs for County Informal Settlement Improved Plan	1,000,000	-	Not started
24	County Wide	Plot registration - Data collection for registering plots to LIMS countywide	2,000,000	-	Complete
25	County Wide	Makueni Land Liason Committees and Support to title deeds	2,000,000	-	Ongoing
26	County Wide	Enhancement of LIMS System and data clerks	2,000,000	-	Complete
27		Mapping, surveying and beaconing of County Forests at Nzueni, Kitundu A&B, Mutungu and Kathekani	1,000,000	-	Not started
28		Wildlife Conservation and Management	750,000	182,000.00	Ongoing
29	Kalawa	Planning and survey of Kathulumbi market	1,000,000	-	Ongoing
30	Kalawa	Planning and survey of Kalawa market	1,000,000	-	Ongoing
31	Kathonzweni	Fuel for desilting of londokwe dam using county machinery	2,000,000	81,480.00	Not started
32	Kee	Rehabilitation of gulleys and road bush clearing and drainage	500,000	-	Not started
33	Kiimakiu/Kala nzoni	Control of gulleys at Kwe Kuyu Kalemwani	1,000,000	-	Not started
34	Mbitini	Tree Planting	1,000,000	-	Ongoing
35	Kikumbulyu South	Construction of gabions along Mbeetwani Road	1,000,000	-	Not started
36	Makindu	Planting and tree growing at critically degraded ecosystems	2,000,000	427,000.00	Not started
37	Makindu	Kiboko Town Planning	3,500,000		Ongoing
38	Muvau/Kikumi ini	Kwa Kathoka Town Planning	1,000,000		Ongoing
39	Muvau/Kikumi ini	Climate Change intiative	1,000,000		Not started

No	Ward	Project name	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Status Description
40	Nguu/Masumba	Town Planning of Thithi/Simba Market	1,000,000		Ongoing
41	Nguumo	Survey of Muuni subward	1,000,000		Not started
42	Nzaui/Kilili/Kalamba	Forest conservation and awareness (Tree planting/water weirs/sand dams)	2,085,000		Ongoing
43	Thange	Surveying of Machinary and Kinyambu Mkts	2,000,000		Not started
44	Tulimani	Feasibility study on mining	2,500,000		Not started
45	Ukia	Riverine conservation and restoration	100,000		Ongoing
46	Wote/Nziu	Construction of Kivandini market toilet	229,421		Complete
47	Mbooni	Conservation of KWA KITHUE wetland	193,100		Complete
48	Ivingoni/Nza mbani	Construction of Eco toilet at Nthongoni Market	15,169		Complete
49	Thange	MARKET DUST BINS	9,000		Complete
50	Mbooni	Construction of Tuvilani toilet	269,483		Complete
51	Kiimakiu/Kalanzi	Land Survey and issuance of title deeds	550,281		Complete
52	Ilima	Construction of Wautu toilet	100,525		Complete
53	Tulimani	Kwa Mutisya public toilet	2,207		Complete
54	Mbooni	Kikima Market Survey, Mapping and Titling	39,000		Complete
55	Wote/Nziu	Construction of Upendo toilet Nziu	1,000,000		Complete
56	Mbooni	Construction of toilet Kikima market	39,627		Complete
57	Mbitini	Rehabilitation of Kwa Ngwili/Ndilo gulley	3,642,828		Not started
58	Ukia	Purchase of land for Itangini Market	4,200,000		Ongoing
59	Kee	Purchase of Land For Construction Of Kitandi Dispensary	1,500,000		Ongoing
60	Kasikeu	Planning of Kayata market	1,622,600		Not started
61	Emali/Mulala	Emali town plots verification and validation	399,826		Complete
62	Tulimani	Water and sanitation -Desilting of Kyambulu earth dam	500,000		Complete
63	Mtito Andei	Cleaning of the town and trenching of storm water management system.	500,000		Complete
64	Kikumbulyu South	Draining system along kibwezi town	500,000		Complete
65	Ilima	Purchase of land for Mwaani dispensary	1,000,000		Ongoing
66	Ilima	Purchase of Land for Kyenzenzeni Dispensary	500,000		Ongoing
67	Thange	Construction of Pit Latrine at Thange Market	93,593		Complete

Table 13: Non Financial Performance for Lands Department

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline 2022/23	2023/24			Remarks
					Targets	Actual as at 31st December 2023	Variance	
SP1.1 General Administration & support services	Land department	Effective support services for delivery of departments programmes	No. of M & E reports prepared on quarterly basis	4	4	2	2	Hold several departmental budget implementation committee meeting and review the progress on project implementation
		Improved management and coordination in service delivery	No. of department's meeting held	12	12	4	8	Held four departmental meeting on PC cascading and review and one staff building exercise
		Improved Land Management Information system (LIMS)	% of Plot registered	20%	30%	20%	10%	The government plans to enhance LIM system through employment of data clerks to register all public plots
SP2.1 Physical Planning of	Land department	Well planned towns	No of land use plans	4	3	0	3	Cabinet papers approved and awaits funds to implement the

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline 2022/23	2023/24			Remarks
					Targets	Actual as at 31st December 2023	Variance	
towns			implemented					plans
SP3.1 Land survey for titling	Land department	Improved security of land tenure	No of markets survey	4	2	0	2	Not started
			No. of titles issued Parcel purchased	25,063	1,500	0	1,500	Continuous exercise on adjudication sections
SP4.1 Mining mapping & development	Land department	Improved mining exploration	No of artisanal committees prepared	1	2	0	2	Ongoing
SP5.1 Environment management and protection	Land department	Improved environment conservation	No of forest mapped	3	4	0	4	Funds reduced and targets to survey 2 county forests
			No of CC proposals funded	-	30	0	30	Awaits FLLoCA funds to approve ward proposals
			No of sessions conserved	5	5	2	3	Ndukuma dam and the kiu catchment area was done with collaboration with national government

The department improved environment and conservation through rehabilitation of Ndukuma dam and the Kiu catchment in collaboration with National government.

4.4. Governorship

The total expenditure for the first six months of FY 2023/24 for the office of Governor and Deputy Governor was KShs 71,897,789.30 which translated to an absorption rate of 16 per cent against a budget of KShs 455,827,360. All the expenditures were recurrent in nature.

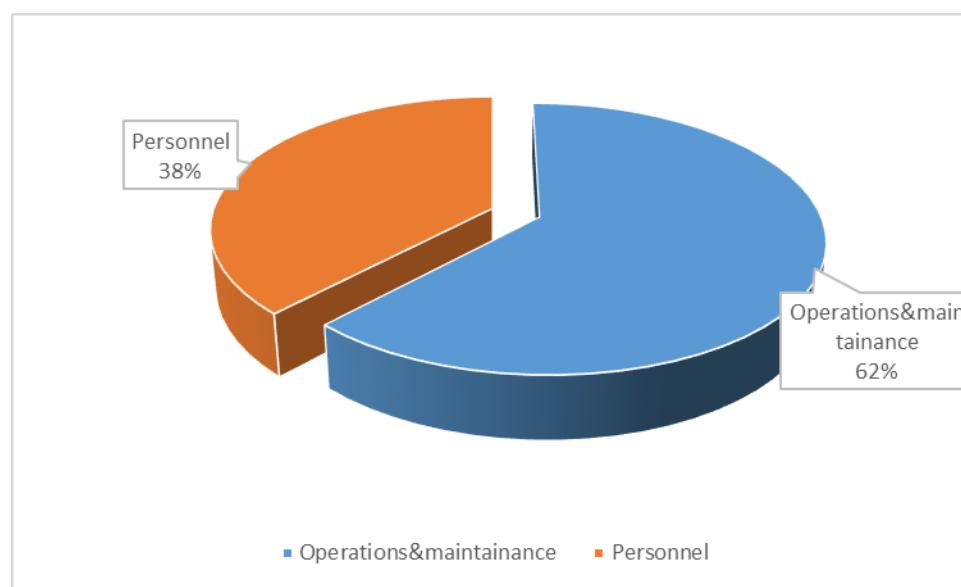


Figure 6: Expenditure by Economic Classification for Governorship

Recurrent Expenditure

Out of the total expenditure, 62% was spent on operations and maintenance while 38% was on personnel emoluments.

Table 14: Governorship; Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Budget 1	Expenditure as at 31 st December 2023	Absorption Rate
Operations	359,498,153.02	40,532,266.25	11%
Maintenance	24,445,778.00	4,170,606.10	17%
Sub Total	383,943,931.02	44,702,872.35	12%
Personnel	71,883,429.30	27,194,916.95	38%
Total Recurrent Budget	455,827,360.32	71,897,789.30	16%

Table 15: Non Financial Performance for Governorship

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target	Achievement as at 31 st December 2023	Variance
Name of Programme; General administration & planning						
Outcome: Strengthened county planning, coordination and management of county services						
SP1.1 General administration & planning	Office of Governor & deputy Governor	Delivery of quality, efficient and effective services by the office of the Governor & deputy governor	Functional and operational structures in place	Continuous	Continuous	Continuous
	Office of Governor & deputy Governor	Meetings of the County Budget and Economic forum	-Number of meetings held	6	3	3
	Office of Governor & deputy Governor	Attending Council of Governors meeting	Number of meetings	4	2	2
	cabinet coordination unit	Cabinet meeting held	No. of Cabinet minutes	52	26	26
	cabinet coordination unit	Generating Cabinet memos	Number of Cabinet memos generated	40	10	30
	cabinet coordination unit	Generating / processing County Executive / legislative bills	Number of bills generated / processed	15	0	15
	Office of Governor & deputy Governor	Submission of Annual Progress	Number of Annual progress report	1	1	1
	Office of Governor & deputy Governor	Delivering an Annual State of the County Address	Copy of Annual State of the County Speech	1	1	1
	Office of Governor & deputy Governor	Co-ordinated and monitored operations and development in departments	Memos issued	Continuous	Continuous	Continuous
	cabinet coordination unit	cabinet circulars/directives	Executive circulars issued	Continuous	Continuous	Continuous
	cabinet coordination unit	Establish cabinet coordination unit	Operational cabinet coordination unit	1	1	0
	Office of Governor & deputy Governor	Strengthen intergovernmental relations	No. of forum meetings held	Continuous	Continuous	Continuous
	Office of Governor & deputy Governor	Development of a County Communication Strategy	No. of strategy prepared	1	0	1
	Governor &	Development of a County	No. of	1	0	1

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target	Achievement as at 31 st December 2023	Variance
	deputy Governor	Communication Policy	communication policies			
	Office of Governor & deputy Governor	E-magazine and website content development	No. of E magazines produced	12	6	6
	Governor & deputy Governor	County public archives and public records housed, controlled and preserved	Number of county public archives and public records housed, controlled and preserved	1	0	1
	Office of Governor & deputy Governor	Efficient Protocol Service	Number of citizen's complaints/concerns received and handled;	continuous	continuous	0

4.5 Department of Trade, Marketing, Industry, Culture and Tourism

The department was allocated Kshs. 166,279,790 for both recurrent and development in FY 2023/24. The total expenditure for FY 2023/24 first half was KShs 36,623,095.65 which translated to an absorption rate of 22%

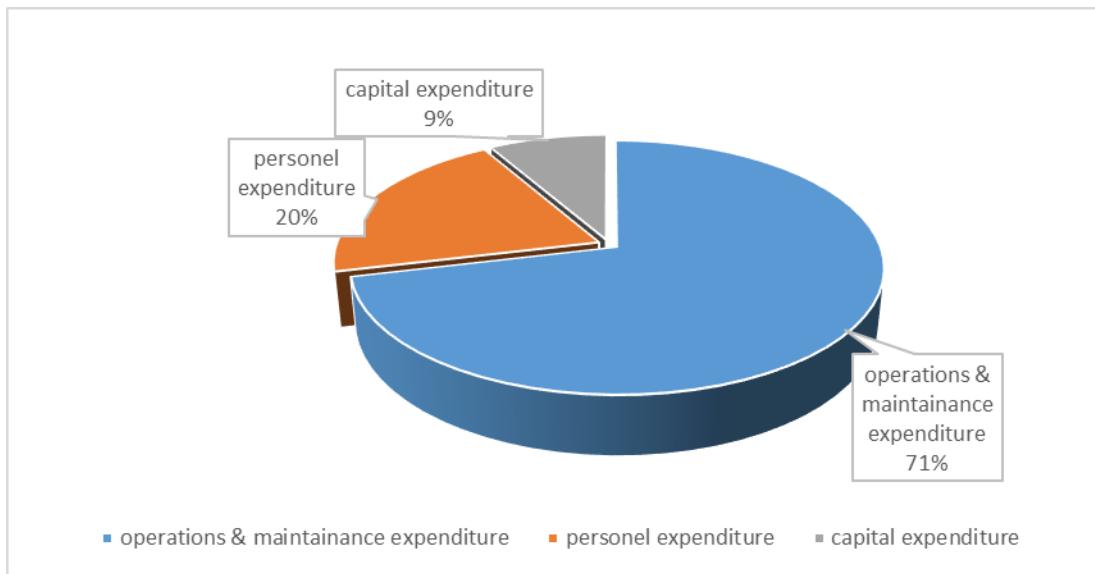


Figure 7: Expenditure by Economic Classification for Trade

Table 16: Trade Department; Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Budget Estimates	Actual Expenditure as at 31st December 2023	Budget Absorption Rate
Recurrent Expenditure			
Operations	12,900,000	3,593,362.50	28%
Maintenance	66,406,944	22,512,064.50	34%
Sub Total	79,306,944	26,105,427.00	33%
Personnel	41,212,158	7,441,171.45	18%
Total Recurrent	120,519,102	33,546,598.45	28%
Capital Expenditure	44,760,689	3,076,497.20	7%
Total budget	165,279,791	36,623,095.65	22%

Development Expenditure

The department had budgeted KShs 44,760,689 for capital development expenditure. The department has incurred development expenditure of KShs 3,076,497.2 for the first half of the financial year representing 7 % absorption on development

Table 17: Trade Department; Development Budget and Project Status

No	ward	Expenditure item	FY 2023/24 budget estimates 1	Expenditure as at 31st Dec 2023	Status
1	HQ	Exhibitions and Trade fairs	2,500,000	210,000	Ongoing
2	HQ	Maintainence of other assets - Markets, tourism centres	5,384,964	263,097	Ongoing
3	Kilungu	Nunguni Business Centre and Town Infrastructure Upgrade	5,000,000		Not started
4	HQ	MSMEs Development programme	2,000,000	481,800	Ongoing
5	HQ	Consumer Protection programme	3,000,000	105,000	Ongoing
6	HQ	Trade and Marketing development programmes	4,000,000	420,600	Ongoing
7	HQ	Emali wholesale market(KDSP Project)	3,375,725		Not started
8	HQ	Small Business development Centres USAID matching grant	7,500,000	293,600	Ongoing
9	HQ	Tourism Promotion development programme: Tourism sites development and promotion	6,500,000	302,400	Ongoing
10	Emali/Mulala	Kenya Music and Cultural Festivals	1,000,000	1,000,000	Complete
11	Kalawa	Kavumbu Public toilet	500,000		Ongoing
12	Kathonzweni	Construction of a public toilet at Ikaasu Market	500,000		Ongoing
13	Kathonzweni	Construction of a public toilet at Kavumbu Market	500,000		Ongoing
14	Kiimakiu/Kalanzoni	Construction of a public toilet at Marwa Market	1,000,000		Ongoing
15	Kiimakiu/Kalanzoni	Construction of public toilet at Ngiini Playground	1,000,000		Ongoing
16	Nguumo	Uvileni market toilet	1,000,000		Ongoing

Table 18: Non Financial Performance for Trade Department

Programme	Sub-Programme	Delivery Unit	Key performance Indicators	FY 2023/2024			Remarks
				Targets	Actual as at 31 st December 2023	Variance	
Trade development and promotion	Trade development and promotion	Trade development and promotion	No. of MSMEs trained	120	50	70	ongoing
			No. of stakeholders' fora held	3	1	2	ongoing
			No. of trade infrastructure developed and renovated	4	1	3	ongoing
			No. of policies approved by The County Assembly	1	0	1	ongoing
			No. of weighing and measuring equipment verified	1,550	1924	374	ongoing
Industrial development	Industrial development	Industrial Development	Number of products developed	5	0	5	ongoing
			Number of innovations supported	8	30	22	ongoing
			Number of Jua Kali association supported	6	0	6	ongoing
			Complete incubation Centre	1	0	1	ongoing
Marketing and market linkages	Marketing and market linkages	Marketing	No. of trade fairs and exhibitions held	4	0	4	ongoing

Programme	Sub-Programme	Delivery Unit	Key performance Indicators	FY 2023/2024			Remarks
				Targets	Actual as at 31 st December 2023	Variance	
Tourism development and promotion	Tourism development and promotion	Tourism	No. of Business to Business fora held	4	0	4	ongoing
			No. of stakeholders engaged	2	1	1	ongoing
			No. of circuits promoted	2	0	2	ongoing
Conservation, Preservation and Promotion of Arts, Culture and Heritage	Conservation, Preservation and Promotion of Arts, Culture and Heritage	Tourism	No. of cultural festivals and exhibitions held	5	0	5	ongoing
			No. of trainings on intellectual property rights	4	1	3	ongoing
			No. of artists promoted and supported in the cultural and creative industries	145	25	120	ongoing
			No of culture events held	3	1	2	ongoing

During the planned period, the department verified 1,924 weighing and measuring equipment, trained 50 medium small enterprises and promoted 25 artists in the culture and creative industries.

4.6 Department of Gender, Children, Youth, Sports and Social Services

In the first half of the FY 2023/2024, the Department of Gender, Children, Culture and Social Services utilized a total of KShs 18,220,879 against the total departmental allocation of KShs. 224,401,132 representing 8 percent absorption rate. Social Protection programme received a huge budget allocation compared to the other programmes run by the department. This is attributed to the concerted efforts to enhance socio-economic empowerment for the vulnerable members in the community.

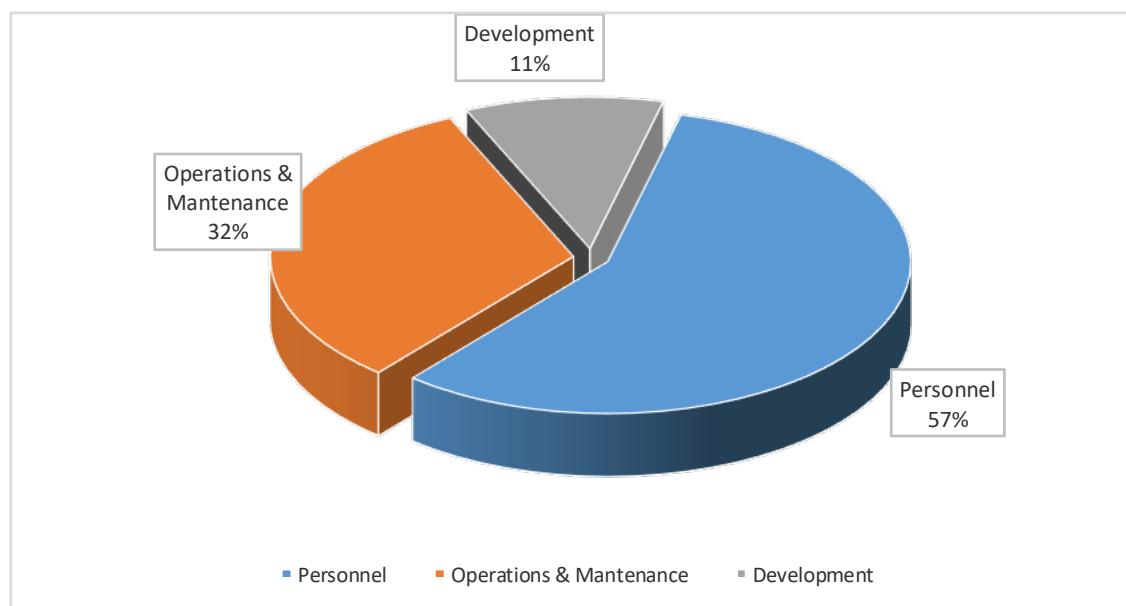


Figure 8: Expenditure by Economic Classification for Department of Gender

Recurrent Expenditure

Analysis of the recurrent expenditure of KShs. 16,295,829 shows that the department spent KShs. 5,869,206(36%) on Operations and Maintenance and Kshs. 10,426,623 (64%) on personnel emolument for the first 6 months of the FY 2023/24.

Table 19: Gender Department; Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Budget 1 Estimates	Actual expenditure as at 31 st December 2023	Budget Execution Rate
Operations	10,376,000	3,425,956	33%
Maintenance	17,381,972	2,443,250	14%
Sub total	27,757,972	5,869,206	21%
Personnel	37,006,189	10,426,623	28%
Total Recurrent	64,764,161	16,295,829	25%
Capital expenditure	159,636,971	1,925,050	1%
Total Budget	224,401,132	18,220,879	8%

Development Expenditure

The department incurred development expenditures in the first half of the FY 2023/24 amounting to Kshs. 1,925,050. Table 20, presents status of development projects in the department.

Table 20: Development Budget Projects Status

No	Ward	Project name	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Status
1	HQ	Sport Development	6,000,000	1,688,550	Ongoing
2	HQ	Gender Based Violence programmes	6,000,000		Ongoing
3	Kathonzweni	Ligi Mashinani / sport Development/ Anti Drug & substance abuse programme- Kathonzweni	26,000		Complete
4	Makindu	Development of Ngakaa Talent centre	1,500		Complete
5	Emali Mulala	Makueni Child Protection Centre	10,525,466		Not Started
6	Emali Mulala	Upgrading mulala play ground	3,497,204		Complete
7	County Wide	Youth empowerment programme	9,000,000	236,500	Not Started
8		KYISA Games	13,000,022		Not Started
9	Ilima	Social Protection Development - 3200 litre Water Tanks for needy persons and vulnerable households	1,000,000		Complete
10	Ilima	Sports development (Leveling of field at musalala area and improvement of a katch stadium 1M and ligi mashinani 0.5M)	1,500,000		Not Started
11	Ilima	PWD Mapping, registration and census	502,552		Not Started
12	Ivingoni/ Nzambani	Sports Development programme	1,500,000		Complete
13	Kako/ Waia	Construction of Boda boda Shed	300,000		Not Started
14	Kako/ Waia	PWD Mapping, registration and census	900,000		Not Started
15	Kalawa	Social Protection :Support to vulnerable Elderly, PWDs(house/toilet/ bed /assistive devices and beddings	1,000,000		Complete
16	Kalawa	Sports Development programme	1,500,000		Complete
17	Kalawa	PWD Mapping, registration and census	500,000		Not Started
18	Kasikeu	Sports Development programme	1,000,000		Not Started
19	Kathonzweni	Social Protection Programme - Provision of wheelchairs and Assistive devices to PWD	500,000		Not Started
20	Kathonzweni	PWD Mapping, registration and census	600,000		Not Started
21	Kee	Youth Empowerment Programme	1,000,000		Not Started

No	Ward	Project name	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Status
22	Kee	PWD Mapping, registration and census	600,000		Not Started
23	Kee	Ujuzi teke teke	400,000		Not Started
24	Kiimakiu/Kalan zoni	Sports development Programme	250,000		Not Started
25	Kiimakiu/Kalan zoni	Leveling of Kiu primary ground and public toilet	2,000,000		Not Started
26	Kikumbulyu North	PWD Mapping, registration and census	600,000		Not Started
27	Kikumbulyu North	Purchase of water tanks for women groups	500,000		Not Started
28	Kikumbulyu North	Youth empowerment and sports development	1,000,000		Not Started
29	Kikumbulyu North	Youth empowerment programme	1,500,000		Not Started
30	Kikumbulyu North	Social Groups Development; Purchase of tents and Plastic Chairs	2,000,000		Complete
31	Kikumbulyu South	Youth empowerment and sports development	2,000,000		Not Started
32	Kikumbulyu South	Youth empowerment	2,000,000		Not Started
33	Kikumbulyu South	Social Groups development programme	2,000,000		Complete
34	Kilungu	PWD Mapping, registration and census	600,000		Not Started
35	Kilungu	Sport/Talent Development – ligi mashinani awards, field leveling	1,900,000		Not Started
36	Kilungu	Social Groups development; Purchase of 15 - 100-seater tents and chairs	3,000,000		Not Started
37	Kisau/Kiteta	Sports development - Ligi mashinani	1,000,000		Not Started
38	Kisau/Kiteta	Sports Development Program-Leveling of Iviani, Kivani and Kiteta playgrounds	1,900,000		Ongoing
39	Kithungo/Kitundu	Levelling of Kusyongali playground	4,000,000		Ongoing
40	Kitise/Kithuki	PWD Mapping, registration and census	612,272		Not Started
41	Kitise/Kithuki	Youth Development programs – Mentorship, sports activities,	500,000		Not Started
42	Kitise/Kithuki	Construction of public dias (Jukwaa) at Kitise Market	1,000,000		Not Started
43	Makindu	PWD Mapping, registration and census	600,000		Not Started
44	Makindu	Sports Development programme	1,400,000		Not Started
45	Makindu	Youth empowerment programme; Ajira kwa vijana, ujuzi teketeke	1,000,000		Not Started
46	Masongaleni	PWD Mapping, registration and census	500,000		Not Started
47	Masongaleni	Ujuzi teke teke-ujuzi teketeke-(4 Salon Kshs. 160,000.00, 4 Kinyozi Kshs. 100,000.00, 4 welding kits Kshs. 128,000, one car wash machine Kshs. 60,000.00 and two egg trolleys Kshs. 32,000.00	500,000		Not Started
48	Masongaleni	Support to groups-Purchase of 100 pieces of Mattress Medium-3*6, and 100 pieces of blankets heavy duty for the elderly and vulnerable.	800,000		Not Started
49	Masongaleni	Youth empowerment & Sports Development programme	700,000		Not Started
50	Masongaleni	Social Groups development programme	1,500,000		Complete
51	Mavindini	PWD Mapping, registration and census	600,000		Not Started
52	Mavindini	Sports Development programme	2,000,000		Complete
53	Mbitini	PWD Mapping, registration and census	600,000		Not Started

No	Ward	Project name	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Status
54	Mbitini	Sports Development programme	1,000,000		Not Started
55	Mbooni	Social Protection Programme PWDs empowerment	1,000,000		Complete
56	Mbooni	Sports development programme and leveling of Kyangoma stadium	2,000,000		Not Started
57	Mtito Andei	Sports Development Programme	1,500,000		Complete
58	Mtito Andei	Social Groups Development Programme	2,500,000		Complete
59	Mukaa	Sports Development Programme	1,000,000		Not Started
60	Mukaa	PWD Mapping, registration and census	600,000		Not Started
61	Mukaa	Leveling of Uvete playground and construction of a toilet.	2,000,000		Not Started
62	Nguu/Masumba	PWD Mapping, registration and census	600,000		Not Started
63	Nguu/Masumba	Sports Development and Ligi Mashinani/ Talent centre Development	2,000,000		Not Started
64	Nguumo	PWD Mapping, registration and census	700,000		Not Started
65	Nguumo	Youth empowerment -Ajira kwa vijana, uujuzi teketeke-500,000 and sports-1,000,000	1,500,000		Not Started
66	Nguumo	Gender and social services-PWD-Assistive devices, assessment and registration	1,000,000		Not Started
67	Nzaui/Kilili/Kalamba	Sports Development programme	1,000,000		Not Started
68	Nzaui/Kilili/Kalamba	Social Groups Development Programme (Tents for 20 groups (20 tents and 2000 chairs)	5,900,000		Complete
69	Thange	Youth Empowerment Programme; Ajira Mtaani	500,000		Not Started
70	Thange	Sports development programme	1,500,000		Not Started
71	Thange	Youth empowerment Marathon	600,000		Not Started
72	Thange	Social Protection programme	1,500,000		Complete
73	Thange	Youth empowerment programme	1,800,000		Ongoing
74	Thange	Support to Dwa FC (Division 11)	129,329		Ongoing
75	Thange	PWD Mapping, registration and census	600,000		Ongoing
76	Thange	Construction of Boda boda Shed- Kyaani	200,000		Ongoing
77	Tulimani	Youth empowerment programme	1,000,000		Ongoing
78	Tulimani	Sports Development programme	1,500,000		Ongoing
79	Tulimani	Social Groups development programme	2,500,000		Ongoing
80	Ukia	Social Protection Programme; OVC,GBV management and support vulnerable groups(PWD, aged and youth)	500,000		Ongoing
81	Ukia	Sports Development Programme kwa kamoli (utaati) talent center : leveling of ground and wash rooms	2,000,000		Ongoing
82	Wote/Nziu	Sports Development Programme; Nziu playground-Levelling and goal posts	1,500,000		Ongoing
83	Wote/Nziu	Sports Development Programme	2,500,000		Complete
84	Wote/Nziu	Support to organized groups including PWDs in Nziu sub-ward- tents and chairs and other equipments	5,500,000		Ongoing
85	Emali/Mulala	Sports development activities	500,000		Complete
86	Thange	Sports Development	458,400		Complete
87	Emali/Mulala	Leveling of Kiuani playground, installation of posts and purchase of balls and nets (volleyball and netball)	880,000		Complete
88	Kathonzweni	Youth Sports Tournament (New)	703,490		Not Started
89	Kikumbulyu North	support to groups	20,630		Not Started
90	Muvau/Kikumin	PWD Mapping, registration and census	600,000		Not Started

No	Ward	Project name	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Status
	i				
91	Kithungo/Kitundu	Support to the Disabled and elderly at Kitundu subward	1,760		Not Started
92	kithungo/kitundu	Levelling of ngai play ground	510,000		Complete
93	Kithungo/Kitundu	Youth empowerment programme	900,000		Not Started
94	Kithungo/Kitundu	Levelling of playgrounds using Dozer	34,200		Not Started
95	Mavindini	completion of Mavindini playground	2,849,234		Complete
96	Mbitini	Kaliimi playground	909		Not Started
97	Mbitini	Upgrading Manooni playing ground	3,688,468		Complete
98	Mbooni	Youth Empowerment programme Bodaboda Sacco Empowerment	800,000		Not Started
99	Wote/Nziu	PWD Mapping, registration and census	142,032		not started

Table 21: Non Financial Performance for Gender Department

Programme	Sub Programme	Key Outputs	Key Performance Indicators	Planned Targets FY 2023/24	Actual as at 31 st December 2023	Variance	Remarks
SP 1.1 General Administration and planning	General Administration and planning	Developed policies	No. of developed policies	1	0	1	The department is in the process of developing the policy
		Performance contracts compliance	Percentage of staff complying	100%	100%	0	All staff has signed their PC
SP 2.1 Support to PWDs, OVCs, Senior Citizens	Support to PWDs, OVCs, Senior Citizens	Improved livelihood and protection for PWDs, Elderly and OVCs	Number of elder persons supported with food materials and other materials	2,000	150	-1850	Procurement process ongoing
			Number of PWDs benefitting with adaptive assorted assistive devices and income generating activities	1000	119	881	Procurement process ongoing
			Number of OVC benefitting with assorted items	1,000	394	-606	Procurement process ongoing
			Number child protection advocacy forums held	60	40	-20	Procurement process ongoing
SP 2.2 Dignity pack program		Enhanced menstrual hygiene	No. of beneficiaries of the programme	3000	394	-2606	Procurement process ongoing
SP 2.3 Gender Based Violence Mitigation	Gender Based Violence Mitigation	Reduction in Gender Based Violence	Percentage reduction of GBV cases reported.	30	20	-10	Procurement process ongoing
SP 2.4 Operationalization of the Makueni child protection and development centre		Enhanced children protection	Number of children benefitting from rescue and rehabilitation services	40	24	16	Procurement process ongoing
Sports development	Sports development	Construction of talent centres	Number of talent centres constructed	2	0	-2	Procurement process ongoing

Programme	Sub Programme	Key Outputs	Key Performance Indicators	Planned Targets FY 2023/24	Actual as at 31 st December 2023	Variance	Remarks
		Upgrading of sporting infrastructure	Number of sport infrastructure constructed	8	0	-8	Procurement process ongoing
Youth Empowerment	Youth	Empowered youth	Number of youths trained	5000	0	-5000	Procurement process ongoing
			Number of youth engaged in MYAP programme	350	0	-350	Procurement process ongoing

During the planned period, 150 people were supported with food materials, 119 Pwds benefitted from adaptive assistive devices and income generating activities, 394 OVC benefitted from assorted item and 24 children benefited from rescue and rehabilitation services.

4.7 County Secretary

The total expenditure for the first half of FY 2023/24 for the office of County Secretary was KSh. 169,057,763.30 Which translated to an absorption rate of 40 percent against the budget of KSh 422,725,533.

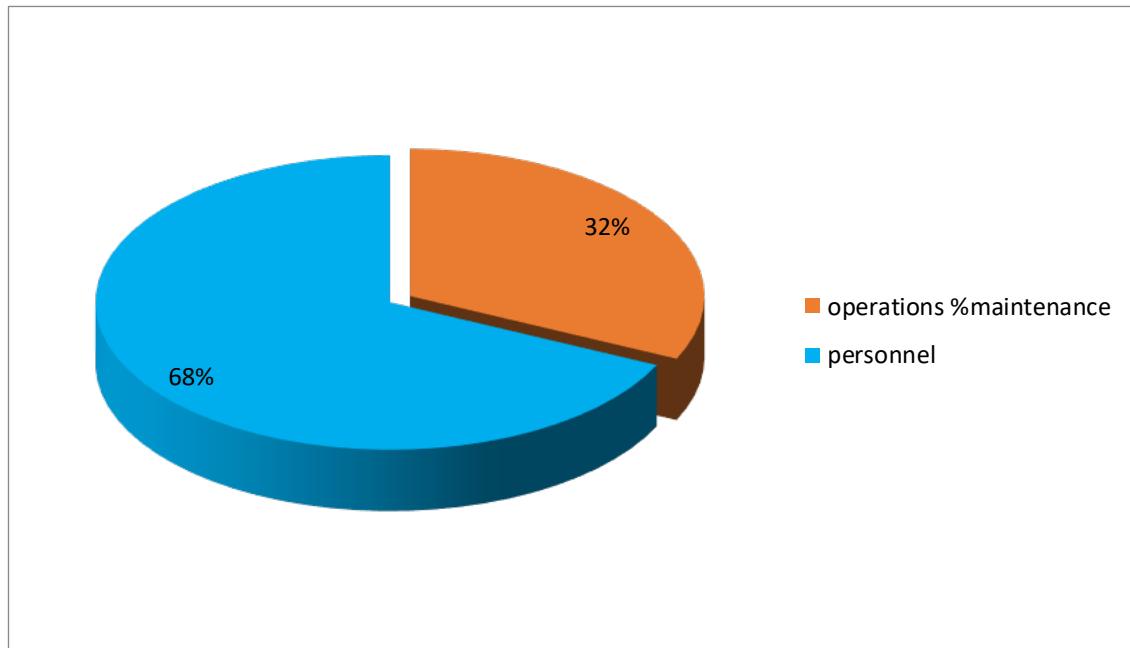


Figure 9: Expenditure by Economic Classification for County Secretary

Table 22: County Secretary; Summary of Budget & Expenditures

Expenditure Item	FY 2023/24 Budget	Cumulative Expenditure As At 31st December 2023	Absorption Rate
Operations	100,129,341	52,275,835.90	52%
Maintenance	9,900,000	1,815,284.00	18%
Sub Total	110,029,341	54,091,119.90	32%
Personnel	312,696,192	114,966,643.40	37%
TOTAL	422,725,533	169,057,763.30	40%

Table 23: Non Finance Performance for County Secretary

Programme	Delivery Unit	Key Outputs (KO)	Baseline	Key Performance Indicators (KPIs)	Target 2021/22	FY 2023/2024		
						Target	Achievements as at 31 st December 2023	Variance
Programme: Leadership & coordination of departments Outcome: Strengthened county planning, coordination and management of county services								
Strengthened county planning, coordination and management of county services	County Secretary	Motivated workforce	3800	No of staff enrolled in insurance cover	3800	3800	3800	0
	County Secretary	Improved service delivery	3800	No of staff on Cascaded performance contracts	3800	3800	3800	0
	County Secretary	Cabinet meeting held	156	No. of Cabinet minutes	52	52	26	26
	County Secretary	Generating Cabinet memos	110	Number of Cabinet memos	40	40	20	20
	County Secretary	Co-ordinated and monitored operations and development in MDAs		Memos issued	Continuous	Continuous	Continuous	Continuous
	County Secretary	cabinet circulars/directives		Executive circulars issued	Continuous	Continuous	Continuous	Continuous

During the first half of the financial year, the County Secretary office was able to enrol 3800 staff in insurance cover and cascaded performance contracts.

4.8 Department of Finance and Socio-Economic Planning.

The total expenditure for the department in the second quarter of FY 2023/24 was KShs 205,653,886.95 which translated to an absorption rate of 37 percent against the budget of 548,648,742. The department spent 48 percent of the total expenditures on personnel emoluments, 45 percent on operations and maintenance and 7 percent on capital expenditure.

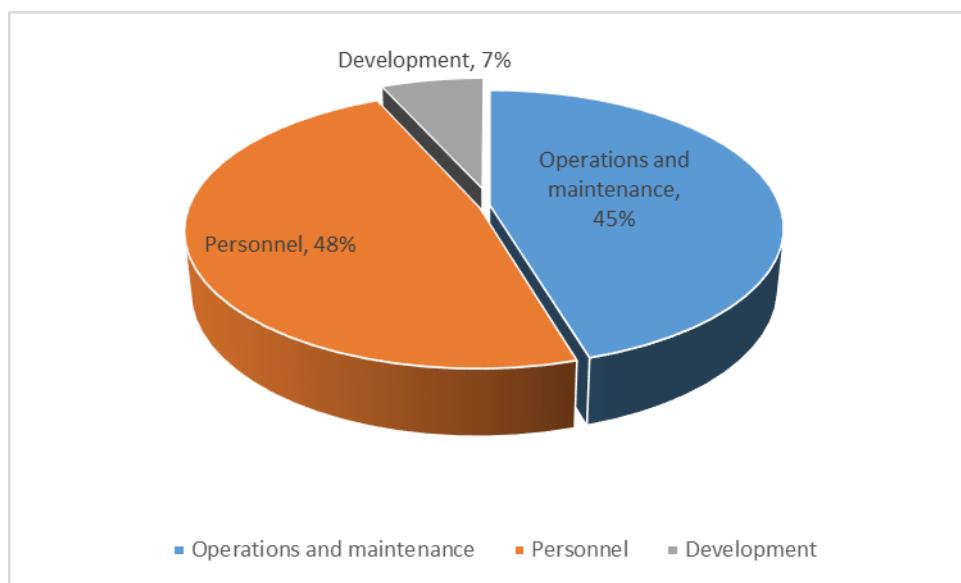


Figure 10: Expenditure by Economic Classification for Finance Department;

Table 24: Finance Department; Summary of Budget and Expenditures

Expenditure Item	FY 2023/24 Budget 1	Cumulative Expenditure as at 31 st December 2023	Absorption Rate
Recurrent Expenditure			
Operations	143,207,262	59,459,469.70	42%
Maintenance	117,400,000	33,777,852.60	29%
Sub Total	260,607,262	93,237,322.30	36%
Personnel	234,615,818	98,594,812.65	42%
Total Recurrent Budget	495,223,080	191,832,134.95	39%
Capital Expenditure	53,425,662	13,821,752.00	26%
Total Budget	548,648,742	205,653,886.95	37%

The department had an absorption of 39 percent on recurrent expenditure and 26 percent on development

Development Expenditure

The department incurred development expenditures of KShs 13,821,752.00 in the second quarter of the FY 2023/24 contributing to absorption rate of 26 percent against a budget of Kshs. 53,425,662.

Table 25: Project status for the department of Finance

Ward	EXPENDITURE ITEM	FY 2023/24 Budget Estimates (1)	Expenditure as at 31 st Dec 2023	Project status
HQ	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1	4,956,232		Ongoing
HQ	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 2 grant"	37,129,123	12,124,103.40	Ongoing
HQ	Supplementary Projects for poor and marginalized areas	6,803,184		Not started
HQ	Equipping and Fencing of County Treasury Block	2,500,000	1,265,648.60	Not started
HQ	Construction of Document warehouse, County Treasury Offices and Equipping	2,037,123	432,000.00	Complete

Table 26: Non Financial Information for Finance Department

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline 2022/23	FY 2023/24			Remarks					
					Targets	Actual as at 31 st December 2023	Variance						
Programme: General administration & planning													
Outcome: Efficient delivery of the County treasury services.													
SP1.1 General administration & planning	Administration	Functional Integrated Records Management System	%ge implementation	100	100	50	0						
		Reviewed Government Finance policy & Operational Manual	No. of reviews	1	-	0	0						
		Undertake Training Needs Assessment	No. of reports	1	1	1	0	Staff assessed and report provided					
		Well-coordinated service delivery	No of performance management report	1	4	2	2	The department has been meeting to enhance service delivery					
		Staff Training	No. of staff trained	50	60	55	5	Staff trained					
Programme: Public Financial Management													
Outcome: transparent and accountable system for management of public finances, resource mobilization and strengthened county policy formulation, planning, & budgeting													
SP2.1 Accounting services	Accounting Services	Timely Final reporting	No of Final accounts	1	1	0	1	Will be done within 90 days after closure of financial year					
			No of quarterly reports	4	4	2	3	First quarter already done					
		Efficient and effective Accounting Services	Annual Consolidated Financial Statements prepared	1	1	0	1	Will be done within 90 days after closure of financial year					
SP2.2 Budget	Budget and	Budget Circular	Budget Circular	1	1	1	0	Circular done and shared					

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline 2022/23	FY 2023/24			Remarks
					Targets	Actual as at 31 st December 2023	Variance	
formulation, coordination and management	Expenditure		issued by 30th August					to all department and agencies
		Public Expenditure review	Annual Public Expenditure review reports	0	1	0	1	Not done
		Convening of Sector Working groups	Sector working group reports & budget proposals by December 31 st	1	1	0	1	Not done
		County Fiscal Strategy Paper (CFSP),	CFSP prepared and submitted to assembly by February 28 th	1	1	0	1	Not done
		County Budget Review and Outlook Paper (C-BROP),	C-BROP prepared and submitted to assembly by September 30 th	1	1	1	0	Done submitted to cabinet and county assembly
		Public participation on budget preparation &Sensitized public on Budget Implementation	No. ward participation forums held	30	30	0	30	Not done
		Programme-based budget (PBB)	Programme-Based Budget (PBB) submitted to county Assembly by 30th April	1	1	0	1	Not done
		Integrated Financial Management	County budget prepared on IFMIS budget module	3	2	0	2	Not done
		Budget implementation monitoring	Quarterly budget implementation report prepared	4	4	2	3	Second quarter done and submitted
SP2.3 Internal audit services	Internal Audit services	Strengthen internal controls	No. of audit reports and feedback per department per annum	4	5	0	5	Not done
		Risk based audits	Number of departments in which RBU audits have been conducted	10	10	0	10	Not done
		Systems audit	No of systems audits undertaken	2	3	0	3	Not done
		Verification of Assets and liabilities	No of departments whose assets and liabilities have been verified	-	1	0	1	Not done
		Special audit reports	No. of special audit reports	4	4	0	1	Not done
SP2.4 Resource Mobilization	Revenue	Policy Formulation & Public participation	No of bills Enacted	1	1	0	1	Not done
		Revenue and business census report, Revenue arrears & quarterly performance report	Complete reports	6	6	2	4	Business census done and quarterly revenue report done
SP2.5 Supply chain management services	Supply chain management	Ensure compliance with public procurement policies and systems	% level of compliance	100%	100%	100%	0	The government is in adherence to public procurement policies and systems
		Developed annual procurement plan	Annual Procurement Plans	1	1	1	0	Annual procurement plan for FY 23/24 done
SP2.6 Economic Planning	Economic planning	Reviewed County Sector Development Plans	No. of published sector development plans	0	8	0	1	Not done
		Annual development plan (ADP)	Annual Development Plan	1	1	1	0	Development and approved by county

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline 2022/23	FY 2023/24			Remarks
					Targets	Actual as at 31 st December 2023	Variance	
		(ADP)						assembly
		2023-27 CIDP	CIDP formulated	1	0	1	0	Development and approved by county assembly
		Working County PPP unit and framework	%ge of implementation	0	100	0	100%	Not done
SP2.7 Monitoring & Evaluation	Monitoring and Evaluation	M&E Implementation reports	Quarterly project implementation Reports	4	4	1	3	Second quarter under development
			Annual Reports	1		0	0	No target
			Special reports	2	4			
		County Annual Progress reports	No. of progress reports	1	1	1	0	Annual progress report for FY 22/23 done and submitted to county assembly
			Monitoring, evaluation and reporting framework	1	1	0	1	Not done
		CIDP 2023/27 Indicator handbook	Approved indicator handbook	0	1	1	0	Draft zero and is under review
		Evaluation reports	No. of Evaluation reports	1	6	0	1	Not done
SP2.8 County Statistics	Statistics	County Statistical Abstract 2023	Published CSA 2023	1	1	1	0	Done
		Statistical Surveys	No of statistical surveys undertaken		2	0	2	Not done
SP2.9 Enterprise Risk Management	Enterprise Risk Management	Enterprise risk awareness	No of sensitization forums on County ERM policy		2	0	2	Not done
		Reviewed ERM policy	No of reviews of the County ERM Policy	1	1	0	1	Not done
		County Enterprise Risk Assessment	County Enterprise Risk Assessments		1	0	1	Not done
SP2.10 Assets Management	Assets Management	Assets management policy	Published asset management policy		1	0	1	Not done
		Asset tagging workshops held	No and category of assets tagged		4	0	4	Not done
		Fixed asset management system and tagging	No of operational system	1	1	0	1	Not done

4.9 Department of ICT, Education and Internship

The total expenditure for the department for the FY 2023/24 half year was KShs. 149,771,626 which translated to an absorption rate of 16 percent. The department spent 70 percent of the recurrent expenditure on personnel emoluments and 21 percent on operations and maintenance and 9 percent on development.

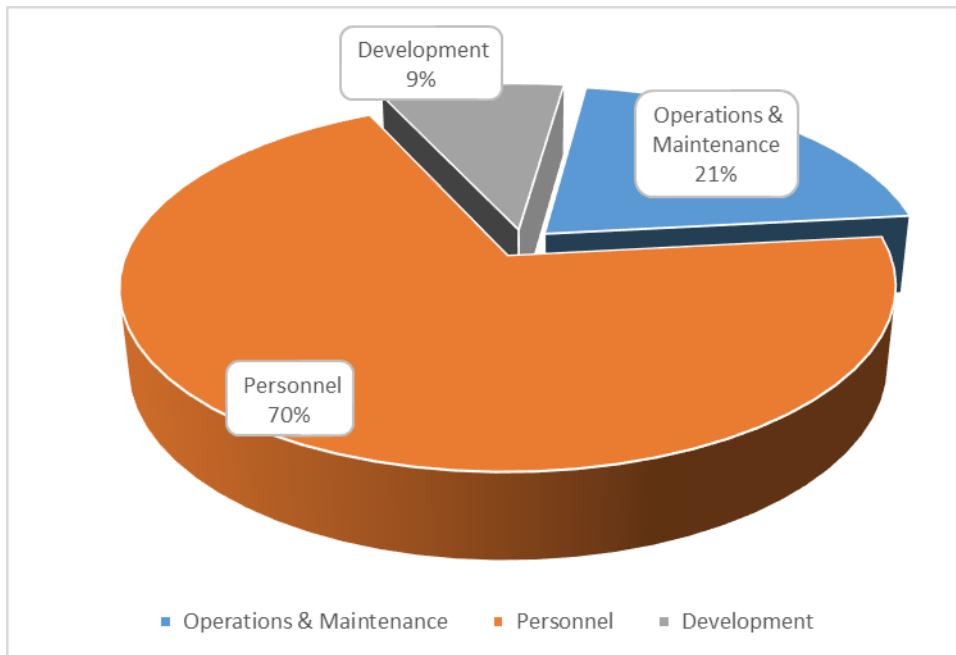


Figure 11: Expenditure by Economic Classification for Education Department

Recurrent Expenditure

Analysis of the recurrent expenditure shows that the department spent KShs 104,475,013.20 on personnel emoluments which represent 77 percent of the total recurrent expenditure and KShs 31,548,266.15 on operations and maintenance which represents 23 percent of the expenditure.

Table 27: Education Department; Summary of Budget and Expenditures

Expenditure Item	FY 2023/24 Budget	Expenditure As At 31 st December 2023	Absorption Rate (%)
Recurrent Expenditure			
Operations & Maintenance	19,245,629	11,136,493.65	58%
Sub-total	200,325,629	31,548,266.15	16%
Personnel Emoluments	493,084,776	104,475,013.20	21%
Total Recurrent	693,410,405	136,023,279.35	20%
Capital Expenditure	255,510,854	13,748,347.05	5%
Totals	948,921,258	149,771,626.40	16%

Development Expenditure

The department utilized KShs. 13,748,347 on development equating to 5 % absorption rate.

Table 28: ICT and Education Department Expenditures and Project status

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st Dec 2023	Remarks
1	HQ	Government Automation	29,000,000	3,326,700	Ongoing
2	HQ	ICT Development Programmes	470,408		Complete
3	Tulimani	Upgrading of Kyamuthengi community library	1,000,000		Not started
4	Wote Nziu	PWD Centre Development - Construction	2,536,001		Ongoing

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st Dec 2023	Remarks
		of Dormitories			
5	Nzaui/Kilili/Kalamba	Completion of Teacher training college at Gigiri in Nzeeni	214,407		Not started
6	HQ	ICT connectivity - Fibre - Ajira Programme, Enhancing county connectivity, E Governmnet, E Economy	1,431,621		Not started
7	HQ	CTTI Development and capitation	20,553,968	10,421,647	Ongoing
8	Kee	Kyandumbi ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000		Not started
9	Kee	Nguluni ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000		Not started
10	Mbooni	Construction of a dormitory at Mukaatini CTTI	4,000,000		Not started
11	Mavindini	Renovation of the existing building, electricity conduit and connectivity at Ivinga Nzia CTTI	3,500,000		Not started
12	Mavindini	Construction of dormitory at Mavindini CTTI	3,500,000		Not started
13	Nzaui/Kilili/Kalamba	Construction of Kalamba ECDE (One classroom with electrical contuity and lockable cabinet)	1,600,000		Not started
14	Muvau/Kikumini	Construction of Kambi Mawe ECDE (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,000,000		Not started
15	Mtito Andei	Kavungwa ECDE (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,000,000		Not started
16	Kathonzweni	Construction of Kiangini Youth Empowerment center. – Construction of ICT Hub/Computer lab/Resource center	5,010,600		Not started
17	Ivingoni/ Nzambani	Construction of Kikwasuni ECDE (One classroom,3 door pit latrine electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,500,000		Not started
18	Muvau/Kikumini	Kimumo ECDE center (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,000,000		Not started
19	Nzaui/Kilili/Kalamba	Matiliku ECDE (One classroom with electrical contuity and lockable cabinet)	1,600,000		Not started
20	Nzaui/Kilili/Kalamba	Maumi ECDE (One classroom with electrical contuity and lockable cabinet)	1,600,000		Not started
21	Mtito Andei	Mavindini ECDE (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,000,000		Not started
22	Kikumbulyu North	Construction of Mukononi ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000		Not started
23	Ukia	Construction of Mumbuni Primary ECDE	1,500,000		Not

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st Dec 2023	Remarks
		Class (One classroom and electrical contuity)			started
24	Emali/Mulala	Mwasa Ng'ombe ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000		Not started
25	Muvau/Kikumini	Ndukuma ECDE center (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,000,000		Not started
26	Kathonzweni	Ngomano ECDE - Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000		Not started
27	Emali/Mulala	Emali town ship ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000		Not started
28	Mbitini	Installation of tanks and gutters at Masokani CTTI and Kithumanzi	1,500,000		Not started
29	Ilima	Isovya CTTI Construction of Dormitory and fencing	5,000,000		Not started
30	Kisau/ Kiteta	Kakuswi CTTI Construction of 2 dormitories (female and male)	7,000,000		Not started
31	Nguumo	Katangini ECDE Construction of a Classroom (One classroom and electrical contuity)	1,500,000		Not started
32	Kathonzweni	Kathonzweni CTTI – Construction of pitlatrine Toilets	1,000,000		Not started
33	Kikumbulyu North	Katilamuni ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000		Not started
34	Kilungu	Kauti CTTI Equipping	1,500,000		Not started
35	Kasikeu	Kitumbini CTTI Dormitory	1,500,000		Not started
36	Thange	Kiumoni CTTI (equipping)	1,000,000		Not started
37	Kiima Kiu/Kalanzoni	Kwa Kea primary ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000		Not started
38	Mukaa	Kwa Muatha ECDE Construction of 2 classroom, electrical contuity matalic cabinet wooden table and arm chair.	3,000,000		Not started
39	Kikumbulyu South	Kwakyai ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000		Not started
40	Kikumbulyu North	Kyaani ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000		Not started
41	Mbitini	Kyumbuni ECDE- Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000		Not started
42	Nguumo	Makusu ECDE (One classroom and electrical	1,500,000		Not

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st Dec 2023	Remarks
		contuity)			started
43	Kisau/ Kiteta	Mulasya ECDE Construction of 2 classroom, water harvesting (5000lts tank) electrical contuity, matalic cabinet, lockable wooden table and arm chair.	3,200,000		Not started
44	Kilungu	Mutongu ECDE Construction of 2 classroom, electrical contuity matalic cabinet wooden table and arm chair.	3,000,000		Not started
45	Kilungu	Mutungu ECDE Construction of 2 classroom, electrical contuity matalic cabinet wooden table and arm chair.	3,000,000		Not started
46	Nguumo	Ndeini CTTI Electricity connection	500,000		Not started
47	Kasikeu	Ndivu ECDE Construction of 2 classroom, office, store, water harvesting (5000lts) 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	4,000,000		Not started
48	Emali/Mulala	Ng'etha CTTI- Construction of twin workshop and equipping	7,000,000		Not started
49	Kisau/ Kiteta	Ngaa ECDE Construction of 2 classrooms, office,store and water tanks (5000ltrs)	3,200,000		Not started
50	Thange	Ngokolani ECDE (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,000,000		Not started
51	Nguu/Masumba	Ngongweni Primary school ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000		Not started
52	Kitise/ Kithuki	Ngunguni ECDE Construction of 2 classroom, office, store, water harvesting (5000lts) 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	4,000,000		Not started
53	Thange	Nzouni ECDE (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,000,000		Not started
54	Kithungo/ Kitundu	Nzueni ECDE Construction of 2 classroom, office, store, water harvesting (5000lts) 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	4,000,000		Not started
55	Tulimani	Construction of one door Pit latrine at Mulooni ECDE Centre	500,000		Not started
56	Kisau/ Kiteta	Songeni ECDE Construction of 2 classroom, water harvesting (5000lts tank) electrical contuity, matalic cabinet, lockable wooden table and arm chair.	3,200,000		Not started
57	Kalawa	Syongungi ECDE – Construction of 2 classroom, electrical contuity matalic cabinet wooden table and arm chair.	3,000,000		Not started
58	Masongaleni	Ulilinzi ECDE - (One classroom and electrical contuity)	1,500,000		Not started
59	Nguumo	Uvileni CTTI Construction of a toilet	700,000		Not started
60	Kitise/ Kithuki	Yi Nthungu CTTI – Construction of a boys' dormitory.	2,000,000		Not started
61	Masongaleni	Yikitaa ECDE Construction of a Classroom	1,500,000		Not

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st Dec 2023	Remarks
		(One classroom and electrical contuity)			started
62	Nzaui/Kilili/Kalamba	Yiuma ECDE Construction of 2 classroom, electrical contuity matalic cabinet wooden table and arm chair.	3,000,000		Not started
63	Emali/Mulala	Fencing, Construction of workshops of Kakulu CTTI	3,123,613		Ongoing
64	Emali/Mulala	Construction of a modern ECDE class in Ngomongo ECDE	10,000		Complete
65	Ilima	Repair of Kyang'a ECDE	30,879		Complete
66	Ivingoni/Nzambani	Construction of California ECDE - fencing, construction of office, construction of class and store	74,000		Complete
67	Ivingoni/Nzambani	Construction of Kativani CTTI - construction of boarding facility,fencing, electrification, levelling, construction of toilet	40,000		Complete
68	Ivingoni/Nzambani	Mukanda CTTI-Electricity connection	766,855		Ongoing
69	Ivingoni/Nzambani	Ndivuni ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	225,059		Complete
70	Ivingoni/Nzambani	Syandani ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	269,162		Complete
71	Ivingoni/Nzambani	Kitandi CTTI Fencing and installation of water tanks	356,302		Complete
72	Kako/Waia	Kilungu ECDE Construction of Classroom block and toilet	125,424		Complete
73	Kako/Waia	Kyaume ECDE Construction of 2classrooms and toilets	621,294		Complete
74	Kalawa	Construction of Ndauni ECDE	24,000		Complete
75	Kalawa	Construction of Mililuni ECDE	30,000		Complete
76	Kalawa	Mwaani ECDE Construction of a class	79,074		Complete
77	Kalawa	Syokilati ECDE Construction of a class	83,181		Complete
78	Kalawa	Ngungi ECDE Construction of a classroom	1,500,000		Complete
79	Kalawa	Mweleli ECDE Construction of a classroom	527,367		Complete
80	Kalawa	Ngamu ECDE Construction of a class	110,497		Complete
81	Kalawa	Construction of Wathini ECDE	70,000		Complete
82	Kasikeu	Construction of Kwa Mbumbu ECDE	533,472		Ongoing
83	Kasikeu	Construction of Katuliani ECDE	123,539		Complete
84	Kasikeu	Kathikwani ECDE Construction and equipping of ECDE class	911,453		Complete
85	Kathonzweni	Construction Of Muusini Ecde	70,000		Complete
86	Kee	Kee CTTI Equipping motor vehicle mechanics section/trade	2,000,000		Complete
87	Kee	Construction of Mutulani ECDE	221,584		Complete
88	Kee	Construction of Kivaku ECDE-	211,938		Complete
89	Kiimakiu/Kalanzoni	Tangu Primary school ECDE-Construction of Tangu Primary school ECDE Clasrooms,office,store toilets and a water tank	3,926		Complete
90	Kiimakiu/Kalanzoni	Construction of ULU ECDE	782,690		Complete
91	Kiimakiu/Kalanzoni	Kilombo ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	224,816		Complete
92	Kiimakiu/Kalanzoni	Kisse ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	3,500,000		Stalled

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st Dec 2023	Remarks
93	Kiimakiu/Kalanzoni	Construction of Kiuusini ECDE	175,126		Complete
94	Kikumbulyu North	Kiaoni ECDE Construction of one classroom	1,500,000		Ongoing
95	Kikumbulyu North	Construction of kalulini ECDE	10,000		Complete
96	Kikumbulyu South	Construction of Kibwezi Township ECDE Toilet	124,350		Complete
97	kikumbulyu south	Fencing of Kanundu CTTI	138,529		Ongoing
98	Kikumini Muvau	Construction of Kyaka ECDE	145,996		Complete
99	Kilungu	Kyakathungu ECDE	70,000		Complete
100	Kilungu	Kiseeni CTTI Upgrading the Kiseeni CTTI road	144,308		Complete
101	Kilungu	Kauti CTTI	166,060		Complete
102	Kilungu	Kyakituku ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	372,506		Complete
103	Kilungu	Mutanda ECDEConstruction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	3,000,000		Complete
104	Kisau/Kiteta	Kalimani ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	781,534		Complete
105	Kitise/Kithuki	Athiani CTTI renovation	1,000,000		Complete
106	Makindu	Construction of Makindu A ECDE	305,133		Complete
107	Makindu	Kalima Koi Construction of classroom and equiping	80,829		Complete
108	Masongaleni	Kathito ECDE construction of class and equiping.	88,807		Complete
109	Masongaleni	Kiange ECDE. Construction of a class and equiping.	85,180		Complete
110	Masongaleni	Utini ctti - equipping,staff toilets and fencing and office	531,400		Complete
111	Mbitini	Yuuni ECDE Construction of 2classroom,office, store, 3 door pit latrine and 5000lts tanks	1,255,660		Stalled
112	Mbitini	Muambwani ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	3,500,000		Stalled
113	Mbooni	Equipping of Ukala CTTI salon workshop	3,000		Complete
114	Mtito Andei	Mitooni ECDE	4,000		Complete
115	Mtito Andei	Miangeni ECDE - Construction of two classrooms, an office, a store, toilets and a 500 ltrs water tank	932,478		Ongoing
116	Mtito Andei	Equiping of Mtito andei resource centre	649,000		Complete
117	Mtito Andei	Kikwasuni ECDE Construction of one classroom and a three door pit latrine	135,809		Complete
118	Mtito Andei	Kathekani ECDE Construction of one classroom and a three door pit latrine	244,054		Complete
119	Mtito Andei	Ngwata CTTI Construction of a worshop	1,529,485		Complete
120	Mtito Andei	Nzoila ECDE Construction of one classroom and a three door Pit latrine.	222,581		Complete
121	Mtito Andei	Construction of Darajani CIC Centre	2,504,053		Complete
122	Mukaa	Construction of Enzai CTTI Dormitory	80,000		Complete
123	Mukaa	Kwa Kaseke ECDE Construction ECDE classes	235,359		Complete
124	Mukaa	Kyandue ECDE Construction of classroom and Office	147,533		Complete
125	Mukaa	construction of Kitaingo CTTI workshops	1,179,280		Complete

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st Dec 2023	Remarks
		and power connection			
126	Mukaa	Construction of Ngosini ECDE	10,000		Complete
127	Muvau/Kikumini	Construction of Ndunguni ECDE	10,000		Complete
128	Nguu/Masumba	Completion of Kwa Matungu classes	110,213		Complete
129	Nguu/Masumba	Kwa Matungu CTTI	712,400		Not started
130	Nguu/Masumba	Construction of Thithi ECDE	830,000		Complete
131	Nguu/Masumba	Muangeni ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	3,500,000		Ongoing
132	Nguu/Masumba	Uutini ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	223,202		Complete
133	Nguu/Masumba	Kwa Matungu CTTI-Purchase of Land	300,000		Complete
134	Nguumo	Kilongoni ECDE	10,000		Complete
135	Thange	Kikunduku ECDE	40,000		Complete
136	Thange	Kinyambu ECDE - Construction of a toilet and store	2,668		Complete
137	Tulimani	Construction and equiping of kango ECDE	70,000		Complete
138	Tulimani	Kathokani ECDEConstruction of 2classroom,office, store, 3 door pit latrine and 5000lts tanks	943,210		Complete
139	Tulimani	Kiatineni ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	660,540		Complete
140	Ukia	Construction of workshop and equiping at Ukaatumi CTTI	1,751,882		Complete
141	Wote/Nziu	Construction of Nziu ECDE	70,000		Complete
142	Wote/Nziu	St. Johns Malivani ECDE Construction of 2classrooms, 3 door toilet, water tanks (10,000ltrs) and office	231,339		Complete
143	Wote/Nziu	Kavilani ECDE Construction of 2 classrooms, an office, 3 door toilet, water tanks (10,000ltrs), office and fencing.	226,219		Complete

Table 29: Non Financial Performance for Education

Programme and sub-programme Performance report for the period ending 31 st December 2023 (Non- Financial information)								
Programme	Sub-Programme	Delivery Unit	Key output	Key performance Indicators	FY 2023/2024		Remarks	
					Targets	Actual as at 31 st December 2023		
Early Childhood Development Education	Early Childhood Development Education	Early Childhood Development Education		No of ECDE teachers Employed;	25	7	18	Inadequate budget
			37,272 ECDE pupils enrolled	No. of ECDE pupils enrolled	50,000	37,272	12,728	• Reduced number of children per household • Urban rural migration
				No. of staff capacity built	1,194	0	1,194	Inadequate budget
				No. of policies developed and adopted	1	0	1	Inadequate budget
				No of pupils reached by nutrition	50,000	0	50,000	Inadequate budget

Programme and sub-programme Performance report for the period ending 31 st December 2023 (Non- Financial information)								
Programme	Sub-Programme	Delivery Unit	Key output	Key performance Indicators	FY 2023/2024		Remarks	
					Targets	Actual as at 31 st December 2023		
					program			
Technical and Vocational Training	Technical and Vocational Training	Technical and Vocational Training	98 % retention rate	% retention rates	98	98	0	Achieved
				No of model CTTIs constructed	2	0	2	Inadequate budget
				No of CTTI's rehabilitated and equipped;	7	0	7	Procurement process in progress
				Percentage completion of Makueni Center of Excellence	80%	0	80%	Inadequate budget
			4,417 trainees under capitulation	No. of trainees under capitulation	4,500	4,417	83	No of trainees under capitulation was less than the target
				No of CTTI instructors Employed	10	0	10	Inadequate budget
				No. of instructors receiving programmed/specialized training	30	0	30	Inadequate budget
County Bursary and scholarship programme	County Bursary and scholarship programme	County Bursary and scholarship programme		No. of market-driven training programmes developed and implemented	1	0	1	Inadequate budget
			Establishment of bursary endowment fund	No. of funds established	1	0	1	Inadequate budget
			students bursary beneficiaries	No of beneficiaries	4,000	1,319	2,681	The process of issuing is still ongoing
Community Library and Resource Centre Services	Community Library and Resource Centre Services	Community Library and Resource Centre Services	New students scholarship beneficiaries	No of new beneficiaries	90	0	90	Scholarships will be issued in January after student doing class 8
			2,000 accessing community library and Resource Centre services	No. of citizens accessing community library and Resource Centre services	5,000	3,000	2,000	The programme is still on going
Internship	Internship	Internship	100 interns under internship Program	No. of interns under internship Program	100	100	0	Target achieved
ICT Infrastructure Development	ICT Infrastructure Development	ICT Infrastructure Development		Number of sub-county service delivery(Huduma) centres established	1	0	1	Inadequate budget
			2 public Wi-Fi hotspots created	No. of public Wi-Fi hotspots created within	3	2	1	Inadequate budget

Programme and sub-programme Performance report for the period ending 31 st December 2023 (Non- Financial information)							
Programme	Sub-Programme	Delivery Unit	Key output	Key performance Indicators	FY 2023/2024		Remarks
					Targets	Actual as at 31 st December 2023	
				the county designated public spaces			
				No. of NoFBI termination sites lit / established/ upgraded	4	1	3
				2 facilities connected with LAN complete with user support equipment and training	11	2	9
				1 network security licenses purchased	1	1	0
				20 Proportion of government services that have been automated	30	22	8
				No. of ICT Master developed	1	0	1
				1 ICT incubation center's equipped	1	1	0
				2 innovations and research works completed	2	4	+2
				200 trained members of public	5,000	238	4,762
							The programme is still on going

During the period, the ECDE retention rate was 98% ,4417 of the CTTI trainee were under capitation programme, 1319 students benefited from bursaries and automated 22% of the Government services

4.10 Department of Infrastructure, Transport, Public Works, Housing and Energy

The total department expenditure for the FY 2023/24 quarter two was KShs. 121,939,587 which translated to an absorption rate of 16 percent against a budget of Kshs. 752,244,078. The quarter two expenditures constituted of Personnel emoluments 18 percent, operations and maintenance 38 percent while development 44 percent.

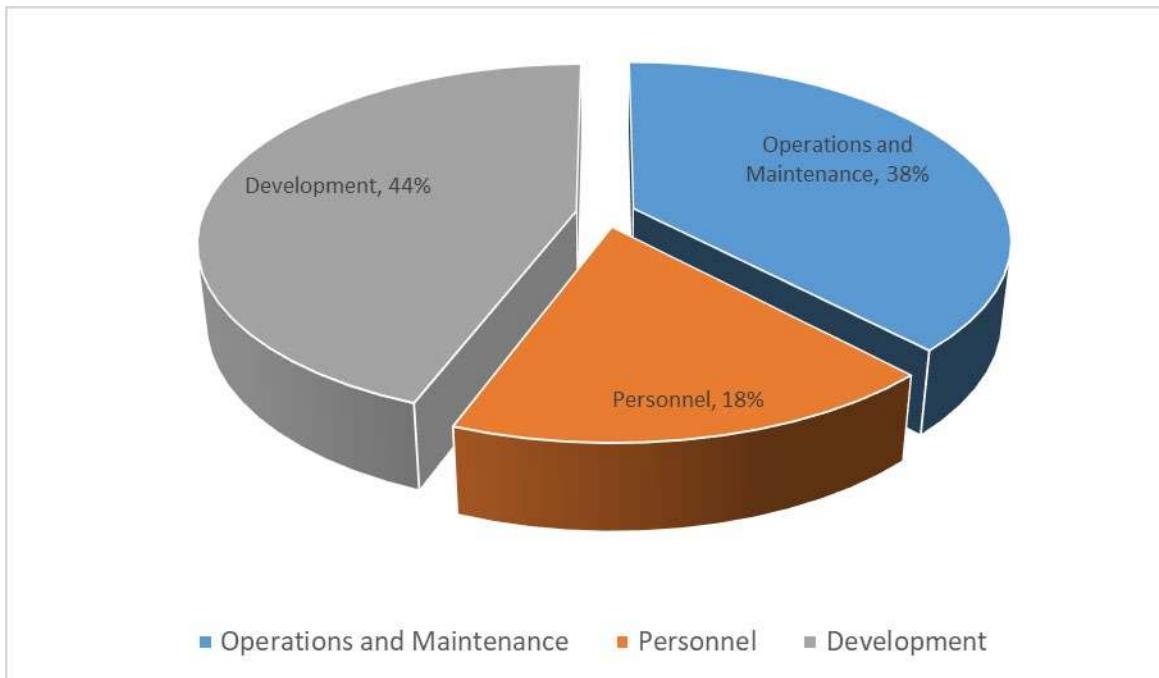


Figure 12: Expenditure Summary per Economic classification for Transport Department

Recurrent Expenditure

Analysis of the recurrent expenditure of Kshs. 67,959,249 demonstrates that the department spent Kshs. 21,690,832 personnel emoluments which represents 32 percent of the total recurrent expenditure and Kshs. 46,268,417 on operations and maintenance expenditure which is 68 percent of the total recurrent expenditure for the FY 2023/24 half year.

Table 30: Transport Department; Summary of Budget and Expenditures

Expenditure Item	FY 2023/24 Budget Estimates 1	Expenditure up to 31st December, 2023	Absorption Rate (%)
Recurrent Expenditure			
Operations	54,884,883	36,682,247	67%
Maintenance	27,499,500	9,586,170	35%
Sub Total	82,384,383	46,268,417	56%
Personnel	76,585,872	21,690,832	28%
Total Recurrent	158,970,255	67,959,249	43%
Development Expenditure			
Capital Expenditure	593,273,823	53,980,337	9%
Total Budget	752,244,078	121,939,587	16%

Development Expenditure

The department spent KSh 53,980,337 on development activities against a budget of KShs. 593,273,823 translating to 9 percent absorption rate in the second quarter of the financial year.

Table 31: Transport Department Project Expenditures and status

No	Ward	Expenditure item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project status
1	Mbitini	Construction of Mbulutini Ndauni drift	5,000,000		Not started
2	Wote/Nziu	Unoa grounds floodlights	2,300,000		Not started
3	HQ	Green energy promotion	29,000,000		Not started
4	HQ	Road improvement all wards -Fuel levy	2,288,943		Not started
5	Mbooni	Kalamani- nzaini road	1,000,000		Not started
6		Maintenance of street/flood lights	8,000,000	2,552,398	Ongoing
7	County Wide	Road improvement in hilly terrain wards	2,030,712		Complete
8		Roads improvement programme	12,007,102	1,000,000	Complete
9		Rural Electrification Programme - REREC Matching grant	30,000,000	29,892,665	Ongoing
10	Makindu	Bush clearing; Heavy grading and spot Murring; Installation of culverts and drifts and; installation of Metre Drains.-Kiboko underpass- Mbiuni-Muuni river-Ngakaa-Kyanda-Kawala Market Kalii Pri -Kavatini Market- Yimwaa Market-Masalani Market- Wote-Makindu road	10,000,000		Not started
11	Nguu/Masumba	Construction (light grading and drainage- Machine Hire/Fuel) Kwa Mukei, Kwa Jacob, Kwa Mawiyoo, Kasuguni,Masamukye, Kwa Chief, Kalii, Kwa King'oo, Kwa Katangu,, Kwa Mai,Vololo, Kemalilu Road	3,000,000		Not started
12	Nguu/Masumba	Construction of Kitende Drift	3,500,000		Not started
13	Ilima	Construction of Kithoni Bridge	4,500,000		Not started
14	Kikumbulyu North	Construction of Muangeni Drift near kwa Kitheka	2,000,000		Not started
15	Thange	Construction of Nzavoni drift	3,000,000	3,000,000	Complete
16	Kitise/ Kithuki	Construction of road structures (Culverts and Drifts)	2,000,000		Not started
17	Kitise/ Kithuki	Construction of road structures (Culverts and Drifts) Kithuki Subward – Kwa kalelo – Kimundi river – to Winzeni – Drift, Kalembu - Kwa kavilu - Mulango Sand dam (CDD) Bosnia – Kyuasini – Culvert, (CDD). KiambanI – Kimundi – Sand dam at Kimundi river (CDD) Kwa Muthembwa – Winzeni – Sand Dam (CDD). Matheni – Athi River Intake – Culvert (CDD). Kwa Mbuta – Nzouni – Kwakyoni – Culvert (CDD), Kwa Kivai - Kyuasini - culvert (CDD)	4,000,000		Not started
18	Kitise/ Kithuki	Construction of road structures (Culverts and Drifts) Kitise Subward – Muangeni – Manza – Sand dam (CDD), Mbata – Mayuu – Sand dam at Kwa Mbaluka (CDD), Manza – Ngunguuni – Sand dam at kwa Ndambuki (CDD), Ngunguuni – Ukokolani – Sand dam at Kwa Paul and kwa Komu (CDD), Ukokolani – Athiani – Sand dam at Kwa Kamuna and Kwa Kaesa (CDD), Athiani – Kithayoni – Sand dam at Kwa Kasyoka (CDD), Mwania – Katangini – Sand dam at Kwa Richard (CDD), Kikome – Kwa Mukii – Kwa Kioko Mutaki – Kwa Nzula primary School – Sand dam (CDD)	4,000,000		Not started
19	Thange	Culverts across the Ward	2,000,000		Not started
20	Thange	Electrification of Usalama Market(Matching grant)	1,500,000	1,000,000	Not started
21	Kikumbulyu South	Fuel for County Machinery	1,414,720	630,000	Not started
22	Kikumbulyu South	Miradi kwa jamii(MKJ) roads for water , bush	500,000	0	Not started

No	Ward	Expenditure item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project status
		clearing and spot improvement in upper kalungu villages			
23	Kathonzweni	Fuel for Grading using county machinery	1,500,000	1,100,120	Ongoing
24	Nguumo	Fuel/Machine Hire for Grading and Murraming of Mbui Nzau-yala-Kalyakalya-Kwa kanyingi-Kwa Manthi-Kwa Mbilo-Kwa Mutua Ivila-Ndivuni-Kwa Mativo-Kwa Ngala-Kwa Viti-Tindima	4,000,000	43,520	Not started
25	Nguumo	Fuel/Machine Hire for Grading of Sekeleni-Ilatu-Kalembe Raha road	2,000,000		Not started
26	Nguumo	Fuel/Machine Hire for Heavy grading, spot Murraming, slab construction, installation of culverts at Ngambi ya Munzyu- Tuanga road	4,500,000		Not started
27	Kiimakiu/Kalanzoni	Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)	4,000,000		Not started
28	Thange	Grading and marraming kwa jc – muthungue primary - ituumo(fuel for county machinery)	1,000,000		Not started
29	Thange	Grading marraming of utithi- kyumbi – silanga – kwa mailu(fuel for county machinery)	1,000,000		Not started
30	Ilima	grading, murraming and installation of structures at Mbaloni – Kyangunzu – Wautu – Kyambeke – Kwa Mwove – Nzukini – Kisuu – Upendo – Syathani – Kyenzenzeni Road	6,000,000		Not started
31	Thange	Heavy grading and gravelling, of Machinery-Baptist – Makongenii – Nzavoni- Ndivuni – Kamunyuni drift – Veneti – Muusini - Maikuu- Ituumo – Kasasule	2,000,000		Not started
32	Nguu/Masumba	Heavy grading and marruming (Machine Hire) of Ngulai, Kwa tumbo-AIC Makasa -Kwa Lole-Thithi, Mukami-uthasyo-Mulutini disp-ngangani Road	5,000,000		Not started
33	Kikumbulyu North	Heavy grading and Murraming and; Construction of adequate road structures at Kisayani-Kathyaka-Mukononi-Ngaikini road	4,500,000		Not started
34	Kasikeu	Heavy grading and murraming of Kilome- Uvete-Kayata- Kasikeu- Mutweamboo- Lumu- Kiou top- Kwa kalelo- Off Mombasa road- Kima dairy- Marwa road (Kasikeu Ward section)and heavy grading and murraming of Muangeni,Ngalana,MutyembooLumu,Kiou top ,Kwa Kalelo Off Mombasa road ,Kima Diary – Marwa Road and Kwa Mikate road at Muan .	9,500,000		Not started
35	Tulimani	Heavy grading, construction protection works and installation of culverts at Kwa Ikavi-Musoa Coffee Factory-Kyaviti drift-Uta-Kwa Solo- Muloomi-Kyanzuki-Muthwani-Kanoto Road.	7,000,000	60,000	Not started
36	Mukaa	Heavy grading, murraming and drainage works on Mukaa-Uvete road	6,000,000		Not started
37	Mukaa	Hire of machinery	1,200,000		Not started
38	Mavindini	High mast street lighting at Iiani market	2,000,000		Complete
39	Kiimakiu/Kalanzoni	Installation of 8.5m double arm integrated solar lights system Mavivye market	250,000		Ongoing
40	Thange	Installation of Flood lights at all markets	3,000,000		Ongoing
41	Kitise/ Kithuki	Installation of floodlights	2,000,000		Ongoing
42	Mukaa	Installation of integrated solar light system (Kamuthini, Kiongwani,Kyandue, Kyangala, Mutiluni &Maiani	1,500,000		Ongoing

No	Ward	Expenditure item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project status
43	Kikumbulyu North	Installation of Kisayani Flood Light/ mask	2,100,000		Ongoing
44	Kee	Installation of street lights in markets	2,000,000		Ongoing
45	Kee	Miradi kwa jamii(MKJ) sand dams/ drift labour at muusini and kya kaleli	500,000		Not started
46	Kee	Miradi kwa jamii(MKJ) road bush clearing and meter drains at matangi and kivani	500,000		Not started
47	Ivingoni/Nzambani	Installation of Street Lights within the Makutano Talent Centre	2,000,000		Not started
48	Kilungu	Itambani – Kyanganda Road (Culverts, grading and spot marruming)	4,000,000		Not started
49	Ukia	Kaumoni - Nthangathi - Kitutu Road: Construction of 3 short drifts	3,000,000		Ongoing
50	Kikumbulyu South	Kibwezi town lighting programme (matundani floodlight, Kibwezi streetlighting)	3,900,000		Ongoing
51	Kikumbulyu South	Kibwezi town roads improvement	4,500,000		Not started
52	Mbooni	Kikima market development	1,000,000		Not started
53	Mbooni	Kikima market improvement programme	9,500,000	100,000	Not started
54	Kithungo/ Kitundu	Kilyungi hybrid high mast floodlight	3,000,000		Not started
55	Ukia	Kisimbi-Mutanga/ Nthangathi- Muiu roads grading	3,000,000		Not started
56	Ukia	Road improvement- fuel	2,000,000		Not started
57	Kilungu	Kituaimwe – Kyakathungu and Itambani - Kilisa roads	2,000,000		Not started
58	Kilungu	Kituiuni Junction – Mutanda primary (culverts, grading, spot marruming and spot slabs)	3,000,000		Not started
59	Muvau/Kikumini	Kwa Kateli Drift	3,000,000		Not started
60	Wote/Nziu	Kwa Kitingi -Kwa Joel -Kwa Mwaniki road opening and grading (Machine Hire)	3,500,000		Not started
61	Wote/Nziu	Construction of Muaani drift and murring of Jones to Muaani Girls road	5,000,000		Not started
62	Kiimakiu/Kalanzoni	Kwa Kavesa drift &Culvert, heavy grading and murring and drainage works from Ngiini- Kalanzoni - Yaitha and rehabilitation and construction of gabions at Kwa Malonga - Mulumini road	10,000,000	60,000	Not started
63	Muvau/Kikumini	Kwa Kisoi Gulley	1,500,000	0	Not started
64	Mbitini	Kwa Kitei Drift	3,500,000	0	Not started
65	Muvau/Kikumini	Kwa Mulinge drift	1,500,000	0	Not started
66	Muvau/Kikumini	Kwa mwenga culverts	1,500,000	0	Not started
67	Nguu/Masumba	Machine Hire (road opening)	4,000,000	0	Not started
68	Kathonzweni	Machine hire for opening of feeder roads	2,000,000	0	Not started
69	Makindu	Machine Hire-grading of kwa kasoli-kwa nthoka wote road,kandengya-ndalani-junction (kisingo- ngomano road),miangeni-kamboo market-kamboo health center-kamboo secondary-kamboo rpimary school,ngomano-kamboo market -kikauni,kalii secondary kawala market	5,000,000	0	Not started
70	Kiimakiu/Kalanzoni	Machines for hire -road improvement	4,000,000	75,000	Not started
71	Kikumbulyu South	Market solar light rehabilitation programme(siembeni, Mbui nzau, Kyanginywa, mikuyuni)	600,000		Ongoing
72	Ivingoni/Nzambani	Marraming of Kativani - Pastor Komu – Utu Roads	2,000,000	0	Not started
73	Ivingoni/Nzambani	Marraming of Kwa Kimasyu – Misuuni road	2,500,000	0	Not started
74	Ivingoni/Nzambani	Marraming of Matingini – Kwa Kata – Kwa Muli – Kwa Mutuku – Sila Mulu	2,000,000	0	Not started

No	Ward	Expenditure item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project status
75	Mbitini	Mbulutini drift- Construction of a drift	8,000,000	105,000	Not started
76	Ivingoni/Nzambani	Migingo parking	1,000,000		Complete
77	Masongaleni	Miradi kwa Jamii Programme	500,000	0	Not started
78	Mbooni	Muisyo-Ngomani river drift	10,000,000	15,000	Not started
79	Mukaa	Mukaa road improvement	1,500,000	0	Complete
80	Thange	Murraming and leveling of Machinery, Kinyambu, Manyanga, Kikunduku and masonga Mkts	1,000,000		Not started
81	Ukia	Nzouni - Mutambuukoni - Kavani road: Construction of Culverts and small drifts	2,000,000	0	Ongoing
82	Kithungo/ Kitundu	Nzueni – Muvaa – Kusyokithoi – Ndandini Road improvement	5,000,000	0	Not started
83	Kikumbulyu South	opening of and ugrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road	6,000,000	21,600	Not started
84	Ivingoni/Nzambani	Opening of Kalikoni Borehole-Kilokwe-Mulu Ngomeli-Kilongosi-Wandia-MboyaNganda-Kwa Nduku-Kwa Mutindi-Kwa Kyalo-Kwa Muema Road	1,000,000	0	Not started
85	Ivingoni/Nzambani	Opening of Kwa Mbwika-Ivingoni School-Kwa Kimilu road	1,000,000	0	Not started
86	Ivingoni/Nzambani	Opening of Kyuasini- Kwa Nzekele road	1,000,000		Not started
87	Mbitini	opening of roads and hire of machinery	3,000,000	15,000	Ongoing
88	Masongaleni	Rehabilitation of Isunguluni-Cutline-Kyanguli- Masaku Ndogo road - 8M	8,000,000	0	Not started
89	Kitise/ Kithuki	REREC matching grand (for Kitise and Kithuki subwards)	2,000,000	1,250,000	Ongoing
90	Mbooni	Road Improvement	7,000,000	1,253,200	Not started
91	Thange	Road Improvement	3,000,000	22,200	Not started
92	Mtito andei	road improvement - (Hire 7m, Fuel 3m)	10,000,000	41,400	Not started
93	Kilungu	Road improvement – fuel/Machine hire	4,000,000	0	Not started
94	Nguu/Masumba	Road improvement (Light grading)-Fuel	1,550,000	118,236	Not started
95	Nguumo	Road improvement (Fuel/Machine Hire)	5,000,000	43,800	Not started
96	Kasikeu	Road improvement and maintenance	4,400,000	1,683,442	Not started
97	Ukia	Road improvement -light grading	2,000,000	68,400	Complete
98	Tulimani	Road improvement in the ward	10,000,000	1,277,319	Not started
99	Kithungo/ Kitundu	Road improvement Kithungo Kitundu	3,000,000	1,920,600	Complete
100	Kitise/ Kithuki	Road Improvement program – Fuel for inhouse works	900,000	33,600	Ongoing
101	Masongaleni	Road Improvement Program - Hire of Machines	2,000,000	28,800	Not started
102	Kitise/ Kithuki	Road Improvement program – Machine hire	3,500,000	0	Not started
103	Kisau/ Kiteta	Road Improvement Program (Fuel for road maintanance)	1,000,000	33,600	Not started
104	Kisau/ Kiteta	Road Improvement Program (Hire of Machines/ murraming/ culverts)	4,500,000	0	Not started
105	Emali/Mulala	Road improvement programme	4,500,000	1,344,582	Not started
106	Kako/Waia	Road improvement programme	7,200,000	40,680	Not started
107	Kee	Road improvement Programme	7,700,000	1,026,800	Not started
108	Mukaa	Road improvement programme - Hire of machinery	3,000,000	25,200	Not started
109	Masongaleni	Road improvement programme (Fuel for county machinery)	500,000	0	Ongoing
110	Kikumbulyu North	Road Improvement Programme (Fuel for grading machine)	1,500,000	23,400	Ongoing
111	Ilima	Road Improvement Programme ,(Opening and	3,500,000	15000	Not started

No	Ward	Expenditure item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project status
		grading)- fuel			
112	Ilima	Road maintenance works	1,000,000		Not started
113	Kasikeu	Road Improvement Programme(Hire of machinery) Hire of machinery	3,000,000		Not started
114	Kikumbulyu North	Road improvement programme(Machine hire for various roads)	2,500,000		Not started
115	Kikumbulyu North	Street lighting for main stage to Kisayani Health centre	1,000,000		Ongoing
116	Ivingoni/Nzambani	Road improvement(Makokani roads)	1,500,000		Not started
117	Ivingoni/Nzambani	Road improvement(Matulani roads)	1,500,000		Not started
118	Mavindini	Road improvements (Fuel)	1,000,000	1,000,000	Ongoing
119	Mavindini	Road improvements (Hire of machinery)	3,500,000	424,680	Ongoing
120	Muvau/Kikumimi	Road improvements(Hire of machinery)	5,000,000	288,400	Not started
121	Ivingoni/Nzambani	Road improvemnt	3,000,000	598,460	Ongoing
122	Kalawa	Road improvent programme – light grading – 5M	11,000,000	93,000	Not started
123	Mbitini	Road maintenance –repair	4,000,000	192,000	Not started
124	Wote/Nziu	Road opening (Ndivuni- Kisemeini- KwaMukosi- Nziu Market) road opening and grading(Machine Hire(3,000,000		Not started
125	Mavindini	Road structures and protection works	3,000,000		Not started
126	Wote/Nziu	Roads improvement (fuel for County Machinery)	2,000,000	356,960	Not started
127	Nzaui/Kilili/Kalamba	Roads improvement across the Ward.	5,000,000	731,800	Not started
128	Makindu	Roads improvement programme(Fuel)	500,000	27,000	Ongoing
129	Makindu	Installation of flood light masts at makindu upper market	3,000,000		Not started
130	Kathonzweni	Six (6) Market Lights at Mutini, Kiangini, Kyunyu, Ngomano, Thavu, and Ikaasu markets.	1,500,000		Ongoing
131	Mtito andei	Solar market flood lights at Kyusyani, Mbeetwani,Songea, Kalimani, Mavindini, Makutano, Misuuni and Kwa Kinyuti	2,000,000		Ongoing
132	Masongaleni	Solar Market Floodlights - 1M	1,000,000		Ongoing
133		Kativani, Kavatini, Makutano, Ndauni Markets.			
134	Makindu	Streetlighting Kiambani primary,secondary schools and makindu town	3,500,000		Ongoing
135	Mbooni	Upgrading of Kalamani- Nzaini road	3,000,000		Not started
136	Ivingoni/Nzambani	Upgrading of road from Mang'elete- yumbuni- kitheini- katheka kai- kwa mumia- mbotela- manyata- kathiani- kongo- makutano- miiiani- kwa Noah- kikwasuni- kwa mbata- strabag- kamunyuni- makokani- kwa ngewa Road.	5,000,000		Complete
137	Ukia	Yathonza - Kwa Jephias Maingi Road: Kaiti drift	7,000,000		Not started
138	All Wards	Road Maintenance - all wards	13,014,219		Complete
139	Emali/Mulala	Kwa kausha-kimbingo-mulala-makutano-kwa kinuka-mwasang'ombe-ngomongo-thea-kwa masauti-muselele-kwa -ngii-malii-mwanyani- ngoni-mwingati road	344,466		Complete
140	Emali/Mulala	In-house road improvement works (fuel)	25,000		Complete
141	Kako/Waia	Construction of Kako - Kandulyu (Savani) Drift	4,210,612		Complete
142	Kako/Waia	Road Improvement programme	473,931		Complete
143	Kalawa	Hire of machines for roadworks; Katangini – ngunini Rd, Murrumuni -kavumbu-mianganen- mbavani-mutembuko-syongungi-kwa mareka junction Rd and Kalawa health cetre – kathiani market Rd,	3,000,000		Complete
144	Kalawa	In-house road improvement works – Spot	50,000		Complete

No	Ward	Expenditure item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project status
		gravelling; Kwa mwamisi -katangini-ndauni Rd and Mbukoni -thwake- kiiani -katangini Rd			
145	Kasikeu	Road Improvement programme	330,000		Complete
146	Kasikeu	Routine maintenance of Roads	163,776		Complete
147	Kasikeu	Drainage structures - Culverts; Kwa kavenzi-mitamboni-mwangini road	965,000		Complete
148	Kasikeu	Hire of machines for roadworks; Kwa katwae-kwa nzae-mwenye ivaa road	50,216		Complete
149	Kiimakiu/Kalanzoni	In-house road improvement works (Fuel)	19,521		Complete
150	Kikumbulyu North	Road Improvement programme	147,032		Complete
151	Kikumbulyu South	Fueling of machines for grading of roads	35,000		Complete
152	Muvau/Kikumini	Opening of ward roads in Muvau kikumini ward	155,000		Complete
153	Muvau/Kikumini	Road Improvement programme	100,000	6,720	Complete
154	Muvau/Kikumini	Grading of Kilisa – Mandoi – Neema – Muambani – Kivani – Kangutheni – Corner baridi – Makueni ctti – Makutano Market Rd.	10,215		Complete
155	Muvau/Kikumini	Road opening and grading of Kavuliloni – Itaa Road Rd	1,000,000		Complete
156	Kilungu	Grading of roads (Hire of machines); Upete/Kilome – Kivuuni borehole – Kithangathini primary – Kithangathini market – Kisekini Market Rd and Iiani – Nduu school Road	2,169,067		Not started
157	Kilungu	In-house road improvement works (fuel)	15,511		Complete
158	Kilungu	Kitituni-Nthaene Kwa Ngoa	2,500,000		Complete
159	Kilungu	Kyaka drift construction	1,000,000		Not started
160	Kiteta/Kisau	In-house road improvement works (Fuel)	50,000		Complete
161	Kiteta/Kisau	Construction of Ngwani river drift	8,106,722		Complete
162	Kithungo/Kitundu	Grading and Gravelling @ Kshs. 2,500,000.00 and Community labour based works - Bush clearing and catch water drains @ Kshs. 500,000.00; Isuuni – Kyamwata – Kwa Kimae Rd	3,000,000		Complete
163	Kithungo/Kitundu	Isuuni Drift	11,000,000		Not started
164	Kitise/Kithuki	Roads improvement (Fuel)	344,689	3,360	Complete
165	Kitise/Kithuki	Installation of flood lights at matheani market	500,000		Not started
166	Kitise/Kithuki	Opening and grading of Kalembu- mulango road through kwa kavilu	2,000,000		Not started
167	Kitise/Kithuki	Opening of matheani kwa nyaa road	2,500,000		Not started
168	Kitise/Kithuki	In-house road improvement works (Fuel)	144,000		Complete
169	Masongaleni	Hire of machines for opening and grading; Lukenya – Utini Rd, Utini junction - Yikivuthi Rd, Kalandini – Masaku Ndogo Rd, Kwa Mwambui – Kwa Mwandola Rd, Kwa Musa – AIC Masonga Rd	34,652		Complete
170	Masongaleni	Installation of structures (Culverts, gabions & scour checks) ; Kambaland road, Ngomano – Nzembete Rd, Salama – Kwa Makete Rd, Mwaani – Wandei Rd, Ngwata-Mukaange Rd and Kiange - Kativani Rd	1,217,954		Complete
171	Mavindini	Installation of culverts and gabions; Methovini- Kyangwasi- Kwakivandi-Kasayani Rd, Mathemba-Musuuni-St. Jude Rd and Kithathaini- Katungu Rd.	1,884,799		Complete
172	Mavindini	Upgrading Yeemulwa- Ivinganzia- kavilila road	10,000		Complete
173	Mbitini	Gravelling works; Mutiambua-kavuthu-muswii Rd	16,000		Not started
174	Mbitini	Rehabilitation of Ikyuuni Ndauni road	400,000		Ongoing

No	Ward	Expenditure item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project status
175	Mbitini	Road improvement (Fuel)	50,000		Complete
176	Mbooni	Roads improvement/Maintenance	36,000		Complete
177	Nguu/Masumba	Drift construction; Kwa Matungu – Kanyenyoni – Kwa Carlos – Masumba Road and Grading and gravelling; Kwa Kavati – Ilivini Kanyililya primary Kwa Zebra Rd	2,252,302		Not started
178	Thange	Kwa Kavuu- Kwa Kyulu- ithaayoni- kasasule- kwa kolovoi road (Murraming)	2,500,000	337,395	Not started
179	Thange	In-house road improvement works (fuel)	210,000	0	Complete
180	Tulimani	Routine maintenance works; Ngetha – Vyaa - Utumoni Rd	4,696,661	0	Complete
181	Tulimani	Vengea-Kakima-Kwa Boss-ABC Thwake road	5,400,000	0	Complete
182	Wote/Nziu	Road Improvement programme -Fuel	300,000	0	Complete

Table 32: Non Financial Performance for Infrastructure Department

Programmes and sub programmes performance report for the period Ending 31 st December 2023 (Non-Financial Information)								
Programme	Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	FY 2023/24			Remarks
					Targets	Actual as at 31 st December, 2023	Variance	
General administration & planning	SP1.1 General administration & planning	HQ	Energy Plan	% of completion of the energy plan	100%	90%	-20%	The energy plan will be complete by February 2024
			Development and operationalization of policies	No of policies approved	2	0	-2	To be approved in the course of the financial year
Road transport	SP2.1 Road transport	Roads Department	Roads management	KM of roads opened	120km	68.6	71.4	
				Km of roads maintained	9000km	351.8	8528.2	
				No. of km graveled	150km	24	126	
			Completed Maintenance of residential and non-residential building	%age maintenance of the building	100%	0	-100%	
			construction of drifts	No of Drifts constructed	10	4	-6	
Energy Promotion and Development	SP3. Energy Promotion and Development		Installation of street lights	No. of markets	30	0	-30	Projects ongoing
			Installation of flood lights	No. of institutions	30	0	-30	Projects ongoing
			Rural electrification	Households connected with electricity	400	0	-400	Projects ongoing

In the first half of the financial year, the department opened 68.6km, maintained 351.8 km, graveled 24 km and constructed 4 drifts. Installation of streetlights and floodlights were ongoing.

4.11 Department of Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development

The total expenditure for the FY 2023/24 quarter two was KShs. 118,206,526 which translated to an absorption rate of 10 percent against a budget of Kshs. 1,145,323,935. Total half year

expenditures constituted of personnel emoluments 12 percent, operations and maintenance 78 percent while development 11 percent.

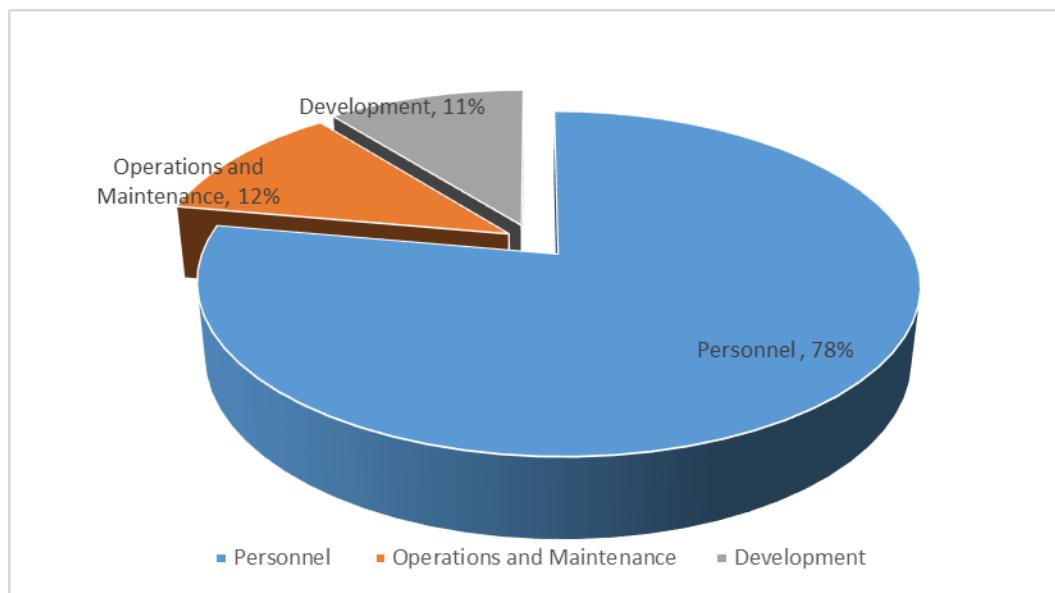


Figure 13: Expenditure per Economic Classification for Agriculture Department

Recurrent Expenditure

Analysis of the recurrent expenditure of Kshs. 105,594,074 shows that the department spent Kshs 91,991,036 on personnel emoluments and Kshs 13,603,038 on operations and maintenance which represents 87 percent and 15 percent respectively of the total recurrent expenditure for the FY 2023/24 quarter two.

Table 33: Budget Summary and Expenditure for Agriculture department

Expenditure Item	FY 2023/24 Budget Estimates 1	Expenditure as at 31st December 2023	Absorption Rate
Operations	43,400,000	13,416,678	31%
Maintenance	5,450,000	186,360	3%
Sub Total	48,850,000	13,603,038	28%
Personnel	243,802,652	91,991,036	38%
Total Recurrent	292,652,652	105,594,074	36%
Development	852,671,284	12,612,452	1%
Total Budget	1,145,323,935	118,206,526	10%

Development Expenditure

The department spend KSh 12,612,452 on development activities against a budget of KShs. 852,671,284 translating to one percent absorption rate.

Table 34: Agriculture Department Projects, Expenditure and Status

No	Ward	Expenditure item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project status
1	Countywide	Fisheries development programme	1,500,000		Not started
2	Mbitini	Operationalization of post harvest facility (cold room pack house) at Kavuthu in Mbitini ward	481,456.00		Complete
3	Muvau Kikumini	Agricultural Training Institute - Kwa Kathoka	6,898,299		Not started
4	HQ	Agriculture extension programme	14,000,000	4,820,000	Ongoing
5	HQ	Agriculture Mechanization Services(AMS)	1,000,000		Not started

No	Ward	Expenditure item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project status
6	County wide	Artificial Insemination (AI)	1,045,048		Not started
7	HQ	ATC Development through fencing of the remaining portion(1.2Kms) of ATC-Kwa Kathoka	394,295.80		Complete
8	Kasikeu	Completion and operationalization of Kasikeu Grain Milling Facility	19,950.00		Complete
9	Nguumo	Completion of Nguumo poultry aggregation centre	80,343.00		Complete
10		Conditional Grant for Provision of Fertilizer Subsidy Programme	162,562,856		Not started
11	County Wide	Co-operative development and management	8,633,915	708,300	Ongoing
12	HQ	De-Risking and Value Enhancement (DRIVE) project	63,341,980		Not started
13	Makindu	Development of Makueni ASK Show	2,490,000		Not started
14	HQ	Establishment of an agroforestry tree nursery at ATC	49,927.00		Complete
15	Countywide	Establishment of low pest zones	15,000,000	4,352,070	Ongoing
16	Wote/Nziu	Extension Service delivery-Support establishment of one model youth community led extension service delivery (Malooi Youth Demonstration Farm and Kanoto Farmers society - Tulimani)	2,450,624		Ongoing
17	County wide	Fisheries development and the ATC feed center	47,650		Complete
18	County wide	Food security initiatives - support to farm ponds programme	296,001		Complete
19	County wide	Fruit development programme	234,032		Complete
20		IDA (World Bank) Credit National Agricultural and Rural Inclusive Growth Project (NARIGP)	150,000,000		Not started
21	Countywide	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Investment grant"	245,628		Not started
22	Countywide	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	250,000,000		Not started
23	HQ	Installation of Pallets at Sattelite Fertiliser Stores	500,000		Not started
24	HQ	Irrigation Development Programmes - Survey, identification, mapping and Designs	1,795,800.00		Ongoing
25	HQ	Kenya Devolution Support Programme(Kavuthu, Kalongo and Kalawani Cold rooms)	8,525,054		Not started
26	All	Livestock Disease Control	5,308,526		Not started
27	HQ	Livestock Value Chain Support Project	21,485,520		Not started
28	All	Makueni Agricultural Extension programme	401,146.39		Complete
29	Makindu	Makueni Integrated Grain Value Chain Development Project	3,358,548.40		Complete
30	Makindu	Makueni Integrated Grain Value Chain Development Project-Purchase and installation of retail packaging machine and purchase of pulses	15,000,000	239,832	Not started
31	Countywide	Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000		Not started
32	Kalawa	Mbavani Irrigation Scheme	7,000,000	2,101,300	Ongoing
33	Kathonzweni	Operationalisation of Kathonzweni dairy processing plant	9,500,000		Not started
34	HQ	Operationalization of dairy unit(thorough purchase of 6 heifers dairy cattle feed) livestock disease control which is being established by AgriFI	375,550.00		Complete
35	All	Rabies Elimination programme	6,168,500		Ongoing
36	County wide	Sweden- Agricultural Sector Development Support Programme (ASDSP) II	3,101,701		Not started
37	Masongaleni	Ulinzi Mkt Livestock yard	2,000,000.00		Complete
38	All	Community Economic Empowerment- 30 wards Agricultural extension service for increased production and productivity	244,714		Complete
39	Emali/Mulala	Agricultural and livestock productivity- Provision of subsidized AI services , Extension programme and construction of 5 cattle crushes	2,000,000		Complete
40	Kasikeu	Agricultural productivity programme - Purchase of Bac hoe	1,342,800		Complete
41	Kasikeu	Rehabilitation of Kasikeu stock yard and toilet.	478,184		Complete
42	Kikumbulyu South	Goat rearing programme - Distribution of galla goats	172,150		Complete
43	Kithungo/Kitundu	Relocation of Hay Stands	490,408		Not started
44	Kitise/ Kithuki	Operationalization of Kikome Irrigation Scheme	7,932,953		Ongoing

No	Ward	Expenditure item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project status
		(ongoing project)			
45	Makindu	Construction of Makindu stock yard	381,172		Complete
46	Mukaa	Avocado development Programme	241,408		
47	Mukaa	Establishment of Mukaa ward tree nurseries	702,585		
48	Nguumo	Agriculture Development Programme	127,160		Complete
49	Nguumo	Subsidized farm pond Development	600,000		Complete
50	Nguumo	Goat value chain development- PWDs	1,243,000		Not started
51	Ukia	Development of farm ponds- fuel	1,412,400		Not started
52	Mbooni	Operationalization of Kikima Dairy Processing Plant	500,000		Not started
53	Mbooni	Agriculture Development Programme	2,510,000		Not started
54	Ilima	Avocado Value Chain development	1,500,000		Not started
55	Ivingoni/ Nzambani	Green grams value chain development	1,500,000		Complete
56	Kako/ Waia	Grain and pulse value chain development	1,000,000		Complete
57	Kako/ Waia	Kyang'ondu stock yard	3,000,000		Not started
58	Kalawa	Grain value chain development	2,000,000		Complete
59	Kasikeu	Grain and pulse value chain development	2,000,000		Complete
60	Kee	Provision of certified mango, avocado seedlings, certified seeds, fertilizer and other farm inputs	4,000,000	40,950	Complete
61	Kikumbulyu South	Goat Value Chain Development	2,000,000		Not started
62	Kilungu	Avocado Value Chain development	2,000,000		Not started
63	Kithungo/ Kitundu	Irrigated farming development through Survey, design and construction of a hybrid water weir and drift at Kathambalani.	8,000,000		Not started
64	Kitise/ Kithuki	Kikome Irrigation scheme	7,000,000		Not started
65	Makindu	Centralized small-scale farming	2,500,000		Complete
66	Mavindini	Pasture Development	1,000,000	250,000	Ongoing
67	Mbitini	Grain and pulse value chain development	2,000,000		Complete
68	Mbooni	Dairy farming and livestock keeping	2,000,000		Not started
69	Mbooni	Grain and pulse value chain development	2,000,000		Complete
70	Mtito Andei	Green grams value chain development	2,500,000		Ongoing
71	Mukaa	Fruit development- Avocado and mango value chains	2,500,000	100,000	Not started
72	Nguumo	Green grams value chain development	2,500,000		Complete
73	Nzaui/Kilili/ Kalamba	Fruit Value Chain Development(seedlings) Matching grant	2,000,000		Not started
74	Thange	Green grams value chain development	1,000,000		Complete
75	Thange	Livestock development	1,000,000		Not started
76	Tulimani	Mango Value chain development	2,500,000		Ongoing
77	Muvau/Kikumini	Green grams value chain addition	1,500,000		Complete
78	Wote/Nzui	Fruit Value chain development	3,000,000		Ongoing

Table 35:Non Financial Performance for Agriculture

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Actual as at 31 st December 2023	Variance
-----------	---------------	------------------	-----------------------------------	----------------	---	----------

Name of Programme: General Administration & Planning

Outcome: Efficient and effective support services for delivery of department's programmes

SP 1.2 Agriculture and Livestock extension service delivery	Agricultural General Administration and Planning Unit	Improved extension services	Number of new extension officers employed	40	0	40
			Number of farmers accessing the extension services	203,000	162,400	40,600
			Percentage increase in farmers selling produce in value added form (both on farm and off farm) (Percentage) 30%	5	0	5

Programme Name : Crop Development & productivity

Programme Outcome: Increased crop productivity and outputs

SP 2.1 Grains VC development	Directorate of agriculture and irrigation	Availability of quality seed for high value crops	Metric tonnes of certified seeds produced and supplied to farmers	320	170	150
SP 2.2. Food Security initiative-	Directorate of agriculture	Increase food access and availability	No. of HH implementing OMO	5,280	5,280	0
			Number of farm ponds excavated	280	0	280
			Number kitchen gardens established	5,000	0	5,000

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Actual as at 31 st December 2023	Variance
support to Farm Pond Programme	and irrigation					
SP 2.3 Fruits and vegetables value chain development	Directorate of agriculture and irrigation	Increase household income	No. of model farms established	9	0	9
			Number of avocado seedlings supplied to farmers in the county	31,250	10,000	21,250
			Number of Mango seedlings supplied to farmers in the county	27,500	27,500	0
			Area under low pest prevalence zone in Acres	26,600	34,400	46,800
			Households under low pest prevalence zone	13,300	17,200	23,400
			Number of farmers trained on integrated pest management system	13,300	0	23,400
SP 2.4 Soil conservation and water harvesting and range rehabilitation	Directorate of agriculture and irrigation	Improved productivity of both crops and livestock	Number of youth trained	1,000	500	500
		New area under irrigation	Number of Ha of irrigated land rehabilitated or developed	56	0	56
		Digging of Zai pits	Number of Kms of farm terraces constructed	100	0	100
		Baseline Report on irrigation	Survey report on irrigation in the county	1	0	1
			Number of agroforestry tree nurseries established	1	1	0

Programme Name : Agribusiness and information management

Programme Outcome: Increased market access and product development (agribusiness, value addition and market development)

SP3.1 Fruit and vegetable aggregation and processing	Directorate of agriculture and irrigation	Operationalization of Makueni Fruit Processing Plant Reconstitution line	Quantity of puree produced	3,000 drums	0	3,000
			Quantity of RTD juice produced in MT	750	0	750
			Number of cold room operationalized	3	0	3
			Number of aggregation centres constructed	2	0	2
SP 3.2. Grain aggregation and processing		Completion of Makueni Integrated Grain Processing Plant	Complete grain processing plant	1	0	1
			Number of MT of pulses processed by the plant	132	0	132
			Value of grain processed by the plant in Million KShs	26	0	30
			Revenue generated by the plant in Millions KShs	26	0	30
			Grain milling plant	Operational Grain milling plant	0	1

Programme Name: Livestock Production, Management and Development

Programme Outcome: Increased livestock production for Socio-Economic development and industrialization

SP 4.1 Dairy development	Livestock and veterinary services directorate	Animals inseminated	Number inseminations done – cows	9,000	0	9,000
		Animals inseminated	Number of insemination done – goats		0	0
		Dairy groups supported	Number of dairy group/cooperatives supported	14	0	14
SP 4.2 Meat value chain development	Livestock production Unit	Increased poultry production	Number of chicks procured and supplied to farmers	25,600	0	25,600
			Quantity in Kgs of pasture seeds procured and supplied to farmers	3,000	0	3,000
SP 4.2 Fisheries Development	Fisheries Unit	Aquaculture production systems/equipment enhanced	Number of Fishermen trained	12	0	12
			Number of fibre glass canoe procured	1	0	1
			Number fishing gears for pond harvesting (seine nets)	7	0	7
			Number of hatchery farms with quality brooding stock	6	0	6
SP 4.3 Livestock disease control	Veterinary Service Directorate	Increase livestock vaccination to cover 70% of at risk animals	Number of animals vaccinated - cattle	50,000	0	70,000
			Number of goats/sheep vaccinated	80,000	0	110,000
			Number of dogs vaccinated	30,000	0	30,000
			Number of birds vaccinated	150,000	0	150,000
			Revenue generated by the	2,500,000	0	2,500,000

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Actual as at 31 st December 2023	Variance
			vaccination/livestock movement permits programme			00
		Veterinary camps outreach	Number of veterinary camps held	6	0	6
SP 4.3 Veterinary Public Health	Veterinary Service Directorate	Meat carcass inspected	Number of carcasses inspected – beef	26,000	6,500	19,500
			Number of carcasses inspected - goats/sheep	90,000	22,500	67,500
		Slaughter houses inspected	Number of slaughter house inspected	81	22	59
			Amount of revenue generated by the veterinary public health programme	10,000,000	3,574,851	6,425,149

Name of Programme: Cooperative Development and Management

Outcome: Improved governance, management of cooperative societies

Name of Programme: Cooperative Development and Management	Directorate of cooperatives	Audit and inspection report	No. of cooperatives audited and inspected	70	25	45	
Outcome: Improved governance, management of cooperative societies		Training meetings	Improved cooperative governance and compliance	12	4	8	
		AGM reports	AGMs	90	90	0	
		Registration certificate	Increased number of cooperative societies	10	10	0	
		Improved community savings culture	Percentage change in members savings in the cooperatives	0	0	0	

During the first 6 months of FY 2023/24, 142,400 farmers accessed extension services, 170 metric tones of certified seed were supplied to farmers, Avocado and mango seedling were supplied to farmers. The area under low pest prevalence zone was also increased by 17200.

4.12 Department of Water and Sanitation

The total half year expenditure for the water department for FY 2023/24 was KShs.

53,611,868.15 which translated to an absorption rate of 7 percent against a budget of KShs.

759,128,337. Total quarter two expenditures constituted of operations and maintenance 14 percent, personnel 31 percent while development 55 percent.

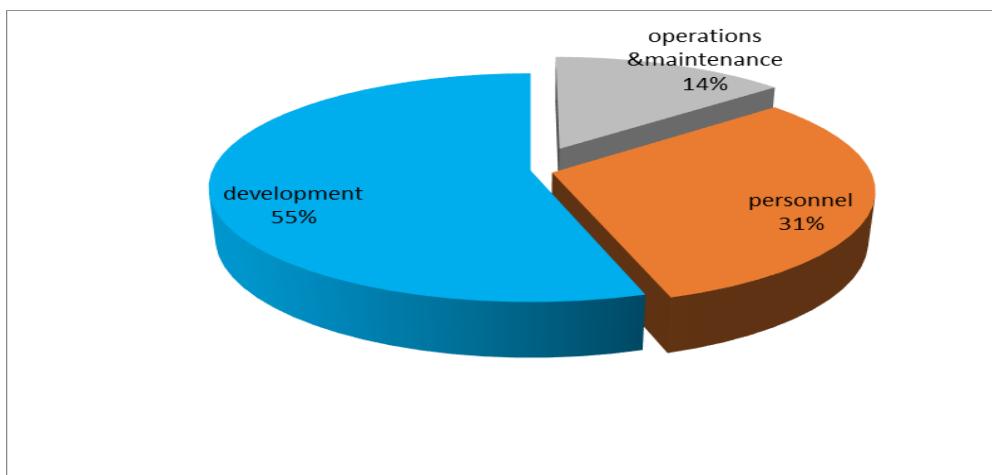


Figure 14: Expenditure per Economic classification for Water Department

Recurrent Expenditure

Analysis of the recurrent expenditure of Kshs. 24,308,336.00 shows that the department spent Kshs 16,657,967.05 on personnel emoluments and Kshs 7,650,368.95 on operations and maintenance which represents 69 percent and 31 percent respectively of the total recurrent expenditure for the first six months of FY 2023/24.

Table 36: Water Department; Summary of Budget and Expenditures

Expenditure Item	FY 2023/24 Net Expenditures	Cumulative Expenditure as At 31 st December, 2023	Absorption Rate
Recurrent Expenditure			
Operations	23,612,000	5,938,398.95	25%
Maintenance	15,750,000	1,711,970.00	11%
Sub Total	39,362,000	7,650,368.95	19%
Personnel	70,674,325	16,657,967.05	24%
Total Recurrent	110,036,325	24,308,336.00	22%
Capital Expenditure	649,092,012	29,303,532.15	5%
Total	759,128,337	53,611,868.15	7%

Table 37: Projects Expenditure and Status for Water Department

No	Ward	Expenditure Item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project Status
1	Emali/Mulala	Drilling of Emali Police station Borehole	61,110		Complete
2	Kako/Waia	Construction Of Kwa Malai Earthdam,Enlargement Spillway Checkdam,Drawal System	284,274		Complete
3	Wote/Nziu	Construction of Kamunyolo Earth dam	605,680		Complete
4	Emali/Mulala	Drilling and Equipping of Emali Rehabilitation Centre Borehole	552,280		Complete
5	kikumbulyu North	Construction of sump tank reservoir,Water treatment and distribution to 10 clusters from River Athi water	1,410,250		Not Started
6	HQ	Development of Water Sources for Kibwezi East (Flagship Projects)	1,912,910		Not Started
7	Kathonzweni	Drilling and extension of Kwa Kioko Kiluluini Village Kavingoni borehole	39,825		Complete
8	HQ	Matching grant DTF construction - Wote water	2,700,000		Not Started
9	HQ	Water tank Matching programme	42,410		Complete
10	Mavindini	Athi Mavindini water project	7,668,213		Not Started
11	HQ	Purchase of Water Exploration Equipment	705,420		Ongoing
12	Wote/Nziu	Installation of solar at Mwaani Booster	9,917,000		Not Started
13	HQ	Prefeasibility; Construction of Flagship earth dams	1,000,000		Ongoing
14	Kilungu	Design and Construction of Water Supply to Nunguni Market - Phase 1	2,287,965		Not Started
15	Nguumo	Athi Tunguni Water Project; Rehabilitation of existing water tanks at Tunguni and extension of water pipeline	4,286,837	136,617	Ongoing
16	Kalawa	Athi Kalawa WASH programme	3,500,000		Not Started
17	Wote/Nziu	Equipping of Makueni Girls borehole at source	3,000,000		Ongoing
18	HQ	Makueni Rural Water Board(MARUWAB) Operationalization	4,700,000	1,198,818	Ongoing
19	HQ	Water Fund Establishment	3,000,000		Not Started
20	HQ	Water Development Programme	2,350,000	147,000	Ongoing
21	HQ	Athi Tunguni to Kilema Hill Water Project	40,000,000		Ongoing
22		Mulima Water project	10,000,000		Not Started
23	Masongaleni	Uyi Earth Dam-Counter Funding with NDMA	10,000,000		Not Started
24	Emali/Mulala	Restoring water at Emali	4,500,000	4,145,016	Ongoing
25	Emali/Mulala	Tutini water project- Installation of solar and rehabilitation	55,300		Complete
26	Emali/Mulala	Nguasini water Earth dam- Construction of Earth dam, public toilet, cattle trough, hand pump, fencing and distribution of Water	84,000		Complete
27	Emali/Mulala	Emali Police Station Borehole -Distribution from Malikiti water kiosk to Kinyoo	35,784		Complete
28	Emali/Mulala	Katune Borehole -Distribution to Kwa Kotoe	25,200		Complete
29	Emali/Mulala	Feasibility study of Muooni Mega dam	1,000,000		Not Started
30	Emali/Mulala	Rehabilitation of stalled boreholes in the Ward (Kwa	2,000,000		Not Started

No	Ward	Expenditure Item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project Status
		Kimulu, Kiiwai, Emali, nduuduni etc)			
31	Emali/Mulala	Construction of Kwa Maima Earth dam	4,000,000		Not Started
32	Emali/Mulala	Distribution of Mumbuni samp(Solarisation and distribution at source)	5,000,000		Not Started
33	Emali/Mulala	Distribution of water at Ilengeni Springs	5,000,000		Not Started
34	Emali/Mulala	Drilling and Equipping of Matiku Borehole	1,409,940		Complete
35	Emali/Mulala	Drilling and Equipping of Emali Town Borehole	2,021,860		Complete
36	Ilima	Kwa Mwili Sand dam	553,860		Complete
37	Ilima	Extension of Kwa Mwili Sand Dam Water Project – 3km return lines, 2No. 1.5km katikomu village distribution line and kyangunzu-nzeveni DL 2Km 5tanks.	6,500,000		Not Started
38	Ilima	Distribution of Ikaasu Kyamandi Water Project- 1. Distribution to kyamuoso market-1 kilometer2. Water kiosk, tanks	54,231		Complete
39	Ilima	Construction of sand dam and sump tank at mukilitwa river	92,734		Complete
40	Ilima	Kyakithuku Borehole -Further Distribution to Ivaini and Kyamanza Village- Piping and Distribution to IVAINI and KYAMANZA Villages	184,510		Complete
41	Ilima	Kwa Matolo Earth Dam Pumping, Piping and Distribution to wautu market, wautu primary and secondary- Pumping, Piping and distribution to wautu market, wautu primary and secondary	5,482,000		Ongoing
42	Ivingoni/ Nzambani	Water extension from Kitenge borehole- Piping, construction of water kiosk with 50CM tank at Kambu	18,970		Complete
43	Ivingoni/ Nzambani	Water development	500,000		Not started
44	Ivingoni/ Nzambani	Completion of Manguluku Earth dam - fencing, construction of cattle traps, construction of toilet	17,152		Complete
45	Ivingoni/ Nzambani	Completion of Maia atatu earth dam - fencing, construction of cattle traps, construction of toilet, construction of water point, terraces	18,422		Complete
46	Ivingoni/ Nzambani	Drilling of Talent Centre Borehole, Solarisation, Kiosk/Distribution within the centre and Water tank	3,000,000		Not started
47	Ivingoni/ Nzambani	Drilling and Equipping (solarization, kiosk, tank) of Kwa Kalekye borehole	3,000,000	398,200	Ongoing
48	Ivingoni/ Nzambani	Drilling and Equipping (solarization, kiosk, tank) of Mang'ele Borehole	3,000,000	398,200	Ongoing
49	Ivingoni/ Nzambani	Utu borehole- Rehabilitation	967,120		Not started
50	Ivingoni/ Nzambani	Drilling of kwa Maundu borehole- Drilling and equipping of the borehole	2,036,680		Not Started
51	Kako/Waia	Nyaanyaa A earthdam- Distribution of water to ngoluni,kyang'ondu and, usalala,kitandi	159,900		Complete
52	Kako/Waia	Nyaanyaa earthdam phase 2 - distribution of water to kwakavemba market.	1,600,000		Ongoing
53	Kako/Waia	Kwa mutombi water extension to ngovu,kyaume and mbimbini- Extension line, construction of 2kiosks, rehabilitation of concrete tank	2,000,000		Ongoing
54	Kako/Waia	Kavingiliti earthdam - in house machines	3,000,000		Not Started
55	Kako/Waia	Kwa mateng'e earth dam construction- Construction of earth dam and distribution to sofia kithendu	4,000,000		Not Started
56	Kako/Waia	Kyaluma bore hole water project - Solarization and distribution of water to Kyowani mkt and Kyaluma mkt.	5,000,000		Not Started
57	Kako/Waia	Rehabilitation and distribution of Waia Earth dam - Repair of water towers and water pipeline extension to Ilela, kwa mutava, kya mang'atu and Kitandi	6,000,000		Ongoing
58	Kako/Waia	Solarization and Distribution of Makaa borehole - Installation of solar panels, Water distribution to Kathamba market, kathamba schools, mba market, Mba schools, Mwaani market, Sakai primary school, Kwa mutumba and Mavitini	7,000,000		Not Started
59	Kako/Waia	Kaiti -Kwakitila Water Project (further distribution-	159,448		Complete

No	Ward	Expenditure Item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project Status
		from Mbimbini Chiefs camp to Uviluni Market and Kwa Masika, from Mbimbini Chiefs camp to Kwa Mutisya)			
60	Kako/Waia	Miau earth dam distribution- Fencing, distribution to kwa katheo and back to ngovu and miau primary schools	495,900		Complete
61	Kalawa	Desilting of 1 No. water dam with cattle trough and communal water point and fencing, Muambe Earth dam	2,500,000		Not Started
62	Kalawa	Athi-Miangeni- Kalawa water project. Phase 1- Construction of pump house, treatment, pump the water to Wii hills and piping for distribution.	1,000,000		Not Started
63	Kalawa	Drilling and equipping of 5 No. boreholes in the ward using own machines	7,000,000		Ongoing
64	Kalawa	Kyamakuthi earth dam in Kimeeni sub-location- Surveying, redesigning, desilting, rehabilitation, protection, setting up draw off systems, water treatment systems and distribution	14,910,012		Ongoing
65	Kalawa	AKWASH water project- Extension of AKWASH and distribution to kathongo kavumbu and Mweleli clusters	1,312,182		Not Started
66	Kalawa	Katukulu Earthdam - desilting Hire of machinery	2,500,000		Not Started
67	Kalawa	Kwa Muthama Earthdam – desilting, hire of machinery	2,500,000		Not Started
68	Kalawa	Kwa ivali Earthdam - Desilting reservoir, rehabilitation of kiosk and fencing	5,000,000		Not Started
69	Kasikeu	Distribution of water to mbiimi to distribution of water to Isika	100,000		Complete
70	Kasikeu	Distribution of Kayata borehole	161,882		Complete
71	Kasikeu	Distribution of Kisaulu Community Borehole	162,640		Complete
72	Kasikeu	Distribution of Kisaulu borehole- Distribution of Kisaulu borehole to Kandolo Kasiuni area and Lumu Dispensary	29,800		Complete
73	Kasikeu	Muatinini borehole- Drilling of the borehole	1,504,600		Complete
74	Kasikeu	Mikuyu II Water project-Distribution of water from existing tank to Uvilani village.	1,500,000		Not Started
75	Kasikeu	Equipping and distribution of Muatineni borehole	4,000,000		Not Started
76	Kasikeu	Drilling, equipping and distribution of Masokani borehole	5,000,000	398,200.00	Ongoing
77	Kathonzweni	Kaiani borehole	175,448		Complete
78	Kathonzweni	Kwa Mbila Earth dam	272,883		Complete
79	Kathonzweni	Water improvement and borehole maintenance	300,000		Not Started
80	Kathonzweni	Desilting of Matinga 2 and Kyambusya earth dams using county machinery	4,000,000		Not Started
81	Kathonzweni	Yemulwa/Kitutu borehole	180,000		Complete
82	Kathonzweni	Kikuu-kiangini water project-Rehabilitate the pump house, Distribution of water to kiangini dispensary,kithiini, and all 15 villages of kiangini sublocation, Construction of reservoir tank at kwa kavio, Construction of booster station at kiangini	202,500		Complete
83	Kathonzweni	Kiteei Mutini water project- Construction of storage tank, cleaning reservoir tank, and pipeline extension	2,837,000		Complete
84	Kathonzweni	Kwa Mbila water project- Distribution from Mbubo- Ikaasu- Makutano- Milute	2,000,000		Not Started
85	Kathonzweni	Maintenance and fueling of Backhoe	2,000,000		Not Started
86	Kathonzweni	Kwa Mbila water project- installation of Solar	2,000,000		Not Started
87	Kathonzweni	Installation of new machine and storage tanks at Itumbule BH- Solar power installaion, installation of 4 plastic water tanks(10M3)	2,500,000		Ongoing
88	Kathonzweni	Purchase of a Backhoe to excavate communal household small dams of 500M cubic and desilting of earth dams	13,500,000	224,138	Complete
89	Kee	Machine hire for desilting of Kya nduu earth dam	2,700,000		Complete
90	Kee	Thoma borehole-Drilling and distribution	176,314		Complete
91	Kee	Water improvement programme	700,000		Not Started
92	Kee	Drilling and Extension of Kithuni borehole	949,000		Complete
93	Kee	Kilia Borehole solar panel installation and distribution	70,547		Complete

No	Ward	Expenditure Item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project Status
		to kwa mukeli and kwa mukewa- Solar panel installation Distribution to kwa mukeli and kwa mukewa and tanks/kiosks/po			
94	Kee	Mwitiko sand dam water distribution to Nganue,Kithuni,Kwa ngii and Kiliani with 3 tanks (10,000litres) and water kiosks- distribution to Nganue,Kithuni,Kwa ngii and Kiliani 3 tanks (10,000litres) Water kiosks	139,023		Complete
95	Kee	Flashing and solarisation of Kyandumbi borehole	141,407		Complete
96	Kee	Drilling and Extension of Kyambalasi	137,299		Complete
97	Kee	Rehabilitation of Nzalani Earth dam- Scooping of the dam Construction of embankment wall	3,500,000		Not Started
98	Kee	Miradi kwa jamii(MKJ) (Sand dams/drifts labour at Kiliani and Iiani)	500,000		Not Started
99	Kee	Distribution of Kyandumbi water - Distribution of Kyandumbi water to Mavia Meu and Makongo	3,500,000		Not Started
100	Kee	Rehabilitation of dams(Kivaku, Ndumanzi, Imilini and Kikonde earth dams)	6,100,000		Ongoing
101	Kiimakiu/Kalanzoni	Installation of water kiosk and plumbing set and installation of 10,000L water tank at Kaangi Borehole	91,823		Complete
102	Kiimakiu/Kalanzoni	Distribution of Kwa Malului borehole water.	114,842		Complete
103	Kiimakiu/Kalanzoni	Kwa Makaa desilting by hire of machines	3,000,000		Not Started
104	Kiimakiu/Kalanzoni	Katatu dam –desilting by using – county machines	4,000,000		Not Started
105	Kiimakiu/Kalanzoni	Kyunguni Earth Dam	2,189,243		Complete
106	Kikumbulyu North	Athi-tunguni water project- Construction of pipeline from treatment plant to Tunguni, construction of storage tank at Tunguni and distribution	6,000,000		Not Started
107	Kikumbulyu North	Improvement of water in Kikumbulyu North ward by KIBMAWASCO-Kasayani market to Cutline, Kwa Kakumi to Kwa Rose Muambani, Kasayani Market to Kwa Presillah Mutinda , Ndetani CCTI to AIC Kalinga to Kwa Kitheka, Kathyaka market to Kilisa to King'uutheni and Nyayo Market to Soko Muyo	4,300,000	4,299,944	Complete
108	Kikumbulyu North	Construction of Kathyaka Masonry tank/ under KIBMAWASCO	4,500,000		Not started
109	Kikumbulyu North	Pipeline extension to Kiaoni market (KIBMAWASCO)	1,000,000		Not started
110	Kikumbulyu North	Service line rehabilitation Milu-KIMAWASCO	355,100		Not started
111	Kikumbulyu South	Kithokoosyo – Miambani Water project	77,000		Complete
112	Kikumbulyu South	Electrification Of Kilui Water Project- Electrification - By KIMAWASCO	3,500,000	3,500,000	Ongoing
113	Kikumbulyu South	Kimawasco Line Extension-Mbeetwani (Water)	1,500,000	1,500,000	Ongoing
114	Kikumbulyu South	Improvement of water in Kikumbulyu South ward by KIBMAWASCO- Kilui water extension to Ngolomoki – Kwa Sunza -Kalulini -Matinga Line, Mikuyuni – Kasarani Line , Mitundu – Malatani line , Kalungu- Ilingoni-Kamunzyu line and Matundani One main Line, Matua-Kwa Kimote line	8,000,000		Not started
115	Kikumini/Muvau	Kwa Malombe Earth Dam- There is need for pit latrines, cattle trap, drawing point, and fencing	1,982,000		Complete
116	Kikumini/Muvau	Drilling of Kwa Kathoka Community Borehole	90,000		Complete
117	Kikumini/Muvau	Kwa Mutemwa borehole- distribution to kwa Musuva – Kavumbu – kathiani market	4,000,000		Not started
118	Kikumini/Muvau	Construction of Thwake Sand Dam	9,400,000		Not started
119	Kilungu	Distribution of Usi Wasa Project(Kyanganda and Kyathani)	89,691		Complete
120	Kilungu	Piping Of Ilovoto-Kisekini Water(Ilovoto Water Project)	116,171		Complete

No	Ward	Expenditure Item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project Status
121	Kilungu	Rehabilitation of Nduu Water project	2,000,000		Ongoing
122	Kilungu	Ndiani Water Project – solarization, 2km distribution line with water kiosks	6,000,000		Ongoing
123	Kisau/Kiteta	Lungu Borehole	2,500,000		Not started
124	Kisau/Kiteta	Kithongo Borehole	2,500,000		Not started
125	Kisau/Kiteta	Kimandi borehole:Rehabilitation of rising main, further distribution to kyambusya - 2No.water kiosks	4,000,000		Not started
126	Kisau/Kiteta	Songeni water Project	5,000,000	398,200	Ongoing
127	Kisau/Kiteta	Kwa matunga water project- Solar installation for pumping of water from either Kwa kamwea Thwake, Ndutuni area or Tawa river	4,936,948		Not started
128	Kisau/Kiteta	Desilting of Ndumanu Earthdam using County Machinery	200,000		Not started
129	Kithungo/Kitundu	Drilling of Mutooni borehole	2,000,000	398,200	Ongoing
130	Kithungo/Kitundu	Kinyongo water project - Rehabilitation rising main and extension of distribution pipeline to Ngaani and extension of katunyoni pipeline to Utwiini market and provision of 5No. 10CM plastic storage tanks and fencing of storage tanks. Construction of 3No. water kiosks at utwiini market, Ngaani and along ngaani pipeline.	4,000,000		Ongoing
131	Kithungo/Kitundu	Kiumi water project - Extension of the project to Ngomangoni and Nthumbini water project and rehabilitation of existing pipelines	4,000,000		Not Started
132	Kithungo/Kitundu	Kiumi water project	94,129		Complete
133	Kithungo/Kitundu	Ngunini water project- Replace the plastic pipes with GI (Metallic Pipes)	59,494		Complete
134	Kithungo/Kitundu	Kiumi water project- Replace the PVC pipes with GI (Metallic pipes)	64,250		Complete
135	Kithungo/Kitundu	Water improvement programme	57,556		Complete
136	Kitise/Kithuki	Mukameni borehole- piping, distribution from Mukameni to Philip-Masuni, from Kimundi to Kwa Kavyati, from Kimundi to kiambani, from Mukameni to kwa mualuko	300,000		Not started
137	Kitise/Kithuki	Kitise water project	600,000		Not started
138	Kitise/Kithuki	Kwa-Kamaso Sand dam And Sump	196,480		Complete
139	Kitise/Kithuki	Desilting Kwetui water dam	1,477,000		Complete
140	Kitise/Kithuki	Desilting of Mitooni water dam	1,491,000		Complete
141	Kitise/Kithuki	Kwanyaa borehole- construction of water kiosk and tank	24,000		Complete
142	Kitise/Kithuki	Kimundi Sump	2,500,000		Complete
143	Makindu	Makindu town water project – grant to KIMAWASCO to boost water supply in Makindu (a borehole)	142,000		Complete
144	Makindu	Athi Tunguni water project- Additional funding to facilitate implementation to scope	9,000,000		Not started
145	Makindu	Kalii earth dam-Rehabilitation	3,000,000		Not started
146	Makindu	Mulilii earthdam- desilting	3,000,000		Ongoing
147	Makindu	Makindu-Kiu catchment borehole-Drilling and equipping	1,500,000	398,200	Ongoing
148	Masongaleni	Ivuso earth dam - construction of 2 check dams and scooping	873,780		Complete
149	Masongaleni	Silimbi kalata water project - construction of sheds and fencing	27,940		Complete
150	Masongaleni	Ovo earth pan- fencing of the earth pan and levelling	47,455		Complete
151	Masongaleni	Upgrading of Kiange/Kativani/Yumbuni pipeline by KIMAWASCO	329,708		Complete
152	Masongaleni	Extension of kyamulinzi water project from kithyululu to wa ndei	1,000,000		Complete
153	Masongaleni	Solarization and Repair of pump for muthenyenze borehole	1,160,000		Complete
154	Masongaleni	Maintenance of boreholes in Masongaleni ward	500,000		Not started
155	Masongaleni	Kiambani borehole –Drilling , equipping with Solar, and distribution	3,500,000		Not started
156	Masongaleni	Extension of water by 4Kms Makutano- Makongenii- Masimbani- Mbondenii (Kwa Kalee) to Mwaani market	4,000,000	3,700,000	Complete

No	Ward	Expenditure Item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project Status
		and Construction of kiosks by KIBMAWASCO			
157	Masongaleni	Extension of Ngwata, Kativani, Kiange, Yumbuni, and Kyuasini by KIBMAWASCO.	4,200,000		Not started
158	Mavindini	Water Improvement Programme	2,184,800		Complete
159	Mavindini	Extension of Katuluni / Nzeveni water pipeline	3,000,000		Complete
160	Mavindini	Distribution and piping of athi-mavindini water project	6,000,000		Complete
161	Mavindini	Drilling of Yekanga borehole	2,000,000		Not started
162	Mavindini	Extension of Kamuithi –Ungatani Water project - Pipeline extension, installation of two-10000litres water tanks, construction of 2 water kiosks and 2water points	2,500,000		Not started
163	Mavindini	Athi – Mavindini water project Solarization/KPLC Grid connection	2,500,000		Not started
164	Mavindini	Kiimani Borehole – Drilling and Equipping	3,500,000		Not started
165	Mavindini	Muusini borehole, pipeline extension to Syandoo and Ngosini (Distribution and Storage tanks)	6,000,000		Not started
166	Mbitini	Maintenance of water projects across the ward	500,000		Not started
167	Mbitini	Construction of reinforced concrete intake sump tank 100 cubic For Mbuthani water project	4,000,000		Not started
168	Mbitini	Drilling of Mbitini Borehole	2,000,000		Not started
169	Mbitini	Ilengeni water project (Ilengeni- Ngoto - kwouthuku pumping system, storage and distribution.)	6,000,000		Not started
170	Mbooni	Rehabilitation of Mulima earth dam	1,905,334		Ongoing
171	Mbooni	Rehabilitation of water tank and pipeline rehabilitation to Yatwa-Itaani village	2,000,000		Not started
172	Mbooni	Kyambui water project- Construct storage tank storage tank at misakwani, pipeline extension to Ngungu to Kyamunyae	4,000,000		Ongoing
173	Mbooni	Ndueni Earth Dam Rehabilitation and distribution to kwa Nduu(Kwa Mutunga wa Kyatha-Kwa Mbisu - Kwa Mutunga and Nzeveni AIC church)	5,000,000		Not started
174	Mbooni	Mulima Water Project Pipeline Repair	376,660		Complete
175	Mtito Andei	Construction of sand dam at Kambu sump along Kambu river-Distribution to Syethe, Ngomano, Kyunyu, solar installation and construction of chemical dozing facility	435,655		Complete
176	Mtito Andei	Ndauni Earth Dam- Construction of Check dams and saniation structures	71,228		Complete
177	Mtito Andei	Extension of KIMAWASCO water project to Jua Kali Village- Establishment of an extesion line, Construction of tanks and kiosks	73,287		Complete
178	Mtito Andei	Kwa Diana new phase- Solar Installation,Submersible pump installation, Erection and installation of an ellevated tank and estableissement of a distribution line to Misuuni,Yindundu,Athi Makutano and songea	249,551		Complete
179	Mtito Andei	Equipment hire for desilting earth dams(Kwa Kitwa,Kwa Manza, Kwa Kasau and Victoria Earth dams)	3,000,000		Not started
180	Mtito Andei	Rehabilitation of Kambu-Kiteng'e Water project- Rehabilitation of tanks, distribution lines and revival of closed kiosks.- KIMAWASCO	4,000,000		Complete
181	Mtito Andei	Kwa Daina Water pipeline rehabilitation to Mavindini	2,340,000		Not started
182	Mtito Andei	New extension of Ngai Ndethya river sump water to Nthungunu -- Construction of a tank, installation of a submersible pump, elevated tank and distribution lines.	7,660,000		Not started
183	Mukaa	Desilting and fencing of Ngomeni earth dam	484,492		Complete
184	Mukaa	expansion of Kwa kakui earth dam	6,000		Complete
185	Mukaa	Desilting and expansion of Kwa ng'oku earth dam as an alternative project for Mangani borehole	3,800,000		Stalled
186	Mukaa	Extension of Kwa Muulu Weir- Extension to capture more water and distribution to Mukyamoni/Malamba, Kithumba and Mwasang'ombe	3,975,700		Complete
187	Mukaa	Repair and distribution of Nzaini Borehole	2,000,000		Not started
188	Mukaa	Distribution of Kamuthini Borehole	4,000,000		Not started
189	Mukaa	Distribution of Mutiluni Borehole - installation distribution lines/pipes and solar system for water pumping.	5,000,000		Not started

No	Ward	Expenditure Item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project Status
190	Mukaa	Drilling and distribution of Maiani Borehole	5,000,000	398,200	Ongoing
191	Nguu/Masumba	Kwa Kaluki borehole	105,414		Complete
192	Nguu/Masumba	Yumbuni borehole	442,460		Complete
193	Nguu/Masumba	Kwa Ndeve borehole	100,000		Complete
194	Nguu/Masumba	Yikivumbu water sump- Sump repair	1,193,000		Complete
195	Nguu/Masumba	Thithi borehole	80,000		Complete
196	Nguu/Masumba	Ndovoini Borehole- Installation of a casing, pump, motor and solarization	50,000		Complete
197	Nguu/Masumba	Distribution of Kwa Mukonyo borehole	40,000		Complete
198	Nguu/Masumba	Yumbuni Borehole- Water distribution. Extension of the pipeline	94,000		Complete
199	Nguu/Masumba	Kwa Mukonyo kwelela borehole- Needs a 2 Km distribution line	131,514		Complete
200	Nguu/Masumba	Construction of sump at Kimia Kateiko	60,000		Complete
201	Nguu/Masumba	Katangini Water project-distribution to Kwa Mutaki-Kaasya primary, Mweini primary and Secondary and Kasayani market	2,985,128		Not started
202	Nguu/Masumba	Kimia-Kateiko water project-water distribution. Extension of the pipeline for 4kms	5,000,000		Not started
203	Nguumo	Kaunguni Dispensary Borehole	140,623		Complete
204	Nguumo	Yikisemei boholehole- Construction of raised tower, installation of water tank and water distribution	1,500,000		Complete
205	Nguumo	Kalakalya borehole installation of Solar power and water tank	1,500,000		Not started
206	Nguumo	Syumile borehole- re-drilling with county own machine,test pumping, casing and solar power installation	90,000		Complete
207	Nguumo	Makusu Borehole	111,852		Complete
208	Nguumo	Drilling of Mivuyuni borehole	1,563,600		Not started
209	Nguumo	Athi river water project-Distribution of Athi river water project from Athi	5,000,000		Not started
210	Nguumo	Athi Water project	5,000,000		Not started
211	Nguumo	Drilling of Ngaamba borehole and extension to Nguumo primary school, in Nguumo Ward	2,979,200		Not started
212	Nguumo	Athi-Tunguni water project - Renovation of existing water tanks at Tunguni hill and Ngambi ya Myunzu, construction of raising main tank/ water supply tanks and water distribution/pipeline extension	9,700,000		Not started
213	Nguumo	Repair of Mukameni, kyandulu, Maumbuni boreholes	1,000,000	970,000	Complete
214	Nguumo	Equiping of Kwa Kathoka borehole	2,113,755	0	Not started
215	Nguumo	Aligon pumping set	1,500,000	1,500,000	Ongoing
216	Nguumo	Syumile borehole-Solarization ,submersible pump installation and distribution	2,000,000		Not started
217	Nguumo	Kalungu-ngambi ya Myunzyu extension of water pipeline	3,000,000		Not started
218	Nguumo	Desilting of Sekeleni earthdam	3,500,000		Not started
219	Nzaui/Kilili/Kala mba	Kwa Nthii Water Project	108,760		Complete
220	Nzaui/Kilili/Kala mba	Yathooko water project- Distribution to muthwani	28,000		Complete
221	Nzaui/Kilili/Kala mba	Kikuu kalima water project- Elevated tank kwa kivanga ,piping to kawala	2,500,000		Complete
222	Nzaui/Kilili/Kala mba	Njau earthdam- Water tank,piping to kwa ndokosimbiki and katulye market	3,000,000		Complete
223	Nzaui/Kilili/Kala mba	Kwa Koki, Kwa Kavuki and Isololo water project	5,500,000		Complete
224	Nzaui/Kilili/Kala mba	Purchase of water tanks/improvement	1,201,499		Not started
225	Nzaui/Kilili/Kala mba	Yandia Kalatu to Kaukuswi- pipeline extension	1,000,000		Not started
226	Nzaui/Kilili/Kala mba	Kwa Moto water sump (improvement of the water lines and tanks)	1,500,000		Not started
227	Nzaui/Kilili/Kala mba	Drilling of Kanzili borehole	1,500,000	398,200	Ongoing
228	Nzaui/Kilili/Kala mba	Drilling of Ngaa borehole	1,500,000	398,200	Ongoing

No	Ward	Expenditure Item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project Status
	mba				
229	Nzaui/Kilili/Kala mba	Drilling of Mbiuni borehole	1,500,000	398,200	Ongoing
230	Nzaui/Kilili/Kala mba	Kwa Muthama Borehole	350,000		Complete
231	Thange	Distribution of water from Machinery town to Mbulutini thange and a water tank of 10,000 litres - by KIMA WASCO. Further from Machinery to Mbondeni (Kwa Maajabu)	33,490		complete
232	Thange	Ithayoni BH- Sololarization, Pipeline extension	72,962		Complete
233	Thange	Mbulutini Spring- Storage Tank, Return Pipe, Pipeline Extension	105,000		Complete
234	Thange	Fencing of the earth dam and provision of Spillway at Isunguluni Earth Dam	2,500,000		Not started
235	Thange	Drilling and equipping of Nzouni borehole	3,500,000		Not started
236	Thange	Extension of water from Kwa Masaku – Mwanthi to Kwa-Mwadogo	1,000,000		Not started
237	Tulimani	Kamwinzi Earthdam-County machinery desilting	500,000		Complete
238	Tulimani	Distribution of Kooi water pipeline	2,255,811		Complete
239	Tulimani	Rehabilitation of Lower Ngwani Water Project - Rehabilitation of Pumping System	1,000,000		Not started
240	Tulimani	Rehabilitation of Upper Ngwani Water Project - Replacement of Pump(vandalized) and Rehabilitation of Kakima Pipeline	2,300,000		Not started
241	Tulimani	Rehabilitation of Wanzauni Kikima pipeline	700,000		Not started
242	Tulimani	Masyonyeki Earth dam- Construction of an earth dam, draw off and fencing	5,000,000		Not started
243	Tulimani	Kooi earth dam - Desilting of the reservoir and construction of check dams	5,000,000		Not started
244	Ukia	Construction of sump tank and piping of mbaani water project	305,355		Complete
245	Ukia	Water extension line from Kyau Kwa Munanga to Kwa Kitili	102,052		Complete
246	Ukia	Kaumoni earth dam- expansion of shallow well and water treatment	602,200		Complete
247	Ukia	itenge water project- water distribution	2,000,000		Complete
248	Ukia	Kyeng'eethe water project- extension and distribution and solar installation	114,371		Complete
249	Ukia	Ithanzeni Borehole- extension and water distribution	4,000,000		Ongoing
250	Ukia	Water Boreholes Maintenance	1,000,000		Not started
251	Ukia	Kilala BH Water Project	1,500,000		Ongoing
252	Ukia	Ithanzeni bore hole: Upgrading of solar pump system	2,000,000		Not started
253	Ukia	Kaiti miting'ani sand dam : Construction of sump, Increase sand dam height by 1.5m and Construction of raised main MS panel tank at Yiumo kwa mukosi	8,000,000		Ongoing
254	Wote/Nziu	Distribution of Kaiti/kamunyii Nthangu water project	921,928		Complete
255	Wote/Nziu	Kaiti-Kamunyii water project- Pipes to be changed to HDP, 3 storage tanks(10,000ltrs) and distribution to Kavaati	5,000,000		Complete
256	Wote/Nziu	Katoloni pipeline extension	1,000,000		Ongoing
257	Wote/Nziu	Kwa Musila Earthdam (repair of spillway)	1,500,000		Ongoing
258	Wote/Nziu	Kituasi water project	3,500,000		Not started
259	Wote/Nziu	Kwa Kamende Borehole	4,000,000		Ongoing
260	Wote/Nziu	Distribution of Kathuma borehole	5,000,000		Not started

Table 38: Non Finance Performance for Water and Sanitation

Programme	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Actual Achievement as at 31 st December 2023	Variance
Integrated Rural water supply programme	Increase proportion of households with access to reliable water supply to 70%;	No. of prefeasibility studies done	3	1	2
	Reduce distance to the nearest water point to 2km	No. Of sand dams constructed	2	0	2
		No. of medium term sized and small dams constructed	14	6	8
		No. of boreholes developed	22	8	14
		No. of households installed with water harvesting structures	180	0	180
Integrated Urban Water Programme	Increased percentage of urban households with access to piped water to 25%	No. of urban centres supplied with water	2	1	1
		No. of water projects with pipeline extension	39	15	24
Water Governance	Enhanced capacity of existing water management bodies in the county	No. of water institutions management' trained	150	60	90
		Number of water institutions meeting governance criteria	100	0	100
	Increased participation by community members	No of community members participating in water governance processes	500	500	0
		No. of water schemes trained	20	10	10

The department of water was able to implemented the following programs and projects in the first half year of FY 2023/24; one feasibility study done, 6 medium and small sized dams constructed, 8 boreholes drilled, 15 pipeline extensions were installed and 60 water institutions were trained on water management and governance.

4.13 Department of Health Services

The total expenditure for the 6 months of FY 2023/24 was KShs 1,107,165,340.05 against a budget of KShs. 3,796,060,362 which translated to an absorption rate of 29 percent. The departmental expenditure constituted personnel emoluments 80 percent, operations and maintenance 14 percent and 6 percent for development. The department has high human resource workforce that led to the highest expenditure recorded under the personnel emolument.

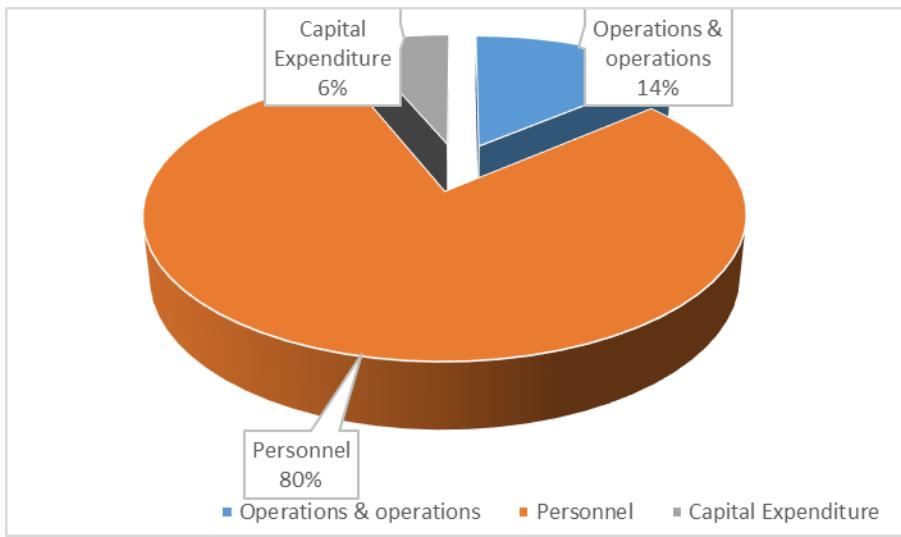


Figure 15: Expenditure per Economic Classification for Health Services

Recurrent Expenditure

The department spent Kshs. 884,844,136.25 personnel emoluments which represents 85 percent and Kshs. 152,944,714.35 on operations and maintenance expenditure which is 15 percent of the total recurrent expenditure for the FY 2023/24 half year. Purchase of drugs vote line recorded the highest expenditure of Kshs. 81,798,897.45

Table 39: Health Department; Summary of budget and expenditures

Expenditure item	FY 2023/24 Budget Estimates	Cumulative Expenditure as at 30th December 2023	Absorption Rate
Operations	823,399,681	129,956,672.40	16%
Maintenance	64,413,780	22,988,041.95	36%
Sub Total	887,813,461	152,944,714.35	17%
Personnel	2,326,881,228	884,844,136.25	38%
Total Recurrent	3,214,694,689	1,037,788,850.60	32%
Capital Expenditure	581,365,673	69,376,489.45	12%
TOTAL	3,796,060,362	1,107,165,340.05	29%

Development Expenditure

The department spend Kshs 69,376,489.45 on development activities out of development budget of Kshs 581,365,673 translating to 12 percent absorption rate.

Table 40: Health Department Project Expenditures and Status

No	Ward	Expenditure item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project status
1	HQ	Facility infrastructure improvement including Makueni mortuary, sultan hospital, theatre for Kibwezi and others	30,000,000		Not started
2	Kasikeu	Equipping of Sultan Hamud Mortuary	115,948		Complete
3	Kasikeu	Completion of Mbiini dispensary	2,500,000		Ongoing
4	County wide	Universal health care programme	6,751		Complete
5	Mtito Andei	Construction & equipping of X-ray block and theatre at Kambu sub county hospital	1,641,717		Ongoing
6	Kithungo/Kitundu	Utangwa dispensary	6,981,895		Not started
7	Ukia	Upgrading/Construction of Ward at Mukuyuni Sub county Hospital	4,000,000		Not started
8	Emali/Mulala	Construction of X-Ray block and equipping at Emali Model Health Centre	240,205		Complete
9	County wide	Purchase of medical Equipment	10,006,149		Not started
10	HQ	Purchase of Ambulances	20,000,000		Not started

No	Ward	Expenditure item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project status
11	HQ	DANIDA – Matching grant for level 2 and 3 facilities	10,530,000		Not started
12	HQ	Nutrition Programme - matching grant	15,545,512	932,319	Not started
13	Mbooni	Completion & equipping of Mbooni isolation ward	30,000,000	705,600	Stalled
14	County wide	Universal health care programme	100,000,000	60,000,000	Ongoing
15	HQ	Nutrition International Donor funding	21,013,780		Ongoing
16	HQ	DANIDA- Primary healthcare in devolved context	13,732,881		Not started
17	HQ	Conditional Grant - for COVID 19 Emergency response -	27,257,613		Stalled
18	HQ	Transforming Health Systems for Universal Care Project (WB)	261,683		Complete
19	HQ	Conditional Allocation for Leasing of Medical Equipment	124,723,404		Ongoing
20	Makindu	Upgrading Kiboko Dispensary	2,185		Not started
21	Kee	Upgrading of Mutulani Dispensary-	2,568,358		Ongoing
22	Kasikeu	Completion of Kiou Dispensary block, staff house and water tanks	2,960,000		Ongoing
23	Ivingoni/Nzambani	Construction & equipping of ward and Mortuary at nthongoni dispensary	2,086,352		Complete
24	Ivingoni/Nzambani	Construction of a new hospital block at Ivingoni dispensary	3,268,824		Complete
25	Kasikeu	Construction of Kiou Top dispensary	200,408		Complete
26	Nguu/Maumba	Construction of Kwa ndava Dispensary	5,941,651		Complete
27	Kikumbulyu South	Construction of Kyanginywa Dispensary	1,038,362		Complete
28	Ukia	Construction of male wards and theatre at mukuyuni sub county hospital	4,000,000		Not started
29	Kiimakiu/Kalanzoni	Construction of marternity and laboratory in Kavuko Dispensary	2,936,945		Ongoing
30	Kathonzweni	Construction of staff quarters at Kiangini Dispensary	2,960,000		Complete
31	Kasikeu	Construction of toilets, Equiping, electricity, ash pit, placenta pit and incinerator at Ngalana dispensary	500,000		Ongoing
32	Wote/Nziu	Electricity upgrade - MCRH, Makindu SCH and RHF's Electrification"	2,000		Complete
33	Makindu	Electrification and fencing of Kai Dispensary	2,999,266		Complete
34	Mukaa	Equiping of Mutiluni Dispensary	1,260,900		Complete
35	Mukaa	Equipping and operationalization of general ward at Uvete health Centre	26,042		Complete
36	Thange	Fencing & installation of electricity at Ivoleni dispensary	428,787		Complete
37	Nzaui/Kilili/Kalam ba	Fencing of facility (katulye dispensary)	1,970,000		Complete
38	Kiimakiu/Kalanzoni	Fencing, Filling of ditch, incinerator,ashpit and placenta pit for Kalanzoni dispensary	500,000		Complete
39	Kikumbulyu South	Kalungu dispensary -Construction of Staff quarters and upgrading	4,000,000		Not started
40	Muvau/Kikumini	Kambi Mawe Dispensary	7,000,000		Complete
41	Kitise/Kithuki	Kithuki heath centre	1,827,234		Ongoing
42	Kee	Kithuni dispensary solar battery installation	11,000		Complete
43	Ukia	Kyuasini health centre	2,057,240	1,557,126	Ongoing
44	Kikumbulyu South	Lab and matternity Equipping Of mbuinzau dispensary	30,000		Complete
45	Muvau/Kikumini	Mumbuni Health Center	1,902,091		Ongoing
46	Mavindini	Renovation Iani Dispensary	4,000,000		Ongoing
47	Kikumbulyu South	Renovation Of Kalulini Health Center	1,271,703		Ongoing
48	Kathonzweni	Roofing, fixing of gutters and Electrification of Kwa Kavisi Dispensary	2,000		Complete
49	Kikumbulyu North	Medical bills and surgical implants	500,000		Ongoing
50	Kalawa	Upgrading of Kathulumbi health center.	184,014		Complete
51	Ilima	Upgrading of Kavatanzou dispensary	1,470,000		Complete
52	Ukia	Upgrading of Kilala Dispensary; Staff House	3,194,400		Ongoing
53	Muvau/Kikumini	Upgrading of Kilisa health dispensary	1,007		Complete
54	Ilima	Upgrading of Kyambeke Dispensary-construction of two wards -Male and Female	1,792,840	1,733,057	Complete
55	Kasikeu	Upgrading of Mang'ala dispensary (facelift,incinerator and equipping)	3,400,000		Not started
56	Masongaleni	Medical bills and surgical implants	54,336		Ongoing
57	Mbitini	Upgrading of Mbitini Dispensary	3,000,000	2,997,580	Complete
58	Kee	Upgrading of Mutulani dispensary with ashpit, incinerator,laboratory equipping and staff quarters	2,960,000	1,450,807	Ongoing
59	Tulimani	Uvaani dispensary	1,404,736		Ongoing

No	Ward	Expenditure item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Dec 2023	Project status
60	Tulimani	Medical bills and surgical implants	663,644		Ongoing
61	Mukaa	Medical bills and surgical implants	200,000		Ongoing
62	Nguu/Masumba	Thithi Dispensary	5,000,000		Not started
63	Emali/Mulala	Fencing of Tutini Dispensary	500,000		Not started
64	Emali/Mulala	Fencing of Kwa-Kotoe Dispensary (Katune disp)	1,000,000		Ongoing
65	Ilima	Upgrading of Nzukini Health Centre (Renovations)	1,000,000		Not started
66	Ilima	Medical bills and surgical implants	1,500,000		Not started
67	Ilima	Musalala Dispensary – upgrading	1,000,000		Not started
68	Ilima	Kyambeke Health Centre – upgrading of the facility	2,500,000		Not started
69	Kalawa	Kathulumbi Model Health Centre.(fencing and gate)	1,500,000		Ongoing
70	Kalawa	Kalawa health centre(Fencing and gate)	1,500,000		Not started
71	Kalawa	Mutembuku Heath centre (renovations)	2,500,000		Ongoing
72	Kalawa	Katangini Dispensary -completion of maternity block and incinerator	2,000,000		Not started
73	Kasikeu	Renovation of Maternity wing and Upgrading of Kasikeu Model Health Centre	4,500,000		Ongoing
74	Kathonzweni	Upgrading Kathonzweni Health Center.	700,000		Not started
75	Kathonzweni	Itumbule Dispensary – Fencing, wiring, and construction of soak pit, ash pit and incinerator at Itumbule Dispensary.	1,300,000		Not started
76	Kee	Upgrading of health facilities in Kee Ward	2,500,000		Ongoing
77	Kiima Kiu/Kalanzioni	Ulu dispensary (construction of a L-shaped dispensary) - Dispensary infrastructural requirements (construction of consultation room, reception, pharmacy, store, observation and sterilization room). Sanitary infrastructure - construction of latrine, septic tank, soak pit, placenta pit, ash pit and burning chamber.	7,000,000		Not started
78	Kikumbulyu South	Surgical implants and medical bills	906,278		Ongoing
79	Kilungu	Kyanganda Dispensary – Fencing, solarization and water connectivity	2,000,000		Not started
80	Kithungo/ Kitundu	Upgrading Ngai Health Center	5,000,000		Not started
81	Masongaleni	Upgrading Ngwata Maternity Centre	4,750,000		Ongoing
82	Masongaleni	Upgrading Kithyululu Model Health Centre	4,750,000		Ongoing
83	Mukaa	Upgrading of Enzai dispensary	3,000,000		Not started
84	Mukaa	Upgrading of Kamuthini Dispensary(Completion of injection room and equipping of maternity)	3,000,000		Ongoing
85	Muvau/Kikumini	Kikumini Model health center	5,000,000		Ongoing
86	Nguu/Masumba	Upgrading of Makasa Dispensary(Fencing and gate)	1,500,000		Not started
87	Nguu/Masumba	Upgrading of Kitende Dispensary(Fencing and gate)	1,500,000		Ongoing
88	Nzaui/Kilili/Kalam ba	Surgical implants and medical bills	1,635,000		Not started
89	Nzaui/Kilili/Kalam ba	Matiliku Subcounty Hospital (Dental Chair, accessories and other smal equipment)	2,500,000		Not started
90	Thange	Medical bills and surgical implants	400,000		Ongoing
91	Ukia	Upgrading of Nthangu dispensary	3,390,532		Not started
92	Ilima	Upgrading of Kyang'a Dispensary – construction of staff quarters	3,500,000		Ongoing
93	Kikumbulyu South	Construction of PWD Empowered structures at Kalulini Health centre	1,000,000		Not started
94	Kilungu	Kithembe sub-ward dispensaries: Fencing, solar energy at nyaaani dispensary, health facilities upgrading	2,000,000		Not started
95	Mavindini	Upgranding of Mavindini Health center	4,400,000		Not started

Table 41: Non Financial Performance for Health Services

Sub-program/ Focus Area	Key Performance Indicators	Baseline	FY 2023/24			Remarks
		2022/23	Targets	Actual as at 31 st December 2023	Variance	
Program: Preventive and Promotive Services						
Immunization	Proportion of children under one year Fully immunized	100.0	100.0	98	-2	Slightly below the mid-year target. Plan to meet the target in place
	% of deliveries conducted under-skilled personnel	90.0	91.0	89	-2	Slightly below the mid-year target. Plan to meet the target in place
	% of pregnant women attending at least 4 ANC visits	65.0	68.0	70	2	On track
	Proportion of pregnant women attending	100.0	100.0	100	0	On track

Sub-program/ Focus Area	Key Performance Indicators	Baseline	FY 2023/24			Remarks
		2022/23	Targets	Actual as at 31 st December 2023	Variance	
	ANC who are supplemented with Iron Folic Acid Supplementation (IFAS)					
	Proportion of children 6-59 months supplemented with Vitamin A	80.0	80.0	72	-8	Slightly below the mid-year target. Plan to meet the target in place
NCDs	Percentage of women aged 15-49 years screened for cervical cancer	0,3	0.5	0.4	-1	Slightly below the mid-year target. Plan to meet the target in place
	% of over five outpatient cases patients screened for hypertension	0.1	0.2	0.5	0.3	On track
	% of over five outpatient cases screened for diabetes	0.1	0.2	0.6	0.4	On track
Psychosocial counselling	No. of residents reached with counselling services	33732.0	50000.0	29084	-20916	On track (above 50%)
	No. of one on one structured sessions	3502.0	5000.0	26482	-2318	On track (above 50%)
	No. of groups therapy services provided	2750.0	3000.0	1539	-1461	On track (above 50%)
Community Health Strategy	No. of established community health units	240.0	240.0	NA	NA	There was no plan to open more Community health units
	No. of community dialogue days conducted	900.0	1000.0	1232	232	On track
HIV/AIDS	% of expectant women LWHIV who are currently on ART	98.0	98.5	95	-3.5	Slightly below the mid-year target. Plan to meet the target in place
	% of HIV positive clients linked to care	99.0	100.0	100	0	On track
TB	TB cure rate	91.5	93.0	93	0	On track
	TB treatment success rate	96.0	97.0	98	1	On track
School health	Proportion of schools with required sanitation & hygiene standards	75.0	80.0	89	9	On track
	The proportion of school-going children dewormed	40.0	50.0	100	50	On track
Health Promotion	The number of world health days commemorated	6.0	8.0	5	-3	On track
	Number of Radio/TV sessions held	9.0	10.0	5	-5	On track
	Number of Health IEC materials both soft and hard designed, developed, printed and disseminated.	14650.0	20000.0	8525	-11475	Slightly below the mid-year target. Plan to meet the target in place
Public Health	No. of villages declared ODF	400	500	1219	719	On track
	Latrine coverage	93.0	94.0	95	1	On track
	Inspection and Licensing of food premises	9240.0	10000.0	6722	-3278	On track (above 50%)
Disease surveillance	Reporting timeliness & completeness of notifiable diseases	100.0	100.0	100	0	On track
Program: Curative & Rehabilitative Services						
Inpatient services	The average length of stay	5.4	5.2 days	4.9 days	0.3	On track
	Facility death rate	4.8	4.6	4.5	-0.1	On track
	Percentage of facilities with sample referral networks	35	50.0	45	-5	On track
	Percentage of laboratories enrolled in External quality assurance schemes	50	70.0	58	-12	Slightly below the mid-year target. Plan to meet the target in place
Pharmacy	Number of orders placed	4	4	2	-2	On track
Rehabilitative Services	No. physiotherapy visits	22526	24,000	14461	-9539	On track (above 50%)
	No. orthopedic visits	17480	19,500	14235	-5265	On track
	No. occupational therapy visits	10538	11,500	12710	1210	On track
Program: General Administration & Planning						
Health Infrastructure	No. of health facilities renovated	9	10	3	-7	Slightly below the mid-year target. Plan to meet the target in place
Health Automation	No. of facilities automated	3	4	3	-1	Slightly below the mid-year target. Plan to meet the target in place
Health Financing	Proportion of HH registered under Makueni care -%	10	30.00	10	-20	Below average. Recruitment affected by National Universal health care
	The proportion of population registered under NHIF	18	25.00	19	-6	Slightly below the mid-year target. Plan to meet the target in place
Human Resources for Health	No. of staff recruited	110	150.00	25	-125	Below the mid-year target. Plan to meet the target in place

The department was able to improve the quality of services offered in health facilities through automation of health services, renovation of 3 health facilities, increased proportion of household registered under NHIF and Makueni Care and recruitment of 25 additional healthcare staff.

4.14 Department of Devolution, Public Participation, County administration and Special Programs

The total departmental expenditure for the FY 2023/24 was KShs 76,790,869.35 representing an absorption rate of 23% against a budget of KShs. 332,725,409. Personnel emoluments expenditure constituted 53 percent while operations constituted 44 percent and maintenance constituted 3 per cent of the total expenditure

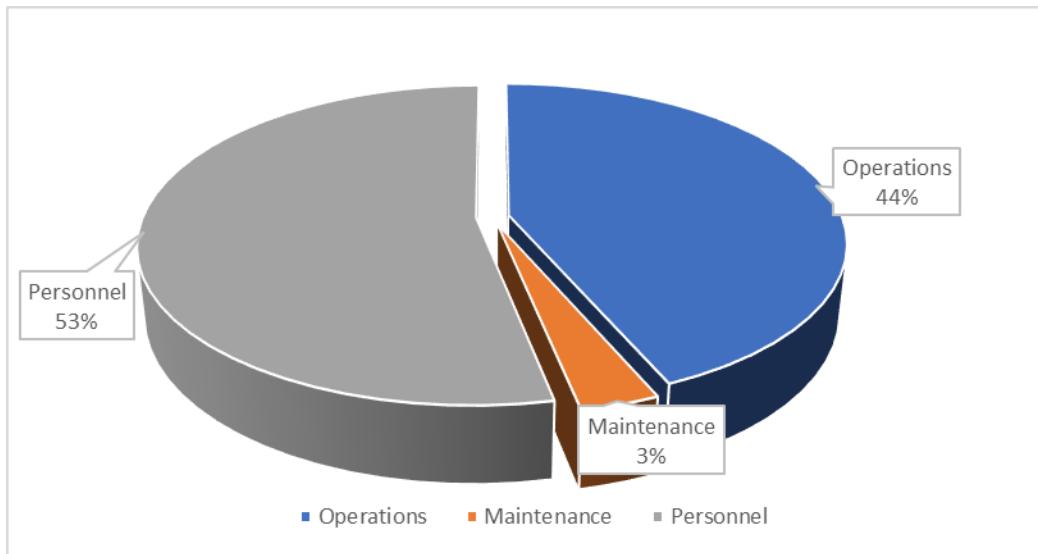


Figure 16: Expenditure per Economic Classification for Devolution Department

Table 42: Budget and Expenditure Summary for the Department of Devolution

Expenditure item	FY 2023/24 Budget Estimates	Cumulative Expenditure as at 31 st December 2023	Absorption Rate
Recurrent Expenditure			
Operations	88,926,573	32,842,507.85	37%
Maintenance	12,761,225	2441477	19%
Sub Total	101,687,798	35,283,984.85	35%
Personnel	212,699,685	40,216,084.50	19%
Total Recurrent	314,387,483	75,500,069.35	24%
Development Expenditure			
Capital Expenditure	23,054,646	1,290,800	6%
Total Budget	337,442,129	76,790,869.35	23%

Recurrent Expenditure

The recurrent performance for devolution department was 24% operation budget absorbing the highest expenditure at 37 percent.

Development Expenditure

The department had a development expenditure of 1,290,800 representing 6% absorption

Table 43: Department of Devolution; Development Budget and Project Status

No	Ward/ HQ	Project name	FY 2023/24 Budget Estimates (1)	Expenditure as at December 2023	Status description
1	HQ	Construction and equipping of Subcounty administration offices- Kilome & Kibwezi West	9,000,000		Not started
2	HQ	Purchase of Firefighting & Water Rescue Equipment's	2,000,000	1,245,800.00	Ongoing
3	HQ	Construction of a fire engine service bay and Workshop at Wote fire Station	800,000		Not started
4	HQ	Renovations of Adminstrative office- Kithuki sub ward	651,580		Not started
5	HQ	Fencing of Makindu Fire station	300,000		Not started
6	HQ	Construction of Administrators Office	6,303,066	45,000.00	Ongoing
7	Ward	Construction of Ward Offices at Makutano	4,000,000		Not started

Table 44: Non Financial Performance for Devolution

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline	FY 2023/24			Remarks				
				2022/23	Target	Achievements as at 31th December 2023	Variance					
Programme; General administration & planning												
Outcome: Well-coordinated public service offering efficient and effective services.												
Programme; Disaster risk mitigation and Response												
Outcome: Reduced disaster incidences, impact and response time												
Disaster risk mitigation and Response	Disaster	Increased disaster preparedness, response and coordination	Number of disaster responses	30	30	35	-5					
			No. of fire stations constructed	1	2	1	2					
Programme; Participatory Development & Civic Education												
Outcome: Effective and meaningful citizen engagement												
Participatory Development & Civic Education	Participatory Development & Civic Education	Public participation andCommunity programmes forums.	No of villages attending Public participation forums	3,612	3,612	3,612	-					
		Citizens sensitized, trained and educated on civic education and public participation	No. of people reached on themed Civic Education	900,000	900,000	300,000	600,000					
		Operational peoples	No of functional development	4,087	4,087	-	4,087					

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline	FY 2023/24			Remarks	
				2022/23	Target	Achievements as at 31th December 2023	Variance		
	government	committees							
Programme: Co-ordination of Service Delivery and Enforcement									
Outcome: Enhanced service delivery									
Co-ordination of Service Delivery and Enforcement	Administration	Progress reports on implementation of projects	Monthly progress reports	12	12	6	6		
		Barazas / forums	No. of forums / barazas	400	400	192	208		
		Well-coordinated Decentralized Services	No of sub-county HOD meetings	6	12	6	6		
		County Enforcement and compliance	Enforcement uniform purchased	0	20	20	0		
			Number of officers trained	50	50	50	0		
Programme: Liquor Drinks Control and Licensing									
Outcomes: Reduced alcohol-related harm									
Increased Revenue									
Liquor Drinks Control and Licensing	Liquor	Inspections conducted	No of Liquor premises Inspected and licenced	3000	3,000	3000	0		
		Revenue generated	Amount of revenue generated	60,000,000	80,000,000	5,850,901	74,149,099		
		Psychoeducation on drug and substance	No of people reached	2000	2200	0	2200		

4.15 County Assembly

The total expenditure for the County assembly in the second quarter of FY 2023/24 was KSh 455,197,051 which translated to an absorption rate of 48 percent against the total budget of KSh 949,001,448. All the expenditure for the County assembly in first half year was utilized on recurrent

4.16 Emali Sultan Hamud Municipality

The total expenditure for the first half of FY 2023/24 was KShs. 25,517,286 which translated to an absorption rate of 46 percent against a budget of KShs. 54,930,314. Half year expenditures constituted of operations and maintenance 14 percent while development 86 percent.

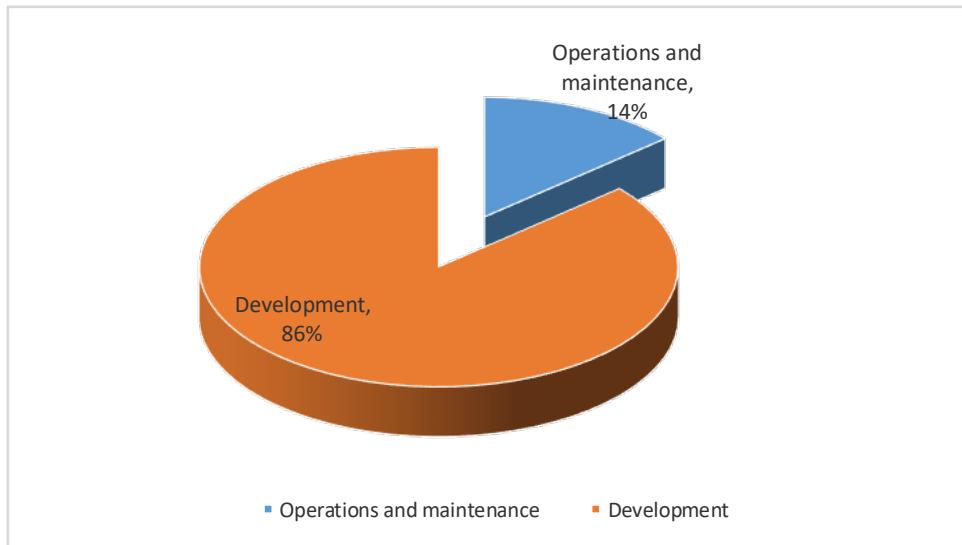


Figure 17: Expenditure per Economic Classification for Emali Sultan Hamud Municipality

Recurrent Expenditure

The municipality half year recurrent expenditure of Kshs. 3,477,286 was only spent on operations and maintenance.

Table 45: Budget Summary and Expenditure for Emali Sultan Hamud Municipality

Expenditure Item	FY 2023/24 Budget Estimates 1	Expenditure as at 31st December 2023	Absorption Rate
RECURRENT EXPENDITURE			
Operations	10,384,314	3,477,286.10	33%
Maintenance	17,886,000	-	0%
Sub Total	28,270,314	3,477,286	12%
Personnel			
Total Recurrent	28,270,314	3,477,286	12%
Development	26,660,000	22,039,999	83%
Total Budget	54,930,314	25,517,286	46%

Development Expenditure

The municipality spent KShs. 22,039,999 on development activities against a budget of KShs. 26,660,000 translating to 83 percent absorption rate in the second quarter.

Table 46: Emali Sultan Hamud Municipality project status

No	Ward	Expenditure item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31 st Dec 2023	Status Description
1	Emali-Sultan Municipality	ICT infrastructure - LAN	2,000,000	2,000,000.00	Not started
2	Emali-Sultan Municipality	Development of Municipal Integrated Development Plan (IDEP) and Municipal Spatial Plan	10,000,000	9,999,999.40	Ongoing
3	Emali-Sultan Municipality	Opening and unclogging of drainage systems	2,000,000	2,000,000.00	Not started
4	Emali-Sultan Municipality	Opening and sport murraming of roads at Emali and Sultan Towns	5,660,000	1,040,000.00	Ongoing
5	Emali-Sultan Municipality	Partitioning and equipping of Emali-Sultan Municipality Office	3,000,000	3,000,000.00	Not started
6	Emali-Sultan Municipality	Construction of Sultan Hamud Open Air Market - Phase 1	4,000,000	4,000,000.00	Not started

Table 47: Non Financial Performance for Emali Sultan Hamud Municipality

Programme	Sub Programme	Delivery Unit	Key Output	KPI	FY 2023/24			Remarks
					Target	Actuals as at 31 December 2023	Variance	
Urban Development	Urban Development	Emali – Sultan Hamud Municipality	Improved road connectivity	No of KM tarmacked	0	0	0	
			Improved urban development and control	No of approved development plans implemented	2	0	2	The draft Municipal development integrated development plan
			Improved sanitation	No of dumpsite designated and protected	1	0	1	Not done
			Enhanced parking zones	Meters of parking zones established and cabro paved	0	0	0	Not done

4.17 Wote municipality

The total expenditure for the municipality in FY 2023/24 first six months was KShs 21,600,126.75 which translated to an absorption rate of 36 percent against a budget of KShs 59,549,738.76. The total half year departmental expenditures constituted 85 percent on operations and maintenance, and 15 percent on development expenditure.

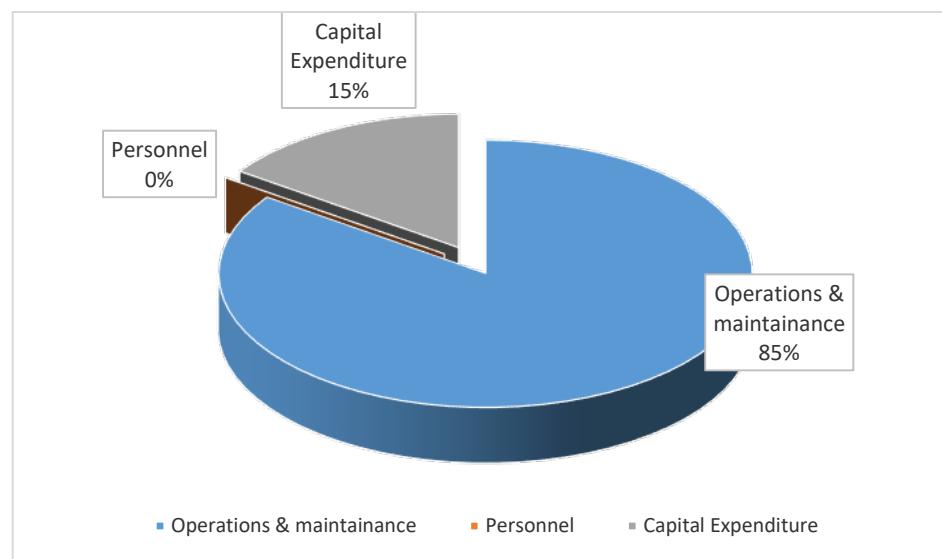


Figure 18: Wote Municipality; Expenditure by Economic Classification

Table 48: Wote Municipality - Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Budget Estimates	Cumulative Expenditure as at 31 st December	Absorption Rate
Recurrent Expenditure			
Operations	24,176,910.62	11,418,970.70	47%
Maintenance	19,899,896.94	6,876,733.75	35%
Sub Total	44,076,807.56	18,295,704.45	42%
Personnel	-	-	
Total Recurrent	44,076,807.56	18,295,704.45	42%
Development Expenditure			
Capital Expenditure	15,472,931.20	3,304,422.30	21%
Total	59,549,738.76	21,600,126.75	36%

Recurrent Expenditure

Analysis of the recurrent expenditure of KShs18,295,704.45 shows that the Municipality spent 42 per cent on operations and maintenance and no expenditure on personnel emoluments of the total recurrent expenditure.

Development Expenditure

The municipality spend Kshs 3,304,422.30 on development activities out of development budget of KShs15, 472,931.20 translating to 21 percent absorption rate.

Table 49: Project Status and Expenditure Wote Municipality

No	Ward	Expenditure item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31 st Dec 2023	Project status
1	HQ	Development and enforcement of Municipal Plans and Development control	500,000	500,000.00	Not started
2	HQ	IDA (World Bank) credit: Kenya Urban Support Project (KUSP)- Urban Institutional Grants (UIG)	203,215	1,215.10	Ongoing
3	HQ	IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	6,669,716	5,108,793.80	Ongoing
4	Muvau/Kikumiini	Erection of perimeter wall at Kingutheni Dumpsite	1,100,000		Not started
5	Wote/Nziu	Cabro paving of Wote Township parking zones	3,000,000	3,000,000.00	Complete
6	HQ	Opening and unclogging of drainage systems	2,000,000	2,000,000.00	Not started
7	Kathonzweni	Construction of modern toilets in Kathonzweni towns	2,000,000	2,000,000.00	Ongoing

Table 50: Non Financial Performance for Wote Municipality

Programme	Delivery Unit	Key Outputs	Key performance indicators	Baseline	FY 2023/24				Remarks
					2021	Targets	Actual as at 30th December 2023	Variance	
Urban Development	Wote Municipality	Tarmacked roads	No of KM tarmacked	1.1	-	0	0	0	
		Approved development plans	No of approved development plans implemented	2	2	0	2	2	Not started
		Improved solid waste management	No of dumpsite designated and protected	-	1	0	1	1	Improved the Wote dumpsite and constructed refill site
		Cabro paved parking zones	Meters of parking zones established and cabro paved in square meters	2320	1500	400	1100	1100	Cabro paved Wote town along Ngooni supermarket to Kapeo Petrol Station
		Improved municipal street lighting	No of solar powered high mast floodlights installed	27	1	0	1	1	
		Improved sanitation	No of modern toilets constructed	4	1	0	1	1	Not started

4.18 Sand Conservation and Utilization Authority

The total expenditure for the FY 2023/24 was KShs. 38,781,948.71 which translated to an absorption rate of 52 percent against a budget of Kshs. 74,642,065. Operations and maintenance spent 25,149,206.93 which is 65 percent, personnel 8,267,816.78 representing 21 percent and development 5,364,925.00 constituting 14 of the total quarter two expenditure.

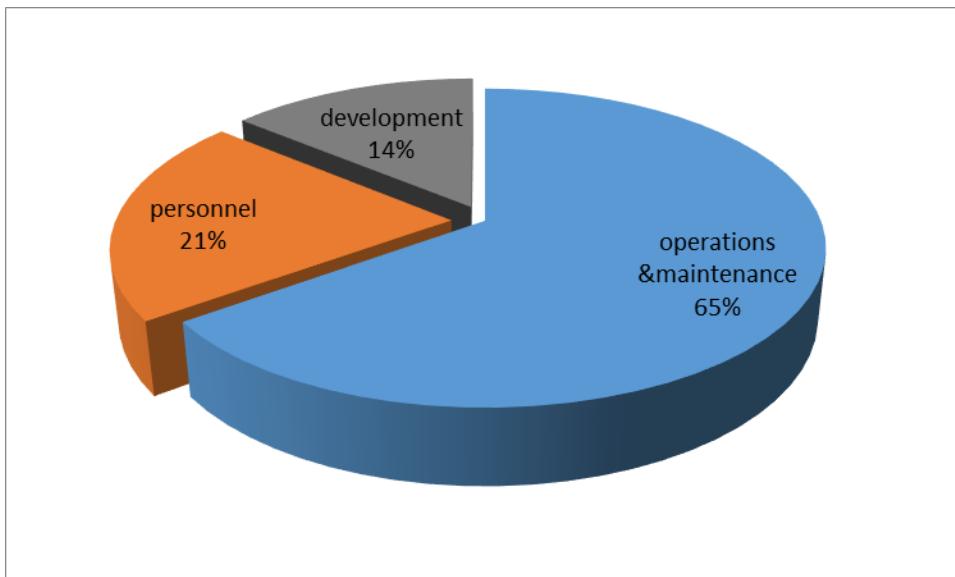


Figure 19: Expenditure per Economic classification for Sand Authority

Recurrent Expenditure

Analysis of the recurrent expenditure of Kshs. 33,417,023.71 shows that the Authority spent Kshs 8,267,816.78 on personnel emoluments and Kshs 25,149,206.93 on operations and maintenance which represents 25 percent and 75 percent respectively of the total recurrent expenditure for the FY 2023/24 half year.

Table 51: Sand Authority; Summary of Budget and Expenditures

Expenditure Item	FY 2023/24 budget estimates(1)	Cumulative Expenditure as At 31 st December, 2023	Absorption Rate
Recurrent Expenditure			
Operations	29,315,000	16,794,719.00	57%
Maintenance	14,062,972	8,354,487.93	59%
Sub Total	43,377,972	25,149,206.93	58%
Personnel	21,264,094	8,267,816.78	39%
Total Recurrent	64,642,065	33,417,023.71	52%
Capital Expenditure	10,000,000	5,364,925.00	54%
Total	74,642,065	38,781,948.71	52%

Table 52: Development Expenditure and Project Status for Sand Authority

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31 st Dec ,2023	Project status
1	HQ	Sand Value addition and Construction of sand dams	5,000,000	229,200.00	Not started
2	HQ	Sand Conservation Programmes	5,000,000	5,135,725.00	Ongoing

Table 53: Non Financial Performance for Sand Authority

Program	Delivery Unit	Key Outputs	Key performance indicators	Baseline 2021	FY 2023/24			Remarks
					Targets	Actual as at 31th December 2023	Variance	
Environmental Conservation and Management	Sand Authority	Strengthen legal frameworks developed	No of legal frameworks developed	2	1	0	1	Plans to review sand authority act
		Improved sand harvesting	No of sand dams constructed	15	3	1	2	Constructed sand dam at Kaiti River near Wote Town
		Enhanced community awareness	No of sensitization forums carried out	43	30	2	27	Carried sensitization forums for sand harvesting and conservation

5.0. CHALLENGES, LESSONS LEARNT AND RECOMMENDATIONS

5.1 Challenges

The county faced various challenges in implementation of FY 2023/24 budget in the second quarter of the financial year. These are;

a) Delayed equitable share, loans and grants releases

The County received a disbursement equivalent to four months instead of the anticipated six months, as outlined in the National equitable share distribution schedule for the fiscal year 2023/24. According to the schedule, Makueni County was expected to receive Kshs. 4,185,453,117 for the first half of the year. However, the County received a total of Kshs. 2,790,302,118 for the same duration.

b) Delayed finalization of Project designs

There were delays in undertaking project designs and feasibility studies. This was finalized within the second quarter and most of the projects have been procured and are at inception level.

c) Inadequate Human Resources

Inadequate human resources in key/technical areas leading to slowed project implementation. The County has however taken measures towards filling of the critical technical areas in collaboration with the County Public Service Board.

d) Protracted Heavy Rains

Extreme weather conditions have affected construction schedules, project timelines, and the overall feasibility of certain initiatives. Destruction of infrastructure projects by flooding and breaching of dams led to a rise in disasters. This led to shifting of efforts towards disaster response delaying implementation of projects.

5.2 Lessons Learnt During Half Year Budget Implementation

The following are lessons learnt to be replicated in future planning and implementations:

- i) **Proper Project Conceptualization and Design:** There is need to ensure proper project concept notes are prepared before any project is funded in the budget. The concept notes will be the basis upon which departments will seek for funding. This is expected to address proper project costing and scoping.
- ii) **Resource mobilization:** The County needs to take advantage of the avenues provided by the Council of Governors to lobby for timely exchequer releases. Concerted efforts should also be enhanced towards one government approach in resource mobilization.
- iii) **Capacity Development of Human Resource:** Departments should enhance capacities of their human capital so as to increase their efficiency and productivity. Maintenance and adoption of employee training plans for all staff should be strictly followed and implemented.
- iv) **Partnerships and collaborations:** There is need for enhanced cooperation with the national government and development partners through frequent consultative meetings and technical support. This is expected to expedite implementation of jointly implemented programs.

5.3 Recommendations

For effective and efficient budget implementation, County Departments are entities should;

- i. **Fast Track Project Implementation:** Ensure timely execution of procurement preceding activities including feasibility studies, project designs, site identification, verification and cabinet paper preparation. Ensure strict adherence to work plans for the ongoing projects. These measures will minimize the extension of projects into subsequent financial years.
- ii. **Human Resource Planning and Capacity Building** -continue collaborative efforts with the County Public Service Board to address inadequate human resources in key technical areas. Prioritize capacity building for existing staff to enhance efficiency and productivity.
- iii. **Designing of Climate-Resilient Project:** Develop and implement strategies for climate-resilient projects. Consider the potential impact of extreme weather conditions on construction schedules and project feasibility, and plan accordingly.
- iv. **Resource Mobilization Collaboration:** Encourage collaborative efforts among all county government departments/entities to enhance resource mobilization. Joint endeavors, grants and partnerships can contribute to the successful delivery of socio-economic transformation projects.
- v. **Implementation of Performance-Based Budgeting:** Consider adopting a performance-based budgeting approach, linking funding to specific project goals and outcomes. This can enhance accountability and align financial resources with the desired results.