

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

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Our Ref: GMC/FIN/BGT.30/VOL.7(62)

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

Date: 30TH JULY 2024

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

Dear Sir,

RE: SUBMISSION OF FY 2023/2024 ANNUAL BUDGET IMPLEMENTATION REPORT

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

Sincerely,

DAMARIS MUMO KAVOI

COUNTY EXECUTIVE COMMITTEE MEMBER – FINANCE, PLANNING, BUDGET, AND REVENUE AND HEAD OF THE COUNTY TREASURY.

Cc.

1. H.E Governor
2. H.E Deputy Governor
3. Hon. Speaker – Makueni County Assembly
4. Hon. Senator - Makueni County
5. County Secretary
6. The National Treasury
7. Commission on Revenue Allocation
8. Office of Controller of Budget

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



**DEPARTMENT OF FINANCE AND SOCIO ECONOMIC
PLANNING**

MAKUENI COUNTY BUDGET IMPLEMENTATION REPORT

FY 2023/24

JULY 2024



Makueni County Budget Implementation Report (MCBIR)

FY 2023/24

**To obtain copies of the document, please contact:
County Executive Committee Member - Finance, Planning, Budget and Revenue**

**County Treasury
P. O. Box 78- 90300
MAKUENI, KENYA**

The document is also available on the internet at: www.makueni.go.ke/planning.

FOREWORD

Section 166 of the Public Finance Management Act, 2012, requires that an accounting officer for a county entity shall prepare a report for each quarter of the financial year in respect to the entity. Further the section requires the accounting officer of the County Government entity, to ensure the quarterly report contains information on the financial and non-financial performance of the entity and in a form that complies with the standards prescribed and published by Public Sector Accounting Standards Board from time to time. The county treasury is required to consolidate and submit the report to the County Assembly and copies delivered to the Controller of Budget (CoB), The National Treasury, and the Commission of Revenue Allocation (CRA) not later than one month after the end of each quarter. The report are required to be published and within the said period to improve on transparency and oversight of the County Governments and their entities. The report comprises of both financial and non-financial information which is crucial in evaluating the performance of government institutions. Financial information, such as expenditure and revenue, helps determine the cost and efficiency of programs, objectives, and activities. Non-financial information is equally important as it assesses progress towards predetermined service delivery or performance targets.

This report presents the budget implementation performance of all departments for the twelve months of the Financial Year 2023/2024. It is based on an 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 obtained from the National Treasury. The report also provides information on the status of programmes and projects during the specified period and highlights the key challenges faced by departments during budget implementation and appropriate recommendations. The information on budget implementation is presented both in aggregate and for individual departments. The report also includes performance trends, which are useful in determining the trajectory of revenue and expenditure performance.



DAMARIS MUMO KAVOI

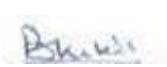
**COUNTY EXECUTIVE COMMITTEE MEMBER- FINANCE, PLANNING,
BUDGET & REVENUE AND HEAD OF THE COUNTY TREASURY**

ACKNOWLEDGEMENT

The development of this FY 2023/24 Budget Implementation Report has been a collaborative effort, and we would like to extend our deepest appreciation to all those who contributed their time, expertise and support to ensure its successful completion.

First and foremost, we would like to thank the County Treasury team under the leadership of the County Executive Committee Member for Finance and Socio-Economic Planning, Damaris Kavoi for their dedication and hard work. Their meticulous data collection, analysis and financial insights have been instrumental in creating a comprehensive and accurate report. We are grateful to the various county departments and agencies for their cooperation and timely submission of the required financial data. Their contributions have provided a holistic view of the county's financial performance and have been critical in the compilation of this report.

Lastly, profound recognition to the technical team under the guidance of the Director Budget and Expenditure - Annastacia Muendo; Ag. Director Socio-Economic Planning - Stanlus Matheka; Acting Director Financial Accounting Services - Sylvia Mbevi and Deputy Director Revenue Reporting - Benson Kiniva. The core drafting teams: Jacklyne Kitingo (Budget Officer), Richard Mwendwa (Budget Officer), Jeremiah Mutunga (Budget Officer), Mathias Mbweli (Economist), Jacob Kyungu (Economist), Hastings Mwangangi (Statistician), Evans Kisilu (Economist), Nathan Wahome (Economist) and Charity Mumo (Economist). Their adeptness and commitment have been the driving force behind the successful realization of this report.


MUTUA BONIFACE
COUNTY CHIEF OFFICER SOCIO-ECONOMIC PLANNING, BUDGET,
REVENUE AND M&E

EXECUTIVE SUMMARY

This report has been prepared to fulfil Article 228(6) of the Constitution of Kenya, 2010 and Section 166 of the Public Finance Management Act, 2012. The report provides information on the status of budget implementation during the FY 2023/24 by the County Government of Makueni. This report majorly covers revenue and expenditure performance analysis for 12 months during 2023- 24 FY. The report is based on financial and non-financial reports submitted to the county treasury by Accounting Officers which shall be published and shared with the, County Assembly, Controller of Budget, the National Treasury, Commission of Revenue Allocation and members of public.

This report is divided into five chapters with each chapter highlighting the following:

Chapter One: This chapter presents the approved total budget estimates for FY 2023/24 by the County Assembly. The total County budget for FY 2023/2024 is KShs. 11,182,335,101, with KShs. 3,331,739,929 allocated for development and 7,850,595,172 for recurrent expenses. The County complies with Section 107 (2(b)) of the PFM Act, 2012 which mandates a 30 percent budget allocation to development programs and projects by achieving a 30 percent development budget. The personnel ratio for the financial year is 42 percent, exceeding the required 35 percent according to the PFM Regulations, 2015.

Chapter Two: The chapter presents the county government revenue performance for FY 2022/23 and FY 2023/24. The overall revenue performance for FY 2023/24 was 88 percent (KShs. 9,889,882,835) out of the total budgeted revenue of KShs. 11,182,335,101. To finance the budget, the county government expected to receive KShs. 8.455 billion as the equitable share of revenue raised nationally, Kshs.1.24 billion from own revenue sources, utilize KShs 0.845 billion as conditional allocations and 0.641 billion as reallocation funds. Overall, the total revenue performance for FY 2023/24 amounted to Kshs 9,889,882,835, which is 88 percent of the target. Equitable share receipts achieved 92 percent, OSR from AIA 148 percent, OSR from normal streams 57 percent, and Conditional Allocations – Loans and Grants 50 percent of the target.

Chapter Three: Chapter three highlights the county expenditure by economic classification, department and programme. The total expenditure for FY2023/24 was KShs. 9,014,143,547 representing an absorption rate of 81 per cent of the total annual Budget. Recurrent expenditure was KShs. 6,942,412,074, representing 88% per cent of the annual recurrent budget while Development expenditure amounted to KShs. 2,071,731,473, representing an absorption rate of 62 per cent. A review of cumulative expenditure by economic classification showed that KShs. 4,228,042,007 was spent on Personnel Emoluments, KShs 2,714,370,067 on Operations and Maintenance, and Kshs. 2,071,731,473 on Development Expenditure.

Chapter Four: Chapter four indicates budget implementation performance of all the departments during FY 2023/24. 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.

Chapter Five: Chapter five highlights the key challenges encountered by the departments during budget implementation and suggested measures to address the challenges.

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ABBREVIATIONS AND ACRONYMS

ADP	Annual development plan
A-I-A	Appropriations in Aid
AIE	Authority to Incur Expenditure
ASDSP	Agriculture Sector Development Support Programme
ASK	Agricultural Society of Kenya
CARA	County Allocation of Revenue Act
CBE	Census of Business Establishments
CBEF	County Budget and Economic Forum
CBIRR	County Budget Implementation Review Report
CBK	Central Bank of Kenya
CBROP	County Budget Review and Outlook Paper
CBTS	County Budget Transparency Surveys
CCIS	County Climate Institutional Support
CECM	County Executive Committee Member for Finance
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
COB	Controller of Budget
COVID-19	Coronavirus Disease 2019
CRA	Commission of Revenue Allocation
CRF	County Revenue Fund
CTTI	County Technical Training Institute
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
EU	European Union
FAO	Food and Agricultural Organization
FLLoCA	Financing Locally-Led Climate Action Program
FY	Financial Year
ICT	Information Communication Technology
IDA	International Development Association
IDEAS	Instruments for Devolution Advice and support
IFMIS	Integrated Financial Management Information System
IPPD	Integrated Payroll Personnel Database
KDSP	Kenya Devolution Support Programme
KIAMIS	Kenya Integrated Agriculture Management Information System
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Project
KYISA	Kenya Youth inter County Sports Association
MCA	Member of County Assembly
NARIGP	National Agricultural and Rural Inclusive Growth
NAVCDP	National Agricultural Value Chain Development Project
O&M	Operations and Maintenance
OSR	Own Source Revenues
OVC	Orphans and Vulnerable Children
PBB	Programme-based budget
PE	Personnel Emoluments
PFM	Public Finance Management
PICD	Participatory Integrated Community Development

RMLF	Road Maintenance Levy Fund
RRI	Rapid Results Initiative
SME	Small and Medium Enterprise
SRC	Salaries and Remuneration Commission
UHC	Universal Health Care
UIG	Urban Institutional Grants
WB	World Bank

KEY HIGHLIGHTS

FY 2023/24 Approved Budget Estimates

The County had an approved budget of KShs 11.182 Billion, with KShs 7.85 Billion allocated for recurrent activities and KShs 3.33 Billion earmarked for development activities.

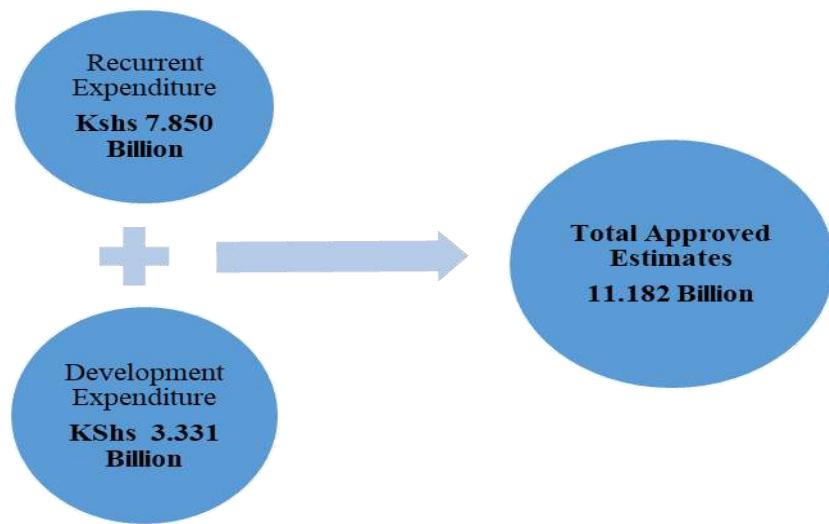


Figure 1: Approved FY 2023-24 Total Budget Estimates

Total Projected Revenue Basket for the FY 2023/24

The county expected to receive a total of KShs 11.182 billion comprising of KShs 8.455 billion from equitable share, KShs 1.24 billion from own source revenue, KShs 846 million from conditional allocation - other loans and grants, and KShs 641 million balances from FY 2022/23.

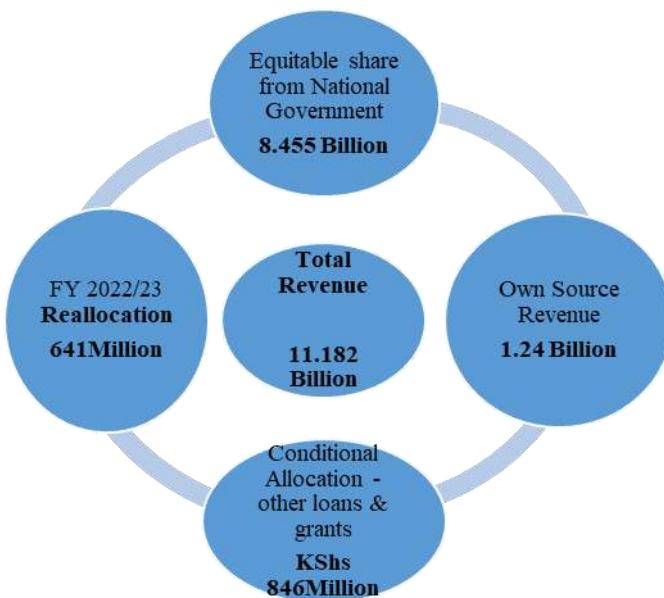


Figure 2: Total Projected Revenue Basket for the FY 2023/24

Total FY 2023/24 Revenue Receipts

The County government received a total of **KShs 9.89 Billion** in FY 2023/24, which fell short of the target of KShs 11.182 Billion by Kshs1.29 Billion. This translated to overall performance of 88%. Equitable share contributed 79%, OSR 11%, FY 2022/23 Reallocation 6%, and loans and grants 4% as shown in the chart below.

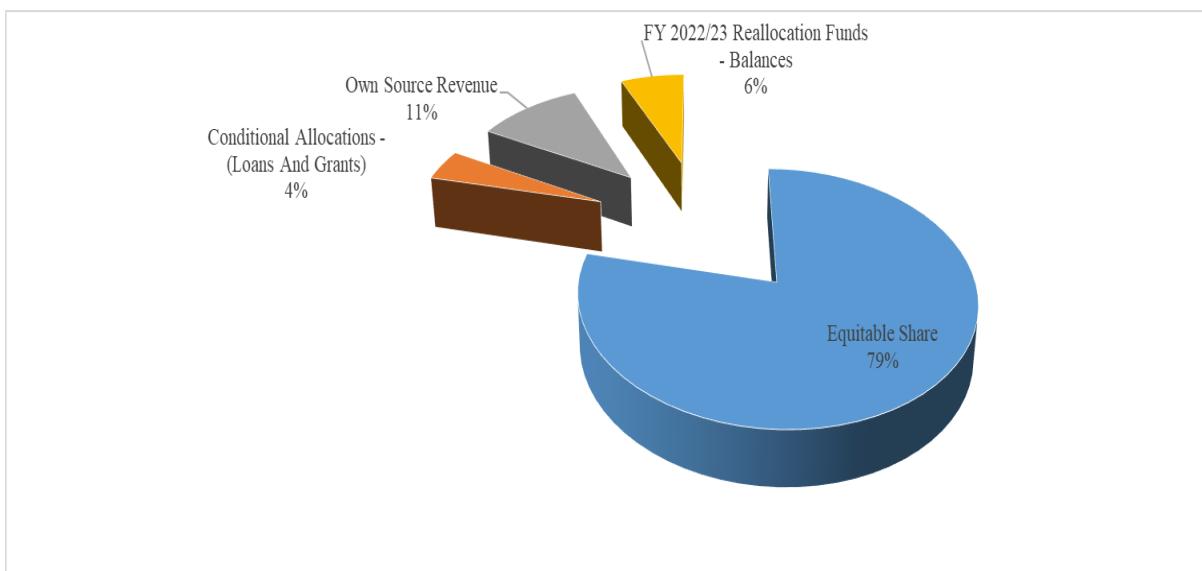


Figure 3: FY 2023/24 Annual Revenue Receipts

Annual FY 2023/24 Allocation, Expenditure and Absorption Rate Per Departments and Agencies

The County Government spent a total of KShs 9.042 Billion on various activities out of total allocation of KShs 11.182 Billion. This translated to an overall absorption rate of 81%. The analysis of the expenditure per department shows that the Department of Health Services had the highest expenditure of KShs 3.158 Billion while the County Attorney had the least expenditure of KShs 36.55Million.

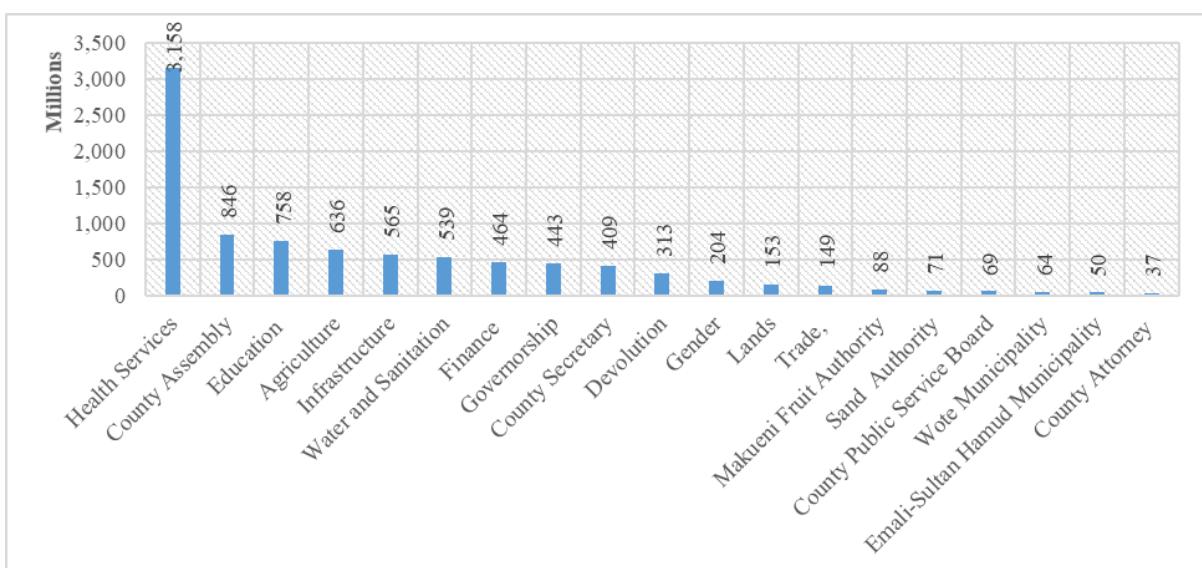


Figure 4: Overall County Expenditure Per Department as at 30th June 2024

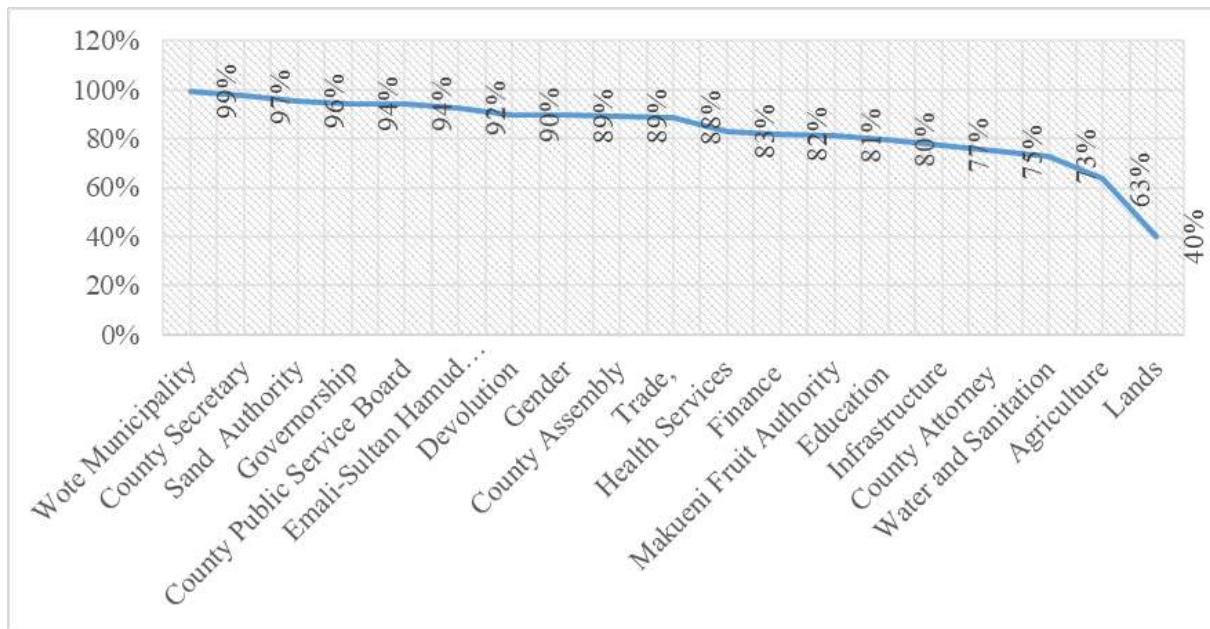


Figure 5:Overall Absorption Rate Per Department as at 30th June 2024

Annual FY 2023/24 Development Expenditure and Absorption Rate per Departments and Agencies

The county government had a total development allocation of KShs 3,331,739,929 and spent KShs 2,071,618,670.14 translating into 62 percent absorption rate. Department of Agriculture had the highest development allocation of KShs. 699.19 M and spent KShs. 374.75 which represents 54 percent absorption rate. Department of Water and Sanitation had the second highest development allocation at KShs. 627.00 and highest development expenditure of KShs 449.97 Million translating into 72 percent absorption rate. The Sand Authority and Wote Municipality had the lowest development allocation at KShs. 10.21M and 15.00M respectively. The two Agencies had absorption rate at 100 percent.

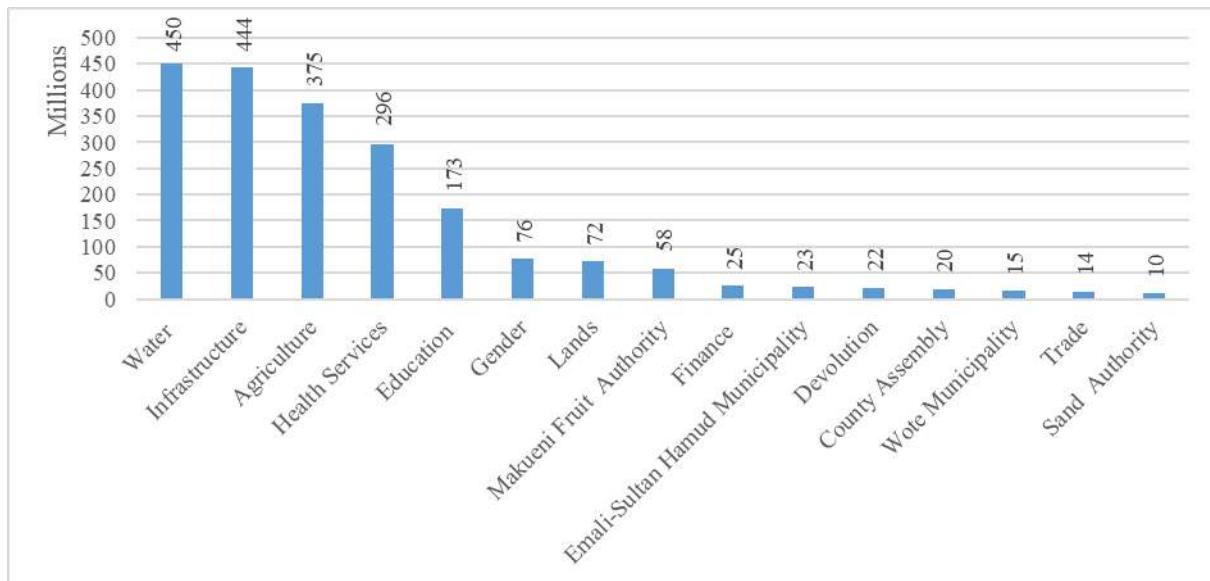


Figure 6:Overall Development Expenditure Per Department

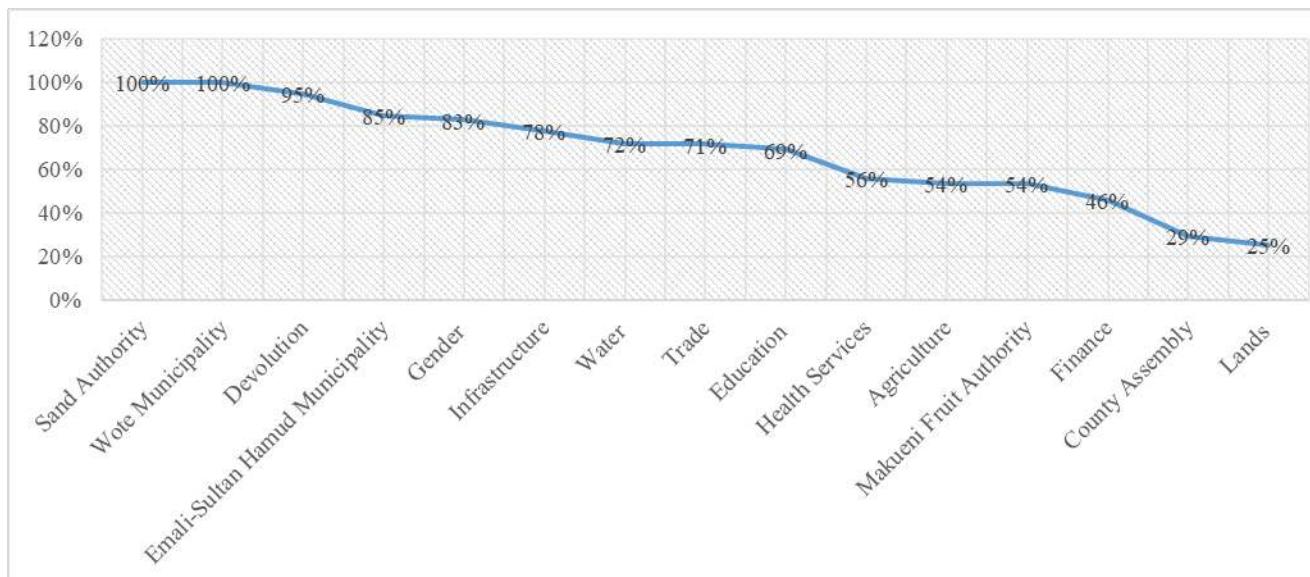


Figure 7: FY 2023/24 Development Absorption Rate per Department

1.0. INTRODUCTION

The FY 2023/2024 Budget marks the second budget under the new administration in the third cycle of devolution for 2023-27. It implements the County Integrated Development Plan (CIDP 2023-27), themed "**A resilient economy for sustainable development**". The budget was built on the foundation set on 2013 and sought to ensure the county remained in the path for socio-economic transformation.

The key development issues identified in the Annual Development Plan for FY 2023/24 and given priority in the budget were; access to adequate water; environment and natural resource management; access to improved sanitation; enhanced industrialization; security of land tenure; land use management; urban development; value chain development; enhanced governance mechanisms in cooperatives; increased youth employment; access to clean and reliable energy; institutional capacity development and; resource mobilization.

1.1. Rationale for County Budget Implementation Reports

Pursuant to Section 166-(4a) of the Public Finance Management Act, 2012, the County Treasury must prepare quarterly budget implementation reports and submit to the County Assembly within one month after end of each quarter. County Budget Implementation Reports provide a mechanism for accountability by ensuring that public funds are spent according to the approved budgets. This report highlights revenue and expenditure performance for the fiscal year 2023/24 and the county government's achievements for the period under review. It also identifies issues affecting budget implementation and provides recommendations to enhance budget execution efficiency and effectiveness.

1.2. Budget Trends from FY 2021/22- 2023/24 Supplementary Budgets

The following graph presents the County development and recurrent budgets comparative analysis for FY 2021/22 to FY 2023/24 budget.

Budget by Economic Classification

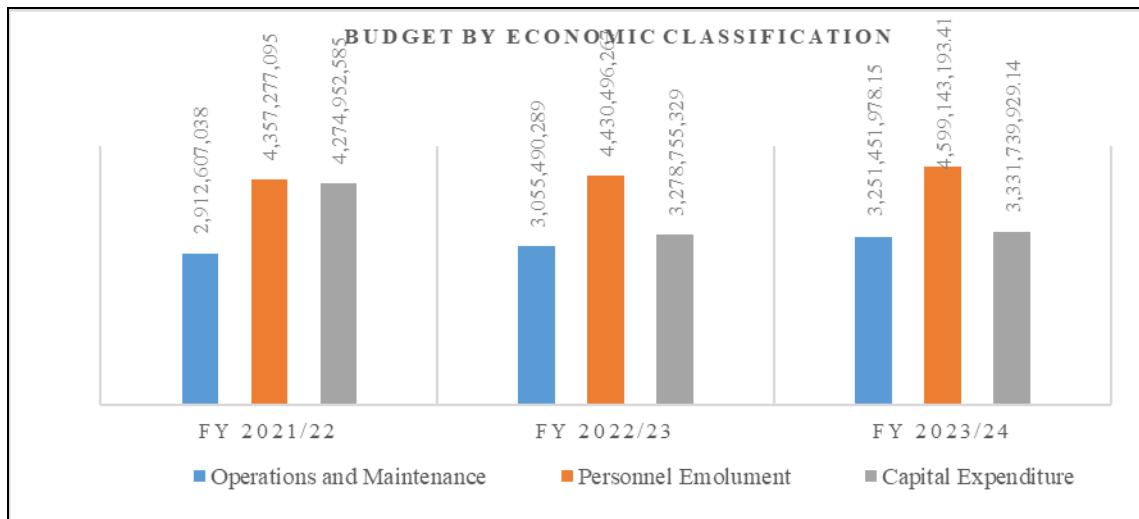


Figure 8: FY 2023-24 Total Budget by Economic Classification

1.3. FY 2023/24 Budget

The total county budget for FY 2023/2024 is KShs. 11,182,335,101, with KShs. 3,331,739,929 allocated for development and 7,850,595,172 for recurrent expenditure. The fiscal responsibility set out in the PFM 2012 requires that a minimum of 30 percent of the total budget be allocated to development and almost 35 percent be allocated to personnel emolument. The government met the requirement of 30 percent budget allocation to development programs and projects. The personnel emolument for the financial year was 42 percent, which exceeds the required 35 percent.

During the FY, the personnel emoluments increased by one percent. This is attributed to SRC/TS/ 29 (81) which reviewed civil servant salaries, review of ECDE staff salaries, and absorption of libraries' staff. The government is implementing measures to enhance the mobilization of Own Source Revenues (OSR) and external resource mobilization. These measures aim to boost County revenues, allocate more funds to development, and decrease the personnel emolument ratio.

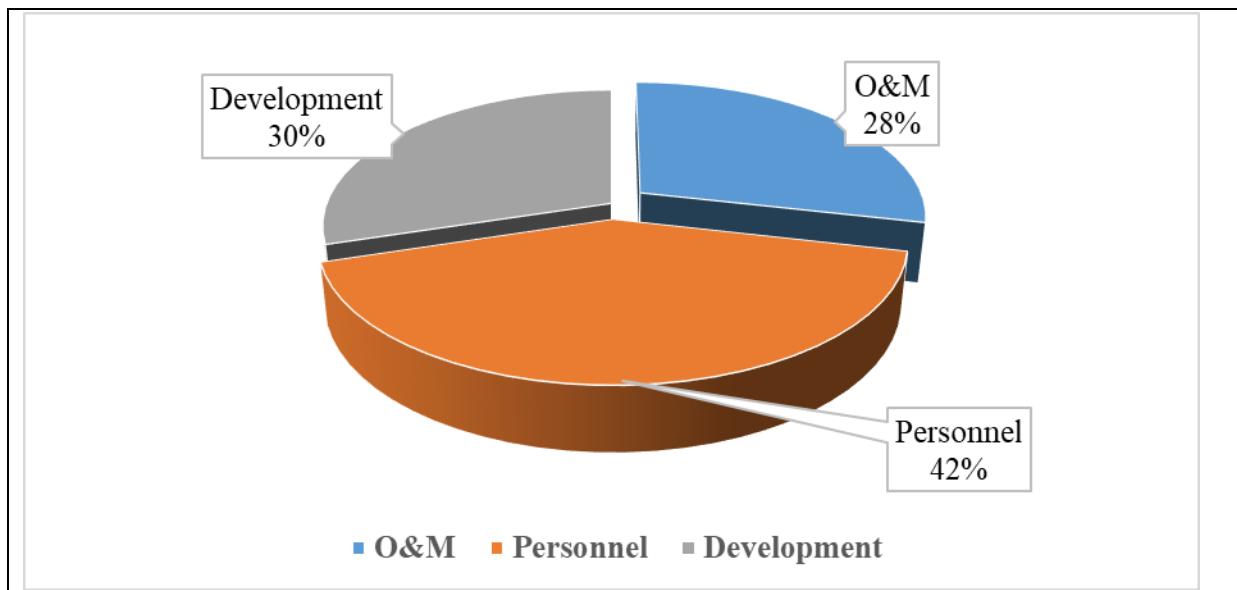


Figure 9: County Budget Allocation by Main Economic Classification

1.3.1. County Development Budget

The table below highlights County development budget for all the departments. During the period, the government prepared supplementary budgets occasioned by appropriation of cash balances carried forward from FY 2022/23 and ongoing projects FY2022/23, anticipation of Eli- Nino rains, and implementation of the third review of county government remuneration by SRC

Table 1:1- County Development Budget per Department

No	Department	FY 2022/23 Development Budget	FY 2023/24 Printed Budget Estimates	FY 2023/24 Supplementary Budget 1	FY 2023/24 Supplementary Budget (2)
1.	Devolution, Public Participation, County administration and Special Programs	11,550,889.60	21,837,926.80	23,054,646	22,834,646
2.	Finance and Socio-Economic Planning	259,145,848.86	20,000,000.00	53,425,662	54,787,552
3.	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	756,222,536.04	936,890,356.00	852,671,284	699,186,309
4.	Makueni Fruit Development and Marketing Authority			68,536,224	58,049,729
5.	ICT, Education and Internship	210,404,201.99	56,000,000.00	255,510,854	249,913,827
6.	Gender, Children, Youth, Sports and Social Services	90,697,008.00	130,247,204.00	159,636,971	92,377,740
7.	Health Services	588,052,629.72	425,372,904.00	581,365,673	531,108,203
8.	Trade, Marketing, Industry, Culture and Tourism	18,503,336.45	200,000,000.00	44,760,689	19,893,722
9.	Infrastructure, Transport, Public Works, Housing and Energy	543,778,567.64	495,850,000.00	593,273,823	570,628,703
10.	Lands, Urban Planning & Development, Environment and Climate change	108,731,077.32	130,299,857.00	154,072,645	287,143,759
11.	Wote Municipality	73,893,771.30	15,000,000.00	15,472,931	15,091,169
12.	Emali Municipality	-	43,000,000.00	26,660,000	26,546,800

No	Department	FY 2022/23 Development Budget	FY 2023/24 Printed Budget Estimates	FY 2023/24 Supplementary Budget 1	FY 2023/24 Supplementary Budget (2)
13.	Water and Sanitation	543,423,202.37	490,800,000.00	649,092,012	627,000,693
14.	Sand Conservation and Utilization Authority	34,118,448.00	15,000,000.00	10,000,000	10,228,589
15.	County Assembly	40,233,811.80	46,000,000.00	66,948,487.80	66,948,487.80
	Total	3,278,755,329.09	3,026,298,247.8	3,554,481,901	3,331,739,929.14

The development budget for 2023/24 financial year was KShs. 3,3331,739,929.00 representing 30 percent of total county budget.

1.3.2. County Recurrent Budget

The recurrent budget for the FY 2023/24 was KShs 7,850,595,171 representing 70 percent of the total county budget. The Health department received the highest allocation, with 42 percent of the county's recurrent budget due to high wage bill and purchase of medical supplies.

Table 1:2-Recurrent Budget Allocations Per Department

No	Department	FY2022/23 Revised Recurrent	FY2023/24 Printed Budget Estimates	FY2023/24 Supplementary Budget 1	FY2023/24 Supplementary Budget (2)
1.	Governorship	251,098,282	213,565,945	455,827,360	470,500,469
2.	County Secretary	487,485,416	591,147,009	422,725,533	419,944,772
3.	County Attorney	14,463,197	34,023,507	49,023,507	48,854,412
4.	Devolution	294,615,309	310,887,482	314,387,483	325,193,531
5.	Finance	601,433,414	540,599,035	495,223,080	513,478,744
6.	Agriculture,	290,095,132	310,572,289	292,652,652	302,241,077
7.	Makueni Fruit Development and Marketing Authority	-	-	50,356,413	50,356,413
8.	ICT, Education and Internship	464,780,755	606,917,049	693,410,405	701,571,576
9.	Gender,	85,126,339	67,384,161	64,764,161	135,532,688
10.	Health Services	3,398,665,181	3,162,331,228	3,214,694,689	3,272,979,542
11.	Trade,	88,975,755	121,690,232	120,519,102	148,683,883
12.	Infrastructure,	164,773,071	162,528,815	158,970,255	160,070,255
13.	Lands	116,781,369	81,486,600	81,236,600	94,262,073
14.	Wote Municipality	40,396,365	34,277,870	44,076,808	48,981,275
15.	Emali Municipality	-	24,585,314	28,270,314	27,653,364
16.	Water and Sanitation	129,938,053	102,186,325	110,036,325	111,488,605
17.	Sand Authority	67,804,536	63,642,065	64,642,065	63,935,887
18.	County Public Service Board	74,013,066	75,513,647	72,963,647	72,813,647
19.	Sub Totals	6,570,445,240	6,503,338,572	6,733,780,398	6,968,542,212
20.	County Assembly	915,541,316	391,954,922	882,052,960	882,052,960
	Sub Totals	7,485,986,556	6,895,293,494	7,615,833,358	7,850,595,172

2.0. REVENUE PERFORMANCE- 2022/23-2023/24

2.1. Overall Revenue Performance

The FY 2023/24 Budget is funded from four main sources namely; Equitable share – Kshs. 8,455,460,962(76 percent), Own Source Revenue – Kshs. 1,240,000,000 (11 percent), conditional allocations (loans and grants) – Kshs. 845,862,440 (7 percent) and FY 2022/23 balances of Kshs. 641,011,699(6 percent). The chart below compares revenue sources for the fiscal years 2022/23 and 2023/24 across various categories. The equitable share receipts reduced by 4.3 percent, conditional grants decreased by 3.6 percent while OSR – Normal streams and AIA increased by 16 percent and 18 percent respectively. Overall, total revenue receipts reduced from FY 2022/23 to FY 2023/24 by 7 percent. This decrease is attributed due non disbursement of the June 2024 exchequer funds.

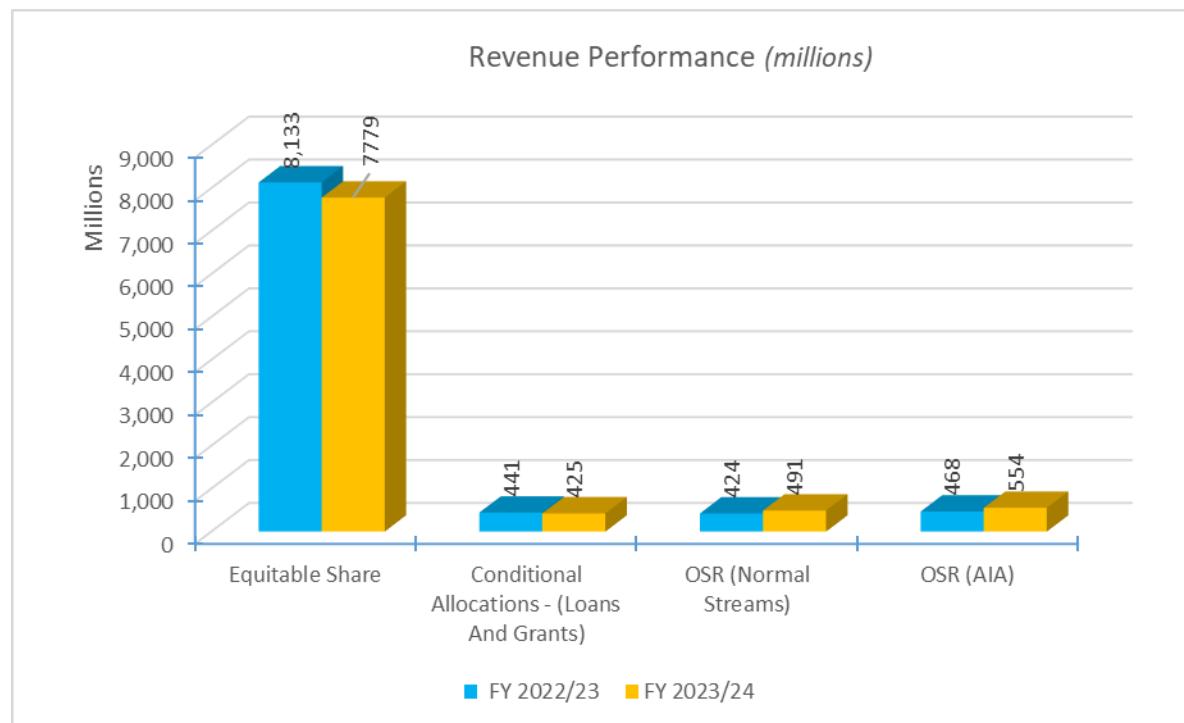


Figure 10: Revenue Sources for The FY 2022/23 and 2023/24

County Revenue Performance

Overall, the total revenue performance for FY 2023/24 amounted to Kshs 9,889,882,835, which is 88 percent of the target. Equitable share receipts achieved 92 percent, OSR from AIA 148 percent, OSR from normal streams 57 percent, and Conditional Allocations – Loans and Grants 50 percent of the target.

The table below illustrates the revenue performance for FY 2023/24 from different sources.

Table 2.0:1- Revenue Performance for FY 2022/23 and 2023/24

No.	Revenue Source	FY 2022/23				FY 2023/24			
		FY 2022/23 Revised Budget (2) Estimates	Performance as at Jun 30, 2023	Balance	Performance Rate (%)	FY 2023/24 Revised Budget (2) Estimates	Performance as at Jun 30, 2024	Balance	Performance Rate (%)
1.	Equitable Share	8,132,783,562	8,132,783,562	-	100%	8,455,460,962	7,779,024,084.00	676,436,878	92%
2.	Conditional Allocations - (Loans And Grants)	443,890,645	441,015,171	2,875,474	99%	845,862,440	424,910,797	420,951,643	50%
3.	Other Revenues Sub Total	8,576,674,207	8,573,798,733	2,875,474	100%	9,301,323,402	8,203,934,881	1,097,388,521	88%
4.	County Own Generated Revenue- Other Streams	670,000,000	423,545,087	246,454,913	63%	865,000,000	490,848,102	374,151,898	57%
	County Own Generated Revenue- AIA	415,000,000	468,050,901	(53,050,901)	113%	375,000,000	554,088,153	(179,088,153)	148%
	Total OSR	1,085,000,000	891,595,988	193,404,012	82%	1,240,000,000	1,044,936,255	195,063,745	84%
	Total OSR & Other Revenues FY 2022/23	9,661,674,207	9,465,394,721	196,279,486	98%	10,541,323,402	9,248,871,136	1,292,452,266	87%
5.	Reallocation Funds - Balances	1,103,067,678	1,103,067,678	-	100%	641,011,699	641,011,699	-	100%
	Total Revenues	10,764,741,885	10,568,462,399	196,279,486	98%	11,182,335,101	9,889,882,835	1,292,452,266	88%

2.2. Own Source Revenue Performance

During FY 2023/24, local revenue collected amounted to Kshs 1.044 billion, crossing the one billion mark for the first time since devolution, marking a 17% increase compared to the Kshs 891 million recorded in FY 2022/23. Several factors have contributed to this growth, including unified billing and auto invoicing, which are based on data from the 2023 County Business Census. Additionally, the automation of all OSR processes, the 100 Days Rapid Results Initiative (RRI), and the timely provision of sufficient resources for revenue mobilization have played a significant role in boosting own-source revenue (OSR), ordinary revenue/ normal streams showed a growth of 12% from 436 million to 490 million during the just ended fiscal year while AIA Health recorded a growth of 18% from 468 million to 554 million. This can be attributed to the automation of revenue collection for health – care related revenue.

The table below represents the performance of OSR per stream

Table 2.0:2- Target Revenue Against Actual Revenue Performance Per Stream

No	Sources	2022/2023			2023/2024		
		Annual Targets	Actual Performance	Percentage	Annual Targets	Annual Performance	Percentage
	A) Own Sources	Kshs	Kshs		Kshs	Kshs	
1.	Advertisement & Wall Branding Fees	15,000,000	13,800,222	92%	20,000,000	13,299,478	66%
2.	Agricultural Cess Fees	22,000,000	13,777,120	63%	18,000,000	16,489,285	92%
3.	ASK Show Fees	2,000,000	-	-	3,000,000	-	-
4.	Building Materials cess Fees	5,000,000	2,639,920	53%	3,000,000	4,123,200	137%
5.	Community Information Centres Fees	500,000	268,890	54%	1,000,000	555,900	56%
6.	Conservancy Fees	10,000,000	4,620,900	46%	6,000,000	5,207,800	87%
7.	Coop Audit services Fees	300,000	245,740	82%	300,000	197,990	66%
8.	Development Approvals Fees(all lands development fees	35,000,000	15,350,680	44%	45,000,000	19,325,041	43%
9.	Fines and Penalties Fees	5,100,000	1,008,621	20%	1,000,000	1,928,388	193%
10.	Fire certificate Fees	200,000	829,500	415%	1,000,000	2,286,850	229%
11.	Hire of County Facilities	200,000	520,000	260%	1,000,000	536,600	54%
12.	Liquor License Fees	60,000,000	46,830,100	78%	70,000,000	45,208,580	65%
13.	Market Entrance Fees	45,000,000	21,947,089	49%	45,000,000	28,690,760	64%
14.	Motor Vehicle./Cycle Reg. Fees	5,000,000	2,250,949	45%	3,000,000	3,763,503	125%
15.	Parking Fees	40,000,000	23,747,047	59%	43,000,000	33,763,080	79%
16.	Plot Rates/Rent Fees & other dues	120,000,000	22,222,548	19%	170,000,000	22,010,416	13%
17.	Renewal Fees(Kiosks)	6,000,000	4,437,950	74%	7,000,000	5,997,500	86%
18.	Single Business Permits /Application Fees	135,000,000	122,089,290	90%	200,000,000	136,776,600	68%
19.	Stall Rent Fees	3,200,000	3,211,025	100%	7,700,000	7,010,350	91%
20.	Stock Market Fees	15,000,000	6,903,168	46%	11,000,000	8,772,825	80%
21.	Stock Movement Fees	5,000,000	3,073,555	61%	7,000,000	4,698,305	67%
22.	Veterinary Health Fees	15,000,000	8,087,243	54%	13,000,000	7,659,978	59%
23.	Water & Environment Fees- Consent, NEMA mining, penalties	7,000,000	1,835,530	26%	3,000,000	1,091,055	36%
24.	Weights & Measures Fees	1,500,000	1,116,075	74%	2,000,000	1,390,380	70%
25.	Other Revenues(Direct deposits, Insurance compensation and Salary Refund)		18,005,145	-		12,548,352	-
26.	Agriculture- Agricultural Training Conference Fees	5,000,000	666,050	13%	3,000,000	831,840	28%

No	Sources	2022/2023			2023/2024		
		Annual Targets	Actual Performance	Percentage	Annual Targets	Annual Performance	Percentage
	A) Own Sources	Kshs	Kshs		Kshs	Kshs	
27.	Agriculture- Mechanization Fees	2,000,000	340,250	17%	2,000,000	1,660,034	83%
28.	Public health Services Fees	25,000,000	17,874,150	71%	33,000,000	38,555,882	117%
29.	Makueni Fruit Processing Plant Fees	60,000,000	51,207,000	85%	100,000,000	35,932,588	36%
30.	Sand Authority Fees	30,000,000	27,721,334	92%	46,000,000	30,535,543	66%
	Normal Streams Sub Total	675,000,000	436,627,091	65%	865,000,000	490,848,102	57%
							AIA
31.	Medical Health Services Fees	140,000,000	144,300,435	103%	120,000,000	219,919,099	183%
32.	NHIF and Linda Mama	240,000,000	304,440,461	127%	250,000,000	328,791,754	132%
33.	Universal Health Care Registration Fees	30,000,000	6,228,000	21%	5,000,000	5,377,300	108%
	AIA Sub Total	410,000,000	454,968,896	111%	375,000,000	554,088,153	148%
	Total Own Source Revenue	1,085,000,000	891,595,987	82%	1,240,000,000	1,044,936,255	84%

2.3. Funds Release to Makueni County

2.3.1. Equitable Share receipts into Makueni County Revenue Fund(CRF) for FY 2023/24

According to the County Allocation of Revenue Act, 2023, the County was expected to receive Kshs. **8,455,460,962** in FY 2023/24. However, the Controller of Budget (COB) approved the transfer of Kshs. **7,779,024,084.00**. This transfer was made as an equitable share of revenue raised nationally from the Consolidated Fund to the Makueni County Revenue Funds (CRFs) in accordance with Article 206 (4) of the Constitution. The transferred amount represented 92 per cent of the approved equitable share.

2.3.2. Funds released to the Makueni Operational Accounts (approved requisitions by COB)

COB authorized withdrawals totalling Kshs. 9,127,751,132 from Makueni County Revenue Funds to the County Operational Accounts for development and recurrent amounting to Kshs. 2,185,093,072 (24 percent) and Kshs. 6,942,658,060 (76 percent) respectively.

3.0. EXPENDITURE ANALYSIS

3.1. Expenditure by Economic Classification

The county's cumulative expenditure for FY 2023/24 was **KShs 9,014,143,547**, with an absorption rate of 81 percent. The County Executive spent Kshs 8,167,888,210 against a budget of Kshs 10,233,333,652, achieving 80 percent absorption rate. The County Assembly utilized Kshs 846,255,337 out of Kshs 949,001,448 allocated, attaining 89 percent absorption rate.

The Executive's recurrent expenditure for FY 2023/24 was Kshs 6,115,751,863, with 88 percent absorption rate, down from 97 percent in FY 2022/23. The County Assembly's recurrent expenditure was Kshs 826,660,211 representing 94 percent absorption. The overall development expenditure was Kshs 2,071,731,473, with 62 percent absorption rate. It is worth noting that the County had incurred development expenditure worth Kshs 170 Million which could not be paid due to delayed may exchequer release and non-disbursement of June exchequer amounting to Kshs 676,436,878. This resulted to pending bills scheduled to be the first charge in the FY 2024/25. The County received only 50 percent of development funds from conditional allocation and grants and therefore impacted negatively on the development absorption.

The table below presents summary of expenditure for FY 2023/24 by economic classification.

Economic Classification	FY 2022/23 Revised Budget 2	Expenditures as at 30 th June 2023	Absorption 2022/23	FY 2023/24 Revised Bu
County Executive				
Salaries	4,067,217,931	4,053,389,618	100%	4,254,048,855
O&M	2,503,227,310	2,341,975,195	94%	2,714,493,356
Recurrent	6,570,445,241	6,395,364,813	97%	6,968,542,211
Development	3,238,521,517	2,560,309,891	79%	3,264,791,441
Sub Total	9,808,966,758	8,955,674,704	91%	10,233,333,652
County Assembly				
Salaries	364,390,782	363,648,801	100%	399,788,951
O&M	551,150,534	550,920,469	100%	482,264,009
Recurrent	915,541,316	914,569,270	100%	882,052,960
Development	40,233,812	19,285,324	48%	66,948,488
Sub Total	955,775,128	933,854,594	98%	949,001,448
Total Budget				
Salaries	4,431,608,713	4,417,038,419	100%	4,653,837,806
O&M	3,054,377,844	2,892,895,664	95%	3,196,757,365
Recurrent	7,485,986,557	7,309,934,083	98%	7,850,595,171
Development	3,278,755,329	2,579,595,215	79%	3,331,739,929
Total Budget	10,764,741,886	9,889,529,298	92%	11,182,335,100

Table 3.0:1: Expenditure by Economic Classification as at 30th June 2024

3.2. Departmental Expenditures

In fiscal year 2023/24, the Wote municipality had the highest absorption of 99 percent while the Lands Department had the lowest absorption rate of 40 percent as shown in the table below.

Table 2.0:1 Departmental expenditures Per economic classification

DEPARTMENT	FY 2023/24 Supplementary Budget Estimates (2)	FY 2023/24 Salary Expenditures as at 30th June 2024	FY 2023/24 O&M Expenditures as at 30th June 2024	FY 2023/24 Recurrent Expenditures as at 30th June 2024	FY 2023/24 Development Expenditures as at 30th June 2024	Total Expenditure as at 30th June 2024	Absorption rate
Governorship	470,500,469	52,558,856	390,307,065	442,865,921	-	442,865,921	94%
County Secretary	419,944,772	306,922,176	101,935,669	408,857,845	-	408,857,845	97%
County Attorney	48,854,412	2,301,874	34,250,352	36,552,227	-	36,552,227	75%
Devolution	348,028,177	179,297,615	111,800,040	291,097,656	21,584,886	312,682,542	90%
Finance and Socio-Economic Planning	568,266,296	168,196,768	270,704,284	438,901,053	25,169,295	464,070,348	82%
Agriculture,	1,001,427,385	210,490,886	50,632,176	261,123,063	374,749,384	635,872,447	63%
Makueni County Fruit Development and Marketing Authority	108,406,142	-	29,856,201	29,856,201	58,037,799	87,894,000	81%
ICT, Education and Internship	951,485,403	391,307,632	194,270,335	585,577,967	172,591,372	758,169,339	80%
Gender, Children, Youth, Sports and Social Services	227,910,428	31,970,820	95,501,745	127,472,566	76,265,511	203,738,077	89%
Health Services	3,804,087,744	2,290,155,457	571,867,142	2,862,022,598	296,456,521	3,158,479,119	83%
Trade, Marketing, Industry, Culture and Tourism	168,577,605	39,111,423	95,691,711	134,803,134	14,219,410	149,022,544	88%
Infrastructure,	730,698,958	40,014,222	81,051,001	121,065,223	443,550,917	564,616,139	77%
Lands	381,405,831	44,647,881	36,497,838	81,145,719	71,750,108	152,895,827	40%
Wote Municipality	64,072,444	-	48,679,376	48,679,376	15,060,929	63,740,305	99%
Emali-Sultan Hamud Municipality	54,200,165	-	27,563,748	27,563,748	22,523,749	50,087,497	92%
Water and Sanitation	738,489,298	49,515,558	39,494,807	89,010,366	449,971,142	538,981,508	73%
Sand Authority	74,164,476	18,636,146	42,020,479	60,656,625	10,205,325	70,861,950	96%
County Public Service Board	72,813,647	31,505,077	36,995,499	68,500,576	-	68,500,576	94%
Sub Totals	10,233,333,651	3,856,632,391	2,259,119,469	6,115,751,862	2,052,136,347	8,167,888,209	80%
County Assembly	949,001,448	371,409,613	455,250,598	826,660,211	19,595,126	846,255,337	89%
Sub Totals	11,182,335,099	4,228,042,005	2,714,370,067	6,942,412,073	2,071,731,473	9,014,143,546	81%

3.3. Expenditure by Programme and Sub programme

The county adopted the programme based budgeting across county departments and agencies. The programmes and sub programmes performance are illustrated in the table below;

Table 3.1:2: Expenditure By Programme and Sub Programmes

Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Land, Physical Planning & Mining							
Programme 1: General administration & planning	SP1. General administration & planning	67,528,620	-	57,455,476	-	85%	
Programme 2: Land Survey & Mapping	SP2. Land Survey & Mapping	4,205,728	28,631,905	4,205,728	17,945,714	100%	63%
Programme 3 : Urban planning	SP3. 1 Urban planning	5,018,450	23,459,469	4,269,855	13,053,267	85%	56%
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	2,420,000	2,599,857	2,059,012	807,600	85%	31%
Programme 5: Environment management and protection	SP 5. 1 Environment management and protection	15,089,274	232,452,528	13,155,648	39,943,527	87%	17%
	Sub Total	94,262,072	287,143,759	81,145,719	71,750,108	86%	25%
Wote Municipality							
Wote Municipality	SP 1. 1 Wote Municipality	48,981,275	15,091,169	48,679,376	15,060,929	99%	100%
	Sub Total	48,981,275	15,091,169	48,679,376	15,060,929	99%	100%
Emali-Sultan Municipality							
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	27,653,364	26,546,800	27,563,748	22,523,749	100%	85%
	Sub Total	27,653,364	26,546,800	27,563,748	22,523,749	100%	85%
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	63,935,887	10,228,589	60,656,625	10,205,325	95%	100%
	Sub Total	63,935,887	10,228,589	60,656,625	10,205,325	95%	100%
Health Services							
General administration & planning	SP1. 1 General administration & planning	2,838,919,580	465,788,246	2,482,203,578	285,390,944	87%	61%
Curative health care services	SP2. 1 :Curative health care services	298,375,306	28,760,665	261,101,774	907,030	88%	3%
Preventive and Promotive health care services	SP3. 1 Preventive and Promotive health care services	135,684,656	36,559,292	118,717,247	10,158,547	87%	28%
	Sub Total	3,272,979,542	531,108,203	2,862,022,599	296,456,521	87%	56%
Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	SP1. 1 General administration & planning	139,185,488	-	105,269,049	-	76%	
Road Transport	SP2.1 : Road transport	3,671,300	468,853,702	2,777,249	348,904,378	76%	74%
Infrastructure development	SP3.3: Infrastructure development	2,350,000	-	1,777,357	-	76%	

Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	14,863,468	101,775,000	11,241,568	94,646,538	76%	93%
	Sub Total	160,070,256	570,628,702	121,065,223	443,550,917	76%	78%
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	508,919,401	-	424,777,739	-	83%	
Early childhood development education	SP2.1 : Early childhood development education	22,990,229	132,629,868	19,189,163	89,629,896	83%	68%
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,300,000	75,642,704	1,085,066	48,690,095	83%	64%
Support to Education and Library Services	SP4.1:Support to Education and Library Services	144,764,902	1,000,000	120,830,347	940,500	83%	94%
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	15,446,830	37,736,469	12,892,944	31,840,351	83%	84%
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	8,150,215	2,904,785	6,802,708	1,490,530	83%	51%
	Sub Total	701,571,576	249,913,826	585,577,967	172,591,372	83%	69%
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	101,675,276	3,375,725	92,215,135	3,073,260	91%	91%
Trade development & promotion	SP2.1; Trade development & promotion	17,647,340	14,877,397	15,987,815	9,505,550	91%	64%
Industrial development and promotion	SP3. 1 Industrial development and promotion	650,000	-	588,875	-	91%	
Tourism development & promotion	SP4. 1 Tourism development & promotion	11,311,267	940,600	10,247,575	940,600	91%	100%
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	17,400,000	700,000	15,763,734	700,000	91%	100%
	Sub Total	148,683,883	19,893,722	134,803,134	14,219,410	91%	71%
Department of Gender, Children, Youth, Sports, and Social Services							
General administration & planning	P1: General administration & planning	45,280,787		44,725,496		99%	
Gender and Social Development	P2: Gender and Social Development	28,694,571	40,962,030	26,308,495	33,945,320	92%	83%
Sports development	P3; Sports development	44,350,164	37,368,386	40,662,258	33,484,621	92%	90%
Youth empowerment	P4; Youth empowerment	17,207,166	14,047,324	15,776,317	8,835,570	92%	63%
	Sub Total	135,532,688	92,377,740	127,472,566	76,265,511	94%	83%
County Attorney							
General Administration & Support Services	P1: General administration & planning	48,854,412	-	36,552,227		75%	

Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Sub Total	48,854,412	-	36,552,227		75 %	
Govern ship							
General Administration & Support Services	P1: General administration & planning	470,500,469	-	442,865,921		94%	
	Sub Total	470,500,469	-	442,865,921		94 %	
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	419,944,772		408,857,845		97%	
	Sub Total	419,944,772	-	408,857,845		97 %	
CPSB							
Public Service Human Resource Management and Development.	SP2 : Public Service Human Resource Management and Development.	72,813,647		68,500,576		94%	
	Sub Total	72,813,647		68,500,576		94 %	
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	355,316,256	54,787,552	303,709,673	25,169,295	85%	46%
Public financial management	SP2: Public financial management	158,162,488		135,191,380		85%	
	Sub Total	513,478,744	54,787,552	438,901,053	25,169,295	85 %	46 %
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	264,036,926	22,834,646	236,352,959	21,584,886	90%	95%
Participatory Development .& civic education	SP2: Participatory Development .& civic education	16,727,425		14,973,654		90%	
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	3,560,000		3,186,755		90%	
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	26,401,460		23,633,423		90%	
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	8,711,240		7,797,918		90%	
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	5,756,480		5,152,947		90%	
	Sub Total	325,193,532	22,834,646	291,097,656	21,584,886	90 %	95 %
Water and Sanitation							
General administration & planning	SP1: General Administration & Planning	87,804,325	56,390,781	70,101,290	44,520,890	80%	79%
Water infrastructure Development	SP 2.1: Water harvesting and storage	10,004,280	195,284,593	7,987,225	71,072,439	80%	36%
	SP2: Piped water supply	3,850,000	222,899,071	3,073,766	217,150,020	80%	97%

Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	infrastructure						
	SP.3: Ground water development	9,830,000	152,426,248	7,848,084	117,227,794	80%	77%
	Sub Total	111,488,605	627,000,693	89,010,366	449,971,143	80%	72%
Agriculture, Irrigation, Livestock, Fisheries And Cooperative							
General administration & planning	SP1: General Administration & Planning	67,678,207	283,241,973	58,284,396	263,499,087	86%	93%
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	77,116,777	254,312,052	66,686,872	58,519,157	86%	23%
Agribusiness and information management	SP3; Agribusiness and information management	13,800,000	86,132,517	11,933,575	26,570,463	86%	31%
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	120,401,520	70,915,837	104,117,432	22,429,467	86%	32%
Cooperative Development	SP 5:Cooperative Development	23,244,573	4,583,930	20,100,787	3,731,210	86%	81%
	Sub Total	302,241,077	699,186,309	261,123,063	374,749,384	86%	54%
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	50,356,413	58,049,729	29,856,201	58,037,799	59%	100%
	Sub Total	50,356,413	58,049,729	29,856,201	58,037,799	59 %	100 %
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	882,052,960	66,948,488	826,660,211	19,458,626	94%	29%
	Sub Total	882,052,960	66,948,488	826,660,211	19,595,126	94%	29%
Total County Budget		7,850,595,172	3,331,739,928	6,942,412,074	2,071,731,474	88 %	62%

3.4. Payment of FY 2022/23 Pending Bills

The county settled 54 percent of the recurrent pending bills and 99 percent of the development pending bills as indicated in the table below.

Pending bills per economic classification

Economic Classification	Outstanding Pending Bill Amount as of 30th June, 2023 (Kshs.)	Amount Paid (Kshs.)	Outstanding Pending Bill Amount as of 30th June, 2024 (Kshs.)	Percentage of Payment
Recurrent Pending bills	261,805,334	140,441,627	121,363,707	54%
Development Pending bills	7031770	6945518	86252	99%

4.0 DEPARTMENTAL FINANCIAL AND NON FINANCIAL PERFORMANCE FOR FY 2023/24

This chapter highlights the progress made in implementation of the budget for the all county departments and agencies for financial year 2023/24 performance of the for the period 1st July 2023 to 30th June 2024.

4.1. Office of Governor

4.1.1. Financial Performance Summary

The total expenditure for FY 2023/24 under the Governorship amounted to Ksh 442,865,921 against a budget of Ksh 470,500,469 which translated to an absorption rate of 94 percent. Out of the total expenditure, 88 percent was spent on operations and maintenance while 12 percent was spent on personnel.

Table 4.1:1:Governorship Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (2) Estimates	Expenditures as at June 30 th , 2024	Performance (%)
Operations	367,049,991	364,096,282	99%
Maintenance	31,567,049	26,210,783	83%
Sub Total	398,617,040	390,307,065	98%
Personnel	71,883,429	52,558,855.55	73%
Total Recurrent Budget	470,500,469	442,865,921	94%

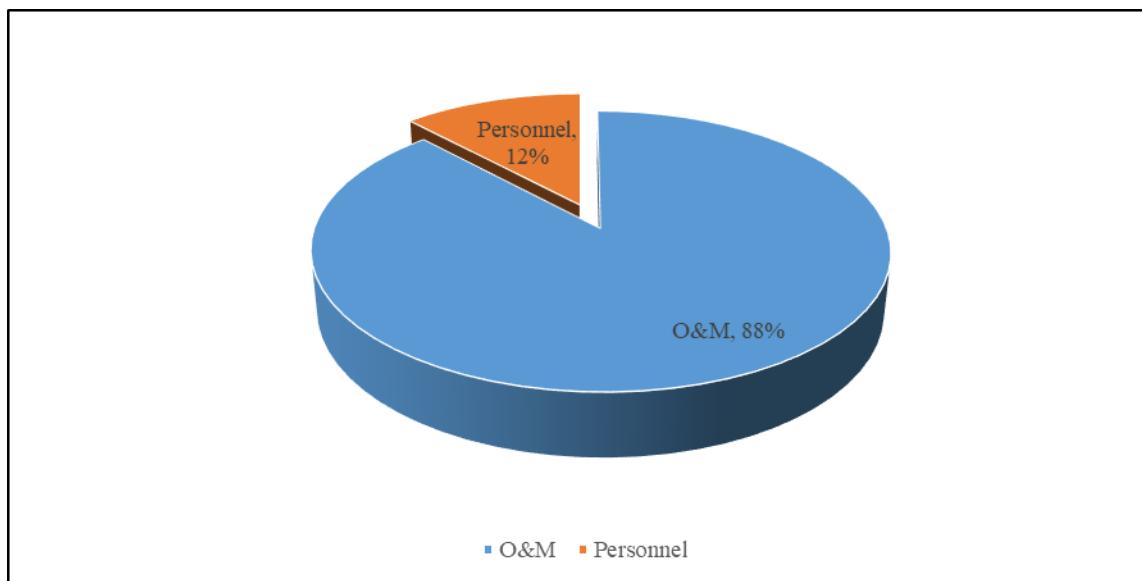


Figure 11:Expenditure by Economic Classification for Governorship

4.1.2. Non-Financial Performance

The Office of Governor and Deputy Governor are charged with responsibility of providing leadership in the management of the county affairs. This is executed through various organisational structures established under the Law. Over the Budget period, the performance of the office against the set targets are as shown in the table below;

Table 4.1:2: Governorship Non-Financial Performance

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Target	Achievement as at 30 TH June 2024	Variance
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	5	1
	Office of Governor & deputy Governor	Attending Council of Governors meeting	Number of meetings	4	4	0
	cabinet coordination unit	Cabinet meeting held	No. of Cabinet meeting held	52	52	
	cabinet coordination unit	Generating Cabinet memos	Number of Cabinet memos generated	40	30	10
	cabinet coordination unit	Generating / processing County Executive / legislative bills	Number of bills generated / processed	15	20	5
	Office of Governor & deputy Governor	Submission of Annual Progress	Number of Annual progress report	1	1	0
	Office of Governor & deputy Governor	Delivering an Annual State of the County Address	Copy of Annual State of the County Speech	1	1	0
	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
Office of	cabinet coordination unit	Establish cabinet coordination unit	Operational cabinet coordination unit	1	1	0
	Office of	Strengthen intergovernmental relations	No. of forum meetings held	Continuous	Continuous	Continuous

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Target	Achievement as at 30 TH June 2024	Variance
	Governor & deputy Governor					
	Office of Governor & deputy Governor	Development of a County Communication Strategy	No. of strategy prepared	1	0	1
	Governor & deputy Governor	Development of a County Communication Policy	No. of communication policies	1	0	1
	Office of Governor & deputy Governor	E-magazine and website content development	No. of E magazines produced	12	2	10
	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	continuous

4.2. County Secretary

4.2.1. Financial Performance Summary

The total expenditure for the office of County Secretary in FY 2023/24 was **Kshs 408,857,845** against a budget of **Kshs 419,944,772** which translated to an absorption rate of 97 percent. The analysis of the expenditures is provided in the table below;

Table 4.2:1:County Secretary Summary of Budget & Expenditures

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30 th June 2024	Absorption rate
RECURRENT EXPENDITURE			
Operations	97,348,580	92,911,339.10	95%
Maintenance	9,900,000	9,024,329.90	91%
Sub Total	107,248,580	101,935,669.00	95%
Personnel	312,696,192	306,922,176.15	98%
TOTAL	419,944,772	408,857,845.15	97%
DEVELOPMENT EXPENDITURE	-		
CAPITAL EXPENDITURE	-		
TOTAL BUDGET	419,944,772	408,857,845	97%

The analysis of County Secretary expenditures reveals that personnel expenditure constituted 75 percent of the total expenditure, while O&M accounted for the remaining 25 percent.

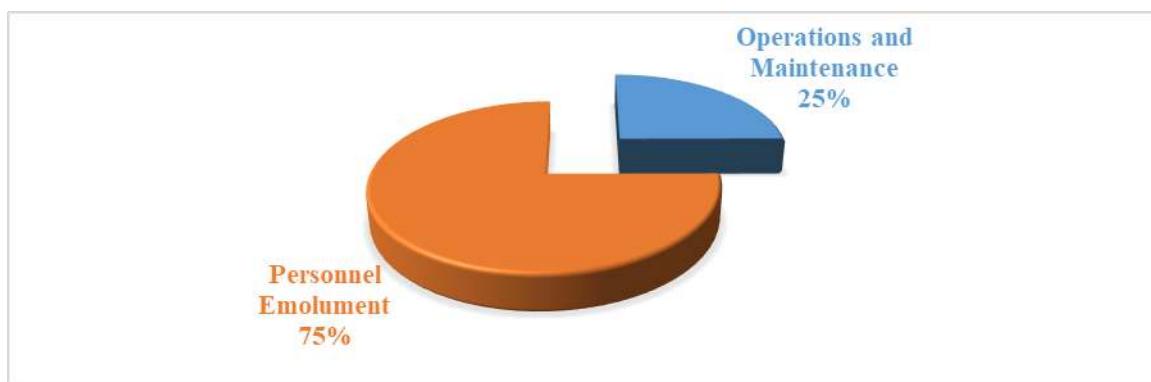


Figure 12: Expenditure by Economic Classification for County Secretary

4.2.2. Recurrent Expenditure Performance

The analysis of recurrent expenditures shows that Contracted Guards and cleaning services had the highest expenditure of Kshs 31,308,303 followed by Daily Subsistence Allowance with an expenditure of Kshs 7,360,140.

Table 4.2:2:County Secretary Recurrent Expenditure Performance

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Salaries And Wages	312,696,192	306,922,176	98%
Contracted Guards and cleaning services	31,573,682	31,308,303	99%
Daily Subsistence Allowance	7,411,262	7,360,140	99%
Medical Insurance	7,035,595	7,035,595	100%
Performance Contracting	4,900,000	4,614,808	94%
Hospitality -Catering Services(Receptions, Accommodation, drinks	4,272,578	4,245,169	99%
Refined Fuels & Lubricants	4,200,000	4,150,000	99%
Payroll Management	4,150,000	4,245,669	102%
Maintenance expenses motor vehicles	3,500,000	3,036,220	87%
General office Supplies-stationery	2,960,123	2,864,750	97%
Fleet Management	2,900,000	2,793,162	96%
CEC AFFAIRS	2,500,000	2,309,818	92%
Travel Costs	2,300,000	2,300,000	100%
Office and General Supplies	2,300,000	2,230,645	97%
Supplies and accessories for Computers	2,000,000	1,506,430	75%
Training Expenses	1,779,790	1,749,421	98%
HR registry	1,750,000	1,711,130	98%
Budget Tracking and Implementation	1,733,450	1,729,050	100%
Human Resource Reforms	1,648,195	1,648,195	100%
Coordination of Government programs and activities	1,500,000	1,460,786	97%
Purchase of Computers	1,300,000	1,300,000	100%
South Eastern Kenya Economic Block	1,233,000	1,039,252	84%
Assumption of office	1,200,000	1,200,000	100%
Daily subsistence allowance	1,000,000	629,760	63%
Water and Sewerage	1,000,000	922,180	92%
Telephone, Telex, Facsimile and Mobile Phone Services	1,000,000	751,000	75%
Development of HR policies and sensitization of Service Regulations to employees	1,000,000	942,500	94%
Sanitary and Cleaning Materials	1,000,000	978,310	98%
Intergovernmental county assets valuation and transfer committee	1,000,000	674,700	67%
Coordination of policy & bills preparation	1,000,000	785,900	79%
Purchase of Furniture	1,000,000	998,160	100%
Financial reporting	950,000	948,300	100%
Electricity	608,569	212,720	35%
Travel Costs	500,000	164,450	33%
Purchase of ICT Equipment	500,000	500,000	100%
Records and publications	468,836	367,100	78%
Contracted professional Services	366,200	277,200	76%
Induction of ECMs Cos	310,500	310,500	100%
Maintenance of Office Furniture	300,000	103,542	35%
Membership subscription to professional bodies	200,000	72,600	36%
Publishing & printing Services	200,000	1,508	1%
Maintenance of ICT Equipment	200,000	175,726	88%
Maintenance-Buildings-Non Residential	200,000	117,520	59%

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Contracted Technical Services	176,800	154,000	87%
Courier & postal Services	100,000	9,450	9%
Subscription to Newspapers, Magazines and Periodicals	20,000	-	0%

4.2.3. Non-Financial Performance

In FY 2023/24, the Office of the County Secretary achieved significant progress by implementing a performance management system and revising the staff establishment. The office also focused on capacity building by providing promotional and career growth courses to address various training needs. Furthermore, it successfully transitioned from manual to automated payroll systems. To gather feedback and enhance workplace morale, a comprehensive institutional skills gap analysis was conducted, along with an employee satisfaction survey.

Table 4.2:3:County Secretary Non-Financial Performance

Program me	Sub- programm e	Deliver y Unit	Key Outputs (KO)	Key Performan ce Indicators (KPIs)	FY 2023/2024		
					Target	Achievemen ts as at 31 st June 2024	Variance
Leadership and Coordinati on	Public service leadership	County Secretar y	Motivated workforce	No of staff enrolled in insurance cover	3800	3800	0
		County Secretar y	Improved service delivery	No of staff on Cascaded performanc e contracts	3800	3800	0
	Coordinati on of governmen t business	County Secretar y	Cabinet meeting held	No. of: Cabinet minutes	52	52	0
		County Secretar y	Generating Cabinet memos	Number of Cabinet memos	40	152	112
		County Secretar y	Co-ordinated and monitored operations and development in MDAs	Memos issued	Continuo us	Continuous	Continuo us
		County Secretar y	cabinet circulars/directi ves	Executive circulars issued	Continuo us	Continuous	Continuo us

4.3. County Attorney

4.3.1. Financial Performance Summary

The total departmental expenditure for FY 2023/24 was Ksh 36,552,227 representing an absorption rate of 75 percent against a budget of Ksh 48,854,412. Operations and maintenance expenditure accounted for 98 percent of the total O&M budget while personnel emoluments accounted for 16 percent of the total Personnel Budget.

Table 4.3:1:County Attorney Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (2) Estimates	Expenditures as at June 30 th , 2024	Performance (%)
Operations	30,049,213	29,824,858.39	99%
Maintenance	4,732,880	4,425,494.05	94%
Sub Total	34,782,093	34,250,352	98%
Personnel	14,072,319	2,301,874	16%
Total Budget	48,854,412	36,552,227	75%

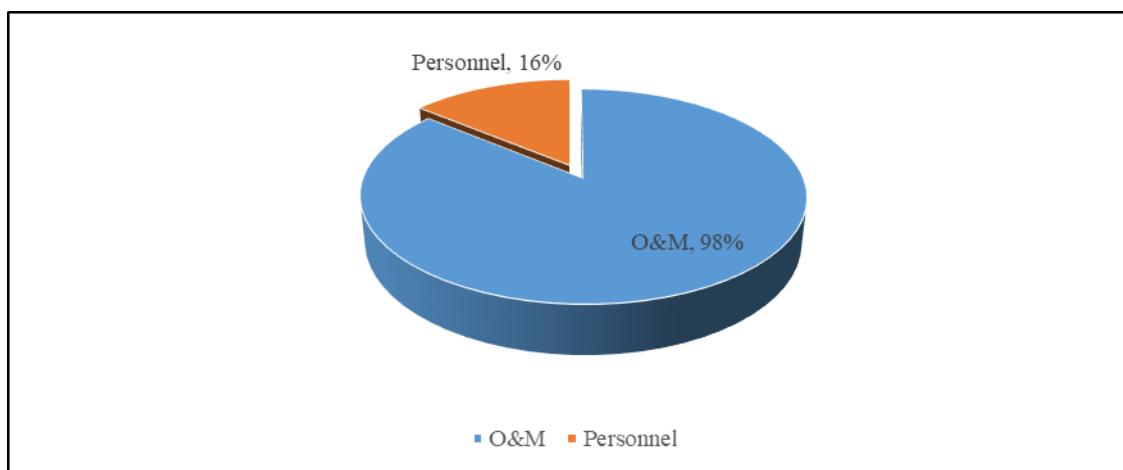


Figure 13:County Attorney Expenditure by Economic Classification

4.3.2. Non-Financial Performance

The County Attorney in FY 2023/24 was able to conclude 4 cases, draft 10 policies, formulate 20 bills and draft 4 conveyancing documents.

Table 4.3:2: County Altonney Non-Financial Performance

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Target	Actual as at 30 th June 2024	Variance
Legal services	County Attorney	Reduced number of litigations	No of cases concluded	2	4	-2
		Policies drafted	No of Policies	10	10	0
		Processing of County Bills	No of bills /acts formulated	8	20	-12
		Drafting of conveyancing documents	Number of conveyancing documents	5	4	1

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Target	Actual as at 30 th June 2024	Variance
		prepared				

4.4. Department of Devolution Public Participation, County Administration, and Special Program

4.4.1. Financial Performance Summary

The total departmental expenditure for the FY 2023/24 was Kshs 312,682,542 representing an absorption rate of 90 percent against a budget of Kshs. 348,028,177. The department recorded an absorption rate of 90 and 95 percent on recurrent and development respectively.

Table 4.4:1:Department of Devolution Budget and Expenditure Summary

Expenditure Item	FY 2023/24 Revised Budget (II) Estimates	Expenditures as at 30 th June 2024	Absorption rate
Operations	101,722,581	101,555,166	100%
Maintenance	10,771,265	10,244,874	95%
Operations and Maintenance	112,493,846	111,800,040	99%
Personnel	212,699,685	179,297,616	84%
Total Recurrent	324,893,531	291,097,655.90	90%
Capital Expenditure	22,834,646	21,584,886	95%
Total	348,028,177	312,682,542	90%

Analysis on economic classification indicates that the department incurred 57 percent on Personnel emoluments ,36 percent on Operations and Maintenance and 7 percent on development projects.

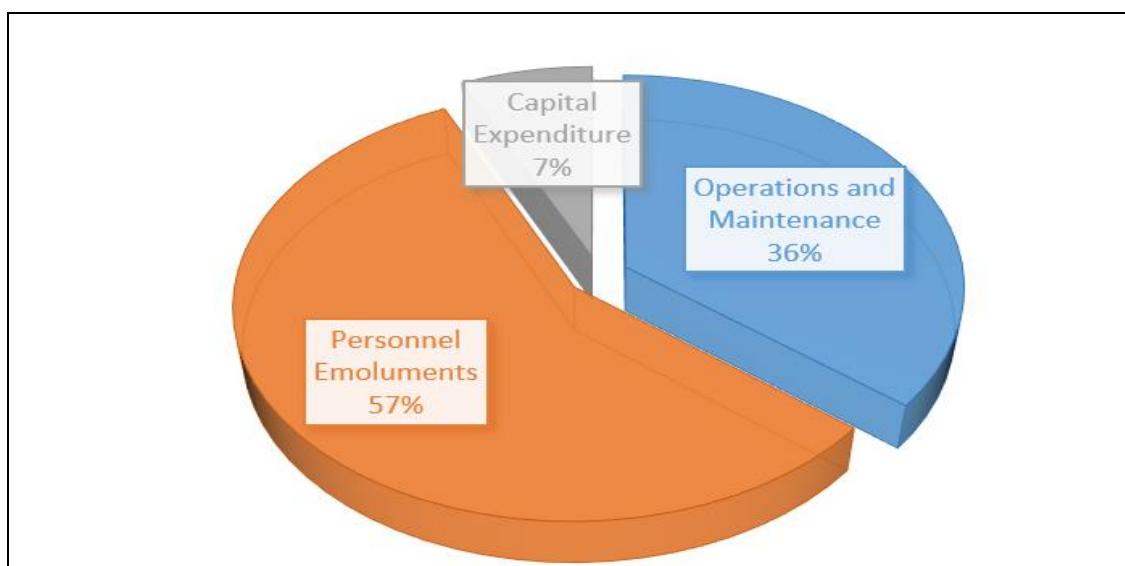


Figure 14:Devolution Department Expenditure per Economic Classification

4.4.2. Recurrent Expenditure Performance

The department recorded an absorption of 90% on recurrent budget. The itemised expenditure is tabulated below;

Table 4.4.2: Department of Devolution Recurrent Budget Performance

No	Economic Item & Title	Approved Estimates FY 2023/24 (Kshs.)	Actual Expenditure FY 2023/24 (Kshs.)	Absorption
1.	Salaries & Wages	212,699,685.34	179,297,615.95	84%
2.	Coordination of special programmes	21,198,801.00	21,192,411.55	100%
3.	Coordination of Government Services-AIES- SCAS	12,888,000.00	12,883,700.00	100%
4.	Field Allowance	11,000,000.00	10,999,965.00	100%
5.	Daily Subsistence Allowance	10,160,000.00	10,159,650.00	100%
6.	Refined Fuels & Lubricants	10,150,000.00	10,149,999.70	100%
7.	Maintenance motor vehicles	9,761,225.00	9,237,093.75	95%
8.	Field Operations Allowance	7,000,000.00	7,000,000.00	100%
9.	Security Operations	4,250,000.00	4,250,000.00	100%
10.	Advertising, Awareness and Publicity Campaigns	3,450,000.00	3,448,458.00	100%
11.	Sub County Civic Coordination- AIES	3,000,000.00	3,000,000.00	100%
12.	Catering Services(Receptions, Accommodation, drinks	2,832,640.00	2,832,632.05	100%
13.	Payment of Rent	2,653,300.00	2,546,670.00	96%
14.	Training Expenses	2,230,640.00	2,230,080.00	100%
15.	General office Supplies-stationery	1,551,200.00	1,551,200.00	100%
16.	Travel Costs	1,500,000.00	1,500,000.00	100%
17.	Election of Development Committees	1,330,000.00	1,327,700.00	100%
18.	Staff Uniform and identification badges	1,300,000.00	1,299,880.00	100%
19.	Sanitary and Cleaning Materials	900,000.00	900,000.00	100%
20.	Supplies and accessories for Computers	616,000.00	615,960.00	100%
21.	Maintenance of Office Furniture	541,000.00	540,750.00	100%
22.	Telephone, Telex, Facsimile and Mobile Phone Services	502,000.00	502,000.00	100%
23.	Publishing & printing Services	500,000.00	499,999.10	100%
24.	Research Allowance	500,000.00	498,280.00	100%
25.	Trainer Allowance	486,200.00	486,200.00	100%
26.	Water and Sewerage	350,000.00	349,613.20	100%
27.	Hospitality Supplies and Services	320,000.00	319,000.00	100%
28.	Other Operating Expenses	300,000.00	300,000.00	100%
29.	Electricity	300,000.00	281,756.90	94%
30.	Purchase of office Furniture	250,040.00	249,040.00	100%
31.	Maintenance of computers	219,000.00	217,990.00	100%
32.	Planning, Budgeting & Indicator Tracking	200,000.00	200,000.00	100%
33.	Purchase of Police and Security Equipment	200,000.00	195,470.70	98%
34.	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	35,800.00	24,600.00	69%
35.	Subscription to Newspapers, Magazines and Periodicals	18,000.00	11,200.00	62%
TOTALs		325,193,531.34	291,098,915.90	90%

4.4.3. Development Expenditure Performance

The department had a development expenditure of 3,991,061 representing 17% absorption rate. The department had a total of 7 projects for implementation in the FY 2023/24.

Table 4.4.3:Department of Devolution Development Budget and Project Status

No	Ward/HQ	Project name	FY 2023/24 Budget Estimates (II)	Expenditure as at 30 th June 2024	Status
1.	Kiima kiu	Kilome Sub-County office Block	9,000,000	8,933,827	Complete & In use
2.	HQ	Firefighting & Water rescue equipment	2,000,000	1,996,400	Complete & In use
3.	Wote/Nziu	Wote Fire Station	800,000	796,088	Complete & In use
4.	Kitise/Kith uki	Kithuki Sub-Ward Office Block	651,580	-	Complete & In use
5.	Makindu	Makindu Fire Station	300,000	-	Ongoing & In use
6.	Mavindini	Mavindini Ward Office Block	6,303,066	6,087,303	Complete & In use
7.	Ivingoni/Nzambani	Ivingoni/Nzambani Ward Office block	3,780,000	3,771,268	Complete & In use
		Total	22,834,646	21,584,886	

4.4.4. Non-Financial Performance

In FY 2023/24, the department achieved significant milestones, including the completion and operationalization of several administrative offices, which improved service delivery and government visibility. The Department enhanced disaster risk management by significantly improving disaster response efforts. To enhance accountability and responsiveness to citizen needs, the department conducted public participation for numerous key documents and processes such as policies, plans and budgets. Service delivery coordination at decentralized units was enhanced with continuous meetings and forums conducted at sub ward, ward and sub county levels. Through liquor licensing and control programme, the department managed to generate 45 Million as own source revenue

Table 4.4:4:Department of Devolution Non-Financial Performance

Programme	Sub programme	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Target	Achievement	Variance
General administration & planning	Disaster risk mitigation and Response	Increased disaster preparedness, response and coordination	Number of disaster responses	30	35	5
			No. of fire stations constructed	2	1	1
Participatory Development & Civic Education	Participatory Development & Civic Education	Public participation and Community programmes forums.	No of villages attending Public participation forums	3,612	3612	0
		Citizens sensitized, trained and educated on civic education and public participation	No. of people reached on themed Civic Education	900,000	900,000	900,000
		Operational peoples government	No of functional development committees	4087	0	4087
Co-ordination of Service Delivery and Enforcement	Service Delivery	Progress reports on implementation of projects	Monthly progress reports	12	12	0
		Barazas / forums	No. of forums / barazas	400	400	0
		Well-coordinated Decentralized Services	No of sub-county HOD meetings	12	12	0
	Enforcement	County Enforcement and compliance	Enforcement uniform purchased	20	20	0
Liquor Drinks Control and Licensing	Liquor Drinks Control and Licensing	Inspections conducted	No of Liquor premises Inspected and licensed	3,000	0	3000
		Revenue generated	Amount of revenue generated	70,000,000	45,208,580	24,791,420
		Psychoeducation on drug and substance	No of people reached	2200	0	2200

4.5. Department of Finance and Socio –Economic Planning

4.5.1. Financial Performance Summary

The total cumulative expenditure for the department in the FY 2023/24 was **Kshs 464,070,348** against the budget of **Kshs 568,266,297** which translated to an absorption rate of 82 percent. The analysis of the departmental expenditures is shown in the table below per economic classification;

Table 4.5:1:Department Finance Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
RECURRENT EXPENDITURE			
OPERATIONS	173,234,607	165,463,167	96%
MAINTENANCE	115,000,000	105,241,118	92%
SUB TOTAL	288,234,607	270,704,284	94%
PERSONNEL	225,244,138	168,196,768	75%
TOTAL RECURRENT BUDGET	513,478,745	438,901,053	85%
DEVELOPMENT EXPENDITURE			
CAPITAL EXPENDITURE	54,787,552	25,169,295	46%
TOTAL BUDGET	568,266,297	464,070,348	82%

Expenditure Economic Classification

The analysis of the departmental expenditure constituted 58 percent operation and maintenance, 36 percent personnel emolument and capital expenditure of 6 percent. The analysis on expenditure per economic classification is as shown below.

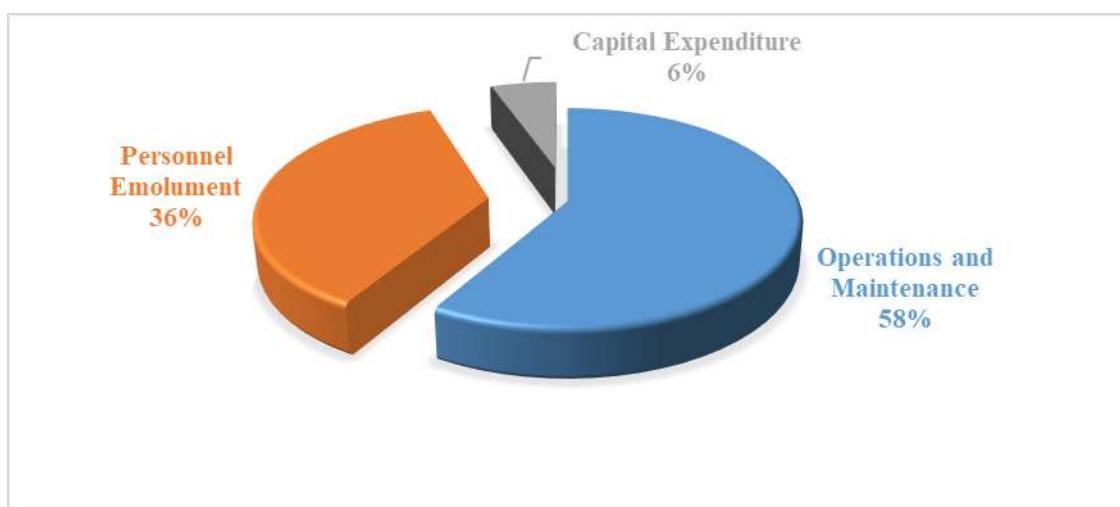


Figure 15: Department Finance Expenditure by Economic Classification

4.5.2. Recurrent Expenditure Performance

The department has a recurrent expenditure of **Kshs 438,901,053** against a budget of **Kshs 513,478,745** translating to 85 percent absorption rate. The highest expenditure was on emergency fund of Kshs 45,615,349 followed by budgeting vote with Kshs 30,817,126.

Table 4.5:2:Department of Finance Recurrent Budget Performance

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Compensation to Employees	225,244,138	168,196,768	75%
Emergency fund	50,000,000	45,615,349	91%
Budgeting	31,058,434	30,817,126	99%
Car & Mortgage loan Fund - Executive	30,000,000	30,000,000	100%
Daily Subsistence Allowance	21,000,000	20,727,990	99%
Catering Services(Receptions, Accommodation, drinks)	14,853,650	14,764,929	99%
Constituency Office Expenses	14,000,000	13,701,766	98%
Boards, Committees, Conferences and Seminars	13,500,000	13,409,594	99%
Field Operations Allowance	10,600,000	10,456,605	99%
Training Expenses	10,286,862	10,280,839	100%
Travel Costs	9,650,000	9,646,281	100%
Refined Fuels & Lubricants	9,500,000	9,232,356	97%
Maintenance of Computers, Software, and Networks (System, USSD)	9,100,000	8,625,454	95%
Maintenance Expenses-Motor Vehicles/Generator	9,000,000	7,104,205	79%
Pending Bills - FY 2022/23	8,000,000	6,023,702	75%
Asset management operations	4,800,000	4,318,790	90%
Publishing & Printing Services	4,218,340	4,049,195	96%
Contracted Guards & Cleaning services	6,000,000	3,901,400	65%
Field Allowance	4,000,000	3,884,600	97%
Hospitality Supplies - other (2,547,818	2,538,538	100%
General Office Supplies (papers, pencils, forms, small office equipment etc.)	2,925,000	2,445,860	84%
Temporary Committee Expenses	2,341,060	2,340,860	100%
Supplies and accessories for Computers	2,200,000	1,941,118	88%
Pre-feasibility, Feasibility and Appraisal Studies	2,000,000	1,921,100	96%
Advertising, Awareness ,Communication & Publicity Campaigns;	2,376,625	1,865,794	79%
Purchase of Computers, Printers and other IT Equipment (POS)	1,800,000	1,800,000	100%
Telephone, Telex, Facsimile and Mobile Phone Services	1,200,000	1,036,212	86%
Policy development --Finance Bill 2024	1,000,000	1,000,000	100%
Electricity	1,000,000	1,000,000	100%
Purchase of Office Furniture and Fittings-blinds	1,000,000	987,580	99%
Trainee Allowance-Interns	974,858	938,700	96%
Water and Sewerage	1,000,000	859,570	86%
Routine Maintenance- Other As-Bus parks and Livestock sale yard	800,000	766,037	96%
Payment of Rent	1,000,000	745,100	75%
Daily subsistence allowance	734,720	734,720	100%
Specialised Materials- Other-Asset Tags	1,000,000	729,260	73%
Membership fees	400,000	330,469	83%
Travel Costs	167,240	163,185	98%
Medals, Awards and Honours- Medallions	500,000	-	0%
Staff Uniform and identification badges	500,000	-	0%
Bank Service Commission & Charges	500,000	-	0%
Maintenance of Buildings and Stations-- Non-Residential	500,000	-	0%
Purchase of Coffins- Staff Welfare	200,000	-	0%

4.5.3. Development Expenditure Performance

The department incurred development expenditures of Kshs 25,169,295 against a budget of Kshs 54,787,552 translating to an absorption rate of 46. The development expenditure is as shown in the table below.

Table 4.5.3:Department of Finance Development Expenditure and Project status

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate	Status
IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1	4,956,232	3,141,045	63%	Ongoing
IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 2 grant"	37,129,123	12,124,103	33%	Ongoing
Supplementary Projects for poor and marginalised areas	6,127,951	3,430,624	56%	Complete
Equipping and Fencing of County Treasury Block	2,500,000	2,399,277	96%	Complete
Construction of Document warehouse, County Treasury Offices and Equipping	4,074,246	4,074,246	100%	Complete
Sub-total	54,787,552	25,169,295	46%	

4.5.4. Non-Financial Performance

The County has implemented measures to improve OSR over the past two years. As a result, there has been a 19 percent increase in OSR, from Ksh. 891,595,987 in 2022/23 to Ksh. 1,058,000,000 in FY 2023/24. This progress can be attributed to the introduction of automation, cashless payment, unified billing, and the use of technology such as the *My County App* and Rapid Results Initiatives (RRI). The Department of Finance conducted the County Census of Business Establishments (CBE) from June to August 2023. The purpose of this census was to improve revenue forecasting, promote evidence-based decision-making, and inform strategies and policies for optimizing revenue collection. Through this exercise, a total of 24,771 active businesses were enumerated.

County Budget Transparency Surveys (CBTS) Award in 2023 and 2024: Makueni County Government emerged the 2nd Best county in budget transparency in the annual survey conducted by the International Budget Partnership Kenya for Financial Years 2021/222 and 2022/23 budget documents, with an impressive score of 75percent and 80 percent respectively.

Table 4.5:4:Department Finance Non-Financial Information

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Targets	Actual as at 31 st June 2024	Variance
General administration & planning	Administration	Functional Integrated Records Management System	% of implementation	100	50	0
		Reviewed Government Finance policy & Operational Manual	No. of reviews	1	0	1
		Training Needs Assessment report	No. of reports	1	1	0
		Well-coordinated service delivery	No of performance management report	4	4	0
		Staff Trained	No. of staff trained	60	100	40
Public Financial Management	Accounting Services	Timely Final reporting	No of Final accounts	1	1	0
			No of quarterly reports	4	4	0
		Efficient and effective Accounting Services	Annual Consolidated Financial Statements prepared	1	1	0
	Budget and Expenditure	Budget Circular	Budget Circular issued by 30th August	1	1	0
		Public Expenditure review	Annual Public Expenditure review reports	1	1	0
		Convening of Sector Working groups	Sector working group reports & budget proposals by December 31 st	1	1	0
		County Fiscal Strategy Paper (CFSP),	CFSP prepared and submitted to assembly by February 28 th	1	1	0
		County Budget Review and Outlook Paper (C-BROP),	C-BROP prepared and submitted to assembly by September 30 th	1	1	0
		Public participation on budget preparation &Sensitized public on Budget Implementation	No. ward participation forums held	30	30	0
		Programme-based budget (PBB)	Programme-Based Budget (PBB) submitted to county Assembly by 30th April	1	1	0
		Integrated Financial Management	County budget	2	2	0

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Targets	Actual as at 31 st June 2024	Variance
			prepared on IFMIS budget module			
		Budget implementation monitoring	Quarterly budget implementation report prepared	4	4	0
Internal Audit services	Internal Audit services	Strengthen internal controls	No. of audit reports and feedback per department per annum	5	5	0
		Risk based audits	Number of departments in which RBU audits have been conducted	10	10	0
		Systems audit	No of systems audits undertaken	3	3	-
		Verification of Assets and liabilities	No of departments whose assets and liabilities have been verified	1	2	1
		Special audit reports	No. of special audit reports	4	4	0
Revenue	Policy Formulation & Public participation	No of bills Enacted	1	1	0	
	Revenue and business census report, Revenue arrears & quarterly performance report	Complete reports	6	6	0	
Supply chain management	Compliance with public procurement policies and systems	% level of compliance	100%	100%	0	
	Annual procurement plan	Annual Procurement Plans	1	1	0	
Economic planning	Reviewed County Sector Development Plans	No. of published sector development plans	8	1	7	
	Annual development plan (ADP)	Annual Development Plan (ADP)	1	1	0	
	2023-27 CIDP	CIDP formulated	1	1	0	
	Working County PPP unit and framework	%ge of implementation	100%	0	100%	
Monitoring and Evaluation	M&E Implementation reports	Quarterly project implementation Reports	4	4	0	
		Annual Report	1	1	0	

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Targets	Actual as at 31 st June 2024	Variance
Overall Performance	Monitoring, Evaluation and Reporting		No. of special reports	4	4	0
		County Annual Progress reports	No. of progress reports	1	1	0
		Strengthen monitoring, evaluation and reporting	Monitoring, evaluation and reporting framework	1	0	1
		CIDP 2023/27 Indicator handbook	Approved indicator handbook	1	1	0
		Evaluation reports	No. of Evaluation reports	6	0	6
	Statistics	County Statistical Abstract 2023	Published CSA 2023	1	1	0
		Statistical Surveys	No of statistical surveys undertaken	2	0	2
	Enterprise Risk Management	Enterprise risk awareness	No of sensitization forums on County ERM policy	2	0	2
		Reviewed ERM policy	No of reviews of the County ERM Policy	1	0	1
		County Enterprise Risk Assessment	County Enterprise Risk Assessments	1	0	1
	Assets Management	Assets management policy	Published asset management policy	1	0	1
		Asset tagging workshops held	No and category of assets tagged	4	0	4
		Fixed asset management system and tagging	No of operational system	1	1	0

4.6. Department of Agriculture, Livestock, Fisheries & Co-operative Development

4.6.1. Financial Performance Summary

The total expenditure for the FY 2023/24 was KShs. 635,872,446 which translated to an absorption rate of 63 percent against a budget of Khs. 1,001,427,385. This was attributed to efficiency and timely implementation of programmes and projects. Nonetheless, conditional additional Allocation amounting to Ksh. 247,390,356 (Ksh. 162,562,856 for Conditional Grant for Provision of Fertilizer Subsidy Programme, 63,341,980 for De-Risking and Value Enhancement (DRIVE) project, Ksh. 21,485,520 for Livestock Value Chain Support Project) was not disbursed to the county government since the activities were coordinated by the National Government. The budget absorption for recurrent and development for the period under review was 86 and 54 percent respectively.

Table 4.6:1: Budget Summary and Expenditure

Expenditure item	FY 2023/24 Revised Budget (II) Estimates	Expenditures as at 30 th June 2024	Budget Absorption
Operations	52,988,425	47,155,285	89%
Maintenance	5,450,000	3,717,346	68%
Sub Total	58,438,425	50,872,631	87%
Personnel	243,802,652	210,490,887	86%
Total Recurrent	302,241,077	261,123,063	86%
Development	699,186,309	374,508,928	54%
Total Budget	1,001,427,385	635,872,446	63%

An analysis per economic classification indicates that the department incurred 33 percent on personnel emoluments, 8 percent on operations and maintenance and 59 percent on development.



Figure 16; Expenditure per Economic Classification

4.6.2. Recurrent Expenditure Performance

The department incurred a recurrent expenditure of Ksh. 61,363,518.00 recording an absorption rate of 86 percent. Personnel emoluments also recorded an absorption rate of 86 per cent.

Table 4.6:2:Recurrent Expenditure Analysis

No	Economic Item	Approved Estimates FY 2023/24 (Kshs.)	Actual Expenditure FY 2023/24 (Kshs.)	Absorption
1.	Salaries And Wages	243,802,652	210,490,887	86%
2.	Agricultural Training Institute - Kwa Kathoka	13,000,000	9,861,420	76%
3.	Support to Veterinary Programmes AIA	10,000,000	9,993,715	100%
4.	Co-operative development and management	3,758,285	3,643,525	97%
5.	Refined Fuels & Lubricants	3,500,000	3,481,905	99%
6.	Maintenance Expenses-Motor Vehicles	3,500,000	3,347,628	96%
7.	Agriculture extension programme	3,480,433	3,227,855	93%
8.	Daily Subsistence Allowance	3,000,000	2,974,362	99%
9.	Veterinary Public Health - Meat inspection	2,500,000	2,473,736	99%
10.	Fertilizer stores operationalization (security/office)	1,914,693	1,468,720	77%
11.	Training Expenses	1,500,000	1,491,075	99%
12.	Purchase of computers, printers and other IT equipment	1,500,000	299,918	20%
13.	Catering Services (Receptions, Accommodation, drinks)	1,135,014	1,125,143	99%
14.	Travel costs & Subs-Agric Extension Serv.	1,000,000	996,312	100%
15.	General office Supplies-stationery	800,000	783,898	98%
16.	Establishment of low pest zones	800,000	471,500	59%
17.	Supplies and accessories for Computers	787,000	743,590	94%
18.	Foods and Rations- ATC	750,000	750,000	100%
19.	Policy & Legislation formulation and Institutional development	700,000	648,800	93%
20.	Travel Costs	700,000	622,884	89%
21.	Strategic Plan Development	500,000	492,080	98%
22.	Daily subsistence allowance	500,000	478,920	96%
23.	Electricity	400,000	396,656	99%
24.	Shows and Exhibitions	350,000	69,650	20%
25.	Agriculture staff welfare (Service gratuity, long service awards and benevolent	300,000	282,800	94%
26.	Coordination of Agriculture sector programmes	300,000	239,880	80%
27.	Financial management and reporting	300,000	26,400	9%
28.	Planning, Budget and Indicator Tracking	300,000	24,560	8%
29.	Publishing & printing Services	200,000	72,200	36%
30.	Travel Costs	173,000	173,250	100%
31.	Maintenance of Computers, Software and Networks	150,000	69,800	47%
32.	Maintenance of Geographic Information System(GIS)/Remote Sensing laboratory in	150,000	-	0%
33.	Water and Sewerage	100,000	100,000	100%
34.	Purchase of furniture and fittings	100,000	-	0%
35.	Telephone, Telex, Facsimile and Mobile Phone Services	60,000	31,000	52%
36.	Courier & Postal Services	50,000	9,450	19%
37.	Internet Connections(E- extension)	50,000	-	0%
38.	Sanitary and Cleaning Materials	50,000	-	0%
39.	Repair and maintenance of office furniture	50,000	-	0%
40.	Subscription to Newspapers, Magazines and Periodicals	30,000	-	0%

No	Economic Item	Approved Estimates FY 2023/24 (Kshs.)	Actual Expenditure FY 2023/24 (Kshs.)	Absorption
	Total	302,241,077	261,363,518	86%

4.6.3. Development Expenditure Performance

The Department spent Ksh 374,508,928 on development activities against a budget of Kshs. 699,186,309 translating to an absorption rate of 54 percent. The matrix below presents the development expenditure and project status as at 30th June 2024.

Table 4.6:3: Agriculture Department Projects, Expenditure and Status

Project Description	Ward	FY 2023/24 Supplementary Budget Estimates (II)	Expenditure	Absorption rate	Status
IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	Countywide	200,000,000	199,802,200	100%	Ongoing
Conditional Grant for Provision of Fertilizer Subsidy Programme	Countywide	162,562,856	-	0%	Ongoing
De-Risking and Value Enhancement (DRIVE) project	Countywide	63,341,980	-	0%	ongoing
IDA (World Bank) Credit National Agricultural and Rural Inclusive Growth Project (NARIGP)	Countywide	60,000,000	51,141,910	85%	Ongoing
Livestock Value Chain Support Project	Countywide	21,485,520	-	0%	Not started
IDA (World Bank) credit (National Agricultural and Rural Inclusive Growth Project (NARIGP) matching grant	County wide	14,344,221	-	0%	Complete
Establishment of low pest zones	Countywide	14,200,000	13,917,361	98%	complete
Agriculture extension programme	Countywide	10,587,436	10,584,620	100%	complete
Operationalisation of Kathonzweni dairy processing plant	Kathonzweni	9,500,000	8,332,051	88%	ongoing
Kenya Devolution Support Programme(Kavuthu, Kalongo and Kalawani Cold rooms)	Mbitini/Kilungu/Tulimani	8,525,054	6,275,054	74%	complete
Irrigated farming development through Survey, design and construction of a hybrid water weir and drift at Kathambalani.	Kithungo/ Kitundu	8,000,000	701,000	9%	ongoing
Operationalization of Kikome Irrigation Scheme (stalled project)	Kitise/ Kithuki	7,932,953	3,342,630	42%	Ongoing
Kikome Irrigation scheme	Kitise/ Kithuki	7,000,000	-	0%	Complete
Agricultural Training Institute - Kwa Kathoka	Muvau Kikumini	6,898,299	6,871,146	100%	Complete
Rabies Elimination programme	All	6,168,500	5,898,765	96%	Complete
Livestock Disease Control	All	5,308,526	5,260,480	99%	Complete
Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	Countywide	5,000,000	-	0%	ongoing
Co-operative development and management	County Wide	4,583,930	3,971,666	87%	Ongoing
Mbavani Irrigation Scheme		4,101,300	4,100,780	100%	Complete
Makueni Integrated Grain Value Chain Development Project-Purchase and installation of retail packaging machine and purchase of pulses	Makindu	4,000,000	1,736,439	43%	Complete
Provision of certified mango, avocado seedlings, certified seeds, fertilizer and other farm inputs	Kee	4,000,000	3,110,888	78%	Complete
Extension Service delivery-Support establishment of one model youth community led extension service delivery (Malooi Youth Demonstration Farm and Kanoto Farmers society - Tulimani)	Wote/Nziu	3,404,444	-	0%	ongoing
Makueni Integrated Grain Value Chain Development Project	Makindu	3,347,234	3,347,234	100%	Complete
Kyang'ondu stock yard	Kako/ Waia	3,000,000	2,968,640	99%	Complete
Fruit Value chain development	Wote/Nziu	3,000,000	2,703,969	90%	Complete
Centralized small-scale farming	Makindu	2,500,000	2,026,080	81%	Complete
Green grams value chain development	Mtito Andei	2,500,000	1,478,300	59%	Complete

Project Description	Ward	FY 2023/24 Supplementary Budget Estimates (II)	Expenditure	Absorption rate	Status
Fruit development- Avocado and mango value chains	Mukaa	2,500,000	100,000	4%	Not started
Green grams value chain development	Nguumo	2,500,000	2,479,024	99%	Complete
Mango Value chain development	Tulimani	2,500,000	2,368,460	95%	Complete
Ulilinzi Mkt Livestock yard	Masongaleni	2,000,000	1,989,601	99%	Complete
Agricultural and livestock productivity- Provision of subsidized AI services , Extension programme and construction of 5 cattle crushes	Emali/Mulala	2,000,000	191,500	10%	Complete
Grain value chain development	Kalawa	2,000,000	1,877,712	94%	ongoing
Grain and pulse value chain development	Kasikeu	2,000,000	1,403,232	70%	Complete
Goat Value Chain Development	Kikumbulyu South	2,000,000	1,327,580	66%	Complete
Avocado Value Chain development	Kilungu	2,000,000	1,448,900	72%	Complete
Grain and pulse value chain development	Mbitini	2,000,000	1,853,664	93%	Complete
Dairy farming and livestock keeping	Mbooni	2,000,000	1,077,560	54%	Complete
Grain and pulse value chain development	Mbooni	2,000,000	1,843,880	92%	Complete
Fruit Value Chain Development	Nzaui/Kilili/ Kalamba	2,000,000	1,984,637	99%	Complete
(seedlings) Matching grant					
Irrigation Development Programmes - Survey, identification, mapping and Designs		1,795,800	-	0%	Complete
Agriculture Development Programme	Mbooni	1,510,000	214,900	14%	Not started
Fisheries development programme	Countywide	1,500,000	1,456,739	97%	Complete
Avocado Value Chain development	Ilima	1,500,000	1,170,315	78%	complete
Green grams value chain development	Ivingoni/ Nzambani	1,500,000	1,404,864	94%	Complete
Green grams value chain addition	Muvau/Kikumini	1,500,000	1,280,682	85%	Complete
Development of farm ponds- fuel	Ukia	1,412,400	1,412,400	100%	Complete
Agricultural productivity programme - Purchase of Bac hoe	Kasikeu	1,342,800	1,329,980	99%	Complete
Goat value chain development- PWDs	Nguumo	1,243,000	365,190	29%	ongoing
Sweden- Agricultural Sector Development Support Programme (ASDSP) II	County wide	1,101,751	1,101,751	100%	Complete
Artificial Insemination (AI)	County wide	1,045,048	435,316	42%	Complete
Agriculture Mechanization Services(AMS)		1,000,000	1,000,000	100%	Complete
Grain and pulse value chain development	Kako/ Waia	1,000,000	971,306	97%	Complete
Pasture Development	Mavindini	1,000,000	999,940	100%	Complete
Green grams value chain development	Thange	1,000,000	977,904	98%	Complete
Livestock development	Thange	1,000,000	-	0%	ongoing
Establishment of Mukaa ward tree nurseries	Mukaa	702,585	642,519	91%	Complete
Subsidized farm pond Development	Nguumo	600,000	485,000	81%	complete
Installation of Pallets at Sattelite Fertiliser Stores		500,000	-	0%	Complete
Operationalization of Kikima Dairy Processing Plant	Mbooni	500,000	447,722	90%	Complete
Relocation of Hay Stands	Kithungo/Kitundu	490,408	464,334	95%	Complete
Rehabilitation of Kasikeu stock yard and toilet.	Kasikeu	478,184	-	0%	Complete
Makueni Agricultural Extension programme	All	399,600	399,600	100%	Complete

Project Description	Ward	FY 2023/24 Supplementary Budget Estimates (II)	Expenditure	Absorption rate	Status
Construction of Makindu stock yard	Makindu	381,172	50,000	13%	Not started
Operationalization of dairy unit(through purchase of 6 heifers dairy cattle feed) livestock disease control which is being established by AgriFI	HQ	375,550	-	0%	Complete
Food security initiatives - support to farm ponds programme	County wide	296,001	179,870	61%	Complete
Community Economic Empowerment- 30 wards Agricultural extension service for increased production and productivity	All	244,714	228,550	93%	Complete
Avocado development Programme	Mukaa	241,408	100,000	41%	Not started
Fruit development programme	County wide	234,032	-	0%	Complete
Goat rearing programme - Distribution of galla goats	Kikumbulyu South	172,150	105,000	61%	Complete
Agriculture Development Programme	Nguumo	127,160	-	0%	Complete
Operationalization of Post-harvest facility (cold room pack house) at Kavuthu in Mbitini ward	Mbitini	100,000	-	0%	Complete
Completion of Nguumo poultry aggregation centre	Nguumo	80,343	-	0%	Complete
Completion and operationalization of Kasikeu Grain Milling Facility	Kasikeu	19,950	8,540	43%	Complete
Total		699,186,309	374,749,384	54%	

4.6.4. Non-Financial Performance

During the FY 2023/24, the Department accelerated efforts in enhancing food and nutrition security through the sustainable management of crop and livestock resources and the prudent management of cooperatives. The fiscal year 2023/24 saw significant achievements within the programmes and projects implemented.

1. Lands, Crop Development & Productivity

To bolster food security, the government distributed 48.478 metric tons of certified seeds, including maize, beans, cowpeas, and green grams, to 24,239 beneficiaries. This initiative led to the production of 235 metric tons of maize, 79 metric tons of beans, 29.6 metric tons of cowpeas, and 1,850 metric tons of green grams. The total value of this produce at farm gate prices was Ksh 171,443,000, significantly increasing household incomes.

The government issued fruit tree seedlings in Kee, Tulimani, and Nzaui Kilili Kalamba wards. The distribution included 14,238 Hass avocado seedlings, 6,000 mango seedlings, 4,000 lemon seedlings, and 1,335 papaya seedlings. Beneficiaries received training on general agronomic practices, which is expected to improve household incomes and nutritional status through both incomes from produce sales and increased fruit consumption.

The county conducted a feasibility study for the Mbavani irrigation scheme and marking a significant step towards improving irrigation infrastructure

2. Livestock Resources Management and Development

The department prepared an Animal Feeds Strategy 2023-2033, aimed at stimulating fodder production and enhancing livestock productivity across the county. The strategy is set to address the challenges faced in the livestock sector and boost overall production.

In fish farming, the government propagated 57,000 fingerlings at the ATC Hatchery and trained 224 farmers on fish pond management. Additionally, 15 new fish ponds were constructed, and 18 existing ponds were restocked with a total of 18,600 fingerlings.

The department in collaboration with Food and Agricultural Organization (FAO), in collaboration with the Candle of Hope Service Provider, carried out a livelihood support project aimed at reducing vulnerability and food insecurity. The project targeted 1,000 households in Kibwezi East, Kibwezi West, and Kilome sub-counties, providing animal feeds and training on good agricultural practices, nutrition, animal health treatment, and animal husbandry.

3. Co-operatives Development

During the review period, the government engaged in several initiatives to support cooperative development. Over 2,000 coffee farmers benefited from access to the Coffee Cherry Advance Revolving Fund, which improved their liquidity and allowed them to access necessary inputs. Additionally, marketing opportunities for mangoes were explored through the Makueni County Fruit Development Authority.

The government also conducted nine cooperative audits, five pre-cooperative trainings, and registered 11 new cooperatives. Efforts to digitize processes have streamlined operations and improved efficiency.

4. Agricultural Sector Development Support Programme (ASDSP II)

The department procured two chicken micro-slaughter facilities, each with a capacity of 1,000 birds per day. Located in Muvau Kikumini and Mtito Andei wards, these facilities are intended to promote value addition in the poultry sector. Environmental impact assessments were completed, and the facilities were certified for use.

5. National Value Chain Development Programme (NAVCD)

The programme that aims to increase market participation and value addition for targeted farmers in select value chains in project areas achieved significant milestones in farmer profiling, community development, and agripreneur support. Through the programme, 187,587 farmers were registered and their production data entered into the Kenya Integrated Agriculture Management Information System (KIAMIS), enhancing data availability and evidence based decision-making. The Participatory Integrated Community Development (PICD) process included sensitizing county executives, technical teams, and planning for 30 Community Action Plans and committees.

The programme also mapped 203 Farmer Producer Organizations (FPOs) and SACCOs for potential inclusion and investment grants. Additionally, 140 Agripreneurs were recruited to support extension services across 30 wards, reflecting the programme's commitment to sustainable agriculture and community-driven development.

Table 4.6:4:Non-Financial Performance for Agriculture

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2023/24		
					Target(s)	Actual as at 30th June, 2024	Variance
General Administration & Planning	Agriculture and Livestock extension service delivery	Agricultural General Administration and Planning Unit	Improved extension services	Number of new extension officers employed	40	19	21
				Number of farmers accessing the extension services	203,000	186,000	17000
				Percentage increase in farmers selling produce in value added form (both on farm and off farm) (Percentage) 30%	5	0	5
Crop Development & productivity	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	240	5
	Food Security initiative-support to Farm Pond Programme	Directorate of agriculture and irrigation	Increase food access and availability	No. of HH implementing OMO	5,280	5,280	0
				Number of farm ponds excavated	280	302	-22
				Number kitchen gardens established	5,000	4900	100
	Fruits and vegetables value chain development	Directorate of agriculture and irrigation	Increase household income	No. of model farms established	9	26	-17
				Number of avocado seedlings supplied to farmers in the county	31,250	31250	0
				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	-7800
				Households under low	13,300	17,200	-3900

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2023/24			
					Target(s)	Actual as at 30th June, 2024	Variance	
	Soil conservation and water harvesting and range rehabilitation	Directorate of agriculture and irrigation		pest prevalence zone				
				Number of farmers trained on integrated pest management system	13,300	17,200	-3900	
			Improved productivity of both crops and livestock	Number of youth trained	1,000	1897	-897	
			New area under irrigation	Number of Ha of irrigated land rehabilitated or developed	56	72	-16	
			Kms of terraces	Number of Kms of farm terraces constructed	100	125	-25	
	Agribusiness and information management	Directorate of agriculture and irrigation		Baseline Report on irrigation	Survey report on irrigation in the county	1	1	0
				Number of agroforestry tree nurseries established	1	1	0	
			Operationalization of Makueni Fruit Processing Plant Reconstitution line	Quantity of puree produced(drums)	3,000	1280	1720	
			Completion of Makueni Integrated Grain Processing Plant	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	
	Fruit and vegetable aggregation and processing			Complete grain processing plant	1	1	0	
				MT of pulses processed by the plant	132	0	132	
				Value of grain processed by the plant in Million Kshs	26	0	26	
				Revenue generated by the plant in Millions Kshs	26	0	26	

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2023/24		
					Target(s)	Actual as at 30th June, 2024	Variance
			Grain milling plant	Operational Grain milling plant	1	1	0
Livestock Production, Management and Development	Dairy development	Livestock and veterinary services directorate	Animals inseminated	Number inseminations done – cows	9,000	3000	6000
			Animals inseminated	Number of insemination done – goats	0	0	0
			Dairy groups supported	Number of dairy group/cooperatives supported	14	23	-9
	Meat value chain development	Livestock production Unit	Increased poultry production	Number of chicks procured and supplied to farmers	25,600	0	25600
				Quantity in Kgs of pasture seeds procured and supplied to farmers	3,000	10750	-7750
	Fisheries Development	Fisheries Unit	Aquaculture production systems/equipment enhanced	Number of Fishermen trained	12	15	-3
				Number of fibre glass canoe procured	1	1	0
				Number fishing gears for pond harvesting (seine nets)	7	7	0
				Number of hatchery farms with quality brooding stock	6	4	2
	Livestock disease control	Veterinary Service Directorate	Increase livestock vaccination to cover 70% of at risk animals	Number of animals vaccinated – cattle	50,000	52000	-2000
				Number of goats/sheep vaccinated	80,000	100000	-20000
				Number of dogs vaccinated	30,000	30,000.00	0
				Number of birds vaccinated	150,000	60000	90000

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2023/24			
					Target(s)	Actual as at 30th June, 2024	Variance	
				Revenue generated by the vaccination/livestock movement permits programme	10,000,000	7,659,978	2,340,022	
				Veterinary camps outreach	Number of veterinary camps held	6	10	-4
			Veterinary Service Directorate	Meat carcass inspected	Number of carcasses inspected – beef	26,000	26,500	-500
				Number of carcasses inspected - goats/sheep	90,000	90,000	0	
				Slaughter houses inspected	Number of slaughter house inspected	81	75	6
				Amount of revenue generated by the veterinary public health programme	10,000,000	7,659,978	2,340,022	
Cooperative Development and Management	Cooperative Development	Directorate of cooperatives	Audit and inspection report	No. of cooperatives audited and inspected	70	49	21	
			Improved cooperative governance and compliance	training conducted	12	30	-18	
			AGM reports	AGMs	72	92	-20	
			Registration certificate	Increased number of cooperative societies	10	21	-11	

4.7. Department of ICT, Education and Internships

4.7.1. Financial Performance Summary

The cumulative expenditure for the period ending 30th June 2024 was Kshs. 758,169,338.95 which translated to an absorption rate of 80 percent. Recurrent and development performance for the period was 83 and 69 percent respectively. The total expenditure on operations and maintenance was 26 percent of the total expenditure, personnel 52 percent and development 23 percent.

Table 4.7.1:Department Education of Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (2) Estimates	Expenditures as at June 30, 2024	Performance (%)
Operations	18,920,054	18,470,214	98%
Maintenance	189,566,747	175,800,121	93%
Sub-total	208,486,800	194,270,335	93%
Personnel Emoluments	493,084,776	391,307,632	79%
Total Recurrent	701,571,576	585,577,967	83%
Capital Expenditure	249,913,827	172,591,372	69%
Totals	951,485,403	758,169,339	80%

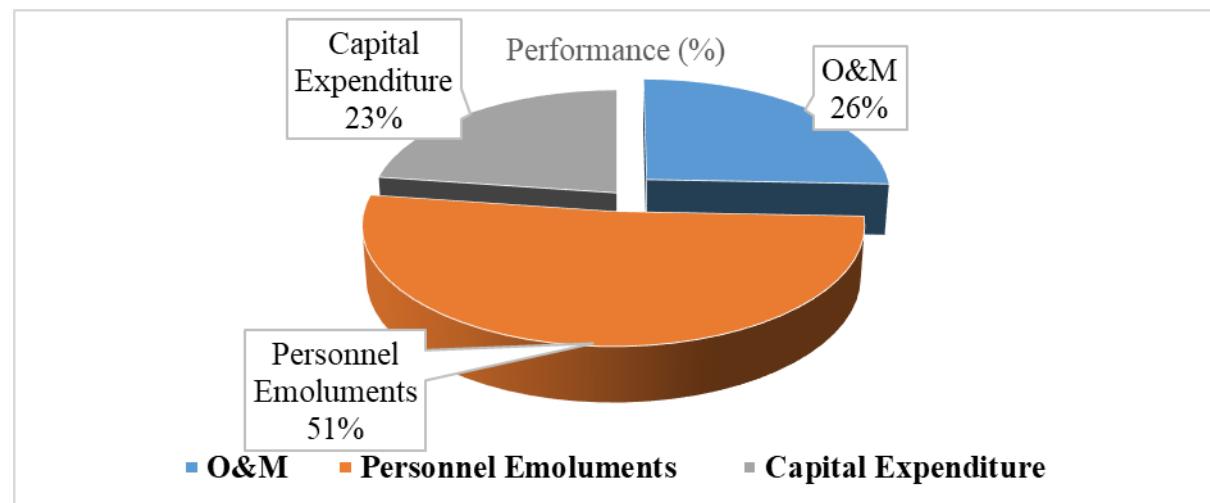


Figure 17:Department of Education Expenditure by Economic Classification

4.7.2. Recurrent Expenditure Performance

The department utilized Kshs. **585,577,967.05** against a budget of Kshs. **701,571,576** on recurrent which represents 83 percent absorption rate.

Table 4.7:2:Department of Education Recurrent Expenditure Performance

Expenditure Item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Salaries & Wages	493,084,776	391,307,632	79%
Scholarships	32,000,000	31,985,541	100%
ECDE Capitation	19,689,600	19,650,313	100%
County Bursaries	8,500,000	8,388,510	99%
Internship, Mentoring & Volunteer Programme	8,150,215	7,420,620	91%
Bandwidth H/Q	7,500,000	7,113,715	95%
Issuance of bursaries	7,000,000	7,000,000	100%
Issuance of bursaries	5,000,000	5,000,000	100%
Issuance of bursaries	5,000,000	5,000,000	100%
Issuance of bursaries	5,000,000	5,000,000	100%
Issuance of bursaries	5,000,000	5,000,000	100%
Issuance of bursaries	5,000,000	5,000,000	100%
Issuance of bursaries	4,500,000	4,500,000	100%
Issuance of bursaries	4,000,000	4,000,000	100%
Issuance of bursaries	4,000,000	4,000,000	100%
Facilitation of ECDE Officers & teachers	3,300,629	3,214,490	97%
Refined fuels, Oils & Lubricants-others	3,000,000	3,000,000	100%
Issuance of bursaries	3,000,000	3,000,000	100%
Issuance of bursaries	3,000,000	3,000,000	100%
Issuance of bursaries	3,000,000	3,000,000	100%
Issuance of bursaries	3,000,000	3,000,000	100%
Issuance of bursaries	3,000,000	3,000,000	100%
Issuance of bursaries	3,000,000	3,000,000	100%
Hospitality-Catering Services	3,000,000	2,942,759	98%
Webhosting	2,737,030	2,737,030	100%
Daily Subsistence Allowance	2,500,000	2,500,000	100%
Support to Education	2,491,545	2,491,545	100%
SMS System	2,490,800	2,490,800	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%

Expenditure Item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Maintenance Expenses-Motor Vehicles	2,500,000	1,307,074	52%
Facilitation of CTTI Officers	1,300,000	1,060,418	82%
Office & General Supplies-stationery	1,027,054	1,024,597	100%
Domestic Travel Costs	1,000,000	1,000,000	100%
CIC Repair & Maintenance	1,000,000	1,000,000	100%
Issuance of bursaries	1,000,000	1,000,000	100%
Issuance of bursaries	1,000,000	1,000,000	100%
Issuance of bursaries	1,000,000	1,000,000	100%
Training Expenses	853,000	814,368	95%
Utiliites-Electricity	800,000	754,503	94%
Purchase of Computers,Printers and other IT Equipment	705,000	704,973	100%
Community Information Centres AIA	600,000	598,900	100%
Rent-Non-Residential (C.I.C Centres & showroom)	414,000	414,000	100%
Communication-Telephone	300,000	278,539	93%
Planning,Budget & Indicator tracking	200,000	200,000	100%
Advertising & Publicity	300,000	178,400	59%
Membership fees	175,371	175,371	100%
Utilities-Water and Sewarage	150,000	72,000	48%
Maintenance of Office-Furniture & Equipment	29,200	10,000	34%
Conditional Grant for transferred Library services	11,273,357	-	0%

4.7.3. Development Expenditure Performance

The department utilized Kshs. **172,591,372** against a budget of Kshs. **249,913,827** on development which represents 69% absorption rate.

Table 4.7:3:Department of Education Development Expenditure and Project Status

Ward	Expenditure item/ Project name	FY 2023/24 Budget	Expenditure as at 30th June 2024	Absorption rate	Project status
HQ	Government Automation	28,420,000	26,785,270	94%	Complete
Tulimani	Upgrading of Kyamuthengi community library- Installation of LAN, structured cabling and furniture	1,000,000	940,500	94%	Complete
HQ	CTTI Development and capititation	20,553,968	19,796,356	96%	Ongoing
Kee	Kyandumbi ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	200,000	200,000	0%	Not Started
Kee	Nguluni ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,195,102	93%	Complete
Mbooni	Construction of a dormitory at Mukaatini CTTI	3,920,000	1,620,739	41%	Ongoing
Mavindini	Renovation of the existing building, electricity conduit and connectivity at Ivinga Nzia CTTI	3,430,000	-	0%	Ongoing
Mavindini	Construction of dormitory at Mavindini CTTI	3,430,000	1,307,962	38%	Ongoing
Nzaui/Kilili/Kalamba	Construction of Kalamba ECDE (One classroom with electrical conduit and lockable cabinet)	1,568,000	1,498,640	96%	Complete
Muvau/Kikumini	Construction of Kambi Mawe ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	1,960,000	1,897,398	97%	Complete
Mtito Andei	Kavungwa ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	1,960,000	1,890,447	96%	Complete
Kathonzweni	Construction of Kiangini Youth Empowerment center. – Construction of ICT Hub/Computer lab/Resource center	4,910,388	-	0%	Complete
Ivingoni/ Nzambani	Construction of Kikwasuni ECDE (One classroom,3 door pit latrine electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,450,000	-	0%	Ongoing
Muvau/Kikumini	Kimuumo ECDE center (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	1,960,000	-	0%	Ongoing
Nzaui/Kilili/Kalamba	Matiliku ECDE (One classroom with electrical conduit and lockable cabinet)	1,568,000	-	0%	Stalled

Nzaui/Kilili/Kalamba	Maumi ECDE (One classroom with electrical conduit and lockable cabinet)	1,568,000	-	0%	Stalled
Mtito Andei	Mavindini ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	1,960,000	1,856,400	95%	Complete
Kikumbulyu North	Construction of Mukononi ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	-	0%	Ongoing
Ukia	Construction of Mumbuni Primary ECDE Class (One classroom and electrical conduit)	1,470,000	-	0%	Ongoing
Emali/Mulala	Mwasa Ng'ombe ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,267,934	95%	Complete
Muvau/Kikumini	Ndukuma ECDE center (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	1,960,000	1,938,391	99%	Complete
Kathonzweni	Ngomano ECDE - Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	2,906,804	85%	Ongoing
Emali/Mulala	Emali town ship ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	-	0%	Complete
Mbitini	Installation of tanks and gutters at Masokani CTTI and Kithumani CTTI	1,470,000	1,394,140	95%	Complete
Ilima	Isovya CTTI Construction of Dormitory and fencing	4,900,000	3,851,804	79%	Complete
Kisau/ Kiteta	Kakuswi CTTI Construction of 2 dormitories (female and male)	6,860,000	30,000	0%	Ongoing
Nguumo	Katangini ECDE Construction of a Classroom (One classroom and electrical conduit)	1,470,000	-	0%	Not Started
Kathonzweni	Kathonzweni CTTI – Construction of pitlatrine Toilets	980,000	-	0%	Complete
Kikumbulyu North	Katilamuni ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,176,368	93%	Complete
Kilungu	Kauti CTTI Equipping	1,470,000	1,109,900	76%	Complete
Kasikeu	Kitumbini CTTI Dormitory	1,470,000	-	0%	Not Started
Thange	Kiumoni CTTI (equipping)	980,000	977,651	100%	Complete
Kiima Kiu/Kalanzoni	Kwa Kea primary ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,302,036	96%	Complete
Mukaa	Kwa Muatha ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	-	0%	Ongoing

Kikumbulyu South	Kwakyai ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,430,000	100%	Complete
Kikumbulyu North	Kyaani ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,272,972	95%	Complete
Mbitini	Kyumbuni ECDE- Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,303,822	96%	Complete
Nguumo	Makusu ECDE (One classroom and electrical conduit)	1,420,000	1,420,000	100%	Complete
Kisau/ Kiteta	Mulasya ECDE Construction of 2 classroom, water harvesting (5000lts tank) electrical conduit, metallic cabinet, lockable wooden table and arm chair.	3,136,000	-	0%	Ongoing
Kilungu	Mutongu ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	2,778,878	95%	Complete
Kilungu	Mutungu ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	-	0%	Complete
Nguumo	Ndeini CTTI Electricity connection	490,000	272,699	56%	Ongoing
Kasikeu	Ndivu ECDE Construction of 2 classroom, office, store, water harvesting (5000lts) 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,920,000	3,753,354	96%	Complete
Emali/Mulala	Ng'etha CTTI- Construction of twin workshop and equipping	6,860,000	6,577,351	96%	Complete
Kisau/ Kiteta	Ngaa ECDE Construction of 2 classrooms, office,store and water tanks (5000ltrs)	3,136,000	2,974,878	95%	Complete
Thange	Ngokolani ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	1,960,000	1,897,497	97%	Complete
Nguu/Masumba	Ngongweni Primary school ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,250,093	95%	Complete
Kitise/ Kithuki	Ngunguuni ECDE Construction of 2 classroom, office, store, water harvesting (5000lts) 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,920,000	3,777,304	96%	Complete
Thange	Nzouni ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	1,960,000	1,887,821	96%	Complete
Kithungo/ Kitundu	Nzueni ECDE Construction of 2 classroom, office, store, water harvesting (5000lts) 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,920,000	3,544,054	90%	Ongoing
Tulimani	Construction of one door Pit latrine at Mulooni ECDE Centre	490,000	-	0%	Complete
Kisau/ Kiteta	Songeni ECDE Construction of 2 classroom, water harvesting	3,136,000	2,897,050	92%	Complete

	(5000lts tank) electrical conduit, metallic cabinet, lockable wooden table and arm chair.				
Kalawa	Syongungi ECDE – Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	-	0%	Complete
Masongaleni	Uililinzi ECDE - (One classroom and electrical conduit)	1,470,000	1,410,760	96%	Complete
Nguumo	Uvileni CTTI Construction of a toilet	686,000	649,989	95%	Complete
Kitise/ Kithuki	Yinthungu CTTI – Construction of a boys' dormitory.	1,960,000	-	0%	Ongoing
Masongaleni	Yikitaa ECDE Construction of a Classroom (One classroom and electrical conduit)	1,470,000	1,470,000	100%	Complete
Nzaui/Kilili/Kalamba	Yiuma ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	-	0%	Ongoing
Ukia	Construction of workshop and equiping at Ukaatuni CTTI	1,751,882	8,550	0%	Ongoing
Emali/Mulala	Fencing, Construction of workshops of Kakulu CTTI	3,073,613	3,042,113	99%	Complete
Emali/Mulala	Construction of a modern ECDE class in Ngomongo ECDE	10,000	10,000	100%	Complete
Ilima	Repair of Kyang'a ECDE	30,879	30,878	100%	Complete
Ivingoni/ Nzambani	Construction of California ECDE - fencing, construction of office, construction of class and store	74,000	73,999	100%	Complete
Ivingoni/ Nzambani	Construction of Kativani CTTI - construction of boarding facility,fencing, electrification, levelling, construction of toilet	40,000	40,000	100%	Complete
Ivingoni/ Nzambani	Mukanda CTTI-Electricity connection	216,855	216,855	100%	Ongoing
Ivingoni/ Nzambani	Ndivuni ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	225,059	225,059	100%	Complete
Ivingoni/ Nzambani	Syandani ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	269,162	269,162	100%	Complete
Kako/Waia	Kitandi CTTI Fencing and installation of water tanks	356,302	-	0%	Stalled
Kako/Waia	Kilungu ECDE Construction of Classroom block and toilet	125,424	125,425	100%	Complete
Kako/Waia	Kyaume ECDE Construction of 2classrooms and toilets	621,294	621,294	100%	Complete
Kalawa	Construction of Ndauni ECDE	24,000	24,000	100%	Complete
Kalawa	Construction of Mililuni ECDE	30,000	29,999	100%	Complete
Kalawa	Mwaani ECDE Construction of a class	79,074	79,074	100%	Complete
Kalawa	Syokilati ECDE Construction of a class	83,181	47,752	57%	Complete
Kalawa	Ngungi ECDE Construction of a classroom	1,500,000	1,500,000	100%	Complete
Kalawa	Mweleli ECDE Construction of a classroom	527,367	490,743	93%	Complete
Kalawa	Ngamu ECDE Construction of a class	110,497	110,497	100%	Complete
Kalawa	Construction of Wathini ECDE	70,000	70,000	100%	Complete
Kasikeu	Construction of Kwa Mbumbu ECDE	533,472	-	0%	Complete
Kasikeu	Construction of Katuliani ECDE	73,539	73,539	100%	Complete

Kasikeu	Kathikwani ECDE Construction and equipping of ECDE class	911,453	911,453	100%	Complete
Kathonzweni	Construction Of Muusini Ecde	70,000	70,000	100%	Complete
Kee	Kee CTTI Equipping motor vehicle mechanics section/trade	2,000,000	2,000,000	100%	Complete
Kee	Construction of Mutulani ECDE	171,584	171,584	100%	Complete
Kee	Construction of Kivaku ECDE-	211,938	211,938	100%	Complete
Kiima Kiu/Kalanzoni	Tangu Primary school ECDE-Construction of Tangu Primary school ECDE Clasrooms,office,store toilets and a water tank	3,926	3,926	100%	Complete
Kiima Kiu/Kalanzoni	Construction of ULU ECDE	782,690	782,690	100%	Complete
Kiima Kiu/Kalanzoni	Kilombo ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	224,816	224,816	100%	Complete
Kiima Kiu/Kalanzoni	Kisse ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	3,500,000	-	0%	Complete
Kiima Kiu/Kalanzoni	Construction of Kiuusini ECDE	175,126	175,126	100%	Complete
Kikumbulyu North	Kiaoni ECDE Construction of one classroom	1,500,000	1,500,000	100%	Complete
Kikumbulyu North	Construction of kalulini ECDE	10,000	10,000	100%	Complete
Kikumbulyu South	Construction of Kibwezi Township ECDE Toilet	124,350	124,350	100%	Complete
kikumbulyu south	Fencing of Kanundu CTTI (Changed to electrification)	138,529	138,529	100%	Ongoing
Muvau/Kikumini	Construction of Kyaka ECDE	145,996	145,996	100%	Complete
Kilungu	Kyakathungu ECDE	70,000	70,000	100%	Complete
Kilungu	Kiseeni CTTI Upgrading the Kiseeni CTTI road	144,308	144,000	100%	Complete
Kilungu	Kauti CTTI	166,060	166,060	100%	Complete
Kilungu	Kyakituku ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	372,506	79,661	21%	Complete
Kilungu	Mutanda ECDEConstruction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	2,950,000	2,950,000	100%	Complete
Kisau/ Kiteta	Kalimani ECDE Construction of 2 classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	781,534	318,000	41%	Complete
Kitise/ Kithuki	Athiani CTTI renovation	1,000,000	999,504	100%	Complete
Makindu	Construction of Makindu A ECDE	305,133	305,133	100%	Complete
Makindu	Kalima Koi Construction of classroom and equiping	80,829	80,829	100%	Complete
Masongaleni	Kathito ECDE construction of class and equiping.	88,807	88,807	100%	Complete
Masongaleni	Kiange ECDE. Construction of a class and equiping.	85,180	85,180	100%	Complete
Masongaleni	Utini ctti - equipping,staff toilets and fencing and office	31,400	31,109	99%	Complete
Mbitini	Yuuni ECDE Construction of 2classroom,office, store, 3 door pit latrine and 5000lts tanks	1,255,660	-	0%	Ongoing
Mbitini	Muambwani ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	3,500,000	3,264,908	93%	Complete

Mbooni	Equipping of Ukala CTTI salon workshop	3,000	3,000	100%	Complete
Mtito Andei	Mitooni ECDE	4,000	3,999	100%	Complete
Mtito Andei	Miangeni ECDE - Construction of two classrooms, an office, a store, toilets and a 500 ltrs water tank	382,478	-	0%	Complete
Mtito Andei	Equiping of Mtito andei resource centre	649,000	649,000	100%	Complete
Mtito Andei	Kikwasuni ECDE Construction of one classroom and a three door pit latrine	135,809	135,809	100%	Complete
Mtito Andei	Kathekani ECDE Construction of one classroom and a three door pit latrine	244,054	244,054	100%	Complete
Mtito Andei	Ngwata CTTI Construction of a worshop	1,529,485	1,481,930	97%	Complete
Mtito Andei	Nzoila ECDE Construction of one classroom and a three door Pit latrine.	222,581	222,071	100%	Complete
Mtito Andei	Construction of Darajani CIC Centre	2,504,053	2,504,052	100%	Complete
Mukaa	Construction of Enzai CTTI Dormitory	80,000	80,000	100%	Complete
Mukaa	Kwa Kaseke ECDE Construction ECDE classes	235,359	235,359	100%	Complete
Mukaa	Kyandue ECDE Construction of classroom and Office	147,533	147,533	100%	Complete
Mukaa	Construction of Kitaingo CTTI workshops and power connection	1,129,280	-	0%	Complete
Mukaa	Construction of Ngosini ECDE	10,000	10,000	100%	Complete
Nguu/Masumba	Construction of Ndunguni ECDE	10,000	10,000	100%	Complete
Nguu/Masumba	Completion of Kwa Matungu classes	110,213	-	0%	Complete
Nguu/Masumba	Kwa Matungu CTTI	712,400	-	0%	Ongoing
Nguu/Masumba	Construction of Thithi ECDE	780,000	780,000	100%	Complete
Nguu/Masumba	Muongeni ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	3,500,000	3,500,000	100%	Complete
Nguu/Masumba	Uutini ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	223,202	223,202	100%	Complete
Nguu/Masumba	Kwa Matungu CTTI-Purchase of Land (Changed to supply of equipment)	300,000	-	0%	Complete
Nguumo	Kilongoni ECDE	10,000	9,672	97%	Complete
Thange	Kikunduku ECDE	40,000	40,000	100%	Complete
Thange	Kinyambu ECDE - Construction of a toilet and store	2,668	2,667	100%	Complete
Tulimani	Construction and equiping of kango ECDE	70,000	70,000	100%	Complete
Tulimani	Kathokani ECDEConstruction of 2classroom,office, store, 3 door pit latrine and 5000lts tanks	943,210	943,210	100%	Complete
Tulimani	Kiatineni ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	660,540	660,540	100%	Complete
Wote/Nziu	Construction of Nziu ECDE	70,000	70,000	100%	Complete

Wote/Nziu	St. Johns Malivani ECDE Construction of 2classrooms, 3 door toilet, water tanks (10,000ltrs) and office	231,339	231,339	100%	Complete
Wote/Nziu	Kavilani ECDE Construction of 2 classrooms, an office, 3 door toilet, water tanks(10,000ltrs), office and fencing.	226,219	226,219	100%	Complete
HQ	ICT Development Programmes	470,408	470,408	100%	Complete
Wote/Nziu	PWD Centre Development - Construction of Dormitories	2,536,001	2,536,001	100%	Complete
Nzaui/Kilili/Kalamba	Completion of Teacher training college at Gigiri in Nzeeni	214,407	213,854	100%	Complete
HQ	ICT connectivity - Fibre - Ajira Programme, Enhancing county connectivity, E Government, E Economy	1,431,621	1,431,621	100%	Complete
HQ	ECDE Capacitation	310,400	310,400	100%	Complete
HQ	Internship, Mentoring & Volunteer Programme	2,904,785	1,490,530	51%	Complete
TOTAL		249,913,827	172,591,372	69%	

4.7.4. Non-Financial Performance

The department completed the construction of 27 ECDE centres. In addition, they provided capitation support to 1,197 centres. The department also recruited 7 new ECDE teachers and converted all 953 existing ECDE teachers into permanent and pensionable positions. Seven CTTI centres were rehabilitated, and 59 CTTI centres received capitation support. In the financial year under review, 100 new students were awarded scholarships, while 14,388 received bursaries. The government also awarded 100 youths internship opportunities, and the ICT directorate automated Wote Referral Hospital.

Table 4.7:4:Department of Education Non Finance Performance

Programme	Sub-Programme	Delivery Unit	Key output	Key performance Indicators	FY 2023/2024		
					Targets	Actual as at 30 th June 2024	Variance
Early Childhood Development Education	Infrastructure development	Early Childhood Development Education	New ECDE centres constructed	Number of new ECDE centres constructed	20	27	+7
	ECDE capitation	Early Childhood Development Education	ECDE centres supported with capitation	No. of ECDE centres under capitation	1,197	1,197	0
	Feeding programme	Early Childhood Development Education	ECDE centres with school feeding programme	No. of ECDE pupils benefitting from school feeding programme	43,000	0	43,000
	Pupils' enrolment	Early Childhood Development Education	ECDE enrolment	No. of ECDE pupils enrolled	43,000	38,720	4,280
	Human resource development	Early Childhood Development Education	ECDE Teachers recruited	No of ECDE teachers recruited	20	7	13
		Early Childhood Development Education	ECDE teachers capacity built	No. of ECDE teachers capacity built	957	0	957
Technical and Vocational Training	Institutional strengthening	Early Childhood Development Education	Policies developed	No. of policies developed and adopted	1	0	1
	Infrastructural development	Technical and Vocational Training	Model CTTIs established	No. of model CTTIs established	2	0	2
			CTTIs rehabilitated and equipped	No. of CTTI's rehabilitated and equipped;	5	7	+2
	Capitation	Technical and Vocational Training	CTTIs supported with capitation	No. of CTTIs facilitated with capitation	60	59	1
	Human resource	Technical and Vocational	CTTI instructors	No. of CTTI instructors	10	0	10

Programme	Sub-Programme	Delivery Unit	Key output	Key performance Indicators	FY 2023/2024		
					Targets	Actual as at 30 th June 2024	Variance
	development	Training	employed	employed			
		Technical and Vocational Training	CTTI instructors capacity built	No. of CTTI instructors capacity built	100	0	100
County bursary and scholarship	County Scholarship	Support to education	Students supported with scholarships	No. of new students supported with scholarship	90	100	+10
	County Bursary	Support to education	Students supported with bursaries	No of students benefiting with bursary	4,000	14,388	+10,388
Community library and resource centre service	Development of county community libraries and resource centres	Support to education	Community members accessing library and Resource Centre services	No. of citizens accessing community library and Resource Centre services	5,000	84,260	+79,260
Internship, Mentorship and volunteerism	Internship	Internship, Mentorship and volunteerism	Interns recruited	No. of interns under internship program	90	100	+10
Information and Communication Technology (ICT)	ICT infrastructure and digital literacy	Information and Communication Technology (ICT)	Model Community Information Centres constructed	No. of Model Community Information Centres constructed	3	0	3
		Information and Communication Technology (ICT)	ICT incubation centres equipped	No. of ICT incubation centres equipped	1	1	0
		Information and Communication Technology (ICT)	Innovations and research works completed	No. of innovations and research works completed	2	1	1
		Information and Communication Technology (ICT)	Community members equipped with ICT skills	No. of community members who have received ICT training	5,000	554	2,500
	ICT network infrastructure	Information and Communication Technology (ICT)	sub-county service delivery(Huduma) centres established	Number of sub-county service delivery(Huduma) centres established	1	0	1
		Information and Communication Technology (ICT)	Public Wi-Fi hotspots created	No. of public Wi-Fi hotspots created within the county designated public spaces	3	1	2

Programme	Sub-Programme	Delivery Unit	Key output	Key performance Indicators	FY 2023/2024		
					Targets	Actual as at 30 th June 2024	Variance
	Information and Communication Technology (ICT)	Information and Communication Technology (ICT)	NoFBI termination sites lit / established/ upgraded	No. of NoFBI termination sites lit / established/ upgraded	4	2	2
		Information and Communication Technology (ICT)	Facilities connected with LAN complete with user support equipment	No. of facilities connected with LAN complete with user support equipment and training	11	2	9
		Information and Communication Technology (ICT)	Network security licenses purchased	No. of network security licenses purchased	566	566	0
	Automation of Government services	Information and Communication Technology (ICT)	Government services automated	Proportion of government services that have been automated	30%	33%	3%

4.8. Department of Gender, Children, Youth, Sports, and Social Services

4.8.1. Financial Performance Summary

In the FY 2023/2024, the Department of Gender, Children, Culture and Social Services utilized a total of Kshs 203,738,076.65 against the total departmental allocation of Kshs. 227,910,428 representing 89 percent absorption rate. The performance of recurrent was 94 percent while development was 83 percent. Development expenditure accounted for 37 percent of total expenditure while O&M and salaries accounted for 47 and 16 percent respectively.

Table 4.8:1:Department Gender Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Budget	Expenditure as at 30th June 2024	Absorption rate
Operations	9,194,598	9,141,867	99%
Maintenance	89,331,901	86,359,878	97%
Sub total	98,526,499	95,501,745	97%
Personnel	37,006,189	31,970,820	86%
Total Recurrent	135,532,688	127,472,566	94%
Capital expenditure	92,377,740	76,265,510.90	83%
Total Budget	227,910,428	203,738,077	89%

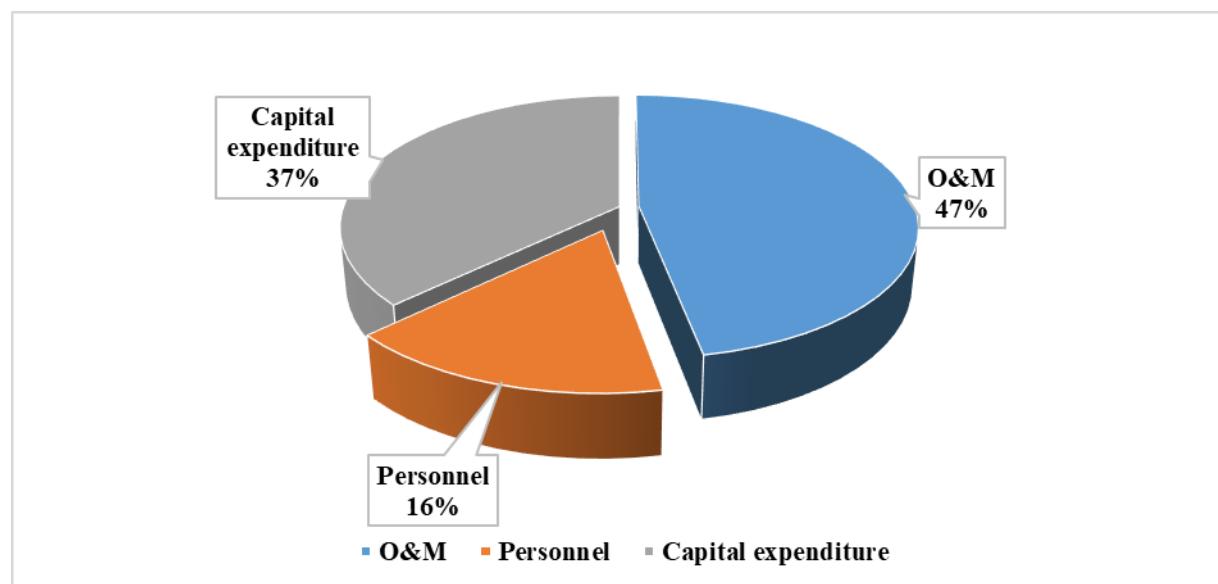


Figure 18:Department of Gender Expenditure by Economic Classification

4.8.2. Recurrent Expenditure Performance

The department incurred cumulative recurrent expenditures of Kshs. 127,472,565.75 by the end of financial FY 2023/24 translating to 63 percent of the total expenditure.

Table 4.8:2:Department of Gender Recurrent Expenditure Performance

Economic Item & Title	FY 2023/24 Supplementary Budget Estimates (2)	Actual Expenditure FY 2023/24 (Kshs.)	Absorption rate
Salaries and Wages	37,006,189	31,970,820	86%
Telephone, Telex, Facsimile & mobile phone services	100,000	100,000	100%
Courier & Postal Services	30,000	30,000	100%
Domestic Travel Costs	200,000	200,000	100%
Daily Subsistence Allowance	1,400,000	1,394,340	100%
Publishing & printing Services	100,000	100,000	100%
Advertising, Publicity Campaigns & Awareness	50,000	50,000	100%
Training Expenses	55,688	55,688	100%
Hospitality-Catering Services	663,410	660,800	100%
Office & General Supplies-stationery	360,000	360,000	100%
Computer & Computer Accessories	500,000	499,999	100%
Refined Fuels, Oils & Lubricants	2,000,000	2,000,000	100%
Membership Fees, Dues and Subscriptions to Professional Bodies	35,500	32,100	90%
Development of strategic plan	1,300,000	1,298,500	100%
Planning, Budget, Statistics and Indicator Tracking	500,000	500,000	100%
Partnership and linkages	400,000	400,000	100%
Gender Sub County Office /constituency Operating Expenses	1,500,000	1,460,440	97%
Maintenance of buildings- nonresidential/ equipment	680,000	679,910	100%
Maintenance motor vehicles	2,000,000	1,108,145	55%
Coordination of sub county activities for gender and social development	500,000	263,949	53%
Children/OVC protection development and support	3,028,548	2,837,141	94%
Empowerment to PWDs	1,423,434	1,418,824	100%
Makueni Youth Apprenticeship Programme	500,000	484,850	97%
Coordination of Youth Activities at Devolved Units	1,000,000	1,000,000	100%
Maintenance of a fitness Centre	200,000	199,900	100%
Facilitation of County Sports Officers	250,000	250,000	100%
Elderly livelihood support	4,300,000	4,300,000	100%
Tetheka Fund -Administration Costs	500,000	500,000	100%
Sport Development- Special Olympics	3,000,000	2,960,590	99%
Youth Empowerment	4,912,795	4,908,138	100%
Sport Development Programme	864,800	861,000	100%
Gender Based Violence Programmes	2,687,300	2,553,000	95%
Emali Mulala - Makueni Child Protection Centre	2,977,246	2,967,810	100%
KYISA Games	15,688,571	15,688,571	100%
Sports Development Activities	500,000	500,000	100%
PWD Mapping, Registration and Census	502,552	474,052	94%
Sports Development	1,115,150	979,840	88%
Sports Development	1,386,000	1,386,000	100%
PWD Mapping, Registration and Census	900,000	567,500	63%
PWD Mapping, Registration and	500,000	464,700	93%

Economic Item & Title	FY 2023/24 Supplementary Budget Estimates (2)	Actual Expenditure FY 2023/24 (Kshs.)	Absorption rate
Census			
Sports Development programme	1,300,000	1,300,000	100%
Social Protection :Support to vulnerable Elderly, PWDs	112,500	-	#VALUE!
Sports Development programme	1,000,000	1,000,000	100%
Youth Sports Tournament	331,990	330,000	99%
PWD Mapping, Registration and Census	600,000	571,500	95%
Ujuzi TekeTeke	201,370	87,080	43%
PWD Mapping, Registration and Census	600,000	569,500	95%
Youth Empowerment Programme	622,000	621,820	100%
Sports Development Programme	250,000	250,000	100%
PWD Mapping, Registration and Census	600,000	569,500	95%
Youth Empowerment and Sports Development	550,000	550,000	100%
Youth empowerment programme	1,500,000	1,480,420	99%
Youth empowerment and sports development	2,000,000	2,000,000	100%
Youth Empowerment and sports development	638,654	596,400	93%
PWD Mapping, Registration and Census	600,000	571,500	95%
PWD Mapping, Registration and Census	600,000	570,500	95%
Sport/Talent Development – ligi mashinani awards	1,380,000	1,380,000	100%
Sports development Ligi mashinani	1,000,000	1,000,000	100%
Levelling of ngai play ground	510,000	510,000	100%
PWD Mapping, Registration and Census	612,272	581,772	95%
Youth Development programs – Mentorship, sports activities,	160,000	160,000	100%
PWD Mapping, Registration, and Census	600,000	569,500	95%
Sports Development Programme	1,400,000	1,400,000	100%
Youth empowerment programme; Ajira kwa vijana, ujuzi teketeke	500,000	476,000	95%
PWD Mapping, Registration, and Census	500,000	469,700	94%
Ujuzi Teke Teke	206,580	206,480	100%
PWD Mapping, Registration, and Census	300,000	274,500	92%
Sports Development Programme	1,300,000	1,300,000	100%
Sports Development programme	1,000,000	1,000,000	100%
PWD Mapping, Registration, and Census	600,000	567,500	95%
Social Protection Programme PWDs empowerment	81,600	81,600	100%
Sports Development Programme and Levelling of Kyangoma Stadium	975,000	966,600	99%
Sports Development Programme	1,120,000	1,120,000	100%
Social Groups Development Programme	295,000	293,220	99%
PWD Mapping, Registration, and	600,000	593,500	99%

Economic Item & Title	FY 2023/24 Supplementary Budget Estimates (2)	Actual Expenditure FY 2023/24 (Kshs.)	Absorption rate
Census			
Sports Development Programme	755,000	755,000	100%
PWD Mapping, Registration, and Census	600,000	570,500	95%
Sports Development and Ligi Mashinani/ Talent centre Development	2,000,000	2,000,000	100%
PWD Mapping, Registration, and Census	700,000	667,500	95%
Youth empowerment Ajira kwa vijana, ujuzi teketeke 500,000 and sports 1000000	1,500,000	1,480,780	99%
Sports Development programme	1,000,000	1,000,000	100%
PWD Mapping, Registration & Census	600,000	598,710	100%
Youth Empowerment Marathon	600,000	600,000	100%
Support to DWA FC(Division 11)	129,329	129,329	100%
Youth empowerment programme	543,777	531,617	98%
Youth Empowerment Programme; Ajira Mtaani	500,000	500,000	100%
Sports development programme	1,417,993	1,417,000	100%
Social Protection programme	90,790	90,790	100%
Youth empowerment programme	190,000	120,400	63%
Sports Development Programme	1,350,000	1,350,000	100%
Social Groups development programme	50,000	8,660	17%
Sports Development Programme kwa kamoli (utaati) talent center : leveling of ground and wash rooms	1,262,650	1,227,440	97%
Sports Development Programme	1,575,000	1,575,000	100%
Support to organized groups including PWDs in Nziu sub ward tents and chairs and other equipment	404,000	364,640	90%
TOTAL	135,532,688	127,472,566	94%

4.8.3. Development Expenditure Performance

The department incurred cumulative development expenditures of Kshs. 76,265,510.90 by the end of financial FY 2023/24 translating to 83% of the total expenditure.

Table 4.8:3:Department of Gender Development expenditures and Project Status

ward	Expenditure item/ Project name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30 th June 2024	Absorption rate	Project status
County Wide	Youth empowerment programme	3,787,205	1,663,800	44%	Ongoing
HQ	Sport Development	5,135,200	4,618,189	90%	Complete
HQ	Gender Based Violence programmes	3,212,700	3,093,275	96%	Complete
Emali Mulala	Makueni Child Protection Centre	6,348,220	500,750	80%	Ongoing
HQ	KYISA Games	3,716,048	3,715,648	100%	Complete
Emali Mulala	Upgrading mulala play ground	3,497,204	3,089,581	88%	Complete
Ilima	Sports development (Leveling of field at musalala area and improvement of a katch stadium 1M and ligi mashinani 0.5M)	384,850	384,850	0%	Not Started
Ivingoni/ Nzambani	Sports Development programme	114,000	113,910	100%	Complete
Kalawa	Sports Development programme	200,000	199,930	100%	Complete
Kalawa	Social Protection :Support to vulnerable Elderly, PWDs(house/toilet/ bed /assistive devices and beddings	887,500	882,230	99%	Complete
Kathonzweni	Youth Sports Tournament (New)	397,500	391,000	98%	Complete
Kee	Ujuzi teke teke	198,630	198,600	90%	Ongoing
Kee	Youth Empowerment Programme	378,000	377,580	100%	Complete
Kee	Construction of Nguluni Bodaboda shed	270,000	179,489	66%	Complete
Kikumbulyu North	Youth empowerment and sports development	450,000	449,200	100%	Complete
Kikumbulyu South	Youth empowerment and sports development	1,361,346	1,361,282	90%	Ongoing
Kilungu	Sport/Talent Development – ligi mashinani awards, field leveling	520,000	519,000	100%	Complete
Kitise/Kithuki	Youth Development programs – Mentorship, sports activities,	340,000	338,700	100%	Complete
Makindu	Youth empowerment programme; Ajira kwa vijana, ujuzi teketeke	500,000	121,000	95%	Ongoing
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	293,420	293,414	95%	Ongoing
Masongaleni	Youth empowerment & Sports Development programme(One Car wash Machine-and 4 pool tables at 400,000- SportsDevelopment-Ligi Mashinani-Cash Awards Ksh.200,000 and Ksh.100,000 for Supa Cup facilitation)	700,000	300,000	0%	Not Started
Mavindini	Sports Development programme	700,000	697,520	100%	Complete

ward	Expenditure item/ Project name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30 th June 2024	Absorption rate	Project status
Mbooni	Social Protection Programme PWDs empowerment	918,400	918,103	100%	Complete
Mbooni	Sports development programme and leveling of Kyangoma stadium	1,025,000	559,410	55%	Ongoing
Mtito Andei	Sports Development Programme	380,000	379,965	100%	Complete
Mtito Andei	Social Groups Development Programme	2,205,000	2,200,455	100%	Complete
Mukaa	Sports Development Programme	245,000	242,800	99%	Complete
Nzaui/Kilili/Kalamba	Social Groups Development Programme (Tents for 20 groups (20 tents and 2000 chairs)	5,635,000	5,624,450	100%	Complete
Thange	Youth empowerment programme	1,361,223	1,360,100	95%	Ongoing
Thange	Sports development programme	679,000	678,500	100%	Complete
Thange	Social Protection programme	1,409,210	1,386,435	98%	Complete
Tulimani	Youth empowerment programme	810,000	809,100	100%	Complete
Tulimani	Sports Development programme	150,000	149,942	100%	Complete
Tulimani	Social Groups development programme	2,450,000	2,449,780	100%	Complete
Ukia	Social Protection Programme; OVC,GBV management and support vulnerable groups(PWD, aged and youth)	233,100	232,949	100%	Complete
Ukia	Purchase of 270 chairs for three organized groups	266,900	255,637	96%	Ongoing
Ukia	Sports Development Programme kwa kamoli (utaati) talent center : leveling of ground and wash rooms	737,350	737,350	100%	Complete
Wote/Nziu	Sports Development Programme	925,000	924,475	100%	Complete
Wote/Nziu	Support to organized groups including PWDs in Nziu sub-ward- tents and chairs and other equipments	5,096,000	5,088,490	100%	Complete
Emali/Mulala	Leveling of Kiuani playground, installation of posts and purchase of balls and nets (volleyball and netball)	880,000	874,800	99%	Complete
Ilima	Social Protection Development - 3200 litre Water Tanks for needy persons and vulnerable households	1,000,000	948,850	95%	Complete
Kako/ Waia	Construction of Boda boda Shed	300,000	198,906	66%	Complete
Kathonzweni	Social Protection Programme - Provision of wheelchairs and Assistive devices to PWD	500,000	464,973	93%	Complete
Kiimakiu/Kalanzoni	Leveling of Kiu primary ground and public toilet	2,000,000	961,900	48%	Complete
Kikumbulyu North	Purchase of water tanks for women groups	500,000	439,340	88%	Complete
Kikumbulyu North	Social Groups Development; Purchase of tents and Plastic Chairs	2,000,000	1,975,200	99%	Complete

ward	Expenditure item/ Project name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30 th June 2024	Absorption rate	Project status
Kikumbulyu South	Social Groups development programme	2,000,000	1,979,200	99%	Complete
Kilungu	Social Groups development; Purchase of 15 -100-seater tents and chairs	3,000,000	2,693,900	90%	Complete
Kisau/Kiteta	Sports Development Program-Leveling of Iviani, Kivani and Kiteta playgrounds	1,900,000	1,799,101	95%	Complete
Kithungo/Kitundu	Levelling of Kusyongali playground	4,000,000	3,885,446	97%	Complete
Kithungo/Kitundu	Youth empowerment programme	900,000	-	95%	Ongoing
Kitise/Kithuki	Construction of public dias (Jukwaa) at Kitise Market	1,000,000	-	50%	Ongoing
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	718,000	90%	Complete
Masongaleni	Social Groups development programme	1,500,000	1,466,392	98%	Complete
Mavindini	completion of Mavindini playground	2,849,234	2,847,120	100%	Complete
Mbitini	Upgrading Manooni playing ground	3,688,468	3,686,249	100%	Complete
Mbooni	Youth Empowerment programme Bodaboda Sacco Empowerment	800,000	799,500	90%	Ongoing
Mukaa	Leveling of Uvete playground and construction of a toilet.	2,000,000	1,898,234	95%	Complete
Nguumo	Gender and social services-PWD-Assistive devices, assessment and registration	1,000,000	859,860	86%	Complete
Thange	Construction of Boda boda Shed- Kyaani	200,000	151,950	76%	Complete
Wote/Nziu	Sports Development Programme; Nziu playground-Levelling and goal posts	1,500,000	-	0%	Complete
Wote/Nziu	Completion of Kitikyumu playground	142,032	129,700	91%	Complete
		92,377,740	76,265,511	83%	

4.8.4. Non-Financial Performance

During the planned period, 1,832 people were supported with food materials, 206 Pwds benefitted from adaptive assistive devices and income generating activities, 6,000 OVC benefitted from assorted item, 5 number of sports infrastructure upgraded and 128 youth engaged in Makueni youth apprentice programme.

Table 4.8:4: Gender Department Non-Financial Performance

Programmes and Sub Programmes Report for the Period Ending 30TH June, 2024 (Non-Financial Information)

Programmes	Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	FY 2023/24			Remarks
					Planned Targets FY 2023/24	Actual as at 30 th June 2024	Variance	
Gender and Social protection	Support to elderly	Gender	Elderly persons supported with food and other non-food items	No. of elderly persons supported with food and other non-food items	2,000	1,832	168	Food and non-food items delivered and distributed to senior citizens. Target not achieved due to inadequate budget.
		Gender	Elderly persons supported with NHIF cover	No. of elderly persons supported with NHIF cover	450	210	240	Target not achieved due to Inadequate budget.
	Support to PWDs	Gender	PWDs supported with assorted assistive devices	No. of PWDs benefitting with assorted assistive devices	50	206	+156	There was adequate budget.
	Support to Orphans and Vulnerable Children (OVC)	Gender	OVCs supported with assorted items	No. of OVCs benefitting with assorted items	1,000	6,000	+5000	Overachieved due to involvement of partners
		Gender	Child protection advocacy forums held	No. of child protection advocacy forums held	60	60	0	Target achieved
	Dignity pack program	Gender	Enhanced menstrual hygiene	No. of boys and girls provided with dignity packs	3,000	1,600	400	Target not achieved due to inadequate budget
Sexual and Gender Based Violence Mitigation		Gender	GBV sensitization and advocacy forums held	No. of sensitization and advocacy forums held	300	6	294	Inadequate budget. Done at sub county level.
			Anti- GBV champions	No. of community anti-GBV	120	0	120	No budget for the programme

Programmes and Sub Programmes Report for the Period Ending 30 TH June, 2024 (Non-Financial Information)								
Programmes	Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	FY 2023/24			Remarks
					Planned Targets FY 2023/24	Actual as at 30 th June 2024	Variance	
Recreation, Sports and Talent development	Institutional strengthening	Gender	trained	champions Trained				
			Developed policies	No. of developed policies	1	0	1	PWD policy draft available pending approval
Youth Empowerment	Youth enterprise development	Sports	Construction of talent centres	Number of talent centres constructed	2	0	2	There was no budget for the implementation of the projects
			Upgrading of sporting infrastructure	Number of sport infrastructure constructed	8	5	3	5 play field levelled, 2 Ongoing, 1 not started,
	Youth apprenticeship	Youth	Youths trained and issued with tools of trade	Number of youths trained and issued with tools of trade	100	97	3	There was inadequate budget
			Apprentices engaged in the County youth apprentice programmes	Number of youth engaged in Makueni youth apprentice programme (MYAP)	350	128	122	There was inadequate budget

4.9. Departments of Health Services

4.9.1. Financial Performance Summary

The total departmental expenditure for FY 2023/24 was Kshs **3,158,496,580** against a budget of **Kshs. 3,804,087,746** which translated to an absorption rate of 83 percent. The department had a recurrent budget of Kshs **3,272,979,542**, spent **Kshs 2,862,040,059** translating to 87 percent. The development budget was **Kshs 531,108,204** and the expenditure of **Kshs 296,456,521** translating to 56 percent absorption rate.

Table 4.9:1: Health Department Summary of budget and expenditures

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
RECURRENT EXPENDITURE			
OPERATIONS	839,986,643	510,492,902	61%
MAINTENANCE	106,111,671	61,374,240	58%
SUB TOTAL	946,098,314	571,867,142	60%
PERSONNEL	2,326,881,228	2,290,172,917	98%
TOTAL RECURRENT	3,272,979,542	2,862,040,059	87%
DEVELOPMENT EXPENDITURE			
CAPITAL EXPENDITURE	531,108,204	296,456,521	56%
TOTAL	3,804,087,746	3,158,496,580	83%

The departmental expenditure consisted of personnel emoluments at 73 percent, operations and maintenance at 18 percent, and 5 percent allocated for development. The department's high number of human resources resulted in the highest expenditure being recorded under personnel emoluments.

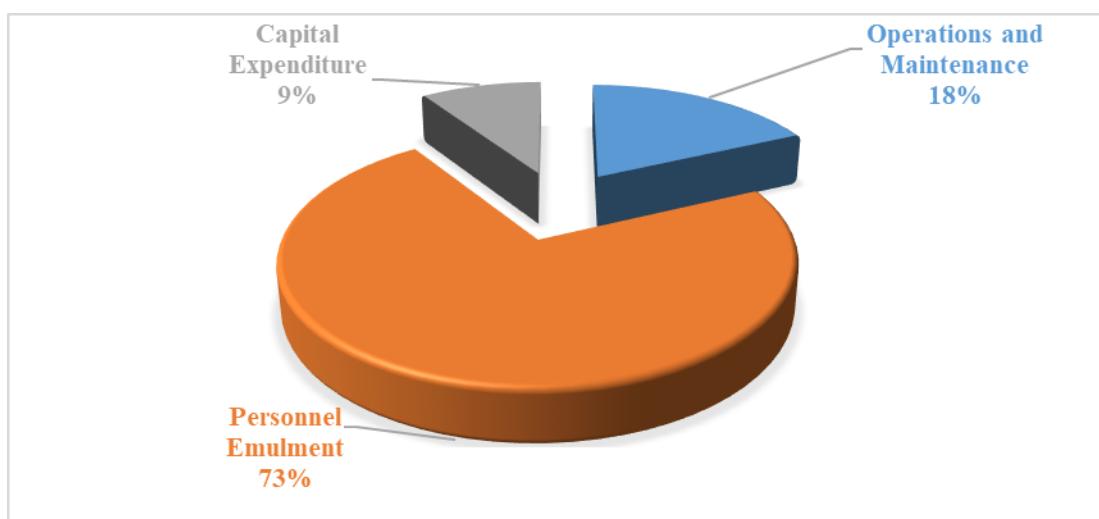


Figure 19:Department of Health Services Expenditure per Economic Classification

4.9.2. Recurrent Expenditure Performance

The department had a recurrent budget of Kshs 3,272,979,542 and spent Kshs 2,862,040,059, which is equivalent to 87 percent. The highest expenditure within the recurrent budget was allocated to medical drugs, followed by AIA for CHPs.

Table 4.9:2:Department of Health Services Recurrent Expenditure Performance

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Salaries & Wages	2,326,881,228	2,290,172,917	98%
Medical Drugs, Dressings and other Non-Pharmaceutical Medical Items, hospital beddings and linen Laboratory Materials, Supplies and Small Equipment (Essential medicines and medical supplies)	288,000,000	287,977,441	100%
Health AIA CHPs	47,075,000	47,075,000	100%
Electricity	38,028,956	36,696,380	96%
Recurrent Financing of Healthcare	30,000,000	29,985,348	100%
Health AIA Automation	30,000,000	27,914,240	93%
Public Health	25,000,000	25,000,000	100%
Community Health Strategy	15,000,000	14,919,334	99%
County Ambulance Services/Maintenance	11,000,000	10,994,134	100%
Health AIA CHP Equipment	10,000,000	10,000,000	100%
Refined Fuels & Lubricants	9,000,000	8,965,446	100%
Health AIA- Facility Infrastructure Improvement	8,767,519	7,998,565	91%
Maintenance Expenses-Motor Vehicles	8,000,000	7,831,971	98%
Reproductive Health-Family planning	6,217,380	6,156,771	99%
Primary health care	6,106,000	6,105,453	100%
Community Medical Support and Outreach	6,000,000	5,961,699	99%
Health AIA-Primary Healthcare	5,785,656	5,564,335	96%
Psychosocial Counselling and well-being	5,000,000	4,994,610	100%
Post basic training	4,019,100	3,996,100	99%
Maintenance-Buildings-Non Residential	4,985,325	3,972,977	80%
Daily Subsistence Allowance	4,000,000	3,911,540	98%
Travel Costs	2,000,000	1,998,395	100%
Purchase of Bedding and Linen	1,997,976	1,996,920	100%
General office Supplies-stationery	1,668,560	1,668,478	100%
Catering Services(Receptions, Accommodation, drinks)	1,499,650	1,402,747	94%
Seminars, training and conferences	992,300	955,400	96%
Sanitary and Cleaning Materials/Equipment	766,000	765,830	100%
Health Promotion and Awareness	542,840	540,153	100%
Medical bills and surgical implants	1,581,588	537,993	34%
Medical Bills	500,000	500,000	100%
Supplies and accessories for Computers	498,500	497,980	100%
Specialized Materials/Implants	500,000	490,397	98%
County supportive supervision, Commodity Audit	500,000	447,140	89%
Annual performance review	465,100	396,100	85%
Development of AWP	411,000	392,300	95%
PLHIV Programme	500,000	388,070	78%
Medical bills and surgical implants	1,500,000	341,004	23%
Development of a departmental strategic plan	411,000	320,400	78%
Planning, budgeting, Monitoring and evaluation	411,000	298,000	73%
Internet Connections	250,000	250,000	100%
Contracted Guards & Cleaning services	234,000	229,966	98%

Water and Sewerage	200,000	199,389	100%
Maintenance of Plant, Machinery and Equipment	34,288,466	192,846	1%
Advertising, Awareness & Publicity Campaigns	200,000	174,000	87%
Telephone, Telex, Facsimile and Mobile Phone Services/Bills	150,000	150,000	100%
Publishing & Printing Services	150,000	146,000	97%
Medical bills and surgical implants	171,712	105,410	61%
Medical bills and surgical implants	491,180	100,000	20%
Membership fees	81,100	81,100	100%
Medical bills and surgical implants	457,390	73,946	16%
Medical bills and surgical implants	200,000	67,000	34%
Maintenance of Computers, Software	50,000	49,500	99%
Medical bills and surgical implants	400,000	35,985	9%
Courier & Postal Services	30,000	28,350	95%
Medical bills and surgical implants	54,336	25,000	46%
NHIF, Linda Mama reimbursements and EDU afya	142,925,000	-	0%
Facility Improvement fee(Cash collection) - Hospitals	120,000,000	-	0%
Health AIA (Over collection FY2022/23)	53,050,901	-	0%
Integrated Nutrition Activities Matching Grant	8,907,780	-	0%
UHC registration	5,000,000	-	0%
Transforming Health Systems for Universal Care Project (WB)	76,000	-	0%

4.9.3. Development Expenditure Performance

The development budget amounted to Kshs 531,108,204, with an expenditure of Kshs 296,456,521 resulting in a 56 percent absorption rate. The development implementation status is provided in the table below.

Table 4.9.3:Department of Health Services Development Expenditure and Project Status

Department	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Contract sum (Kshs.)	Expenditure as at 30 th June 2024	Absorption rate	Project status
Mukaa	Equipping and operationalization of general ward at Uvete health Centre	26,042		26,000	100%	Complete
Kikumbulyu South	Lab and maternity Equipping Of mbui nzau dispensary	30,000			0%	Complete
Kikumbulyu North	Medical bills and surgical implants	42,610	1,409,856		0%	Complete
Kasikeu	Equipping of Sultan Hamud Mortuary	115,948		115,948	100%	Complete
Tulimani	Medical bills and surgical implants	172,464	240,205	172,464	100%	Complete
Kalawa	Upgrading of Kathulumbi health centre.	184,014		154,975	84%	Complete
Kasikeu	Construction of Kiou Top dispensary	200,408	420,716	188,900	94%	Complete
Emali/Mulala	Construction of X-Ray block and equipping at Emali Model Health Centre	240,205			0%	Complete
HQ	Transforming Health Systems for Universal Care Project (WB)	261,683	498,890	261,361	100%	Complete
Thange	Fencing & installation of electricity at Ivoleni dispensary	428,787	500,000	428,716	100%	Complete
Nzaui/Kilili/Kalamba	Purchase of tanks	451,760			0%	Ongoing
Kasikeu	Construction of toilets, equipment, electricity, ash pit, placenta pit, and incinerator at Ngalana dispensary	498,890	610,650	498,890	100%	Complete
Kiimakiu/Kalanzoni	Fencing and filling of the ditch, incinerator, ashpit and placenta pit for Kalanzoni dispensary	500,000		497,457	99%	Complete
Nzaui/Kilili/Kalamba	Surgical implants and medical bills	553,412		553,412	100%	Complete
Ivingoni/Nzambani	Construction & equipping of ward and Mortuary at Nthongoni dispensary	650,000	946,563	618,800	95%	Complete
Kathonzweni	Upgrading Kathonzweni Health Center.	686,000	724,223		0%	Ongoing
Kikumbulyu South	Surgical implants and medical bills	734,566	980,000	734,566	100%	Complete
Kikumbulyu South	Construction of PWD Empowered structures at Kalulini Health centre	980,000	943,086	33,400	3%	Complete
Emali/Mulala	Fencing of Kwa-Kotoe Dispensary (Katune disp)	980,000	799,200	680,001	69%	Complete
Ilima	Upgrading of Nzukini Health Centre (Renovations)	980,000	1,257,232		0%	Ongoing

Department	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Contract sum (Kshs.)	Expenditure as at 30 th June 2024	Absorption rate	Project status
Ilima	Musalala Dispensary – upgrading	1,000,000	4,702,702	55,700	6%	Ongoing
Kikumbulyu South	Construction of Kyanginya Dispensary- Equipping	1,038,362	1,185,842	928,600	89%	complete
Mukaa	Equiping of Mutiluni Dispensary	1,260,900	2,796,356	959,074	76%	Complete
Kikumbulyu South	Renovation Of Kalulini Health Center	1,271,703	1,466,705	1,271,702	100%	Complete
Kathonzweni	Itumbule Dispensary – Fencing, wiring, and construction of soak pit, ash pit and incinerator at Itumbule Dispensary.	1,274,000	1,409,856	1,273,992	100%	Complete
Tulimani	Uvaani dispensary	1,404,736	1,444,064		0%	Complete
Ilima	Upgrading of Kavatanzou dispensary	1,466,506		1,466,506	100%	Complete
Kalawa	Kathulumbi Model Health Centre.(fencing and gate)	1,470,000		1,439,456	98%	Complete
Nguu/Masumba	Upgrading of Makasa Dispensary(Fencing and gate)	1,470,000	1,440,000	1,469,964	100%	Complete
Kalawa	Kalawa health centre(Fencing and gate)	1,470,000	1,391,745		0%	Not started
Mbooni	Completion & equipping of Mbooni isolation ward	1,500,000	3,895,217	1,041,600	69%	Stalled
Nguu/Masumba	Upgrading of Kitende Dispensary(Fencing and gate)	1,500,000	2,986,201	1,500,000	100%	Complete
Mtito Andei	Construction & equipping of X-ray block and theatre at Kambu sub county hospital	1,641,717	1,924,588	1,391,743	85%	Ongoing
Ilima	Upgrading of Kyambeke Dispensary-construction of two wards -Male and Female	1,792,840	1,879,971	1,733,057	97%	Complete
Kitise/Kithuki	Kithuki heath centre	1,827,234	1,884,003	242,444	13%	Complete
Kalawa	Katangini Dispensary -completion of maternity block and incinerator	1,960,000	1,901,958		0%	Ongoing
Kilungu	Kithembe sub-ward dispensaries: Fencing, solar energy at nyaani dispensary, health facilities upgrading	1,960,000	4,750,887	1,938,871	99%	Complete
Kilungu	Kyanganda Dispensary – Fencing, solarization and water connectivity	1,960,000	2,369,596	75,900	4%	Complete
Nzaui/Kilili/Kalamba	Fencing of facility (katulye dispensary)	1,970,000	2,373,951	1,969,958	100%	Complete
Ukia	Kyuasini health centre	2,057,240	2,344,335	1,657,126	81%	Complete
Kasikeu	Completion of Mbiini dispensary	2,450,000	1,250,369	2,448,366	100%	Complete
Ilima	Kyambeke Health Centre – upgrading of the facility	2,450,000	2,494,584	1,515,298	62%	Complete
Kee	Upgrading of health facilities in Kee Ward	2,450,000	1,254,447	2,394,335	98%	Complete
Nzaui/Kilili/Kalamba	Matiliku Subcounty Hospital (Dental Chair, accessories and other smal equipment)	2,500,000	4,712,023	2,373,993	95%	Complete
Kalawa	Mutembuku Heath centre (renovations)	2,500,000	2,411,635	2,499,984	100%	Complete
Kee	Upgrading of Mutulani Dispensary-	2,568,358	1,998,930	1,254,447	49%	Stalled

Department	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Contract sum (Kshs.)	Expenditure as at 30 th June 2024	Absorption rate	Project status
Kiimakiu/Kalanzoni	Construction of maternity and laboratory in Kavuko Dispensary	2,936,944	2,941,425	2,672,539	91%	Complete
Mukaa	Upgrading of Kamuthini Dispensary(Completion of injection room and equipping of maternity)	2,940,000	2,937,700	2,910,458	99%	Complete
Mukaa	Upgrading of Enzai dispensary	2,940,000	2,610,076	2,111,354	72%	Complete
Kasikeu	Completion of Kiou Dispensary block, staff house and water tanks	2,960,000	2,984,412	2,891,126	98%	Complete
Kathonzweni	Construction of staff quarters at Kiangini Dispensary	2,960,000	2,999,000	2,919,920	99%	Complete
Kee	Upgrading of Mutulani dispensary with ashpit, incinerator, laboratory eqquipping and staff quarters	2,960,000	4,996,246	1,612,008	54%	Ongoing
Makindu	Electrification and fencing of Kai Dispensary	2,999,266	4,907,000	2,999,212	100%	Complete
Mbitini	Upgrading of Mbitini Dispensary	3,000,000	3,124,341	2,999,980	100%	Complete
Ukia	Upgrading of Kilala Dispensary; Staff House	3,194,400	3,385,444	1,635,579	51%	Stalled
Ivingoni/Nzambani	Construction of a new hospital block at Ivingoni dispensary	3,268,824	3,213,605	3,159,824	97%	Complete
Kasikeu	Upgrading of Mang'ala dispensary (facelift, incinerator, and equipping)	3,332,000		2,964,602	89%	Ongoing
Ukia	Upgrading of Nthangu dispensary	3,390,532	3,677,676	3,293,889	97%	Complete
Ilima	Upgrading of Kyang'a Dispensary – construction of staff quarters	3,430,000	752,324		0%	Complete
Ukia	Construction of male wards and theatre at mukuyuni sub county hospital	3,920,000	3,998,810	40,000	1%	Not started
Kikumbulyu South	Kalungu dispensary -Construction of Staff quarters and upgrading	3,920,000	4,174,788		0%	Ongoing
Ukia	Upgrading/Construction of Ward at Mukuyuni Sub-county Hospital	3,920,000	4,273,671		0%	Ongoing
Mavindini	Renovation Iani Dispensary	4,000,000	4,739,070	3,996,410	100%	Complete
Mavindini	Upgrading of Mavindini Health Center	4,312,000	3,831,200		0%	Ongoing
Kasikeu	Renovation of Maternity wing and Upgrading of Kasikeu Model Health Centre	4,500,000	4,744,783	4,498,828	100%	Complete
Masongaleni	Upgrading Kithyululu Model Health Centre	4,750,000	4,940,967	2,973,433	63%	Ongoing
Nguu/Masumba	Thithi Dispensary	4,900,000	4,969,500	2,190,535	45%	Ongoing
Kithungo/ Kitundu	Upgrading Ngai Health Center	4,900,000	4,744.62	4,899,427	100%	Complete
Muvau/Kikumini	Mumbuni Health Center	4,940,967	5,141,679	4,870,946	99%	Complete
Muvau/Kikumini	Kikumini Model health center	5,000,000	5,637,032	1,455,638	29%	Ongoing

Department	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Contract sum (Kshs.)	Expenditure as at 30 th June 2024	Absorption rate	Project status
Masongaleni	Upgrading Ngwata Maternity Centre	5,350,000	6,538,325	5,340,418	100%	Complete
Nguu/Maumba	Construction of Kwa ndava Dispensary	5,941,651	6,540,788	5,938,280	100%	Complete
Muvau/Kikumini	Kambi Mawe Dispensary	6,860,000	10,000,000	4,839,832	71%	Complete
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.	6,860,000		6,476,960	94%	Complete
Kithungo/Kitundu	Utangwa dispensary	6,981,895	4,998,037	6,940,534	99%	Complete
County wide	Purchase of medical Equipment	10,006,149		8,846,172	88%	Complete
HQ	DANIDA – Matching grant for level 2 and 3 facilities	10,530,000		10,529,994	100%	Complete
HQ	Facility infrastructure improvement including Makueni mortuary, sultan hospital, theatre for Kibwezi and others	12,000,000	19,975,000	8,934,575	74%	Complete
HQ	DANIDA- Primary healthcare in devolved context	13,732,881		13,513,494	98%	Ongoing
HQ	Nutrition Programme - matching grant	15,545,512		10,158,547	65%	Ongoing
HQ	Purchase of Ambulances	20,000,000		19,975,000	100%	Ongoing
HQ	Nutrition International Donor funding	21,013,780			0%	Ongoing
HQ	Conditional Grant - for COVID 19 Emergency response -	27,257,613			0%	Stalled
County wide	Universal health care programme	100,000,000	1,409,856	100,000,000	100%	Complete
HQ	Conditional Allocation for Leasing of Medical Equipment	124,723,404			0%	Ongoing

4.9.4. Non-Finance Performance

During the plan period, immunization coverage improved from 92 percent to 98 percent. Deliveries conducted by skilled personnel were 88 percent, which fell slightly short of the target of 90 percent. Additionally, 68 percent of pregnant mothers attended at least 4 antenatal care (ANC) visits, just shy of the target of 69 percent. These improvements can be attributed to increased follow-ups, health education, the purchase of additional cold chain equipment, the establishment of more immunization sites, and the hiring of additional staff. Regarding the community's nutrition status, 100 percent of ANC mothers were supplemented with Iron Folic Acid (IFAS), while 82 percent of children aged 6 to 59 months were supplemented with vitamin A.

In public health, the number of active Community Health Units (CHUs) remained at 240. The department conducted 960 community dialogue days. The department has introduced an advanced health management information system known as "Afya Makueni" at the county referral hospital. This system replaces the old-fashioned manual processes, which were ineffective and relied on isolated and unclear systems. Additionally, through the Energy Directorate, the department has successfully implemented 200 KVA solar power panels at Makueni County Referral Hospital. This has not only complemented the existing KPLC grid but has also reduced the hospital's electricity expenses. In collaboration with the national government, the county government has supported 3,675 Community Health Promoters (CHPs) by providing them with monthly stipends for the first 6 months. Additionally, the CHPs have been equipped with medical kits and trained in health entrepreneurship. These initiatives aim to enhance health outcome monitoring at the household level and improve adherence to quality standards. The department adopted and implemented the use of Maisha Meds, a digital health commodities management system, in 13 facilities. The department also developed customized HPT ordering tools that prioritize essential medicines, enhanced data utilization for decision-making, and allocated funds equitably according to the facilities' workload. These efforts, along with MEDS' 95 percent fill rate, have significantly reduced stock outs in our hospitals.

Table 4.9:4:Department of Health Services Non-Finance Performance

Programme	Sub-program/	Delivery unit	Key output	Key Performance Indicators	FY 2023/24		
					Targets	Actual as at 30 th June 2024	Variance
Preventive and Promotive health care services	Maternal and new born health care	MCH	Increase immunization coverage	Proportion of children under one year Fully immunized	100	98%	-2
			Increased delivery under skilled personnel	% of deliveries conducted under-skilled personnel	91	89%	-2
				% of pregnant women attending at least 4 ANC visits	68	68	0
				Proportion of pregnant women attending ANC who are supplemented with Iron Folic Acid Supplementation (IFAS)	100	100	0
			Improved nutrition	Proportion of children 6-59 months supplemented with Vitamin A	80	82%	2
	NCDs	NCD	Reduced cases of NCDs	Percentage of women aged 15–49 years screened for cervical cancer	0.5	0.4	-0.1
				% of over five outpatient cases patients screened for hypertension	0.2	0.5	0.3
				% of over five outpatient cases screened for diabetes	0.2	0.6	0.4
	Mental health	Counselling	Improved mental health care	No. of residents reached with counselling services	50000	66208	16208
				No. of one on one structured sessions	5000	5632	632
				No. of groups therapy services provided	350	435	85
Community Health Strategy	Community health		Improved community health	No. of established community health units	240	NA	NA
				No. of community dialogue days conducted	1000	1480	480
HIV/AIDS	TB/HIV		Improved ART uptake	% of expectant women LWHIV who are currently on ART	98.5	99.4	0.9
				% of HIV positive clients linked to care	100	100	0
TB	TB/HIV		Improved cure rate	TB cure rate	93	93	0
				TB treatment success rate	97	98	1
Health Promotion Public Health	Health promotion		Improve health awareness	Proportion of schools with required sanitation & hygiene standards	80	90	10
				The proportion of school-going children dewormed	50	100	50

Programme	Sub-program/	Delivery unit	Key output	Key Performance Indicators	FY 2023/24		
					Targets	Actual as at 30 th June 2024	Variance
				The number of world health days commemorated	8	9	1
				Number of Radio/TV sessions held	10	12	2
				Number of Health IEC materials both soft and hard designed, developed, printed and disseminated.	20000	19525	-475
				No. of villages declared ODF	500	1230	730
		Public health	Improved public health services	Latrine coverage	94	98%	4
				Inspection and Licensing of food premises	10000	12765	2765
				Reporting timeliness & completeness of notifiable diseases	100	100	0
Curative and rehabilitative health services	Disease surveillance	Disease surveillance	Early detection of notifiable diseases	The average length of stay	5.2 days	4.8 days	0.4
	Inpatient services	Medical services	Reduced length of stay	Facility death rate	10%	10%	-0.4
				Percentage of facilities with sample referral networks	30%	50%	20%
				Percentage of laboratories enrolled in External quality assurance schemes	60	65	5
	Pharmacy	Health commodity management	Reduced stock out	Number of orders placed	4	4	0
	Rehabilitative Services	Physiotherapy	Improved physiotherapy services	No. physiotherapy visits	24,000	25,676	1676
				No. orthopaedic visits	19,500	21,765	2265
				No. occupational therapy visits	11,500	13076	1,576
General Administration	Health Infrastructure	Administration	Improved health infrastructure	No. of health facilities renovated	10	16	6
	Health Automation	ICT	Improved service delivery	No. of facilities automated	4	5	1
	Health Financing	Administration	Increased number of HH under Makueni care	Proportion of HH registered under Makueni care -%	30.	21	-9
			Improved health insurance coverage	The proportion of population registered under NHIF	11%	15%	4

4.10. Department of Trade, Marketing, Industry, Culture, and Tourism

4.10.1. Financial Performance Summary

During the fiscal year, the department was allocated Kshs **168,577,604.51** for both development and recurrent. The total expenditure for the period was Kshs **149,022,544.40** which is 88 percent of the total amount. Operation and Maintenance carried the biggest share at 64 percent follow by personnel emoluments at 24 percent and development was the least at 12 percent.

Table 4.10:1:Department of Trade Summary of Financial Performance

Expenditure item	Approved Estimate	Actual Expenditure	Absorption Rate
Recurrent Expenditure			
Operations	13,242,360	11,897,702	90%
Maintenance	94,229,364	83,692,784	89%
sub Total	107,471,	95,590,486	89 %
Personnel	41,212,157	39,111,423	95%
Total Recurrent	148,683.882	134,701.910	91%
Development Expenditure			
Capital Expenditure	19,893,722	14,320,634	72%
Total Budget	168,577,604	149,022,544	88 %

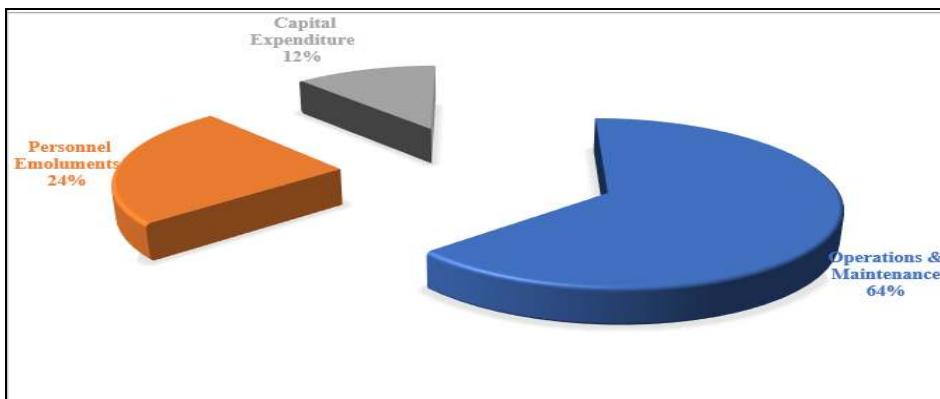


Figure 20:Department of Trade Expenditure by Economic Classification

4.10.2. Recurrent Expenditure performance

The total recurrent for O&M was Kshs 107,471,724.85 and the department spent Kshs 95,590,486.70. Despite late disbursement of fund, the department managed to absorb 89 percent of the allocated amount. Market cleaning and sanitation program which covers 156 markets across the county was allocated the highest amount at Kshs 46,331,840.20 representing 43 percent of the O&M budget.

Table 4.10.2:Department of Trade Recurrent Expenditure Performance

Economic Item & Title	Approved Estimates FY 2023/24 (Kshs.)	Actual Expenditure FY 2023/24 (Kshs.)	Absorption Rate
Communication-Telephone, Telex, Facsimile & Mobile phone Services	600,000	600,000	100%
Domestic Travel Costs	900,000	760,800	85%
Daily Subsistence Allowance	2,300,000	2,090,940	91%
Foreign Travel Costs	487,960	487,960	100%
Foreign Daily subsistence allowance	452,400	452,400	100%
Publishing & printing Services	250,000	-	0%
Subscription to professional bodies	100,000	42,450	42%
Advertising & Publicity	200,000	196,506	98%
Trade Shows and Exhibitions	302,000	298,494	99%
sector data and prefeasibility study	350,000	232,000	66%
Training Expenses	1,200,000	1,151,009	96%
Hospitality-Catering Services	1,500,000	1,434,059	96%
Office & General Supplies-stationery	400,000	101,400	25%
office & General Supplies-Computer Accessories	600,000	556,490	93%
Office & General Supplies-Sanitary	200,000	109,850	55%
Fuels, Oils & Lubricants	3,400,000	3,383,345	100%
Maintenance Expenses-Motor Vehicles	2,325,104	1,796,059	77%
trade development-strengthening of market management	800,000	113,880	14%
Private sector engagement	300,000	274,125	91%
Arts, Music and Culture Promotion and Development	2,100,000	1,776,766	85%
Makueni County Music and Cultural Festival (Kenya Music and Cultural Festival (KMCF))	8,000,000	7,784,520	97%
Akamba Indigenous Food Festival	4,500,000	4,447,862	99%
Akamba Cultural and Heritage Centre, Kibwezi	1,100,000	1,005,000	91%
Makueni Recording Studios	300,000	-	0%
Documentation and Digitization of Traditional Knowledge and Cultural Expressions of the Akamba	950,000	438,500	46%
Marketing of County products	2,000,000	1,149,789	57%
Promotion of Public Sanitation- Market Cleaning, Waste collection, transportation and disposal	46,331,840	46,099,116	99%
Purchase of Computers, Printers	895,814	739,500	83%
MSMEs Development Programme	1,511,900	1,462,280	97%
Consumer Protection Programme	2,783,700	1,364,880	49%
Exhibitions and Trade fairs	2,188,400	512,680	23%
Tourism Promotion development Programme	5,559,400	5,420,063	97%
Small Business Development Centres USAID Matching Grant	5,079,900	4,191,530	83%
Trade and Marketing Development	2,381,440	26,000	1%
Maintenance of other assets - Markets, tourism centres	5,121,867	5,090,235	99%
Total	107,471,725	95,590,487	89%

4.10.3. Development Expenditure Performance

During the FY under review, the department performed quite well in development with only one projected that has not started and with another ongoing. This was as a result of early signing of cabinet papers, timely preparation of BQs and fast tracking implementation of projects.

Table 4.10.3:Department of Trade Development Expenditure and Project Status

No	Project Location	Project Name	Budget Allocation FY 2023/24 (Kshs.)	Contract sum (Kshs.)	Expenditure as at 30 th June 2024	Absorption Rate	Project Status
1	Kalawa	Kavumbu Public toilet	500,000	474,419	-	0%	Complete and in use
2	Kathonzweni	Construction of a public toilet at Ikaasu Market	500,000	499,505	499,505	100%	Complete and in use
3	Kathonzweni	Construction of a public toilet at Kavumbu Market	500,000	499,505	499,505	100%	Complete and in use
4	Kiima Kiu/Kalanzoni	Construction of a public toilet at Marwa Market	1,000,000	947,071	947,071	95%	Complete and in use
5	Kiima Kiu/Kalanzoni	Construction of public toilet at Ngiini Playground	1,000,000	946,141	946,141	95%	Complete and in use
6	Nguumo	Uvileni market toilet	1,000,000	599,412	0	0%	Complete and in use
7	Kisau/ Kiteta	Cottage industry support for Kingongi-Mivuko women group	700,000	0	0	0%	Not started
8	HQ	Emali wholesale market(KDSP Project)	3,375,724	2,944,484	2,944,484	87%	Complete and in use
9	HQ	Maintenance of other assets - Markets, tourism centres	5,384,963	3,431,728	263,097	5%	On-going

4.10.4. Non-Financial Performance

The department performed above the average in various activities for the FY 2023/2024. However, delay in fund disbursement from the National Treasury was the major challenge that prompted underscoring in some activities.

Table 4.10:4:Department of Trade Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2023/24		
					Target(s)	Actual as at 30th June, 2024	Variance
Tourism promotion and development		Directorate of Tourism	Improved product quality and diversity; branded and marketed tourist sites	No. of circuits promoted	2	2	0
				No. of activities implemented in the master plan	2	2	0
				No. of stakeholders engaged	200	180	20
Trade development and promotion	Industrial Development and Investment	Directorate of Trade	Enhanced products	Number of products developed	1	0	1
	Trade and marketing development and promotion	Directorate of Trade	Developed trade infrastructure	No. of stakeholders' fora held	3	2	1
				No. of trade infrastructure developed and renovated	9	9	0
				No. of weighing and measuring equipment verified	7550	5140	2410
				No. of weighing and measuring equipment inspected	1550	1268	282
				No. of policies approved by The County Assembly	1	1	0
Culture, Art and the Music promotion and development		Directorate of Culture	cultural events held	No. of trainings on intellectual property rights	4	4	
				No. of artists promoted and supported in the cultural and creative industries	145	137	8
				No of culture events held	3	2	1

4.11. Department of Infrastructure, Transport, Public Works, Housing and Energy

4.11.1. Financial Performance Summary

The total department expenditure for the FY 2023/24 was Kshs. 564,616,139.39 which translated to an absorption rate of 77 percent against a budget of Kshs. 730,698,958. The full year expenditures constituted of Personnel emoluments 7 percent, operations and maintenance 14 percent while development 79 percent.

Table 4.11:1:Department Transport Summary of Budget and Expenditures

RECURRENT EXPENDITURE	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2024	Absorption Rate
OPERATIONS	56,250,083	55,232,719	98%
MAINTENANCE	27,234,300	25,818,281	95%
SUB TOTAL	83,484,383	81,051,000	97%
PERSONNEL	76,585,871	40,014,222	52%
TOTAL RECURRENT	160,070,254	121,065,222	76%
DEVELOPMENT EXPENDITURE	570,628,703	443,550,916	78%
CAPITAL EXPENDITURE		-	
TOTAL BUDGET	730,698,957	564,616,139	77%

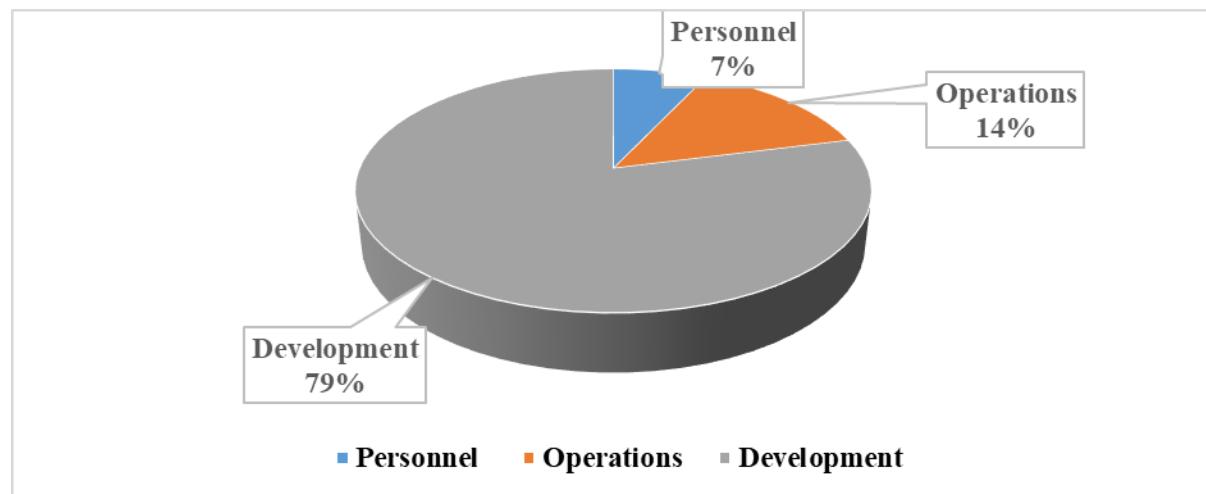


Figure 21:Department Transport Expenditure Summary Per Economic classification

4.11.2. Recurrent Expenditure Performance

Analysis of the recurrent expenditure of Kshs 121,065,222.60 show that the department utilized Kshs. 40,014,222.05 personnel emoluments which represents 33 percent of the total recurrent expenditure and Kshs. 81,051,000.8 on operations and maintenance expenditure which is 67 percent of the total recurrent expenditure for the FY 2023/24. Insurance of motor vehicle

recorded the highest expenditure of Kshs. 25,000,000 while maintenance of buildings recorded zero expenditure.

Table 4.11:2 :Transport Department Recurrent Expenditure Performance

Vote Head	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th Expenditure June 2024	Absorption Rate
Casuals and other contracted services	103,320	103,320	100%
Utilities- Electricity	11,000,000	10,999,990	100%
Utilities-Water and Sewerage	93,630	60,000	64%
Telephone, Telex, Facsimile & mobile phone services	434,350	419,740	97%
Communication-Internet Connection	65,650	65,650	100%
Communication-Courier & Postal Services	65,650	34,350	52%
Domestic Travel Costs	1,350,000	1,240,635	92%
Daily Subsistence Allowance	3,942,707	3,893,000	99%
Foreign Travel Costs	331,440	331,440	100%
Publishing & printing Services	500,000	500,000	100%
Subscription to Newspapers, Magazines & Periodicals	85,000	25,000	29%
Advertising, Publicity Campaigns & Awareness	450,000	450,000	100%
Training Expenses	2,500,000	2,450,480	98%
Catering Services(Receptions, Accommodation, drinks	2,078,000	2,078,000	100%
Insurance-Vehicles	25,100,000	25,100,000	100%
Office & General Supplies-stationery	900,000	580,706	65%
office & General Supplies-Computer Accessories	500,000	500,000	100%
Office & General Supplies-Sanitary	112,836	112,836	100%
Fuels, Oils & Lubricants	5,000,000	5,000,000	100%
Contracted Guards & Cleaning services	387,500	166,344	43%
Contracted professional services	550,000	550,000	100%
Planning, budget indicator training	400,000	383,628	96%
Membership fees, Dues & Subscriptions to Professional Bodies	300,000	187,600	63%
Maintenance Expenses-Motor Vehicles	5,000,000	5,000,000	100%
Maintenance Expenses-Plant & Equipment	13,000,000	13,000,000	100%
Maintenance of Office Furniture	100,000	59,750	60%
Maintenance-Buildings- Non Residential	1,000,000	-	0%
Development of Annual Energy inventory survey	513,000	513,000	100%
Annual roads inventory and condition survey	271,300	271,300	100%
Material testing and quality control	300,000	224,596	75%
Purchase of Office Furniture	1,000,000	973,585	97%
Design & supervision of roads	500,000	448,540	90%
Design and documentation of building projects and other civil works	500,000	500,000	100%
scooping, design ,supervision of electrical works of county facilities and energy projects	500,000	500,000	100%
Development ,Validation and dissemination of County Energy plan	1,000,000	999,920	100%
Departmental performance review	300,000	300,000	100%
Development and operationalization of policies	1,000,000	996,100	100%

Vote Head	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th Expenditure June 2024	Absorption Rate
County transport and safety committee	500,000	283,440	57%
Public transport management	250,000	249,500	100%
Purchase of Computers/laptops/cameras/printers	1,500,000	1,498,550	100%

4.11.3. Development Expenditure performance

The department spend Ksh 443,550,916.75 on development activities against a budget of Kshs. 570,628,703 translating to 78 percent absorption rate in the financial year.

Table 4.11.3:Transport Department Development Expenditure and Project status

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
Mavindini	Upgrading Yeemulwa- Ivinganzia- kavilila road	10,000	10,000	100%	Complete and in use
Muvau/Kikumini	Grading of Kilisa – Mandoi – Neema – Muambani – Kivani – Kangutheni – Corner baridi – Makueni ctti – Makutano Market Rd.	10,215	10,215	100%	Complete and in use
Kilungu	In-house road improvement works (fuel)	15,511	15,511	100%	Complete and in use
Mbitini	Gravelling works; Mutiambua-kavuthu-muswii Rd	16,000	16,000	100%	Complete and in use
Kiimakiu/Kalanzoni	In-house road improvement works (Fuel)	19,521	19,521	100%	Complete and in use
Emali/Mulala	In-house road improvement works (fuel)	25,000	25,000	100%	Complete and in use
Masongaleni	Hire of machines for opening and grading; Lukanya – Utini Rd, Utini junction - Yikivuthi Rd, Kalandini – Masaku Ndogo Rd, Kwa Mwambui – Kwa Mwandola Rd, Kwa Musa – AIC Masonga Rd	34,652	34,652	100%	Complete and in use
Kikumbulyu South	Fueling of machines for grading of roads	35,000	35,000	100%	Complete and in use
Mbooni	Roads improvement/Maintenance	36,000	36,000	100%	Complete and in use
Kiteta/Kisau	In-house road improvement works (Fuel)	50,000	50,000	100%	Complete and in use
Mbitini	Road improvement (Fuel)	50,000	50,000	100%	Complete and in use
Kasikeu	Hire of machines for roadworks; Kwa katwae-kwa nzae-mwenye ivaa road	50,216	50,216	100%	Complete and in use
Nguu/Masumba	Survey of Roads	100,000	-	0%	Not started
Muvau/Kikumini	Road Improvement programme	100,000	100,000	100%	Complete and in use
Kitise/Kithuki	In-house road improvement works (Fuel)	144,000	144,000	100%	Complete and in use
Kikumbulyu North	Road Improvement programme	147,032	147,032	100%	Complete and in use
Muvau/Kikumini	Opening of ward roads in Muvau kikumini ward	155,000	155,000	100%	Complete and in use
Kasikeu	Routine maintenance of Roads	163,776	163,776	100%	Complete and in use
Thange	In-house road improvement works (fuel)	210,000	210,000	100%	Complete and in use
Kiimakiu/Kalanzoni	Installation of 8.5m double arm integrated solar lights system Mavivye market	245,000	245,000	100%	Complete and in use
Wote/Nziu	Road Improvement programme -Fuel	300,000	300,000	100%	Complete and in use
Kasikeu	Road Improvement programme	330,000	330,000	100%	Complete and in use
Emali/Mulala	Kwa kausha-kimbingo-mulala-makutano-kwa kinuka-mwasang'ombe-ngomongo-thea-kwa masauti-muselele-kwa -ngii-malii-mwanyani-ngoni-mwingati	344,466	344,466	100%	Complete and in use

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
	road				
Kitise/Kithuki	Roads improvement (Fuel)	344,689	344,689	100%	Complete and in use
Mbitini	Rehabilitation of Ikuyuni Ndauni road	400,000	400,000	100%	Complete and in use
Kako/Waia	Road Improvement programme	473,931	473,931	100%	Complete and in use
Kee	Miradi kwa jamii(MKJ) sand dams/ drift labour at muusini and kya kaleli	490,000	490,000	100%	Ongoing
Kee	Miradi kwa jamii(MKJ) road bush clearing and meter drains at matangi and kivani	490,000	490,000	100%	Ongoing
Masongaleni	Road improvement programme (Fuel for county machinery)	490,000	-	0%	Complete and in use
Makindu	Roads improvement programme(Fuel)	490,000	490,000	100%	Complete and in use
Masongaleni	Miradi kwa Jamii Programme	490,000	490,000	100%	Not started
Kikumbulyu South	Miradi kwa jamii(MKJ) roads for water , bush clearing and spot improvement in upper kalungu villages	500,000	500,000	100%	Not started
Kitise/Kithuki	Installation of flood lights at matheani market	500,000	-	0%	Not started
Kikumbulyu South	Market solar light rehabilitation programme(siembeni, Mbui nzau, Kyanginywa, mikuyuni)	588,000	-	0%	Complete and in use
Masongaleni	Rehabilitation as integrated lights at Yikitaa and Ulilinzi markets and installation of a new integrated solar light at Kiambani market	779,708	-	0%	Not started
Kitise/ Kithuki	Road Improvement program – Fuel for inhouse works	900,000	900,000	100%	Ongoing
Kasikeu	Drainage structures - Culverts; Kwa kavenzi-mitamboni-mwangini road	965,000	946,920	98%	Complete and in use
Mbooni	Kalamani- nzaini road	980,000	980,000	100%	Complete and in use
Thange	Grading and marraming kwa jc – muthungue primary - ituumo(fuel for county machinery)	980,000	899,780	92%	Complete and in use
Thange	Grading marraming of utithi- kyumbi – silanga – kwa mailu(fuel for county machinery)	980,000	843,504	86%	Complete and in use
Mbooni	Kikima market development	980,000	780,000	80%	Complete and in use
Ivingoni/Nzambani	Migingo parking	980,000	980,000	100%	Complete and in use
Thange	Murraming and leveling of Machinary, Kinyambu, Manyanga, Kikunduku and masonga Mkts	980,000	980,000	100%	Not started
Ivingoni/Nzambani	Opening of Kalikoni Borehole-Kilokwe-Mulu	980,000	980,000	100%	Complete and in use

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
	Ngomeli-Kilongosi-Wandia-MboyaNganda-Kwa Nduku-Kwa Mutindi-Kwa Kyalo-Kwa Muema Road				
Ivingoni/Nzambani	Opening of Kwa Mbwika-Ivingoni School-Kwa Kimilu road	980,000	980,000	100%	Complete and in use
Ivingoni/Nzambani	Opening of Kyuasini- Kwa Nzekele road	980,000	980,000	100%	Complete and in use
Ilima	Road maintenance works	980,000	980,000	100%	Ongoing
Kikumbulyu North	Street lighting for main stage to Kisayani Health centre	980,000	-	0%	Complete and in use
Masongaleni	Solar Market Floodlights - 1M Kativani, Kavatini, Makutano, Ndauni Markets.	980,000	952,868	97%	Complete and in use
Kiteta/Kisau	Road Improvement Program (Fuel for road maintanance)	1,000,000	-	0%	Complete and in use
Tulimani	Installation of flood lights at Kalawani	1,000,000	1,000,000	100%	Ongoing
Kikumini/Muvau	Hire of Machinery	1,000,000	1,000,000	100%	Not started
Kilungu	Kyaka drift construction	1,000,000	-	0%	Complete and in use
Mukaa	Hire of machinery	1,176,000	24,000	2%	Complete and in use
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	1,164,907	96%	Complete., Works excuted in FY22/23,
Mavindini	Road improvements (Fuel)	1,300,000	1,173,229	90%	Ongoing
Kikumbulyu South	Fuel for County Machinery	1,414,720	1,414,720	100%	Ongoing
Kathonzweni	Fuel for Grading using county machinery	1,470,000	1,470,000	100%	Ongoing
Mukaa	Installation of integrated solar light system (Kamuthini, Kiongwani,Kyandue, Kyangala, Mutiluni &Maiani	1,470,000	1,270,000	86%	Complete and in use
Muvau/Kikumini	Kwa Kisoi Gulley	1,470,000	1,422,485	97%	Complete and in use
Muvau/Kikumini	Kwa Mulinge drift	1,470,000	-	0%	Ongoing
Muvau/Kikumini	Kwa mwenga culverts	1,470,000	1,395,030	95%	Complete and in use
Ivingoni/Nzambani	Road improvement(Makokani roads)	1,470,000	1,441,146	98%	Complete and in use
Ivingoni/Nzambani	Road improvement(Matulani roads)	1,470,000	30,000	2%	Complete and in use
Kathonzweni	Six (6) Market Lights at Mutini, Kiangini, Kyunyu, Ngomano, Thavu, and Ikaasu markets.	1,470,000	1,429,302	97%	Complete and in use
Kikumbulyu North	Road Improvement Programme (Fuel for grading	1,493,400	1,493,400	100%	Ongoing

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
	machine)				
Thange	Electrification of Usalama Market(Matching grant)	1,500,000	1,300,000	87%	Ongoing
Mukaa	Mukaa road improvement	1,500,000	1,500,000	100%	Complete and in use
Nguu/Masumba	Road improvement (Light grading)-Fuel	1,550,000	1,550,001	100%	Ongoing
Mavindini	Installation of culverts and gabions; Methovini- Kyangwasi- Kwakivandi-Kasayani Rd, Mathemba- Musuuni-St. Jude Rd and Kithathaini-Katungu Rd.	1,884,799	1,884,799	100%	Complete., Works excuted in FY22/23
Wote/Nziu	Roads improvement (fuel for County Machinery)	1,960,000	1,460,812	75%	Project is complete and in use
Thange	Culverts across the Ward	1,960,000	-	0%	Project is ongoing
Kitise/ Kithuki	Construction of road structures (Culverts and Drifts)	1,960,000	1,960,000	100%	Project is ongoing
Nguumo	Fuel/Machine Hire for Grading of Sekeleni-Ilatu- Kalembe Raha road	1,960,000	1,833,377	94%	Project is complete and in use
Thange	Heavy grading and graveling, of Machinery- Baptist – Makongenii – Nzavoni- Ndivuni – Kamunyuni drift – Veneti – Muusini - Maikuu- Ituumo – Kasasule	1,960,000	1,960,000	100%	Project is complete and in use
Mavindini	High mast street lighting at Iiani market	1,960,000	1,960,000	100%	Project is complete and in use
Kitise/ Kithuki	Installation of floodlights	1,960,000	1,243,385	63%	Project is complete and in use
Kee	Installation of street lights in markets	1,960,000	-	0%	Project is complete and in use
Ivingoni/Nzambani	Installation of Street Lights within the Makutano Talent Centre	1,960,000	1,960,000	100%	Ongoing
Ukia	Road improvement- fuel	1,960,000	1,960,000	100%	Ongoing
Kilungu	Kituaimwe – Kyakathungu and Itambani - Kilisa roads	1,960,000	1,917,312	98%	Complete and in use
Kathonzweni	Machine hire for opening of feeder roads	1,960,000	1,903,229	97%	Complete and in use
Ivingoni/Nzambani	Marraming of Kativani - Pastor Komu – Utu Roads	1,960,000	1,893,120	97%	Complete and in use
Ivingoni/Nzambani	Marraming of Matingini – Kwa Kata – Kwa Muli – Kwa Mutuku – Sila Mulu	1,960,000	1,960,000	100%	Complete and in use
Ukia	Nzouni - Mutambuuukoni - Kavani road: Construction of Culverts and small drifts	1,960,000	1,936,496	99%	Complete and in use
Ukia	Road improvement -light grading	1,960,000	1,960,000	100%	Complete and in use
Mtito andei	Solar market flood lights at Kyusyani,	1,960,000	1,924,322	98%	Complete and in use

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
	Mbeetwani,Songea, Kalimani, Mavindini, Makutano, Misuuni and Kwa Kinyuti				
Masongaleni	Road Improvement Program - Hire of Machines	1,988,800	1,932,285	97%	Project is complete and in use
Kitise/ Kithuki	REREC matching grand (for Kitise and Kithuki subwards)	2,000,000	1,727,213	86%	Project is ongoing
Kitise/Kithuki	Opening and grading of Kalembu- mulango road through kwa kavilu	2,000,000	57,020	3%	Project is complete and in use
County Wide	Road improvement in hilly terrain wards	2,030,712	2,030,712	100%	Project is complete and in use
Kikumbulyu North	Installation of Kisayani Flood Light/ mast	2,058,000	2,058,000	100%	Project is complete and in use
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	2,169,066	100%	Project is complete and in use
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	2,251,916	100%	Project is complete and in use
HQ	Road improvement all wards -Fuel levy	2,288,943	2,288,854	100%	Project is complete and in use
Wote/Nziu	Unoa grounds floodlights	2,300,000	2,300,000	100%	Project is complete and in use
Ivingoni/Nzambani	Marraming of Kwa Kimasyu – Misuuni road	2,450,000	2,450,000	100%	Project is complete and in use
Kikumbulyu North	Road improvement programme(Machine hire for various roads)	2,450,000	2,381,285	97%	Project is complete and in use
Kilungu	Kitituni-Nthaene Kwa Ngoa	2,500,000	2,389,126	96%	Project is complete and in use
Kitise/Kithuki	Opening of matheani kwa nyaa road	2,500,000	69,820	3%	Project is ongoing
Thange	Kwa Kavuu- Kwa Kyulu- ithaayoni- kasasule- kwa kolovoi road (Murrarming)	2,500,000	646,035	26%	Project is complete and in use
Nguu/Masumba	Construction (light grading and drainage-Machine Hire/Fuel) Kwa Mukei, Kwa Jacob, Kwa Mawiyoo, Kasuguni,Masamukye, Kwa Chief, Kalii, Kwa	2,940,000	2,798,880	95%	Project is complete and in use

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
	King'oo, Kwa Katangu,, Kwa Mai, Vololo, Kemalilu Road				
Thange	Construction of Nzavoni drift	2,940,000	2,940,000	100%	Project is complete and in use
Thange	Installation of Flood lights at all markets	2,940,000	2,940,000	100%	Project is complete and in use
Ukia	Kaumoni - Nthangathi - Kitutu Road: Construction of 3 short drifts	2,940,000	2,940,000	100%	Project is complete and in use. 8 culverts installed, 17 keywalls constructed and graveling done%
Kithungo/ Kitundu	Kilyungi hybrid high mast floodlight	2,940,000	2,863,653	97%	Project is complete and in use
Ukia	Kisimbi-Mutanga/ Nthangathi- Muiu roads grading	2,940,000	2,940,000	100%	Project is complete and in use
Kilungu	Kituiuni Junction – Mutanda primary (culverts, grading, spot marruming and spot slabs)	2,940,000	42,280	1%	Projec is ongoing
Muvau/Kikumini	Kwa Kateli Drift	2,940,000	-	0%	Project is complete and in use
Kasikeu	Road Improvement Programme(Hire of machinery) Hire of machinery	2,940,000	2,940,000	100%	Project is complete and in use - Road opening and widening of 20km on selected 6 roads in kasikeu ward i.e wathini -kaumoni, Masokoni -kalaani, Mbiini -kalanzoni roads
Wote/Nziu	Road opening (Ndivuni- Kisemeini- KwaMukosi- Nziu Market) road opening and grading(Machine Hire)	2,940,000	25,760	1%	Project is complete and in use
Mavindini	Road structures and protection works	2,940,000	2,851,726	97%	Project is complete and in use
Makindu	Installation of flood light masts at makindu upper market	2,940,000	2,940,000	100%	Project is complete and in use
Mbooni	Upgrading of Kalamani- Nzaini road	2,940,000	2,940,000	100%	Project is complete and in use

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
Thange	Road Improvement	2,962,200	2,962,200	100%	Project is complete and in use
Mukaa	Road improvement programme - Hire of machinery	2,965,200	1,197,169	40%	Project is complete and in use
Mbitini	opening of roads and hire of machinery	2,970,000	64,050	2%	Project is complete and in use
Kalawa	Hire of machines for roadworks; Katangini – ngunini Rd, Murramuni -kavumbu-miangeni-mbavani-mutembuko-syongungi-kwa mareka junction Rd and Kalawa health ctre – kathiani market Rd,	3,000,000	2,895,428	97%	Complete., Works excuted in FY22/23
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	2,821,344	94%	Complete., Works excuted in FY22/23
Ivingoni/Nzambani	Road improvernt	3,160,000	2,167,066	69%	Project is complete and in use
Kithungo/ Kitundu	Road improvement Kithungo Kitundu	3,300,000	3,300,000	100%	Project is complete and in use
Wote/Nziu	Kwa Kitingi -Kwa Joel -Kwa Mwaniki road opening and grading (Machine Hire)	3,430,000	218,884	6%	Project is ongoing
Mbitini	Kwa Kitei Drift	3,430,000	3,318,012	97%	Project is complete and in use
Kitise/ Kithuki	Road Improvement program – Machine hire	3,430,000	3,324,164	97%	Project is complete and in use
Ilima	Road Improvement Programme ,(Opening and grading)- fuel	3,430,000	3,430,000	100%	Project is complete and in use
Mavindini	Road improvements (Hire of machinery)	3,430,000	588,730	17%	Project is ongoing
Makindu	Streetlighting Kiambani primary,secondary schools and makindu town	3,430,000	3,430,000	100%	Project is complete and in use
Kikumbulyu South	Kibwezi town lighting programme (matundani floodlight, Kibwezi streetlighting)	3,822,000	3,822,000	100%	Complete in use
Kiimakiu/Kalanzoni	Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)	3,920,000	-	0%	Complete in use
Kilungu	Itambani – Kyanganda Road (Culverts, grading and spot marruming)	3,920,000	3,834,356	98%	Complete in use
Mbitini	Road maintenance –repair	3,920,000	3,420,001	87%	Complete in use

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
Kilungu	Road improvement – fuel/Machine hire	3,929,600	171,990	4%	Not started
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	3,963,520	3,963,520	100%	Complete in use - 12km of road graded,cut off mitre drains and 1.3km spot gravelling.
Kiimakiu/Kalanzoni	Machines for hire -road improvement	3,995,000	3,995,000	100%	Complete in use
Kitise/Kithuki	Construction of kwa Kalelo - Winzeni drift	4,000,000	-	0%	Not started
Kitise/Kithuki	Installation of road structures and culverts - Mbata - Mayuu - Manza - Ngunguuni - Athiani road	4,000,000	-	0%	Complete in use
Nguu/Masumba	Machine Hire (road opening)	4,185,128	3,925,641	94%	Complete in use
Kako/Waia	Construction of Kako - Kandulyu (Savani) Drift	4,210,612	2,101,731	50%	Complete in use -drift constructed
Kasikeu	Road improvement and maintenance	4,400,000	4,089,912	93%	complete in use
Nguumo	Fuel/Machine Hire for Heavy grading, spot Murraming, slab construction, installation of culverts at Ngambi ya Munzyu- Tuanga road	4,410,000	586,480	13%	Complete - roads graded
Kikumbulyu North	Heavy grading and Murraming and; Construction of adequate road structures at Kisayani-Kathyaka- Mukononi-Ngaikini road	4,410,000	4,272,280	97%	Project is complete - 17.5Km road grading, 605 mitre drains and 2.1km spot gravelling
Kikumbulyu South	Kibwezi town roads improvement	4,410,000	4,410,000	100%	Complete and in use
Kiteta/Kisau	Road Improvement Program (Hire of Machines/ murraming/ culverts)	4,410,000	4,317,188	98%	complete in use
Emali/Mulala	Road improvement programme	4,500,000	4,500,000	100%	Complete - roads graded
Tulimani	Routine maintenance works; Ngetha – Vyaa - Utumoni Rd	4,696,661	4,696,279	100%	Complete., Works excuted in FY22/23
	Construction of Mbulutini Ndauni drift	4,900,000	-	0%	Not started
Nguu/Masumba	Heavy grading and marruming (Machine Hire) of Ngulai, Kwa tumbo-AIC Makasa -Kwa Lole-Thithi, Mukami-uthasyo-Mulutini disp-ngangani Road	4,900,000	4,035,172	82%	Complete. Road opening, Heavy grading, mitre drains,spot gravelling and installation culverts
Wote/Nziu	Construction of Muaani drift and murraming of Jones	4,900,000	3,303,520	67%	ongoing

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
	to Muaani Girls road				
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 primary school,ngomano-kamboo market -kikauni,kalii secondary kawala market	4,900,000	4,900,000	100%	Complete in use -Bush clearing done 24km of road graded, mitre drains installed
Kithungo/ Kitundu	Nzueni – Muvaa – Kusyokithoi – Ndandini Road improvement	4,900,000	4,900,000	100%	Complete in use - bush clearing, light grading done and culvert installation
Muvau/Kikumini	Road improvements(Hire of machinery)	4,900,000	322,450	7%	Complete - roads graded
Nzaui/Kilili/Kalamba	Roads improvement across the Ward.	4,900,000	2,930,930	60%	Complete - roads graded
	Upgrading of road from Mang'elete- yumbuni- kitheini- katheka kai- kwa muma- mbotela- manyata- kathiani- kongo- makutano- miani- kwa Noah- kikwasuni- kwa mbata- strabag- kamunyuni- makokani- kwa ngewa Road.	4,900,000	4,900,000	100%	Complete - roads graded
Nguumo	Road improvement (Fuel/Machine Hire)	4,943,800	77,850	2%	Complete and in use
Mukaa	Heavy grading, murraming and drainage works on Mukaa-Uvete road	5,385,000	4,935,626	92%	Complete and in use
Tulimani	Vengea-Kakima-Kwa Boss-ABC Thwake road	5,400,000	5,351,446	99%	Complete., Works executed in FY22/23
Ilima	grading, murraming and installation of structures at Mbaloni – Kyangunzu – Wautu – Kyambeke – Kwa Mwove – Nzukini – Kisuu – Upendo – Syathani – Kyenzenzeni Road	5,880,000	-	0%	Complete and in use
Kikumbulyu South	opening of and ugrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road	5,900,000	21,600	0%	Project is ongoing
Tulimani	Heavy grading, construction protection works and installation of culverts at Kwa Ikavi-Musoa Coffee Factory-Kyaviti drift-Uuta-Kwa Solo-Mulooni- Kyanzuki-Muthwani-Kanoto Road.	6,861,200	6,861,200	100%	Complete and in use

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
Mbooni	Road Improvement	7,000,000	7,000,000	100%	Complete and in use
Kako/Waia	Road improvement programme	7,180,720	7,180,720	100%	Complete and in use
Masongaleni	Rehabilitation of Isunguluni-Cutline-Kyanguli-Masaku Ndogo road - 8M	7,400,000	7,073,374	96%	Complete and in use
Mbitini	Mbulutini drift- Construction of a drift	7,650,000	1,905,000	25%	Not started
Kee	Road improvement Programme	7,700,000	5,938,106	77%	Complete and in use
HQ	Maintenance of street/flood lights	7,900,000	6,800,000	86%	Project is ongoing. Maintenance of existing street/flood lights
Kiteta/Kisau	Construction of Ngwani river drift	8,106,722	8,106,722	100%	Complete. Works excuted in FY22/23
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 Muani .	9,310,000	8,968,599	96%	Complete and in use
Mbooni	Kikima market improvement programme	9,410,000	9,410,000	100%	Complete and in use
Kalawa	Road improvent programme – light grading – 5M opening of roads – 4M Fuel in-house machines – 2M.	9,750,000	9,750,000	100%	Complete and in use
Makindu	Bush clearing; Heavy grading and spot Murranning; 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	9,800,000	9,800,000	100%	Project is complete and in use. Road opening, 43.5km grading, Installation of mitre drains, 1km spot graveling and installation of 900mm-2lines, 600mm-5linesculverts
Mbooni	Muisyo-Ngomeni river drift	9,815,000	603,342	6%	Not started
Kiimakiu/Kalanzoni	Kwa Kavesa drift &Culvert, heavy grading and murraming and drainage works from Ngiini-	9,860,000	1,693,793	17%	Project is ongoing

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
	Kalanzoni - Yaitha and rehabilitation and construction of gabions at Kwa Malonga - Mulumini road				
Tulimani	Road improvement in the ward	10,000,000	10,000,000	100%	Project is complete and in use
Mtito andei	road improvement - (Hire 7m, Fuel 3m)	10,617,604	8,699,840	82%	Project is complete and in use
Kithungo/Kitundu	Isuuni Drift	11,000,000	11,000,000	100%	Project is complete and in use
HQ	Roads improvement programme	12,007,102	12,007,102	100%	Complete and in use Grading spot gravelling and installation of drainage structures along (kilyungi- coffee factory rd and cosntruction of Ngwani drift)
All Wards	Road Maintenance - all wards	13,014,219	13,014,219	100%	Complete. Roads maintained across across all wards
HQ	Green energy promotion	28,420,000	28,175,100	99%	Project is complete.
HQ	Rural Electrification Programme - REREC Matching grant	30,000,000	30,000,000	100%	Project is ongoing

4.11.4. Non-Financial Performance

This section highlights the targets and the achievements that the department has achieved in the year under review. To improve connectivity and accessibility, the government has implemented the following initiatives in the FY 2023/24; opened 445.30km, graded 1273.40km and gravelled 102km of the rural roads, constructed 12 drifts, 2190 Metres of culverts, 813 gabion boxes. The county government, in partnership with Strathmore University and the World Resource Institute, developed Makueni County Energy Plan which will guide the implementation of the energy programmes and projects. To promote energy access, the government installed a 205 KWp grid-tied solar system at Makueni County Referral Hospital ,586 households were connected with electricity through REREC program, 6 high mast floodlights were installed, 78 integrated solar streetlights were installed and 63 grid powered street lights were installed.

Table 4.11:4:Department of Transport Non-Financial Performance

Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Targets	Actual as at 30 th June,2024	Variance
General administration & planning	Administration	Energy Plan	% of completion of the energy plan	100%	100%	0%
		Development and operationalization of policies (energy policy, public works policy and housing policy)	No of policies approved	2	0	-2
Road transport	Roads Department	Roads management	KM of roads opened	120km	445.30	325.5
			Km of roads maintained	9000km	1273.40	373.4
			No. of km graveled	150km	102	-48
		Completed Maintenance of residential and non-residential building	%age maintenance of the building	100%	0	-100%
		construction of drifts	No of Drifts constructed	10	12	2
Energy Promotion and Development		Installation of street lights	No. of streetlights installed	30	78	48
		Installation of flood lights	No. of floodlights Installed	30	6	24
		Rural electrification	Households connected with electricity	400	586	166

4.12. Department of Land, Urban planning and Development, Environment and Climate Change

4.12.1. Financial Performance Summary

The total expenditure for the department in the FY 2023/24 was Kshs 152,895,827 against a budget of Kshs 381,405,832 which represented an absorption rate of 40 percent.

Table 4.12:1:Department Lands Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
RECURRENT EXPENDITURE			
OPERATIONS	35,491,242	32,239,318	91%
MAINTENANCE	5,650,000	4,258,520	75%
SUB TOTAL	41,141,242	36,497,838	89%
PERSONNEL	53,120,831	44,647,881	84%
TOTAL RECURRENT	94,262,073	81,145,719	86%
DEVELOPMENT EXPENDITURE			
CAPITAL EXPENDITURE	287,143,759	71,750,108	25%
TOTAL	381,405,832	152,895,827	40%

Expenditure by Economic Classification

The departmental expenditures comprised of 24 percent operations and maintenance, 29 percent on personnel emolument and 47 percent on development expenditure. The analysis of the expenditure is shown in the figure below;

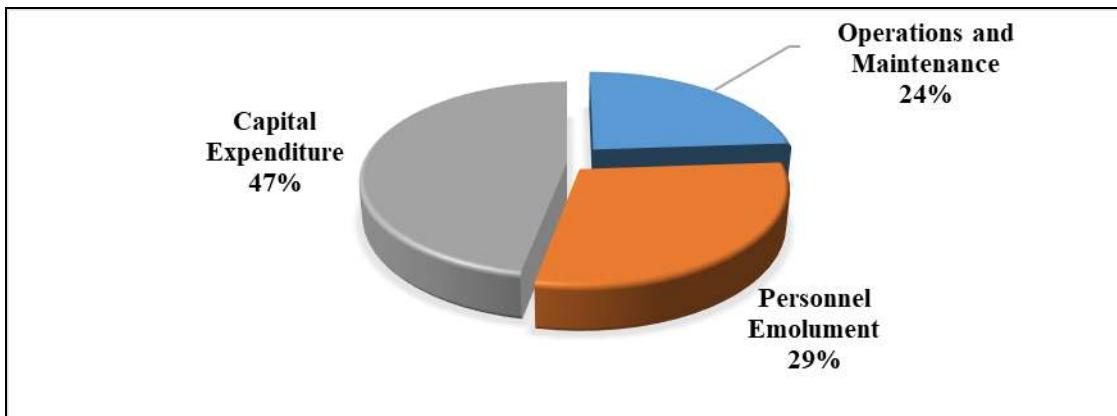


Figure 22:Department Lands Expenditure by Economic Classification

4.12.2. Recurrent Expenditure Performance

The department's recurrent expenditure was Kshs 81,145,719 against a budget of Kshs 94,262,073 translating to an 86 percent absorption rate. Analysis of the recurrent expenditure

shows that Daily Subsistence Allowance had the highest expenditure of Kshs 3,497,541.70 followed by Fuels, Oils & Lubricants with the expenditure of Kshs 3,483,520.00.

Table 4.12:2:Department of Lands Recurrent Expenditure Performance

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Salaries And Wages	53,120,831	44,647,881	84%
Daily Subsistence Allowance	3,500,000	3,497,542	100%
Fuels, Oils & Lubricants	3,500,000	3,483,520	100%
Maintenance Expenses - Motor Vehicle	2,800,000	2,528,620	90%
Hospitality-Catering Services Accommodation, Gifts & Drinks	2,500,000	2,492,255	100%
Staff Welfare	2,000,000	2,000,000	100%
Planting and tree growing at critically degraded ecosystems	2,000,000	1,404,260	70%
Finalization of Environment, Forest and Solid Waste Policies	1,600,000	1,598,800	100%
Domestic Travel Costs	1,300,000	1,297,005	100%
Environmental Administration, Coordination and Governance	1,300,000	1,296,820	100%
Urban Development (Resolution of boundary and land ownership disputes)	1,288,450	1,288,449	100%
Budget Implementation Committee	1,190,000	1,173,400	99%
Hospitality supplies- World Environment Day & international forest day	1,100,000	1,076,860	98%
Training Expenses	1,000,000	994,218	99%
Purchase of Noise Control Equipment (Meter, Camera and GPS Gadgets)	1,000,000	-	0%
Establish departmental committees: Lands Application Processing Committee & Artisanal Mining Committee	950,000	949,300	100%
County Environmental Committee	750,000	749,320	100%
Other Operating expenses - Financial Management & Reporting	700,000	699,900	100%
Survey of Muuni sub ward	695,380	-	0%
EIA and excision of Ngai Ndethya Settlement scheme	629,400	624,560	99%
Office & General Supplies-stationery	620,450	617,980	100%
Feasibility study on mining	620,000	599,540	97%
Preparation of KISIP Designs for County Informal Settlement Improved Plan	580,000	580,000	100%
Land Survey and issuance of title deeds	550,281	513,500	93%
Valuation of County Assets	550,000	549,500	100%
Advertising & Publicity	500,076	500,076	100%
Community outreach	500,000	500,000	100%
Makueni Land Liaison Committees and Support to Title Deeds	500,000	500,000	100%
County Tree Planting Day	500,000	499,250	100%
Purchase of Office Computers, printers & photocopiers	500,000	493,950	99%
Environmental Conservation, Silk cultural practices	500,000	450,900	90%

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
and management			
Fuel for desilting of londokwe dam using county machinery	500,000	-	0%
Mapping, surveying and beaconing of County Forests at Nzueni, Kitundu A&B, Mutungu and Kathekani	422,400	-	0%
office & General Supplies-Computer Accessories	400,000	397,399	99%
Mining Mapping & development	400,000	346,850	87%
Environment conferences and sensitization	386,407	375,920	97%
Surveying of Machinery and Kinyambu Mkts	338,380	-	0%
Planning, budgeting and indicator tracking	322,000	322,000	100%
Draining system along Kibwezi town	278,240	-	0%
Demarcation and conservation of riparian land within Ndukuma	269,887	233,256	86%
Environmental education program	250,000	239,900	96%
Environmental Inspection and Monitoring	250,000	238,800	96%
Restoration of fragile landscapes and wetlands	250,000	238,200	95%
Purchase of office equipment	200,000	200,000	100%
Environmental Impact Assessment and Audit	200,000	197,960	99%
Communication-Telephone	200,000	191,753	96%
Wildlife Conservation and Management	195,620	100,000	51%
Staff uniforms and Protective clothing (environment inspectors)	150,000	149,900	100%
Membership fees	125,339	113,675	91%
Publishing & printing Services	100,000	100,000	100%
Cleaning of the town and trenching of storm water management system.	78,932	-	0%
Communication-Courier & Postal Services	50,000	48,000	96%
Office & General Supplies-Sanitary	50,000	44,700	89%

4.12.3. Development Expenditure Performance

The department spent Kshs 71,750,108 on development activities out of the development budget of Kshs 287,143,759 representing 25 percent absorption rate.

Table 4.12.3:Lands Department Development Expenditure and Project Status

Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate	Status
HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	142,746,435	-	0%	Not started
County Wide	CCRI FLLoCA Matching Grant	38,500,000	2,528,040	7%	Ongoing
HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	11,000,000	7,207,060	66%	Ongoing
	Climate change Fund Board	10,906,480	10,429,750	96%	Ongoing
HQ	CCIS FLLoCA Matching Grant	10,000,000	9,980,580	100%	Ongoing
HQ	Market survey, preparation of deed plan and issuance of leasehold title deeds, LIMS and Opening of roads of Kathonzweni Market plans	7,700,000	7,700,000	100%	Complete
Mtito Andei	Market survey of Mtito Andei Market: Market survey, Preparation of peritarer and picking individual parcels and issuance of leasehold title deeds	4,900,000	2,974,998	61%	Complete
Ukia	Purchase of land for Itangini Market	4,200,000	-	0%	Ongoing
HQ	Urban Development (Resolution of boundary and land ownership disputes)	3,711,550	3,458,131	93%	Complete
Mbitini	Rehabilitation of Kwa Ngwili/Ndilo gulley	3,642,828	-	0%	Ongoing
HQ	FLOCA Funding	3,387,873	2,754,747	81%	Complete
Makindu	Kiboko Town Planning	3,320,000	3,320,000	100%	Ongoing
Tulimani	Feasibility study on mining	2,500,000	230,000	9%	Complete
Mtito Andei	EIA and excision of Ngai Ndethya Settlement scheme	2,370,600	1,884,381	79%	Complete
Nzaui/Kilili/Kalamba	Forest conservation and awareness (Tree planting/water weirs/sand dams)	2,085,000	-	0%	Ongoing
HQ	Plot registration - Data collection for registering plots to LIMS countywide	2,000,000	1,998,200	100%	Complete
HQ	Enhancement of LIMS System and data clerks	2,000,000	-	0%	Complete
HQ	Urban infrastructure development	1,985,493	1,460,000	74%	Complete
Ivingoni/Nzambani	Purchase of land for Kambu market shed	1,936,352	-	0%	Ongoing
Mbitini	Land compensation - Kwa Mbila Earth Dam	1,800,000	1,799,125	100%	Complete
Thange	Surveying of Machinary and Kinyambu Mkts	1,661,620	1,028,380	62%	Ongoing
Kasikeu	Planning of Kayata market	1,622,600	-	0%	Ongoing
Kathonzweni	Fuel for desilting of londokwe dam using county	1,500,000	81,480	5%	Stalled

Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate	Status
	machinery				
Kilungu	Pre-feasibility study of Nthunguni gully and watershed management	1,000,000	-	0%	Not started
Kalawa	Planning and survey of Kathulumbi market	1,000,000	720,856	72%	Ongoing
Kalawa	Planning and survey of Kalawa market	1,000,000	-	0%	Ongoing
Kalawa	Mbooni – Kee Municipality	1,000,000		0%	Ongoing
Kee	Mbooni – Kee Municipality	1,000,000		0%	Ongoing
Mbooni	Mbooni – Kee Municipality	1,000,000		0%	Ongoing
Tulimani	Mbooni – Kee Municipality	1,000,000		0%	Ongoing
Kiimakiu/Kalanzoni	Control of gulleys at Kwe Kuyu Kalembwani	1,000,000	967,174	97%	Complete
Mbitini	Tree Planting	1,000,000	995,980	100%	Complete
Kikumbulyu South	Construction of gabions along Mbeetwani Road	1,000,000	998,342	100%	Complete
Muvau/Kikumini	Kwa Kathoka Town Planning	1,000,000	1,000,000	100%	Ongoing
Muvau/Kikumini	Climate Change intiative	1,000,000	804,970	80%	Ongoing
Nguu/Masumba	Town Planning of Thithi/Simba Market	1,000,000	1,000,000	100%	Ongoing
Ilima	Purchase of land for Mwaani dispensary	1,000,000	-	0%	Not started
Wote/Nzii	Construction of Upendo toilet Nzii	786,052	774,292	99%	Complete
Muvau/Kikumini	Demarcation of riparian land within Ndukuma	730,113	731,930	100%	Complete
Wote/Nzii	Construction of Toilet Kuku market Acacia	650,000	647,509	100%	Complete
Makindu	Verification of beneficiaries for issuance of title deeds for Kiboko B	643,500	427,000	66%	Stalled
HQ	Mapping, surveying and beaconing of County Forests at Nzueni, Kitundu A&B, Mutungu and Kathekani	577,600	577,600	100%	Ongoing
Kee	Rehabilitation of gullies and road bush clearing and drainage	500,000	-	0%	Complete
Tulimani	Water and sanitation -Desilting of Kyambulu earth dam	498,680	498,680	100%	Complete
HQ	Wildlife Conservation and Management	454,380	451,780	99%	complete
HQ	Preparation of KISIP Designs for County Informal Settlement Improved Plan	420,000	420,000	100%	Complete
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	399,938	98%	Complete
Ukia	Survey of access roads and public lands in Ukia ward	400,000	-	0%	Ongoing
Emali/Mulala	Emali town plots verification and validation	399,826	399,826	100%	Complete
Nguumo	Survey of Muuni sub ward	304,620	304,620	100%	Ongoing

Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate	Status
Mtito Andei	Cleaning of the town and trenching of storm water management system.	264,320	264,320	100%	Complete
Kikumbulyu South	Draining system along Kibwezi town	221,760	221,760	100%	Complete
HQ	Conditional allocation; 20% Share of Mineral Royalties	99,857	-	0%	Not started
Ukia	Riverine conservation and restoration	99,720	99,720	100%	Complete
Ilima	Construction of Wautu toilet	80,000	80,000	100%	Complete
Mbooni	Construction of Tuvilani toilet	59,000	58,940	100%	Complete
Mbooni	Conservation of KWA KITHUE wetland	30,000	30,000	100%	Complete
Mbooni	Construction of toilet Kikima market	25,000	25,000	100%	Complete
Ivingoni/Nzambani	Construction of Eco toilet at Nthongoni Market	15,000	15,000	100%	Complete

4.12.4. Performance Review and Achievements

The department has issued title deeds for 600 public utilities across the County, including ECDE centres, health facilities, churches, water facilities, and cattle dips. The department also fast-tracked the excision of Ngai Ndethia game reserve for human settlement. Additionally, the department prepared a perimeter survey for Wote Township, which has been approved by the Director of Survey and serves as the basis for surveying all plots within the township.

Moreover, the department prepared and obtained approval for local physical and land use development plans for Kathonzweni and Mtito Andei. Surveying of plots for titling within these two urban centres is currently underway. So far, the county has prepared and approved 31 Physical Land Use Plans and implemented 6 of these plans, which has led to increased urbanization by attracting investors to the planned markets. In the future, the department will be preparing Local Physical and Land Use Development Plans for Kathulumbi, Kalawa, Kwakathoka, Thithi, Kiboko, and Kayata markets.

Table 4.12:4:Department of Lands Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	2023/24		
					Targets	Actual as at 30 th June 2024	Variance
General Administration & support services	General Administration & support services	M&E	Effective support services for the delivery of department programmes	No. of M & E reports prepared on a quarterly basis	4	4	-
		Departmental Performance committee	Improved management and coordination in service delivery	No. of department's meeting held	12	8	4
Security of land Tenure	SP2.1 Physical Planning of towns	Survey and tilting	Well planned towns	No of land use plans implemented	3	3	0
	SP3.1 Market survey and titling	Survey and tilting	Improved security of land tenure	No of the markets survey	2	2	0
				No. of titles issued	1,500	600	900
Land Administration and Management	Public Land Management system	Survey and tilting	Improved Land Management Information system (LIMS)	% of plots registered	30%	25%	5%
Mining mapping & development	SP4.1 Mining mapping & development	Environment	Improved mining exploration	No of artisanal committees prepared	2	0	2
Environment management and protection	SP5.1 Environment management and protection	Environment	Improved environment conservation	No of forest mapped	4	0	4
				No of CC proposals funded	30	0	30
				No of wetland conserved	5	3	2
				No of tree seedlings planted	15000	527,620	

4.13. Department of Water and Sanitation

4.13.1. Financial Performance Summary

The annual expenditure for the Department of Water and Sanitation for FY 2023/24 was Kshs. 449,971,142, against a revised budget of Kshs. 738,489,298. This translated to an overall absorption rate of 73 percent.

Table 4.13:1:Department of Water Summary of Budget and Expenditures

Expenditure Item	FY 2023/24 Supplementary Budget 2	Total Expenditure As At 30th June 2024	Absorption Rate(%)
Recurrent Expenditure			
Operations	25,064,280	23,822,507	95%
Maintenance	15,750,000	15,672,300	100%
Sub Total	40,814,280	39,494,807	97%
Personnel Emoluments	70,674,325	49,515,558	70%
Total Recurrent	111,488,605	89,010,366	80%
Development Expenditure			
Capital Expenditure	627,000,694	449,971,142	72%
Total	738,489,298	538,981,508	73%

The absorption rate for the recurrent budget was 80 percent, while for development recorded an absorption rate of 72 percent.

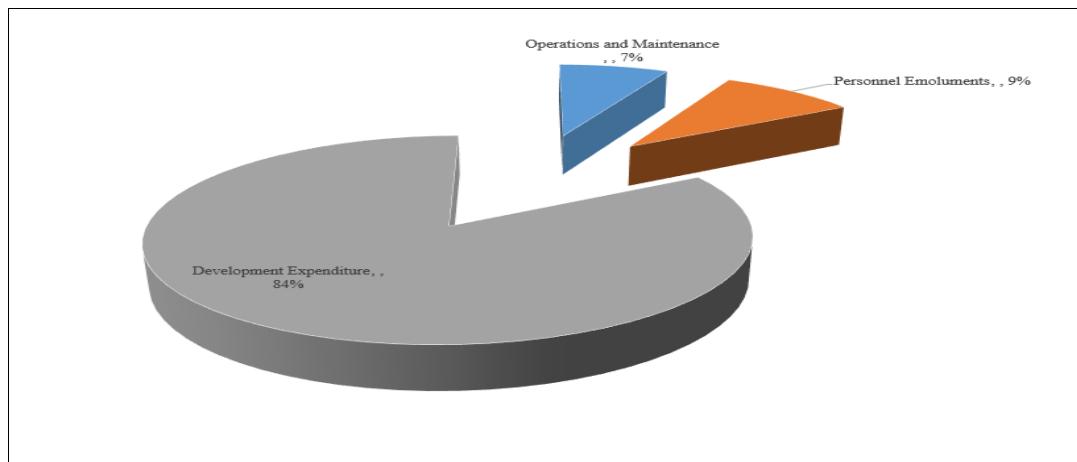


Figure 23:Department Water Expenditure Per Economic classification

Out of the total annual expenditures, 84 percent was spent on development activities, 9 percent on personnel emoluments and 7 percent on operations and maintenance.

4.13.2. Recurrent Expenditure Performance

Analysis of the recurrent expenditure of Kshs 89,010,366 reveals that the department spent Kshs. 49,515,558 to personnel emoluments, accounting for 56 percent of the total recurrent expenditure for the FY 2023/24. Additionally, Kshs. 39,494,807 was spent on operations and maintenance, representing 44 percent of the total recurrent expenditure for the FY 2023/24.

Table 4.13:2:Department of Water Recurrent Expenditure Performance

Expenditure Item	FY 2023/24 Supplementary Budget 2	Total Expenditure As At 30th June 2024	Absorption Rate(%)
Water act governance & administration	5,000,000	5,000,000	100%
Maintenance expenses - motor vehicles	4,500,000	4,500,000	100%
Refined fuels and lubricants for transport	3,850,000	3,850,000	100%
Daily subsistence allowance	3,150,000	3,150,000	100%
Routine maintenance - other as	3,000,000	3,000,000	100%
Dam construction services/maintenance of earth moving equipment	3,000,000	3,000,000	100%
Contracted guards and cleaning services	3,740,000	2,865,976	77%
Community outreach	2,302,280	2,302,280	100%
Boreholes drilling services /maintenance of drilling rig and test pumping unit	2,300,000	2,300,000	100%
Maintenance of civil works equipment	2,000,000	2,000,000	100%
Training expenses - other (bud	1,000,000	1,000,000	100%
Office & general supplies and services	1,000,000	1,000,000	100%
Travel costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	916,614	92%
Catering services (receptions), accommodation, gifts, food and drinks	1,000,000	870,578	87%
Water trucking	850,000	850,000	100%
Domestic travel and subs. - others	800,000	800,000	100%
General office supplies-stationery	800,000	755,800	94%
Laboratory materials, supplies & small equip	500,000	484,650	97%
Telephone, telex, facsimile and mobile phone services	372,000	370,800	100%
Supplies and accessories for computers and printers	300,000	300,000	100%
Water and sewerage charges	100,000	53,760	54%
Membership fees, dues and subscriptions to professional and trade bodies	100,000	52,050	52%
Electricity	50,000	50,000	100%
Maintenance of office furniture and equipment	50,000	22,300	45%
Maintenance of computers, software, and networks	50,000	0	0%
Total	40,814,280	39,494,808	97%

Source: County Treasury

Analysis of expenditure by vote reveals that the department spent the highest amount of Kshs 5,000,000 on the Water Act governance & administration vote. The second highest expenditure, Kshs 4,500,000, was recorded for maintenance expenses-motor vehicles vote. On the other hand, the vote for maintenance of office furniture and equipment had the lowest expenditure, with only Kshs 22,300 spent.

4.13.3. Development Expenditure Performance

Development expenditure for the period was Kshs 449,971,142 against a budget of Kshs 627,000,694 representing 72 percent absorption. The department had completed 202 projects during the period under review, 36 projects were in course of implementation and 10 projects had not been started while one project had stalled.

The project that had the highest expenditure was the Athi Tunguni to Kilema Hill Water Project. It is a county flagship project with a total expenditure of **Kshs 35,399,093**. Once the project is completed, it will supply clean water to approximately 102,165 households in three wards: Kikumbulyu North, Nguumo, and Makindu.

Table 4.13.3:Department of Water Development Expenditure and Projects Status

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
Kikumbulyu North, Nguumo and Makindu wards	Athi Tunguni to Kilema Hill Water Project	37,500,000	35,399,093	94%	Ongoing.
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	14,910,011	100%	Complete
Kathonzweni	Purchase of a Backhoe to excavate communal household small dams of 500M cubic meters and desilting of earth dams	13,000,000	13,000,000	100%	Complete
Masongaleni	Uyi Earth Dam-Counter Funding with NDMA	10,000,000		0%	Ongoing
Wote/Nziu	Installation of solar at Mwaani Booster	9,917,000	9,734,420	98%	Complete
Mbooni	Mulima Water project-Prefeasibility and chemical storage and mixing building	9,800,000	2,418,600	25%	Ongoing
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	9,506,000	2,887,990	30%	Ongoing
Kikumini/Muvau	Construction of Thwake Sand Dam	9,212,000		0%	Not started
Makindu	Athi Tunguni water project- Additional funding to facilitate implementation to scope	8,820,000		0%	Ongoing
Kikumbulyu South	Improvement of water in Kikumbulyu South ward by	8,000,000	8,000,000	100%	Ongoing

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
	KIBMAWASCO– Kilui water extension to Ngolomoki – Kwa Sunza -Kalulini -Matinga Line, Mikuyuni – Kasarani Line , Mitundu – Malatani line , Kalungu-Illiongoi- Kamunzyu line and Matundani One main Line, Matua-Kwa Kimote line				
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	7,840,000	7,840,000	100%	Complete
Mavindini	Athi Mavindini water project	7,668,213		0%	Complete
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.	7,506,800	5,680,098	76%	Ongoing
Kalawa	Drilling and equipping of 5 No. boreholes in the ward using own machines	7,000,000	4,765,252	68%	Complete
Mbitini	Ilengeni water project(Ilengeni- Ngoto - kwouthuku pumping system, storage and distribution .)	6,870,000	4,027,118	59%	Ongoing
Kako/Waia	Solarization and Distribution of Makaia 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	6,860,000	6,860,000	100%	Complete
Mavindini	Muusini borehole, pipeline extension to Syandoo and Ngosini (Distribution and Storage tanks)	6,380,000	2,978,526	47%	Complete
Ilima	Extension of Kwa Mwilu Sand Dam Water Project – 3km return lines, 2No. 1.5km katikomu village distribution line and Kyangunzu-nzeveni DL 2Km 5tanks.	6,370,000	6,370,000	100%	Ongoing
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	3,966,000	66%	Ongoing
Kee	Rehabilitation of dams (Kivaku, Ndumanzi, Imilini and Kikonde earth dams)	5,978,000		0%	Ongoing
Emali/Mulala	Distribution of water at Ilengeni Springs	5,900,000		0%	Complete
Kilungu	Ndiani Water Project – solarization, 2km distribution line with water kiosks	5,880,000	4,533,112	77%	Complete
Mavindini	Distribution and piping of athi-mavindini water project	5,880,000		0%	Complete
Kako/Waia	Rehabilitation and distribution of Waia Earth dam - Repair	5,880,000	3,920,000	67%	Complete

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
	of water towers and water pipeline extension to Ilela, kwa Mutava, kya Mang'atu and Kitandi				
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	5,482,000	100%	Complete
Nzaui/Kilili/Kalamba	Kwa Koki, Kwa Kavuki and Isololo water project	5,390,000	3,425,205	64%	Ongoing
Mavindini	Kiimani Borehole – Drilling and Equipping	5,380,000	4,085,545	76%	Complete
Wote/Nziu	Kaiti-Kamunyii water project- Pipes to be changed to HDP, 3 storage tanks(10,000ltrs) and distribution to Kavaati	5,000,000	5,000,000	100%	Complete
Emali/Mulala	Distribution of Mumbuni sump(Solarization and distribution at source)	4,900,000	4,900,000	100%	Complete
Nguu/Masumba	Kimia-Kateiko water project-water distribution. Extension of the pipeline for 4kms	4,900,000	4,101,284	84%	Complete
Nguumo	Athi river water project-Distribution of Athi river water project from Athi	4,900,000	4,900,000	100%	Complete
Nguumo	Athi Water project	4,900,000	4,900,000	100%	Complete
Wote/Nziu	Distribution of Kathuma borehole	4,900,000	388,462	8%	Complete
Kako/Waia	Kyaluma bore hole water project - Solarization and distribution of water to Kyowani mkt and Kyaluma mkt.	4,900,000	4,621,724	94%	Complete
Kalawa	Kwa Ivali Earth dam - Desilting reservoir, rehabilitation of kiosk and fencing	4,900,000	4,048,599	83%	Complete
Kisau/Kiteta	Songeni water Project	4,900,000	2,998,900	61%	Complete
Tulimani	Kooi earth dam - Desilting of the reservoir and construction of check dams	4,900,000	4,784,313	98%	Complete
Tulimani	Masyonyeki Earth dam- Construction of an earth dam, draw off and fencing	4,900,000	4,900,000	100%	Complete
Kasikeu	Drilling, equipping and distribution of Masokani borehole	4,900,000	4,900,000	100%	Ongoing
Mukaa	Distribution of Mutiluni Borehole - installation distribution lines/pipes and solar system for water pumping.	4,900,000	4,900,000	100%	Ongoing
Mukaa	Drilling and distribution of Maiani Borehole	4,900,000	4,900,000	100%	Ongoing
Mbooni	Ndueni-Mulima water project -Rehabilitation and distribution to kwa Nduu(Nthungoni Market-Kwa Nduu- Kwa Mutunga wa Kyatha-Kwa Mbisu - Kwa Mutunga Kavitini -Nzeveni AIC church and Kiinyuni Village)	4,900,000	4,900,000	100%	Ongoing
Kisau/Kiteta	Kwa matinga water project- Solar installation for pumping	4,794,228	3,889,303	81%	Complete

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
	of water from either Kwa kamwea Thwake, Ndutuni area or Tawa river				
Kikumbulyu North	Construction of Kathyaka Masonry tank/ under KIBMAWASCO	4,410,000	4,096,182	93%	Complete
HQ	Makueni Rural Water Board(MARUWAB) Operationalization	4,373,617	4,373,617	100%	Ongoing
Emali/Mulala	Restoring water at Emali	4,345,016	4,145,016	95%	Complete
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 , Ndutuni CCTI to AIC Kalinga to Kwa Kitheka, Kathyaka market to Kilisa to King'utheni and Nyayo Market to Soko Muyo	4,300,000	4,299,944	100%	Complete
Nguumo	Athi Tunguni Water Project; Rehabilitation of existing water tanks at Tunguni and extension of water pipeline	4,286,837	3,500,380	82%	Ongoing
Masongaleni	Extension of Ngwata, Kativani, Kiange, Yumbuni, and Kyuasini by KIBMAWASCO.	4,116,000	4,094,025	99%	Complete
Mtito Andei	Rehabilitation of Kambu-Kiteng'ei Water project- Rehabilitation of tanks, distribution lines and revival of closed kiosks.- KIMAWASCO	4,000,000	4,000,000	100%	Ongoing
Mukaa	Extension of Kwa Muulu Weir- Extension to capture more water and distribution to Mukyamoni/Malamba, Kithumba and Mwasang'ombe	3,975,700	3,975,700	100%	Complete
Ukia	Ithanzeni Borehole- extension and water distribution	3,920,000	3,751,950	96%	Complete
Kasikeu	Equipping and distribution of Muatineni borehole	3,920,000	3,204,677	82%	Complete
Mukaa	Distribution of Kamuthini Borehole	3,920,000	3,920,000	100%	Complete
Kikumini/Muvau	Kwa Mutemwa borehole- distribution to kwa Musuva – Kavumbu – Kathiani market	3,920,000	3,920,000	100%	Complete
Wote/Nziu	Kwa Kamende Borehole	3,920,000	2,304,960	59%	Complete
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.	3,920,000	3,920,000	100%	Complete
Kithungo/Kitundu	Kiumi water project - Extension of the project to	3,920,000	153,500	4%	Complete

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
	Ngomangoni and Nthumbini water project and rehabilitation of existing pipelines				
Mbooni	Kyambui water project- Construct storage tank storage tank at misakwani, pipeline extension to Ngungu to Kyamunyae	3,920,000	3,698,830	94%	Complete
Mbitini	Construction of reinforced concrete intake sump tank 100 cubic For Mbuthani water project	3,920,000		0%	Not started
Masongaleni	Extension of water by 4Kms Makutano- Makongeni- Masimbani- Mbondeni (Kwa Kalee) to Mwaani market and Construction of kiosks by KIBMAWASCO	3,920,000	3,700,000	94%	Ongoing
Kiimakiu/Kalanzoni	Katatu dam –desilting by using – county machines	3,920,000	34,520	1%	Ongoing
Kathonzweni	Desilting of Matinga 2 and Kyambusya earth dams using county machinery	3,857,180	3,857,180	100%	Complete
Mukaa	Desilting and expansion of Kwa ng'oku earth dam as an alternative project for Mangani borehole	3,724,000	2,822,000	76%	Complete
Kisau/Kiteta	Kimandi borehole: Rehabilitation of rising main, further distribution to Kyambusya - 2No.water kiosks	3,710,279	3,710,279	100%	Complete
Kee	Distribution of Kyandumbi water - Distribution of Kyandumbi water to Mavia Meu and Makongo	3,500,000	2,965,220	85%	Complete
Kee	Rehabilitation of Nzalani Earth dam- Scooping of the dam Construction of embankment wall	3,500,000		0%	Ongoing
Kikumbulyu South	Electrification Of Kilui Water Project- Electrification - By KIMAWASCO	3,500,000	3,500,000	100%	Ongoing
Masongaleni	Kiambani borehole –Drilling , equipping with Solar, and distribution	3,430,000	3,430,000	100%	Complete
Thange	Drilling and equipping of Nzouni borehole	3,430,000	3,430,000	100%	Complete
Thange	Solarization and installation of 2-10000 Litre water tank in Kikunduku borehole	3,430,000	3,430,000	100%	Complete
Nguumo	Desilting of Sekeleni earth dam	3,430,000		0%	Not started
Wote/Nziu	Kituasi water project	3,430,000		0%	Not started
HQ	Water Fund Establishment	3,419,000	3,419,000	100%	Ongoing
Nzaui/Kilili/Kalamba	Njau earth dam- Water tank,piping to kwa ndokosimbiki and katulye market	3,000,000	2,854,150	95%	Complete
Nguu/Masumba	Katangini Water project-distribution to Kwa Mutaki-Kaasya primary, Mweini primary and Secondary and Kasayani market	2,985,128	2,295,056	77%	Complete
Nguumo	Drilling of Ngaamba borehole and extension to Nguumo	2,979,200	2,979,200	100%	Complete

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
	primary school, in Nguumo Ward				
Ivingoni/ Nzambani	Drilling and Equipping (solarization, kiosk, tank) of Mang'ete Borehole	2,940,000	2,940,000	100%	Complete
Ivingoni/ Nzambani	Drilling of Talent Centre Borehole, Solarization, Kiosk/Distribution within the centre and Water tank	2,940,000	2,940,000	100%	Complete
Ivingoni/ Nzambani	Drilling and Equipping (solarization, kiosk, tank) of Kwa Kalekye borehole	2,940,000	2,940,000	100%	Complete
Mtito Andei	Equipment hire for desilting earth dams(Kwa Kitwa,Kwa Manza, Kwa Kasau and Victoria Earth dams)	2,940,000	2,940,000	100%	Complete
Makindu	Mulili earth dam- desilting	2,940,000		0%	Complete
Kiimakiu/Kalanzoni	Kwa Makaa desilting by hire of machines	2,940,000	2,940,000	100%	Complete
Mavindini	Extension of Katuluni / Nzeveni water pipeline	2,940,000	2,940,000	100%	Complete
Wote/Nziu	Equipping of Makueni Girls borehole at source	2,940,000	2,940,000	100%	Complete
Kako/Waia	Kavingiliti earth dam - in house machines (Used for Miau Earth dam)	2,940,000		0%	Complete
Makindu	Kalii earth dam-Rehabilitation	2,940,000		0%	Not started
Nguumo	Kalungu-ngambi ya Myunzyu extension of water pipeline	2,940,000	2,940,000	100%	Ongoing
Emali/Mulala	Construction of Kwa Maima Earth dam	2,920,000		0%	Not Started
Kathonzweni	Kiteei Mutini water project- Construction of storage tank, cleaning reservoir tank, and pipeline extension	2,837,000	747,800	26%	Complete
Kee	Machine hire for desilting of Kya Nduu earth dam	2,700,000	2,700,000	100%	Complete
HQ	Matching grant DTF construction - Wote water	2,700,000	2,609,964	97%	Complete
Tulimani	Rehabilitation of Upper Ngwani Water Project - Replacement of Pump(vandalized) and Rehabilitation of Kakima Pipeline	2,509,811	2,509,811	100%	Complete
Kitise/Kithuki	Kimundi Sump	2,500,000	2,313,950	93%	Complete
Kalawa	Desilting of 1 No. water dam with cattle trough and communal water point and fencing, Muambe Earth dam	2,500,000	2,364,520	95%	Complete
HQ	Restoring Water in Wote town-Kamunyolo earth dam WOWASCO	2,500,000	2,500,000	100%	Complete
Kathonzweni	Installation of new machine and storage tanks at Itumbule BH- Solar power installation, installation of 4 plastic water tanks(10M3)	2,450,000	2,450,000	100%	Complete
Mavindini	Extension of Kamuithi –Ungatani Water project - Pipeline extension, installation of two-10000litres water tanks, construction of 2 water kiosks and 2water points	2,450,000	2,450,000	100%	Complete

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
Kalawa	Kwa Muthama Earth dam – desilting, hire of machinery	2,450,000	620,000	25%	Ongoing
Kalawa	Athi Kalawa WASH programme	2,430,000	2,430,000	100%	Complete
Nzaui/Kilili/Kalamba	Kikuu kalima water project- Elevated tank kwa kivanga ,piping to kawala	2,400,000	2,400,000	100%	Complete
Kisau/Kiteta	Kithongo Borehole	2,374,221	883,000	37%	Complete
Kisau/Kiteta	Lungu Borehole	2,374,220	2,374,220	100%	Complete
Mtito Andei	Kwa Daina Water pipeline rehabilitation to Mavindini	2,340,000	2,340,000	100%	Complete
HQ	Water Development Programme	2,303,000	1,559,258	68%	Ongoing
Kilungu	Design and Construction of Water Supply to Nunguni Market - Phase 1	2,287,965	2,287,965	100%	Ongoing
Kiimakiu/Kalanzoni	Kyunguni Earth Dam	2,189,243	2,189,243	100%	Complete
Mavindini	Water Improvement Programme	2,184,800	2,184,450	100%	Complete
Nguumo	Equipping of Kwa Kathoka borehole	2,113,755	2,113,755	100%	Complete
Ivingoni/ Nzambani	Drilling of kwa Maundu borehole- Drilling and equipping of the borehole	2,036,680	2,036,680	100%	Complete
Emali/Mulala	Drilling and Equipping of Emali Town Borehole	2,021,860	2,021,860	100%	Complete
Kikumini/Muvau	Kwa Malombe Earth Dam- There is need for pit latrines, cattle trap, drawing point, and fencing	1,982,000	1,882,250	95%	Complete
Kilungu	Rehabilitation of Nduu Water project	1,960,000	1,809,020	92%	Complete
Ukia	itenge water project- water distribution	1,960,000	1,856,625	95%	Complete
Ukia	Ithanzeni bore hole: Upgrading of solar pump system	1,960,000	1,960,000	100%	Complete
Emali/Mulala	Rehabilitation of stalled boreholes in the Ward (Kwa Kimulu, Kiiwai, Emali, Nduuduni etc)	1,960,000	1,114,000	57%	Complete
Nguumo	Syamile borehole-Solarization ,submersible pump installation and distribution	1,960,000	1,960,000	100%	Complete
Kathonzweni	Kwa Mbila water project- Distribution from Mbubo-Ikaasu-Makutano- Milute	1,960,000	1,960,000	100%	Complete
Kathonzweni	Kwa Mbila water project- installation of Solar	1,960,000		0%	Complete
Kathonzweni	Maintenance and fueling of Backhoe	1,960,000	321,300	16%	Complete
Kako/Waia	Kwa mutombi water extension to ngovu,kyaume and mbimbini- Extension line, construction of 2kiosks, rehabilitation of concrete tank	1,960,000	1,157,733	59%	Complete
Mavindini	Drilling of Yekanga borehole	1,960,000	1,348,340	69%	Ongoing
Mbooni	Rehabilitation of water tank and pipeline rehabilitation to Yatwa-Itaani village(UTHIUNI)	1,960,000	-	0%	Ongoing
HQ	Development of Water Sources for Kibwezi East (Flagship	1,912,910	1,477,573	77%	Complete

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
	Projects)				
Mbooni	Rehabilitation of Mulima earth dam	1,905,334	-	0%	Stalled
Kithungo/Kitundu	Drilling of Mutooni borehole	1,660,000	1,660,000	100%	Complete
Kako/Waia	Nyaanyaa earth dam phase 2 - distribution of water to Kwakavemba market.	1,568,000	-	0%	Complete
Nguumo	Drilling of Mivuyuni borehole	1,563,600	-	0%	Complete
Kasikeu	Muatinini borehole- Drilling of the borehole	1,504,600	-	0%	Complete
Makindu	Makindu-Kiu catchment borehole-Drilling and equipping	1,500,000	398,200	27%	Complete
Nguumo	Kalakalya borehole installation of Solar power and water tank	1,500,000	1,500,000	100%	Complete
Nguumo	Aligon pumping set	1,500,000	1,500,000	100%	Complete
Nguumo	Yikisemei borehole- Construction of raised tower, installation of water tank and water distribution	1,500,000	1,397,265	93%	Complete
Nzaui/Kilili/Kalamba	Drilling of Kanzili borehole	1,500,000	1,500,000	100%	Complete
Nzaui/Kilili/Kalamba	Drilling of Ngaa borehole	1,500,000	1,500,000	100%	Complete
Kikumbulyu South	Kimawasco Line Extension-Mbeetwani (Water)	1,500,000	1,500,000	100%	Ongoing
Kitise/Kithuki	Desilting of Mitooni water dam	1,491,000	1,107,833	74%	Complete
Kitise/Kithuki	Desilting Kwetui water dam	1,477,000	1,477,000	100%	Complete
Ukia	Kilala BH Water Project	1,470,000	1,470,000	100%	Complete
Kasikeu	Mikuyu II Water project-Distribution of water from existing tank to Uvilani village.	1,470,000	1,470,000	100%	Complete
Wote/Nziu	Kwa Musila Earth dam (repair of spillway)	1,470,000	1,470,000	100%	Complete
Nzaui/Kilili/Kalamba	Kwa Moto water sump (improvement of the water lines and tanks)	1,470,000	1,470,000	100%	Ongoing
kikumbulyu North	Construction of sump tank reservoiur,Water treatment and distribution to 10 clusters from River Athi water	1,410,250	1,410,250	100%	Ongoing
Emali/Mulala	Drilling and Equipping of Matiku Borehole	1,409,940	1,409,940	100%	Complete
Mbitini	Drilling of Mbitini Borehole	1,360,000	1,360,000	100%	Complete
Kalawa	AKWASH water project- Extension of AKWASH and distribution to kathongo kavumbu and Mweeli clusters	1,312,182	1,312,182	100%	Complete
Nzaui/Kilili/Kalamba	Purchase of water tanks/improvement	1,201,499	1,201,499	100%	Complete
Nguu/Masumba	Yikivumbu water sump- Sump repair	1,193,000	1,116,675	94%	Complete
Masongaleni	Solarization and Repair of pump for muthenyenze borehole	1,160,000	1,160,000	100%	Complete
Masongaleni	Extension of kyamulinzi water project from kithyululu to wa ndei	1,000,000	928,716	93%	Complete
Emali/Mulala	Feasibility study of Muooni Mega dam	1,000,000		0%	Complete

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
Kikumbulyu North	Pipeline extension to Kiaoni market (KIBMAWASCO)	1,000,000		0%	Complete
Nguumo	Repair of Mukameni, Kyandulu, Maumbuni boreholes	1,000,000	970,000	97%	Complete
Nzaui/Kilili/Kalamba	Drilling of Mbiuni borehole	1,000,000	1,000,000	100%	Complete
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		0%	Complete
HQ	Prefeasibility; Construction of Flagship earth dams	1,000,000	1,000,000	100%	Complete
Ukia	Water Boreholes Maintenance	980,000		0%	Complete
Nzaui/Kilili/Kalamba	Yandia Kalatu to Kaukuswi- pipeline extension	980,000	980,000	100%	Complete
Wote/Nziu	Katoloni pipeline extension	980,000	980,000	100%	Complete
Tulimani	Rehabilitation of Lower Ngwani Water Project - Rehabilitation of Pumping System	980,000	980,000	100%	Complete
Ivingoni/ Nzambani	Utu borehole- Rehabilitation	967,120		0%	Complete
Kee	Drilling and Extension of Kithuni borehole	949,000	655,300	69%	Complete
Wote/Nziu	Distribution of Kaiti/kamunyii Nthangu water project	921,928	921,928	100%	Complete
Masongaleni	Ivuso earth dam - construction of 2 check dams and scooping	873,780	873,780	100%	Complete
HQ	Purchase of Water Exploration Equipment	705,420	549,950	78%	Complete
Kee	Water improvement programme	700,000	278,500	40%	Ongoing
Tulimani	Rehabilitation of Wanzauni Kikima pipeline	686,000	-	0%	Complete
Wote/Nziu	Construction of Kamunyolo Earth dam	605,680	605,680	100%	Complete
Ukia	Kaumoni earth dam- expansion of shallow well and water treatment	602,200	602,200	100%	Complete
Kitise/Kithuki	Kitise water project	600,000	570,967	95%	Ongoing
Ilima	Kwa Mwilu Sand dam	553,860	419,597	76%	Complete
Kathonzweni	Water improvement and borehole maintenance	524,207	524,207	100%	Complete
Kee	Miradi kwa Jamii(MKJ) (Sand dams/drifts labour at Kiliani and Iiani)	500,000		0%	Complete
Ivingoni/ Nzambani	Water development	500,000		0%	Complete
Kako/Waia	Miau earth dam distribution- Fencing, distribution to kwa katheo and back to ngovu and miau primary schools	495,900	495,900	100%	Complete
Masongaleni	Maintenance of boreholes in Masongaleni ward	490,000		0%	Complete
Tulimani	Kamwinzi Earth dam-County machinery desilting	490,000		0%	Not started
Mukaa	Desilting and fencing of Ngomeni earth dam	484,492	226,908	47%	Complete
Nguu/Masumba	Yumbuni borehole	442,460		0%	Complete
Mtito Andei	Construction of sand dam at Kambu sump along Kambu	435,655	428,600	98%	Complete

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
	river-Distribution to Syethe, Ngomano, Kyunyu, solar installation and construction of chemical dozing facility				
Mbooni	Mulima Water Project Pipeline Repair	376,660		0%	Ongoing .Funds reallocated to Mulima water project phase I
Kikumbulyu North	Service line rehabilitation Milu-KIMAWASCO	355,100		0%	Not Started
Nzaui/Kilili/Kalamba	Kwa Muthama Borehole	343,000		0%	Complete
Ukia	Construction of sump tank and piping of mbaani water project	305,355		0%	Complete
Kako/Waia	Construction Of Kwa Malai Earthdam,Enlargement Spillway Checkdam,Drawal System	284,274	284,274	100%	Complete
Mbitini	Purchase of Ward Motor cycle	276,600		0%	Ongoing
Kathonzweni	Kwa Mbila Earth dam	271,116	271,116	100%	Complete. Project balances
Mtito Andei	Kwa Diana new phase- Solar Installation, Submersible pump installation, Erection and installation of an elevated tank and establishment of a distribution line to Misuuni,Yindundu, Athi Makutano and Songea	247,971		0%	Complete. Project balances
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	202,500	100%	Complete. Project balances
Kitise/Kithuki	Kwa-Kamaso Sand dam And Sump	196,480	134,740	69%	Complete. Project balances
Ilima	Kyakithuku Borehole -Further Distribution to Ivaini and Kyamanza Village- Piping and Distribution to ivaini and kyamanza Villages	184,510	184,510	100%	Complete. Project

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
					balances
Kee	Thoma borehole-Drilling and distribution	176,314		0%	Complete. Project balances
Kathonzweni	Kaiani borehole	175,448		0%	Complete. Project balances
Kasikeu	Distribution of Kisaulu Community Borehole	162,640	162,640	100%	Complete. Project balances
Kasikeu	Distribution of Kayata borehole	161,882		0%	Complete. Project balances
Kako/Waia	Nyaanyaa A earth dam- Distribution of water to ngoluni,kyang'ondu and, usalala,kitandi	159,900		0%	Complete. Project balances
Kako/Waia	Kaiti -Kwakitila Water Project (further distribution- from Mbimbini Chiefs camp to Uviluni Market and Kwa Masika, from Mbimbini Chiefs camp to Kwa Mutisya)	159,448		0%	Complete. Project balances
Kitise/Kithuki	Mbata borehole test and pumping	150,000		0%	Complete. Project balances
Kitise/Kithuki	Repair of Kwa Kaivu Borehole	150,000		0%	Complete. Project balances
Makindu	Makindu town water project – grant to KIMAWASCO to boost water supply in Makindu (a borehole)	142,000	142,000	100%	Complete. Project balances
Kee	Flashing and solarization of Kyandumbi borehole	141,406	69,060	49%	Complete. Project

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
					balances
Nguumo	Kaunguni Dispensary Borehole	140,623		0%	Complete. Project balances
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		0%	Complete. Project balances
Kee	Drilling and Extension of Kyambalasi	137,299	137,299	100%	Complete. Project balances
Nguu/Masumba	Kwa Mukonyo kwelela borehole- Needs a 2 Km distribution line	131,514		0%	Complete. Project balances
Kilungu	Piping Of Ilovoto-Kisekini Water(Ilovoto Water Project)	116,171		0%	Complete. Project balances
Kiimakiu/Kalanzoni	Distribution of Kwa Malului borehole water.	114,842		0%	Complete. Project balances
Ukia	Kyeng'eethe water project- extension and distribution and solar installation	114,371		0%	Complete. Project balances
Nguumo	Makusu Borehole	111,852	60,820	54%	Complete. Project balances
Nguu/Masumba	Kwa Kaluki borehole	105,414		0%	Complete. Project balances
Ukia	Water extension line from Kyau Kwa Munanga to Kwa Kitili	102,052		0%	Complete. Project

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
					balances
Kathonzweni	Yemulwa/Kitutu borehole	100,380		0%	Complete. Project balances
Emali/Mulala	Drilling and Equipping of Emali Rehabilitation Centre Borehole	100,000	100,000	100%	Complete. Project balances
Kasikeu	Distribution of water to mbiini to distribution of water to Isika	98,000		0%	Complete. Project balances
Kithungo/Kitundu	Kiumi water project	94,129		0%	Complete. Project balances
Nguu/Masumba	Yumbuni Borehole- Water distribution. Extension of the pipeline	94,000		0%	Complete. Project balances
Ilima	Construction of sand dam and sump tank at mukilitwa river	92,734		0%	Complete. Project balances
Kiimakiu/Kalanzoni	Installation of water kiosk and plumbing set and installation of 10,000L water tank at Kaangi Borehole	91,823	91,823	100%	Complete. Project balances
Nguumo	Syumile borehole- re-drilling with county own machine, test pumping, casing and solar power installation	90,000		0%	Complete. Project balances
Kikumini/Muvau	Drilling of Kwa Kathoka Community Borehole	90,000		0%	Complete. Project balances
Kilungu	Distribution of Usi Wasa Project(Kyanganda and Kyathani)	89,691		0%	Complete. Project balances
Emali/Mulala	Nguasini water Earth dam- Construction of Earth dam,	84,000		0%	Complete.

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
	public toilet, cattle trough, hand pump, fencing and distribution of Water				Project balances
Nguu/Masumba	Thithi borehole	80,000	38,455	48%	Complete. Project balances
Kikumbulyu South	Kithokoosyo – Miambani Water project	77,000		0%	Complete. Project balances
Kee	Kilia Borehole solar panel installation and distribution to kwa mukeli and kwa mukewa- Solar panel installation Distribution to kwa mukeli and kwa mukewa and tanks/kiosks/po	70,547		0%	Complete. Project balances
Kithungo/Kitundu	Kiumi water project- Replace the PVC pipes with GI (Metallic pipes)	64,250		0%	Complete. Project balances
Emali/Mulala	Drilling of Emali Police station Borehole	61,110	61,110	100%	Complete. Project balances
Nguu/Masumba	Construction of sump at Kimia Kateiko	60,000		0%	Complete. Project balances
Kithungo/Kitundu	Ngunini water project- Replace the plastic pipes with GI (Metallic Pipes)	59,494		0%	Complete. Project balances
Kithungo/Kitundu	Water improvement programme	57,556		0%	Complete. Project balances
Emali/Mulala	Tutini water project- Installation of solar and rehabilitation	55,300		0%	Complete. Project balances
Ilima	Distribution of Ikaasu Kyamandi Water Project- 1. Distribution to kyamuoso market-1 kilometer 2. Water kiosk, tanks	54,231	53,460	99%	Complete. Project

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
					balances
Nguu/Masumba	Ndovoini Borehole- Installation of a casing, pump, motor and solarization	50,000		0%	Complete. Project balances
Masongaleni	Ovo earth pan- fencing of the earth pan and levelling	47,455		0%	Complete. Project balances
HQ	Water tank Matching programme	42,410		0%	Complete. Project balances
Nguu/Masumba	Distribution of Kwa Mukonyo borehole	40,000	40,000	100%	Complete. Project balances
Kathonzweni	Drilling and extension of Kwa Kioko Kiluluini Village Kavingoni borehole	39,825		0%	Complete. Project balances
Emali/Mulala	Emali Police Station Borehole -Distribution from Malikiti water kiosk to Kinyoo	35,784		0%	Complete. Project balances
Thange	distribution of water from Machinery town to Mbulutini Thange and a water tank of 10,000 litres - by KIMAWASCO. Further from Machinery to Mbondeni (Kwa Maajabu)	33,490		0%	Complete. Project balances
Kasikeu	Distribution of Kisaulu borehole- Distribution of Kisaulu borehole to Kandolo Kasiuni area and Lumu Dispensary	29,800		0%	Complete. Project balances
Mtito Andei	Ndauni Earth Dam- Construction of Check dams and sanitation structures	28,491		0%	Complete. Project balances
Thange	Ithayoni BH- Solarization, Pipeline extension	27,962		0%	Complete. Project balances

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
Masongaleni	Silimbi kalata water project - construction of sheds and fencing	27,940		0%	Complete. Project balances
Emali/Mulala	Katune Borehole -Distribution to Kwa Kotoe	25,200		0%	Complete. Project balances
Kitise/Kithuki	Kwanyaa borehole- construction of water kiosk and tank	24,000		0%	Complete. Project balances
Ivingoni/ Nzambani	Water extension from Kitenge borehole- Piping, construction of water kiosk with 50CM tank at Kambu	18,970		0%	Complete. Project balances
Ivingoni/ Nzambani	Completion of Maia atatu earth dam - fencing, construction of cattle traps, construction of toilet, construction of water point, terraces	18,422		0%	Complete. Project balances
Ivingoni/ Nzambani	Completion of Manguluku Earth dam - fencing, construction of cattle traps, construction of toilet	17,152		0%	Complete. Project balances
Mukaa	Expansion of Kwa kakui earth dam	6,000		0%	Complete. Project balances
TOTAL		627,000,694	449,971,142	72%	

Source:

County

Treasury

4.13.4. Non-Financial Performance

The Department of Water and Sanitation implemented projects aimed at reducing the distance to the nearest water source from 4 Kms to 2 Kms. The following programmes and projects were implemented; Constructed 12 medium and small earth sized dams constructed, Constructed/ rehabilitated seven (7) sand dams, developed 37 bore holes, connected 35 urban centres/Markets connected with reliable piped water, laid 159 Kms of water pipeline complete with water kiosk/ water points, trained 100 community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability and three Water Service Providers to ensure that they meet over 70 percent compliance as set out in the regulators' guidelines and carried out two (2) feasibility studies.

Table 4.13:4:Department of Water Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Achievements as at 30 th June 2024	Variance	Remarks
Integrated Water Harvesting, storage, treatment and distribution	Rural and Urban water supply programme	Directorate of water	Increased volumes of water Harvested/Stored, Distributed and Treated – (Water Dams Constructed/ Rehabilitated, Sand Dams/ Sumps, Boreholes, Water springs, Rock Catchment and Weirs)	No. of mega dams constructed of \geq 200M M ³ complete with treatment system, distribution and irrigation infrastructure(Thwake Multipurpose)	1	0	-1	Budget constrains hindered implementation of a mega dam
				No. of large dams constructed of \geq 750,000M ³ complete with treatment system, distribution and irrigation infrastructure	2	0	-2	Budget constrains hindered allocation of funds for a large dam
				No. of medium sized dams of 500,000M ³ constructed/ desilting/	1	0	-1	Budget constrains hindered

Programme	Sub Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Achievements as at 30 th June 2024	Variance	Remarks
				expansion/rehabilitated				allocation of funds for a medium size dams
				No. of small dams of 50,000M ³ & < 500,000M ³ constructed/ desilting/ expansion/ rehabilitated	15	12	-3	Dam construction and rehabilitation was affected by rains. Some dams held much water that was not worth draining at the end of the plan period
				No. of sand dams/Weirs with Sumps constructed/ rehabilitated	10	7	-3	Budget constrains
				No. of Boreholes drilled & equipped	30	37	7	Use of both external service providers and the county machine enabled drilling of all the planned boreholes
		Reduced Distance to the nearest water point to 2 KM.		km of water pipeline completed with water kiosk/ water points	350	159	-191	Some extension works were not complete at close of the plan period
				No. of water treatment systems installed in unimproved water	1	3	2	Collaboration with development

Programme	Sub Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Achievements as at 30 th June 2024	Variance	Remarks
				sources (CFU, Chlorine dosing units etc.)				partners enabled installation of an extra treatment facility.
				No. of urban centres/Markets connected with reliable piped water	40	35	-5	Distribution works had not been completed by close of the plan period.
Urban and Rural water Governance	Strengthening local communities participation in water projects	Directorate of Water Governance	Reduced poor water governance reported incidences	No. of Water Service Providers meeting over 70% compliance as set out in the regulators' guidelines.	3	3		Communities participate in election of PMCs and PSC and hold them accountable during annual general meetings of water investments
				No. of community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability.	100	100		Training of water schemes is done to ensure effective water management and sustainability of sources.

Source: County Treasury

4.14. County Public Service Board

4.14.1. Financial Performance Summary

The cumulative expenditure of the County Public Service Board for FY 2023/24 was Kshs 68,500,436 which represented an absorption rate of 94 percent against a budget of 72,813,647.

Table 4.14:1:CPSB Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (II) Estimates	Expenditures	Performance (%)
Operations	29,431,993	29,015,737	99%
Maintenance	8,453,321	7,979,622	94%
Subtotal	37,885,314	36,995,359	98%
Personnel	34,928,333	31,505,077	90%
Total	72,813,647	68,500,436	94%

The expenditure constituted 54 percent on Operations and Maintenance and 46 percent on personnel emoluments.

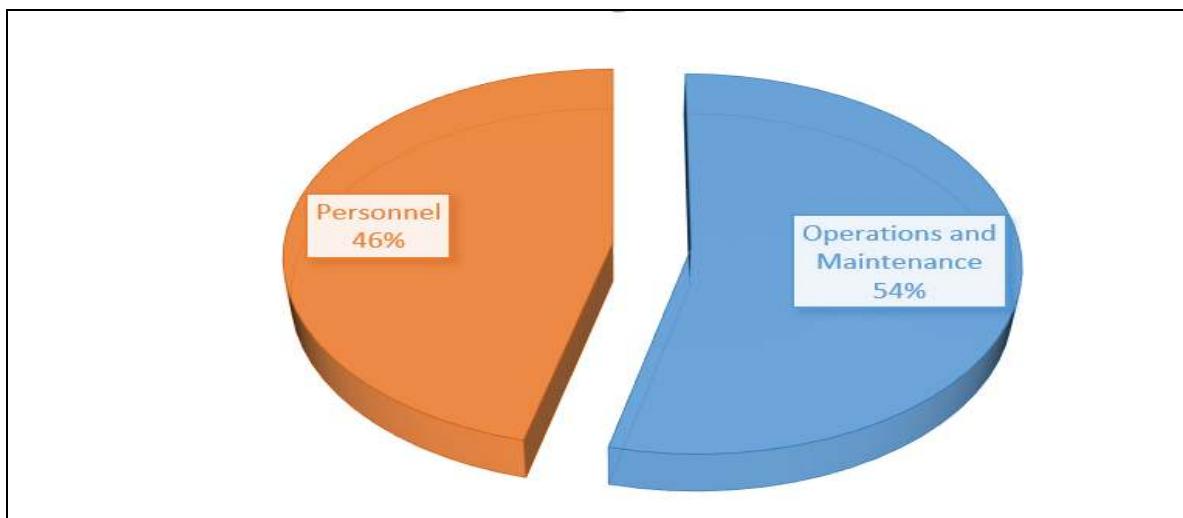


Figure 24:CPSB Expenditure by Economic Classification

4.14.2. Recurrent Expenditure Performance

The matrix below indicates the itemized expenditure and absorption incurred by the department during the year.

Table 4.14.2:CPSB Recurrent Expenditure Performance

Expenditure	FY 2023/24 Supplementary Budget Estimates (2)	FY 2023/24 Revised Budget Expenditure	Absorption Rate
Salaries And Wages	34,928,333	31,505,076	90%
Human resource reforms-	4,133,917	4,119,870	100%
HR management software	4,000,000	3,999,370	100%
Daily subsistence allowance	2,579,623	2,579,622	100%
Refined Fuels & Lubricants	2,500,000	2,495,689	100%
Catering Services(Receptions, Accommodation, drinks)	2,100,000	2,090,088	100%
Daily Subsistence Allowance-Board members	1,700,000	1,700,000	100%
Daily Subsistence Allowance- Secretariat Staff	1,600,000	1,599,140	100%
Training Expenses-Board	1,600,000	1,600,000	100%
Training Expenses- Secretariat	1,200,000	1,185,024	99%
Payment of Rent	1,197,900	1,197,900	100%
Advertising, Awareness ,Communication & Publicity Campaigns;	1,130,000	984,550	87%
Boards, Committees, Conferences and Seminars	1,033,000	1,029,899	100%
Travel Costs	1,000,000	922,575	92%
Supplies and accessories for Computers	1,000,000	986,740	99%
Purchase of Office Computers, printers & photocopiers	948,790	948,500	100%
Maintenance Expenses-Motor Vehicles/Generator	925,051	828,113	90%
General office Supplies-stationery	885,558	861,560	97%
Document Ware house	800,000	796,504	100%
Performance management	800,000	798,400	100%
Contracted Professional Services-	749,317	736,232	98%
Membership fees	694,950	694,680	100%
Internet Connections	668,160	668,160	100%
Contracted Guards & Cleaning services	594,000	594,000	100%
ISO Certification	497,800	496,907	100%
Maintenance of Buildings	450,000	213,630	47%
Office & General Supplies others	346,650	314,340	91%
Publishing & Printing Services	319,804	259,800	81%
Financial Reporting	308,000	367,580	119%
Sanitary and Cleaning Materials	300,000	296,476	99%
Recruitment of Chief Officers	280,000	279,600	100%
Purchase of office furniture & fittings	250,000	249,875	100%
Purchase of office equipment	249,500	249,500	100%
Purchase of Motor bike	200,000	195,000	98%
Contracted Technical Services	159,244	156,271	98%
Maintenance of Computers, Software, Networks & Surveillance Systems	149,980	89,550	60%
Water and Sewerage	130,000	130,000	100%
Maintenance of Office Furniture	100,000	30,000	30%
Staff identification badges	100,000	99,910	100%
Purchase of Tents & Chairs	100,000	99,980	100%
Telephone, Telex, Facsimile and Mobile Phone Services	50,000	16,253	33%
Subscription to Newspapers, Magazines and Periodicals	24,620	4,620	19%
Travel Costs	20,000	20,000	100%
Courier & Postal Services	9,450	9,450	100%
Total	72,813,647	68,500,436	94%

4.14.3. Non-Financial Performance

In FY 2023/24, the County Public Service Board effectively executed its mandate under Section 57 of the County Government Act 2012, maintaining a professional and motivated public service to enhance service delivery across county departments. The board addressed staffing needs by reviewing the staff establishment, filling 407 positions internally through promotions, recruitment of 146 new staff and conversion of 959 ECDE teachers to permanent and pensionable terms. The board facilitated coherent human resource planning, advised the County Government on human resource management, and promoted values and principles through capacity building.

Table 4.14:3:CPSB Non-Financial Performance

Programme Name	Delivery Unit	Key Output	Key Performance Indicators	FY 2023/24		
				Targets	Actual as at 30 th June 2024	Variance
Public Service Management and Development		Customer satisfaction surveys	% level of satisfaction with service delivery/ customer satisfaction	60	60	0
		Efficient service delivery	Average turnaround time for key processes and requests (Mins)	120	-	-
			%. of business processes fully re-engineered	60	20	40
			Public service productivity index %	60	60	0
			% of the population satisfied with their last experience of public services	60	60	0
			ISO certification done	1	0	1
			No. of ISO Audit reports done	1	0	1
		Performance management frameworks developed	Recruitment Portal developed	1	0.5	0.5
			% of Digitized Records	20	20	0
			% of public servants meeting 70% of performance appraisal targets	80	100	-20
			Percentage of Performance Evaluations Completed on time	100	100	0
		Office block constructed	No of county performance management framework established	1	0.8	0.2
			No. of office blocks constructed	1	0	1
			Employee performance and productivity	1	0	1
			No. of employee satisfaction surveys done	50		50
			% of schemes of service prepared and validated	60	407	-343
			Positions Filled Internally			

Programme Name	Delivery Unit	Key Output	Key Performance Indicators	FY 2023/24		
				Targets	Actual as at 30 th June 2024	Variance
			No. of Capacity assessment and rationalization report prepared and implemented	1	0	1
			Rewards and Sanctions Framework Developed	1	1	0
			HR Manual and Policies Developed	1	1	0
			Succession management strategy developed and rolled out	1	0.5	0.5
		Integrated and open access KM system in place	Integrated 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

4.15. Wote municipality

4.15.1. Financial Performance Summary

The total expenditure for the Wote Municipality in FY 2023/24 was **Kshs 63,740,305** which translated to an absorption rate of **99 percent** against a budget of **Kshs 64,072,444**. This was the highest budget absorption across the county which translates to improved service delivery. The analysis of Wote Municipality is as shown below;

Table 4.15:1:Wote Municipality Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
RECURRENT EXPENDITURE			
OTHER RECURRENT EXPENDITURE			
OPERATIONS	25,267,833	25,012,163	99%
MAINTENANCE	23,713,442	23,667,213	100%
SUB TOTAL	48,981,275	48,679,376	99 %
PERSONNEL	-		
TOTAL RECURRENT	48,981,275	48,679,376	99 %
DEVELOPMENT EXPENDITURE		-	
CAPITAL EXPENDITURE	15,091,169	15,060,929	100%
TOTAL	64,072,444	63,740,305	99 %

The total municipal expenditures constituted 43 percent on operations and maintenance, and 57 percent on development expenditure. The municipality had no personnel expenditures during the financial year. The expenditures are as shown in the following figure;

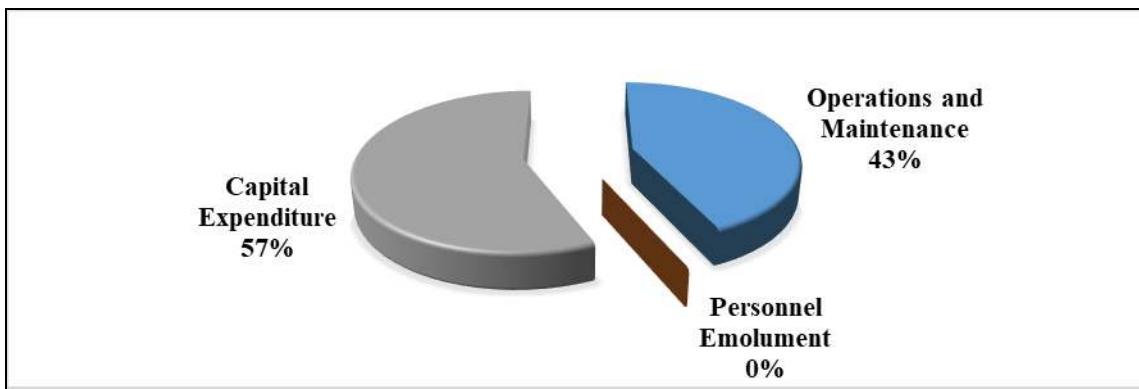


Figure 25:Wote Municipality Expenditure by Economic Classification

4.15.2. Recurrent Expenditure Performance

Wote Municipality spent Kshs 48,679,376 against a budget of Kshs 48,981,275 translating to an absorption rate of 99 percent. Promotion regulation and provision of refuse collection and solid waste management services had the highest expenditure of Kshs 19,596,089 followed by electricity at Kshs 7,499,787.

Table 4.15:2:Wote Municipality Recurrent Expenditure Performance

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Promotion regulation and provision of refuse collection and solid waste management services	19,600,378	19,596,089	100%
Utilities-Electricity	7,500,000	7,499,787	100%
Wote Green Public park operation and maintenance:	2,500,000	2,472,500	99%
Street lights maintenance costs	2,400,000	2,388,050	100%
Other Operating Expenses - Development of strategic plan	2,298,938	2,263,200	98%
Asset Management operations - County assets Valuation	1,600,000	1,596,700	100%
Office Rent	1,567,502	1,536,839	98%
Board and Committee sitting allowances	1,500,000	1,488,234	99%
Daily Subsistence Allowance	1,200,000	1,194,300	100%
Fuels, Oils & Lubricants	1,200,000	1,196,552	100%
Training Expenses	1,000,000	996,996	100%
Maintenance Expenses - Motor Vehicle	1,000,000	996,087	100%
Domestic Travel Costs	800,000	792,780	99%
Hospitality-Catering Services Accommodation, Gifts & Drinks	758,424	738,850	97%
Municipal Quarterly Citizen Fora costs	500,000	478,820	96%
Revenue Collection	500,000	499,785	100%

Purchase of office furniture	464,000	464,000	100%
Municipal Log	394,400	394,400	100%
Office guards & cleaning services	387,162	379,800	98%
Office & General Supplies-stationery	377,972	377,850	100%
Other Operating expenses-Financial Reporting	300,000	295,500	99%
Planning, budgeting and indicator tracking	300,000	282,600	94%
Purchase of computers	300,000	299,999	100%
Utilities-Water and Sewerage	100,000	64,859	65%
Publishing & printing Services	100,000	99,390	99%
office & General Supplies-Computer Accessories	100,000	99,960	100%
Communication-Telephone	50,001	38,000	76%
Subscription to Newspapers	50,000	45,000	90%
Advertising & Publicity	50,000	41,000	82%
Membership fees	50,000	47,450	95%
Communication-Courier & Postal Services	32,498	14,000	43%

4.15.3. Development Expenditure Performance

The municipality spend Kshs 15,060,929 on development activities out of development budget of Kshs 15,091,169 translating to 100 percent absorption rate. The project implementation status is as shown in the table below;

Table 4.15:3:Wote Municipality Development Expenditure and Project Status

Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate	Status
Wote Municipality	IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	6,669,716	6,668,427	100%	Complete
Wote Municipality	Cabro paving of Wote Township parking zones	3,000,000	2,988,264	100%	Complete
Wote Municipality	Construction of modern toilets in Kathonzweni towns	1,980,546	1,980,546	100%	Complete
Wote Municipality	Erection of perimeter wall at Kingutheni Dumpsite	1,541,500	1,541,500	100%	Not Started
Wote Municipality	Opening and unclogging of drainage systems	1,196,192	1,196,192	100%	Complete
Wote Municipality	Development and enforcement of Municipal Plans and Development control	500,000	484,000	97%	Complete
Wote Municipality	IDA (World Bank) credit: Kenya Urban Support Project (KUSP)- Urban Institutional Grants (UIG)	203,215	202,000	99%	Complete

4.15.4. Non-Financial Performance

The municipality installed cabro paving in Wote Township in order to improve parking fee collection. Additionally, they constructed a modern toilet in Kathonzweni Market. The board has also made sure to fully comply with KUSP 2 funding by aligning with all established guidelines.

Table 4.15:4: Wote Municipality Non-Financial Performance

Programme	Delivery Unit	Key Outputs	Key performance indicators	FY 2023/24		
				Targets	Actual as at 30 th June 2024	Variance
Urban Development	Wote Municipality	Approved development plans	No of approved development plans implemented	2	0	2
		Improved solid waste management	No of dumpsite designated and protected	1	0	1
		Cabro paved parking zones	Meters of parking zones established and cabro paved in square meters	1500	700	800
		Improved municipal street lighting	No of solar powered high mast floodlights installed	1	0	1
		Improved sanitation	No of modern toilets constructed	1	1	1

4.16. Emali Sultan Hamud Municipality

4.16.1. Financial Performance Summary

The total expenditure for the FY 2023/24 was Kshs. **50,087,497** which translated to an absorption rate of 92 percent against a budget of **Kshs. 54,200,165**. The fiscal performance is as shown in the table below.

Table 4.16:1:Emali Sultan Hamud Municipality Budget Summary and Expenditure

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
RECURRENT EXPENDITURE			
OPERATIONS	10,567,364	10,489,155	99%
MAINTENANCE	17,086,000	17,074,593	100%
SUB TOTAL	27,653,364	27,563,748	100%
PERSONNEL	-	-	
TOTAL RECURRENT	27,653,364		100%
DEVELOPMENT EXPENDITURE			
CAPITAL EXPENDITURE	26,546,800	22,523,749	85%
TOTAL	54,200,165	50,087,497	92%

The municipality expenditures constituted of operations and maintenance 50 percent while development 50 percent as shown in the figure below;

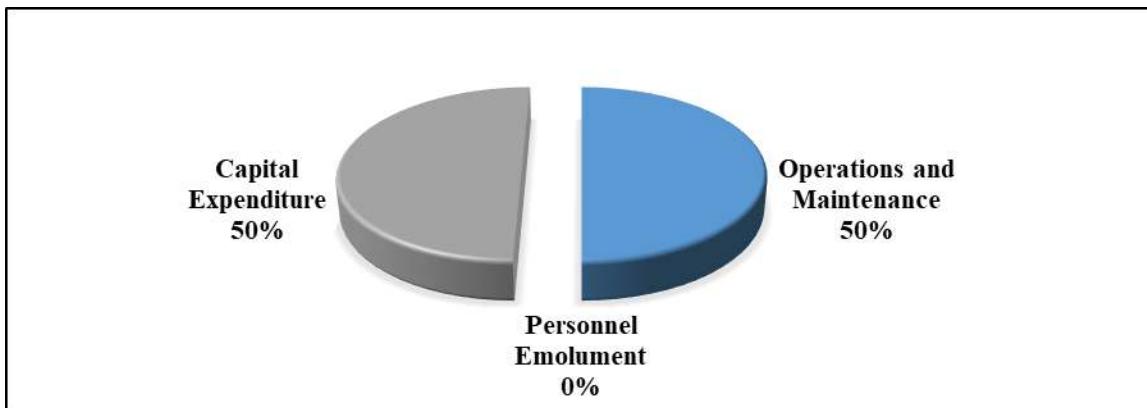


Figure 26:Emali Sultan Hamud Municipality Expenditure per Economic Classification

4.16.2. Recurrent Expenditure Performance

The municipality's recurrent expenditure was Kshs 27,563,748, which was slightly lower than the budget of Kshs 27,653,364. This translates to a 100 percent absorption rate. The highest expenditure was for the promotion of regulation and provision of refuse collection and solid waste management services, which amounted to Kshs 8,998,645. The second highest expenditure was for the purchase of a motor vehicle for Emali-Sultan Hamud Municipality, totalling Kshs 6,090,400. These figures are shown in the table below:

Table 4.16.2:Emali Sultan Hamud Municipality Recurrent Expenditures Performance

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Promotion of regulation and provision of refuse collection and solid waste management services	9,000,000	8,998,645	100%
Purchase of Motor vehicle for Emali-Sultan Hamud Municipality	6,100,000	6,090,400	100%
Board and Committee sitting allowances	1,700,000	1,699,228	100%
Development of strategic plan	1,438,746	1,438,683	100%
Daily Subsistence Allowance	1,230,800	1,230,363	100%
Induction Program - Staff Welfare	940,000	940,000	100%
Office Rent	936,000	936,000	100%
Fuels, Oils & Lubricants	583,050	583,050	100%
Hospitality-Catering Services Accommodation, Gifts & Drinks	552,350	551,935	100%
Domestic Travel Costs	500,000	499,294	100%
Communication-Internet Connection	480,000	479,369	100%
Enforcement services	400,000	399,224	100%

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Maintenance Expenses - Motor Vehicle	400,000	399,960	100%
	300,000	298,700	100%
Solid Waste Management Policy	300,000	299,540	100%
Municipal Quarterly Citizen Fora costs	300,000	299,600	100%
Other Operating expenses-Financial Reporting and Management	300,000	299,800	100%
Revenue Collection	300,000	299,600	100%
Office guards & cleaning services	250,000	249,867	100%
Planning, budgeting, and indicator tracking	200,000	199,800	100%
Purchase of office furniture	200,000	200,000	100%
Kenya Urban Support Programme (KUSP) Compliance Activities	190,243	189,900	100%
Training Expenses	150,700	150,700	100%
Publishing & Printing Services	101,475	100,788	99%
Utilities-Water and Sewerage	100,000	99,800	100%
Communication-Telephone	100,000	99,110	99%
Advertising & Publicity	100,000	100,000	100%
office & General Supplies-Computer Accessories	100,000	100,000	100%
Community Outreach	100,000	99,420	99%
Purchase of office equipment - Partitioning	100,000	99,970	100%
Maintenance of Office Equipment	100,000	99,751	100%
Utilities-Electricity	50,000	-	0%
Membership fees	50,000	49,250	99%

4.16.3. Development Expenditure

The municipality spent Kshs 22,523,749 on development activities against a budget of Kshs. 26,546,800 translating to 85 percent absorption rate. The project implementation status is as shown below;

Table 4.16:3:Emali Sultan Hamud Municipality Development Expenditure and project status

WARD	Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate	Status
Emali-Sultan Municipality	ICT infrastructure - LAN	2,000,000	2,000,000	100%	Complete
Emali-Sultan Municipality	Development of Municipal Integrated Development Plan (IDEP) and Municipal Spatial Plan	10,000,000	9,999,999	100%	Complete
Emali-Sultan Municipality	Opening and	2,000,000	2,000,000	100%	Complete

WARD	Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate	Status
	unclogging of drainage systems				
Emali-Sultan Municipality	Opening and spot murraming of roads at Emali and Sultan Towns	5,546,800	3,523,750	64%	Complete
Emali-Sultan Municipality	Partitioning and equipping of Emali-Sultan Municipality Office	3,000,000	3,000,000	100%	Ongoing
Emali-Sultan Municipality	Construction of Sultan Hamud Open Air Market - Phase 1	4,000,000	2,000,000	50%	Ongoing

4.16.4. Non-Financial Performance

Out of the seven projects initiated in Emali-Sultan municipality, six have been completed. These projects include important initiatives, such as office partitioning and equipping, ICT infrastructure development, improvement of drainage systems, and road murraming in Emali and Sultan Towns. The completion of these projects serves as a testament to the efficiency and effectiveness of the project management and implementation strategies.

Table 4.16:4:Emali Sultan Hamud Municipality Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	KPI	FY 2023/24		
					Target	Actuals as at 31 June 2024	Variance
Urban Development	Urban Development	Emali – Sultan Hamud Municipality	Improved internet connectivity	Installation of LAN	1	1	0
			Improved urban development and control	No of approved development plans implemented	2	1	1
			Improved sanitation	No of drainage systems opened	1	1	0

4.17. Sand Conservation and Utilization Authority

4.17.1. Financial Performance Summary

The total Sand Authority expenditure for the FY 2023/24 was Kshs. **70,472,144** against a budget of Kshs. 74,642,065 which translated to an absorption rate of 95 percent. The Authority incurred

an expenditure of Kshs 60,266,819 against a recurrent budget of Kshs 64,642,065 which translated to 95 percent. The authority absorbed 100 percent development budget.

Table 4.17:1:Sand Authority Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
RECURRENT EXPENDITURE			
OPERATIONS	29,315,000	27,923,354	95%
MAINTENANCE	14,062,972	13,707,319	97%
SUB TOTAL	43,377,972	41,630,673	96%
PERSONNEL	21,264,094	18,636,146	88%
TOTAL RECURRENT	64,642,065	60,266,819	93%
DEVELOPMENT EXPENDITURE			
CAPITAL EXPENDITURE	10,228,589	10,205,325	100%
TOTAL	74,642,065	70,472,144	94%

The Sand Authority had a total expenditure of Kshs 71, 472,144 which constituted 59 percent operation and maintenance, 26 percent personnel emolument, and 15 percent capital expenditure.

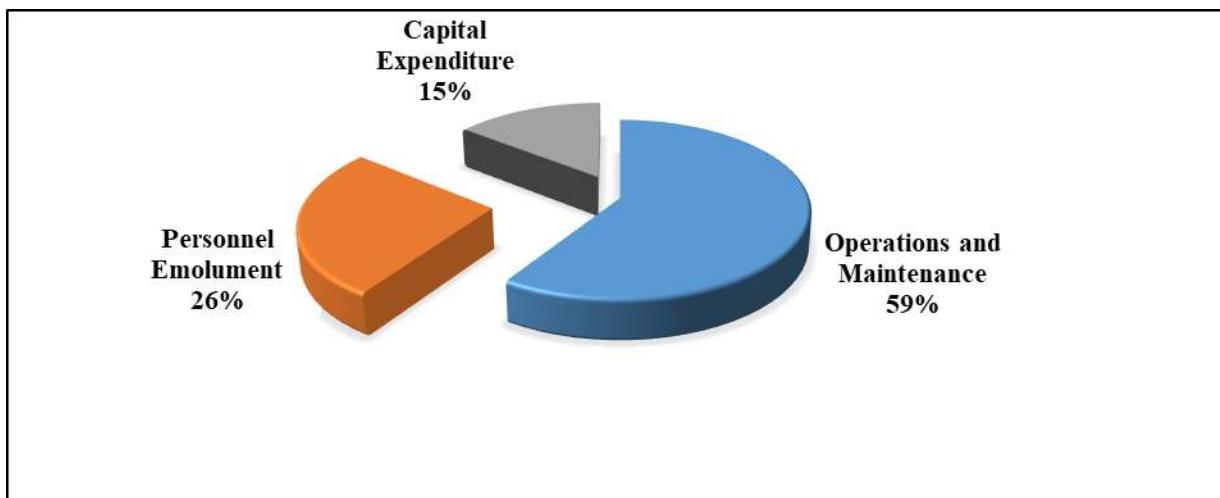


Figure 27: Sand Authority Expenditure per Economic classification

4.17.2. Recurrent Expenditure Performance

The Authority spent Kshs 60,266,819, which is 95 percent of the recurrent budget of Kshs 64,642,065. The highest recurrent expenditure was for medical insurance, at Kshs 5,514,575, followed closely by a review of the Makueni Sand Authority, costing Kshs 5,153,600.

Table 4.17:2:Sand Authority Recurrent Expenditure Performance

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Salaries & Wages	21,264,094	18,636,146	88%

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Medical Insurance	5,514,575	5,514,575	100%
Review of the Makueni Sand Act	5,191,832	5,153,600	99%
Board Committee Expenses	4,000,000	3,979,487	99%
Enforcement	3,406,000	3,401,530	100%
Daily Subsistence Allowance	3,000,000	3,000,000	100%
Strengthening sand resources governance and sustainable utilization	3,000,000	2,973,760	99%
Refined Fuels & Lubricants	2,600,000	2,600,000	100%
Financial Management & Reporting	1,999,630	1,999,260	100%
Maintenance Motor Vehicles	1,992,799	1,991,799	100%
Catering Services(Receptions, Accommodation, drinks)	1,732,157	1,673,900	97%
Office & General Supplies and Services	1,036,960	1,030,270	99%
Legal fees	1,000,000	1,000,000	100%
Purchase of Computers	900,000	896,000	100%
Training Expenses	782,835	767,610	98%
Payment of Rents and Rates - Sand Authority Head Office	700,000	690,898	99%
Insurance-WIBA	700,000	607,063	87%
Telephone, Telex, Facsimile and Mobile Phone Services	596,000	592,740	99%
Supplies and accessories for Computers and printers	514,900	503,395	98%
Travel Costs	500,000	500,000	100%
Partnership and linkages	500,000	462,800	93%
Research & Internship	480,000	460,000	96%
Review of Makueni Sand regulations	352,972	333,728	95%
Advertising, Awareness & Publicity Campaigns	321,800	321,800	100%
Communication, Supplies and Services	312,640	312,640	100%
Knowledge Management	294,000	294,000	100%
Security services	240,000	215,400	90%
Bank Service Commission & Charges	240,000	240,000	100%
Publishing & Printing Services	224,587	191,187	85%
Website design and hosting	144,546	44,546	31%
Maintenance of Buildings	122,000	79,000	65%
Purchase of uniforms & clothing	120,000	119,200	99%
Webhosting maintenance	50,000	-	0%
Water and Sewerage	45,360	37,840	83%
Annual subscription fees	36,200	23,000	64%
Courier & Postal Services	10,000	9,450	95%
Maintenance of Office Furniture	10,000	-	0%

4.17.3. Development Expenditure

Analysis of the development expenditure for FY 2023/24 was Kshs. 10,205,325 against a budget Kshs 10,228,589 which represents 100 percent absorption rate.

Table 4.17:3:Sand Authority Development Expenditure and Project Status

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption rate	Project status
HQ	Sand Value addition and Construction of sand dams	4,000,000	3,986,020	100%	Complete
HQ	Sand Conservation Programmes	6,228,589	6,219,305	100%	Complete
	Total	10,228,589	10,205,325	100%	

4.17.4. Non-Financial Performance

During FY 2023/24, the Sand Authority nominated 30 Ward Sand Management Committees and inducted six (6) of them. The Authority also constructed a sand dam at Kwa Kitungu in Wote/Nziu Ward to restore the Kaiti River. Revenue collection increased from Ksh. 24 million in the 2022/2023 financial year to Kshs 30 million in the 2023/24 FY. Additionally, community awareness on the importance of sand conservation was enhanced through 25 community awareness barazas.

Table 4.17:4:Sand Authority Non-Financial Performance

Program	Sub Programme	Delivery Unit	Key Outputs	Key performance indicators	FY 2023/24			Remarks
					Targets	Actual as at 30 th June 2024	Variance	
Environmental Conservation and Management	Environmental Conservation and Management	Sand Authority	Strengthen legal frameworks	No of legal frameworks developed	1	0	1	Plans to review Sand Authority Act
			Improved sand harvesting	No of sand dams constructed	3	1	2	Constructed sand dam at Kaiti River near Wote Town. Construction of Isuuni sand dam ongoing.
			Enhanced community awareness	No of sensitization forums carried out	30	16	14	Carried sensitization forums for sand harvesting and conservation

4.18. Makueni Fruit Development and Marketing Authority

The Makueni County Fruit Development and Marketing Authority (MFDMA), established by an Act in 2017, is tasked with managing fruit processing and infrastructure within the county. The plant is mandated to undertake fruit development, including production, processing, marketing, grading, storage, collection, transportation, and warehousing.

4.18.1. Financial Performance Summary

In FY 2023/24, the department incurred a cumulative expenditure of Kshs. 108,406,142 which translated to an absorption rate of 81 percent against a budget of Kshs. 87,894,000.

Table 4.18:1: Makueni Fruit Development and Marketing Authority Budget Summary and Expenditure

Expenditure item	FY 2023/24 Revised Budget (1) Estimates	Expenditures	Performance (%)
Operations	24,883,776	23,286,582	94%
Maintenance	6,580,000	6,569,619	100%
Sub Total	31,463,776	29,856,201	95%
Personnel	18,892,637		0%
Total Recurrent	50,356,413	29,856,201	59%
Development	58,049,729	58,037,799	100%
Total Budget	108,406,142	87,894,000	81%

An analysis per economic classification indicates that the department incurred 34 percent on operations and maintenance and 66 percent on development.

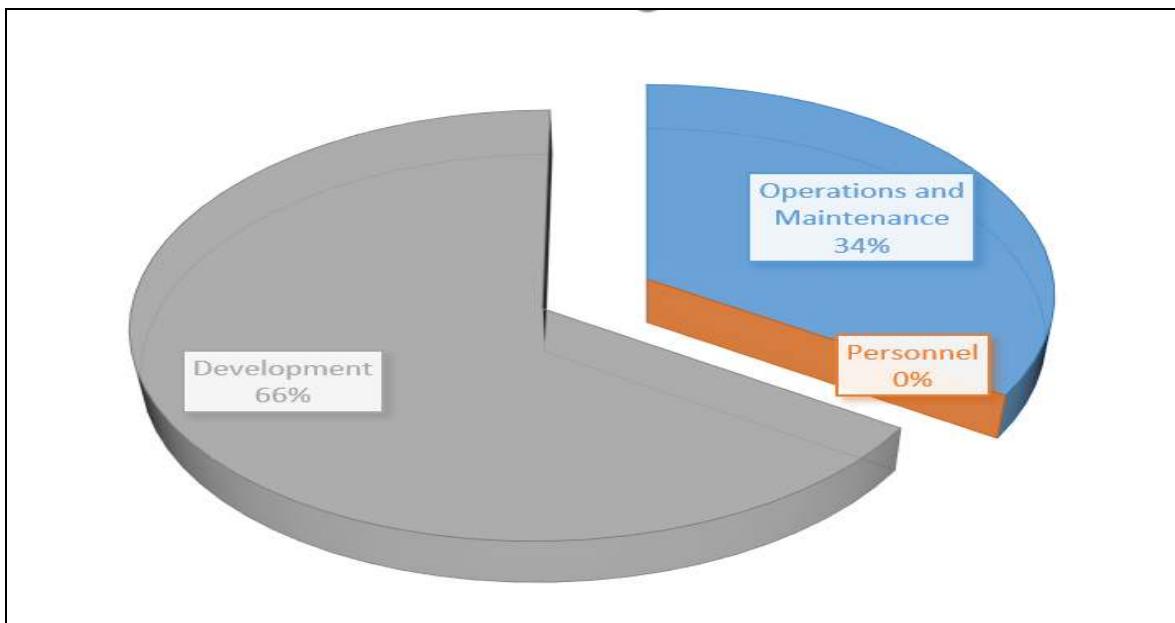


Figure 28: Makueni County Fruit Development and Marketing Authority Expenditure per Economic Classification

4.18.2. Recurrent Expenditure Performance

The Authority incurred a recurrent expenditure of 261,363,518 recording an absorption rate of 86 percent with Personnel emoluments recording an absorption rate of 86 per cent.

Table 4.18:2: Makueni County Fruit Development and Marketing Authority Recurrent Expenditure Performance

	Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Actual expenditures as at 30th June 2024.	Absorption Rate
1.	Maintenance of Plant, Machinery and Equipment	4,700,000	4,699,902	100%
2.	Fuels, Oils & Lubricants	4,000,000	3,902,495	98%
3.	Utilities-Electricity	3,500,000	2,508,813	72%
4.	Payment of casuals	3,224,776	3,224,742	100%
5.	Board /Governance allowances	3,115,000	3,114,823	100%
6.	Daily Subsistence Allowance	2,250,000	2,244,974	100%
7.	Communication- sales and Marketing Campaign	1,630,000	1,620,050	99%
8.	Maintenance Expenses- Motor Vehicles	1,500,000	1,499,979	100%
9.	Advertising & Publicity	1,500,000	1,498,614	100%
10.	Utilities-Water and Sewerage	600,000	404,099	67%
11.	Hospitality-Catering Services Accommodation, Gifts & Drinks	500,000	499,678	100%
12.	Training Expenses and exposure visits	500,000	497,610	100%
13.	New Product Development (RTD Juices	500,000	497,190	99%
14.	Communication-Internet Connection	460,000	459,376	100%
15.	Environmental Impact Assessment	380,000	369,738	97%
16.	Communication-Telephone	369,000	368,000	100%
17.	Office expenses	360,000	358,390	100%
18.	Licenses and certification	300,000	295,800	99%
19.	Personal Protective Equipment	300,000	293,255	98%
20.	Office & General Supplies-Sanitary	300,000	292,314	97%
21.	Certification HACCP	280,000	261,000	93%
22.	Lab chemicals and reagents	200,000	200,000	100%
23.	Office & General Supplies-stationery	200,000	199,560	100%
24.	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	180,000	39,200	22%
25.	External Lab tests (Puree)	150,000	65,209	43%
26.	Single business license	110,000	109,800	100%
27.	Hygiene and toiletry consumables	100,000	91,879	92%
28.	Detergents	100,000	88,312	88%
29.	Communication-Courier & Postal Services	80,000	80,000	100%
30.	Export certificates	75,000	71,400	95%
Total		31,463,776	29,856,202	95%

4.18.3. Development Expenditure Performance

The department absorbed the allocated development budget of Ksh 58,049,729. The matrix below presents the itemized development expenditure.

Table 4.18:3: Makueni County Fruit Development and Marketing Authority Development Expenditure and Project Status

	Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Actual expenditures as at 30th June 2024.	Absorption Rate
1.	Purchase of mangoes for puree production	14,400,000	14,399,879	100%
2.	Puree production	13,549,224	13,544,199	100%
3.	Ready to drink juice(RTD) production	27,587,000	27,582,716	100%
4.	Purified drinking water production	1,513,505	1,513,505	100%
5.	RTD line arrears	1,000,000	997,500	100%
	Total	58,049,729	58,037,799	100%

4.18.4. Non-Financial Performance

The authority produced 1,280 drums of puree and generated Kshs. 35.9 Million from puree and water sales

Table 4.18:4: Makueni County Fruit Development and Marketing Authority Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2023/24		
					Target(s)	Actual as at 30th June, 2024	Variance
Agribusiness and information management	Fruit processing	Directorate of agriculture and irrigation	Operationalization of Makueni Fruit Processing Plant Reconstitution line	Quantity of puree produced(drums)	3,000	1280	1720
				Quantity of RTD juice produced in MT	750	0	750
				Revenue Generated	100,000,00	35,932,588	64,067412,

4.19. Makueni County Assembly

4.19.1. Financial Performance Summary

In FY 2023/24, the county assembly's annual expenditure amounted to Kshs. 846,255,337, against revised budget of Kshs 949,001,448. As a result, the overall absorption rate was 89 percent.

Table 4.19:1:County Assembly Summary of Budget and Expenditures

Expenditure Item	FY 2023/24 Supplementary Budget 2 Estimates	Total Expenditure As At 30th June 2024	Absorption Rate(%)
Recurrent Expenditure			
Operations and Maintenance	482,264,009	455,250,598	94%
Personnel Emoluments	399,788,951	371,409,613	93%
Total Recurrent	882,052,960	826,660,211	94%
Development Expenditure			
Capital Expenditure	66,948,488	19,595,126	29%
Total	949,001,448	846,255,337	89%

Source: County Treasury

The absorption rate for the recurrent budget was 94 percent, while the development budget recorded an absorption rate of 29 percent.

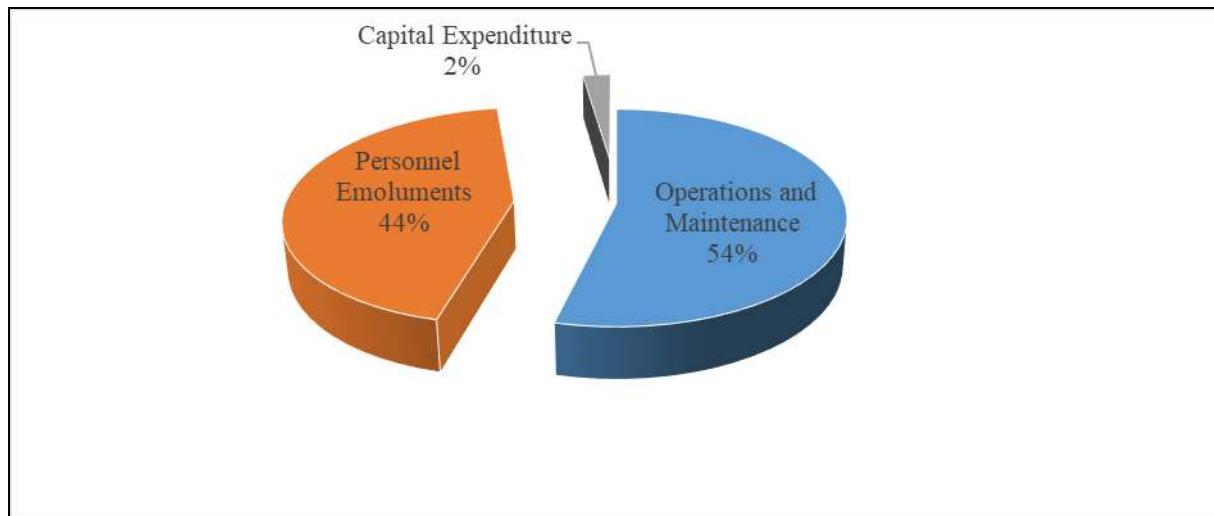


Figure 29 :County Assembly Expenditure by Economic Classification

Of the total annual expenditures, 54 percent was allocated to operations and maintenance development activities, while 44 percent was allocated to personnel emoluments. The remaining 2 percent was dedicated to capital expenditure for development activities.

4.19.2. RECURRENT EXPENDITURE

In analysis of the recurrent expenditure of Kshs 826,660,211 shows that the department allocated Kshs 371,409,613 to personnel emoluments. This accounts for 45 percent of the total recurrent expenditure for the fiscal year 2023/24. In addition, Kshs 455,250,598 was allocated to operations and maintenance, making up 55 percent of the total recurrent expenditure for the fiscal year 2023/24. Analysis of the expenditure per vote show that the County Assembly spent the highest amount Kshs 61,936,000 on Motor Vehicle Reimbursement(MCAs). The second highest expenditure was incurred on Accommodation-Whole House vote while the least expenditure of KShs 52,690 was spent on courier and postal services.

Table 4.19:2:County Assembly; O&M Expenditures By Vote Line

Vote Line	FY 2023/24 Supplementary Budget 2	Total Expenditure As At 30th June 2024	Absorption Rate(%)
Motor Vehicle Reimbursement(MCAs)	61,936,000	61,936,000	100%
Accommodation-Whole House	38,562,700	38,162,700	99%
County Assembly Ward Office Facilitation	40,569,480	37,188,690	92%
Medical Insurance	28,339,712	28,339,712	100%
General Oversight	27,193,100	25,016,950	92%
Accommodation-Admin	26,103,781	24,515,880	94%
Boards, Committees, Conferences. And Seminars	20,469,458	20,458,541	100%
Ward Offices Operation Costs	15,728,832	14,418,136	92%
Oversight Activities-Committees	12,784,905	12,568,750	98%
Other Expenses - Fringe Benefits Tax	11,655,532	11,645,130	100%
Foreign Accommodation	13,750,594	11,336,093	82%
Gratuity	11,332,477	11,332,477	100%
Public Participation	12,172,853	10,131,500	83%
Training Accommodation Allowance	8,433,000	8,166,900	97%
Board Allowance - CASB	8,180,000	8,118,700	99%
Refined Fuel And Lubricants For Transport	7,975,500	7,945,440	100%
Foreign Travel Cost	7,997,021	7,754,936	97%
Maintenance Expenses Motor Vehicles	7,000,000	6,665,922	95%
Security Operations/Interventions	5,610,077	5,609,137	100%
Bank Service And Commission Charges	5,106,000	5,105,215	100%
Catering Services (Reception), Food And Drinks	5,295,781	4,885,280	92%
Leasing Of Motor Vehicles	5,435,100	4,804,800	88%
General Office Supplies	4,694,438	4,693,667	100%

Vote Line	FY 2023/24 Supplementary Budget 2	Total Expenditure As At 30th June 2024	Absorption Rate(%)
Domestic Travel	6,126,770	4,657,035	76%
Professional Fees - Legal Fees	4,375,000	4,375,000	100%
E-Assembly - Conference System/Network Server	4,200,000	4,186,255	100%
Maintenance Of Hansard System	4,000,000	4,000,000	100%
E-Assembly - Purchase Of Computers, Tablets And Laptops	3,800,000	3,761,648	99%
Membership Fees, Dues & Subscriptions To Professional & Trade Bodies	3,754,370	3,752,370	100%
E-Assembly - Structured Cabling And Pabx Installation, Switchboard And Installation Of Gooseneck, Microphones In Speaker's Boardroom, Repair Of The Existing Cabling	4,700,000	3,500,000	74%
E-Assembly - Establishment Of Assembly Broadcasting Unit	3,500,000	3,453,590	99%
Facilitator Fees	3,894,520	3,438,300	88%
Gratuity-Former CASB Members	3,400,800	3,400,000	100%
Motor Vehicle Insurance	3,284,595	3,284,595	100%
Rent And Rates - Non Residential (30 Ward Offices)	3,400,000	3,159,500	93%
Sanitary And Cleaning Materials	3,002,900	3,002,400	100%
Purchase Of Computers, Printers & Other I.T. Equipment	2,988,500	2,988,500	100%
Maintenance Of Buildings	2,900,000	2,887,796	100%
Supplies And Accessories Of Computers	2,744,948	2,715,948	99%
Accommodation-Special Elect	2,679,800	2,526,800	94%
Internet Connections	2,500,000	2,478,619	99%
Purchase Of Household And Institutional Appliances	2,495,050	2,421,278	97%
Foreign Sundry Travel Items	3,000,200	2,400,000	80%
Electricity	2,356,700	2,356,700	100%
Training Accommodation Allowance-Special Elect	2,107,400	2,106,800	100%
Special Interest Oversight	1,897,400	1,760,000	93%
Insurance Costs (WIBA/GPA)	1,605,013	1,605,013	100%
Telephone, Mobile Phone Services	1,447,300	1,437,370	99%
Water And Sewerage Services	1,100,000	1,099,220	100%
E-Assembly - Inventory Control	1,000,000	995,000	100%
Purchase Of Uniforms And Clothing - Staff	994,000	993,930	100%
Purchase Of Furniture	970,000	966,480	100%
Temporary Committee Allowances (Tender, Inspection, Evaluation Etc)	874,200	874,200	100%
Advertising, Awareness And Publicity	1,500,000	752,554	50%
Travel Allowance	1,070,000	693,000	65%
Gratuity-Ward Staff	508,896	508,896	100%
Other Operating Expenses - Sporting Activities	992,733	493,650	50%

Vote Line	FY 2023/24 Supplementary Budget 2	Total Expenditure As At 30th June 2024	Absorption Rate(%)
E-Assembly - Firewall	500,000	493,486	99%
Repairs & Maintenance Furniture & Equipment	308,000	306,050	99%
Publishing And Printing Services	800,000	246,260	31%
Maintenance Of Computers Softwares And Networks	136,979	136,000	99%
Nita - Training Levy	139,800	98,550	70%
E-Assembly - Member Profile (Website)	400,000	84,560	21%
Courier And Postal Services	52,700	52,690	100%
Other Expenses - Media Outreach/Purchase Of Media Equipment	30,000		0%
Other Expenses - Staff And MCA Welfare	99,096		0%
Asset Valuation	900,000		0%
E-Assembly - Cloud Storage (Office 365)	3,400,000		0%
	482,264,009	455,250,598	

Source: County Assembly

4.19.3. Development Expenditure

The County Assembly spent a total of KShs 19,595,126 on various development activities, which included construction of new office block and improving infrastructure which recorded the highest expenditure of Kshs 8.7Million.

Table 4.19:3: Projects Expenditure and Status for the County Assembly

Expenditure item	FY 2023/24 Supplementary Budget 2	Total Expenditure As At 30th June 2024	Absorption Rate(%)
Civil works-renovation of old office block	5,000,000	400,000	8%
Installation of solar energy system	11,000,000	136,500	1%
Completion of new office block phase III	30,000,000	1,770,300	6%
Hon. Speaker's official residence refurbishment	3,782,986	3,782,798	100%
Equipping, rectification and water storage	2,996,000	2,894,647	97%
Other infrastructure-construction of new office block phase II	11,941,300	8,701,521	73%
Other infrastructure- water harvesting, drilling and installation of borehole in the assembly premises phase II	2,228,202	1,909,360	86%
Total	66,948,487	19,595,126	29%

Source: County Assembly

4.19.4. Non-Financial Performance; County Assembly

The major Services/outputs achieved in MTEF period 2023/24 included: Enactment of laws, Representation, Oversight over the utilization of public resources, Capacity building of the members of the county assembly and the staff, Infrastructure improvement including ICT and

Completion of the County Office Block.

5.0. CHALLENGES, LESSONS LEARNT AND RECOMMENDATIONS

5.1. Challenges

- i. Funding and Budget Constraints: Delayed disbursement of funds from the national treasury significantly hampered the timely implementation of programmes and projects.
- ii. Vandalism of Projects: Deliberate destruction, damage, and theft of public infrastructure undermined essential services such as water supply, sanitation, and education. The repair of vandalized assets diverted resources and attention from other critical development projects, significantly impeding overall progress.
- iii. Human Resource Constraints: The county grappled with inadequate staffing levels in key sectors due to ceilings on staff emoluments and a growing population demanding high-quality public services. The continual loss of staff through natural attrition, coupled with weak succession planning and insufficient funding for staff capacity building, further exacerbated service delivery challenges.
- iv. Disaster Impacts: Natural disasters, such as the El Niño phenomenon, caused severe damage to infrastructure. Heavy rains and flooding resulted in the destruction of roads, drifts, and other critical structures thus resulting to allocation of resources from planned to emergency response.
- v. Unforeseen risks such as fluctuating fuel prices or material costs disrupted project schedules and budgets. These external factors introduced unpredictability thus affecting project management and execution.

5.2. Lessons Learnt

- i. Adequate and Timely Funding: Ensuring sufficient and timely funding is critical for successful project execution. Collaborating with the private sector through public-private partnerships can provide additional expertise, resources, and innovation, leading to more effective and efficient project outcomes.

- ii. Evidence-Based Decision-Making: effective use of data enhances the accuracy and effectiveness of policy choices. Prioritizing evidence-based approaches by investing in data collection, analysis, and interpretation can lead to more informed and rational decision-making, improving program outcomes.
- iii. Human Resource Capacity Building: Investing in human resources is essential for effective service delivery. Specialized staffing, capacity building, and rationalizing staff roles can improve project outcomes and service quality, ensuring tasks are performed efficiently and to a high standard.
- iv. Comprehensive Project Conceptualization: Developing full end-to-end project concepts in consultation with stakeholders is crucial. Such comprehensive concepts should capture all project components, costs, and timelines, ensuring clear planning and successful implementation.
- v. Enhanced Stakeholder Engagement: Involving stakeholders throughout the planning, monitoring, and evaluation phases fosters ownership and collaboration..
- vi. Improved Sectoral Linkages: Strong inter-departmental coordination is essential for effective resource use and preventing duplication of efforts. Facilitating seamless collaboration between departments enhances project implementation and resource efficiency.
- vii. Regular Performance Reviews: Continuous monitoring and evaluation are vital for tracking progress and identifying areas for improvement. Regular performance reviews enable timely corrective actions, ensuring projects stay on track and achieve their intended outcomes.

5.3. Recommendations

- i. Timely and adequate funding will be crucial for the successful execution of planned programmes and projects. The county will prepare cash flow projections that align with revenue releases from national government. This will ensure timely implementation of projects are implemented and achieve their desired outcomes effectively.
- ii. Prioritize Evidence-Based Decision-Making: The county should invest in robust data collection and analysis to guide future decision-making processes. By utilizing accurate data and insights from performance reviews, the county will

make well-informed policy choices and improve programme outcomes. Evidence-based approaches will enhance the accuracy and effectiveness of decisions, leading to better project success and overall performance.

- iii. Enhance Human Resource Capacity: The county will need to focus on investing in specialized staffing and capacity building to improve service delivery and project efficiency. Developing a skilled workforce will be crucial for ensuring that tasks are performed effectively and projects are completed successfully. Adequate training and staffing will contribute significantly to overall project success and service delivery.
- iv. Develop Comprehensive Project Concepts: Future projects should be planned with detailed and well-defined concepts, incorporating input from relevant stakeholders. Comprehensive planning will include clear objectives, cost estimates, and timelines to support successful implementation and minimize risks. Thorough project conceptualization will ensure that all aspects of a project are considered and effectively managed.
- v. Foster Strong Stakeholder Engagement: The county should actively engage stakeholders throughout the project lifecycle to build ownership and increase project success. Involving community members and other stakeholders in decision-making processes will enhance support and effectiveness. Strong stakeholder engagement will promote collaboration and ensure that projects meet community needs and expectations.
- vi. Improve Inter-Sectoral Coordination: Future efforts will focus on strengthening collaboration between different departments and agencies to optimize resource use and prevent duplication of efforts. Effective inter-departmental coordination will facilitate more efficient project implementation and resource management, leading to better outcomes and avoiding redundant activities.

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

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Our Ref: GMC/FIN/BGT.30/VOL.7(62)

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

Date: 30TH JULY 2024

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

Dear Sir,

RE: SUBMISSION OF FY 2023/2024 ANNUAL BUDGET IMPLEMENTATION REPORT

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

Sincerely,

DAMARIS MUMO KAVOI

COUNTY EXECUTIVE COMMITTEE MEMBER – FINANCE, PLANNING, BUDGET, AND REVENUE AND HEAD OF THE COUNTY TREASURY.

Cc.

1. H.E Governor
2. H.E Deputy Governor
3. Hon. Speaker – Makueni County Assembly
4. Hon. Senator - Makueni County
5. County Secretary
6. The National Treasury
7. Commission on Revenue Allocation
8. Office of Controller of Budget

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



**DEPARTMENT OF FINANCE AND SOCIO ECONOMIC
PLANNING**

MAKUENI COUNTY BUDGET IMPLEMENTATION REPORT

FY 2023/24

JULY 2024



Makueni County Budget Implementation Report (MCBIR)

FY 2023/24

**To obtain copies of the document, please contact:
County Executive Committee Member - Finance, Planning, Budget and Revenue**

**County Treasury
P. O. Box 78- 90300
MAKUENI, KENYA**

The document is also available on the internet at: www.makueni.go.ke/planning.

FOREWORD

Section 166 of the Public Finance Management Act, 2012, requires that an accounting officer for a county entity shall prepare a report for each quarter of the financial year in respect to the entity. Further the section requires the accounting officer of the County Government entity, to ensure the quarterly report contains information on the financial and non-financial performance of the entity and in a form that complies with the standards prescribed and published by Public Sector Accounting Standards Board from time to time. The county treasury is required to consolidate and submit the report to the County Assembly and copies delivered to the Controller of Budget (CoB), The National Treasury, and the Commission of Revenue Allocation (CRA) not later than one month after the end of each quarter. The report are required to be published and within the said period to improve on transparency and oversight of the County Governments and their entities. The report comprises of both financial and non-financial information which is crucial in evaluating the performance of government institutions. Financial information, such as expenditure and revenue, helps determine the cost and efficiency of programs, objectives, and activities. Non-financial information is equally important as it assesses progress towards predetermined service delivery or performance targets.

This report presents the budget implementation performance of all departments for the twelve months of the Financial Year 2023/2024. It is based on an 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 obtained from the National Treasury. The report also provides information on the status of programmes and projects during the specified period and highlights the key challenges faced by departments during budget implementation and appropriate recommendations. The information on budget implementation is presented both in aggregate and for individual departments. The report also includes performance trends, which are useful in determining the trajectory of revenue and expenditure performance.



DAMARIS MUMO KAVOI

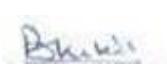
**COUNTY EXECUTIVE COMMITTEE MEMBER- FINANCE, PLANNING,
BUDGET & REVENUE AND HEAD OF THE COUNTY TREASURY**

ACKNOWLEDGEMENT

The development of this FY 2023/24 Budget Implementation Report has been a collaborative effort, and we would like to extend our deepest appreciation to all those who contributed their time, expertise and support to ensure its successful completion.

First and foremost, we would like to thank the County Treasury team under the leadership of the County Executive Committee Member for Finance and Socio-Economic Planning, Damaris Kavoi for their dedication and hard work. Their meticulous data collection, analysis and financial insights have been instrumental in creating a comprehensive and accurate report. We are grateful to the various county departments and agencies for their cooperation and timely submission of the required financial data. Their contributions have provided a holistic view of the county's financial performance and have been critical in the compilation of this report.

Lastly, profound recognition to the technical team under the guidance of the Director Budget and Expenditure - Annastacia Muendo; Ag. Director Socio-Economic Planning - Stanlus Matheka; Acting Director Financial Accounting Services - Sylvia Mbevi and Deputy Director Revenue Reporting - Benson Kiniva. The core drafting teams: Jacklyne Kitingo (Budget Officer), Richard Mwendwa (Budget Officer), Jeremiah Mutunga (Budget Officer), Mathias Mbweli (Economist), Jacob Kyungu (Economist), Hastings Mwangangi (Statistician), Evans Kisilu (Economist), Nathan Wahome (Economist) and Charity Mumo (Economist). Their adeptness and commitment have been the driving force behind the successful realization of this report.


MUTUA BONIFACE
COUNTY CHIEF OFFICER SOCIO-ECONOMIC PLANNING, BUDGET,
REVENUE AND M&E

EXECUTIVE SUMMARY

This report has been prepared to fulfil Article 228(6) of the Constitution of Kenya, 2010 and Section 166 of the Public Finance Management Act, 2012. The report provides information on the status of budget implementation during the FY 2023/24 by the County Government of Makueni. This report majorly covers revenue and expenditure performance analysis for 12 months during 2023- 24 FY. The report is based on financial and non-financial reports submitted to the county treasury by Accounting Officers which shall be published and shared with the, County Assembly, Controller of Budget, the National Treasury, Commission of Revenue Allocation and members of public.

This report is divided into five chapters with each chapter highlighting the following:

Chapter One: This chapter presents the approved total budget estimates for FY 2023/24 by the County Assembly. The total County budget for FY 2023/2024 is KShs. 11,182,335,101, with KShs. 3,331,739,929 allocated for development and 7,850,595,172 for recurrent expenses. The County complies with Section 107 (2(b)) of the PFM Act, 2012 which mandates a 30 percent budget allocation to development programs and projects by achieving a 30 percent development budget. The personnel ratio for the financial year is 42 percent, exceeding the required 35 percent according to the PFM Regulations, 2015.

Chapter Two: The chapter presents the county government revenue performance for FY 2022/23 and FY 2023/24. The overall revenue performance for FY 2023/24 was 88 percent (KShs. 9,889,882,835) out of the total budgeted revenue of KShs. 11,182,335,101. To finance the budget, the county government expected to receive KShs. 8.455 billion as the equitable share of revenue raised nationally, Kshs.1.24 billion from own revenue sources, utilize KShs 0.845 billion as conditional allocations and 0.641 billion as reallocation funds. Overall, the total revenue performance for FY 2023/24 amounted to Kshs 9,889,882,835, which is 88 percent of the target. Equitable share receipts achieved 92 percent, OSR from AIA 148 percent, OSR from normal streams 57 percent, and Conditional Allocations – Loans and Grants 50 percent of the target.

Chapter Three: Chapter three highlights the county expenditure by economic classification, department and programme. The total expenditure for FY2023/24 was KShs. 9,014,143,547 representing an absorption rate of 81 per cent of the total annual Budget. Recurrent expenditure was KShs. 6,942,412,074, representing 88% per cent of the annual recurrent budget while Development expenditure amounted to KShs. 2,071,731,473, representing an absorption rate of 62 per cent. A review of cumulative expenditure by economic classification showed that KShs. 4,228,042,007 was spent on Personnel Emoluments, KShs 2,714,370,067 on Operations and Maintenance, and Kshs. 2,071,731,473 on Development Expenditure.

Chapter Four: Chapter four indicates budget implementation performance of all the departments during FY 2023/24. 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.

Chapter Five: Chapter five highlights the key challenges encountered by the departments during budget implementation and suggested measures to address the challenges.

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ABBREVIATIONS AND ACRONYMS

ADP	Annual development plan
A-I-A	Appropriations in Aid
AIE	Authority to Incur Expenditure
ASDSP	Agriculture Sector Development Support Programme
ASK	Agricultural Society of Kenya
CARA	County Allocation of Revenue Act
CBE	Census of Business Establishments
CBEF	County Budget and Economic Forum
CBIRR	County Budget Implementation Review Report
CBK	Central Bank of Kenya
CBROP	County Budget Review and Outlook Paper
CBTS	County Budget Transparency Surveys
CCIS	County Climate Institutional Support
CECM	County Executive Committee Member for Finance
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
COB	Controller of Budget
COVID-19	Coronavirus Disease 2019
CRA	Commission of Revenue Allocation
CRF	County Revenue Fund
CTTI	County Technical Training Institute
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
EU	European Union
FAO	Food and Agricultural Organization
FLLoCA	Financing Locally-Led Climate Action Program
FY	Financial Year
ICT	Information Communication Technology
IDA	International Development Association
IDEAS	Instruments for Devolution Advice and support
IFMIS	Integrated Financial Management Information System
IPPD	Integrated Payroll Personnel Database
KDSP	Kenya Devolution Support Programme
KIAMIS	Kenya Integrated Agriculture Management Information System
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Project
KYISA	Kenya Youth inter County Sports Association
MCA	Member of County Assembly
NARIGP	National Agricultural and Rural Inclusive Growth
NAVCDP	National Agricultural Value Chain Development Project
O&M	Operations and Maintenance
OSR	Own Source Revenues
OVC	Orphans and Vulnerable Children
PBB	Programme-based budget
PE	Personnel Emoluments
PFM	Public Finance Management
PICD	Participatory Integrated Community Development

RMLF	Road Maintenance Levy Fund
RRI	Rapid Results Initiative
SME	Small and Medium Enterprise
SRC	Salaries and Remuneration Commission
UHC	Universal Health Care
UIG	Urban Institutional Grants
WB	World Bank

KEY HIGHLIGHTS

FY 2023/24 Approved Budget Estimates

The County had an approved budget of KShs 11.182 Billion, with KShs 7.85 Billion allocated for recurrent activities and KShs 3.33 Billion earmarked for development activities.

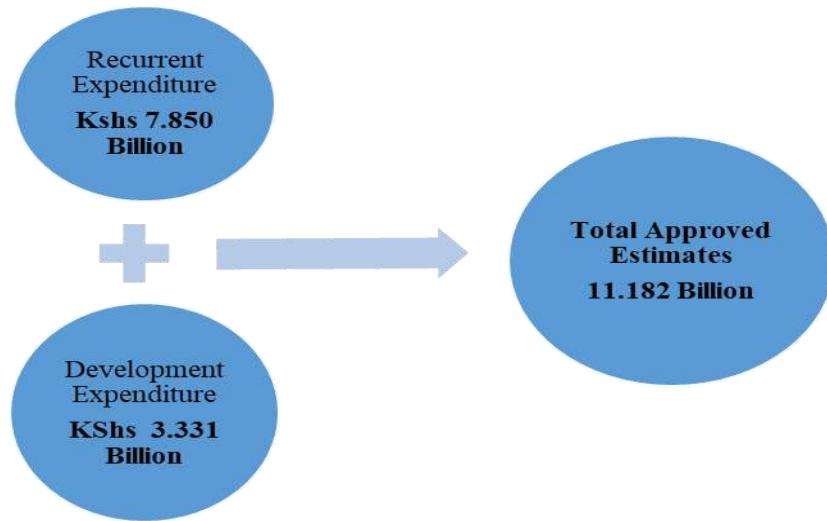


Figure 1: Approved FY 2023-24 Total Budget Estimates

Total Projected Revenue Basket for the FY 2023/24

The county expected to receive a total of KShs 11.182 billion comprising of KShs 8.455 billion from equitable share, KShs 1.24 billion from own source revenue, KShs 846 million from conditional allocation - other loans and grants, and KShs 641 million balances from FY 2022/23.

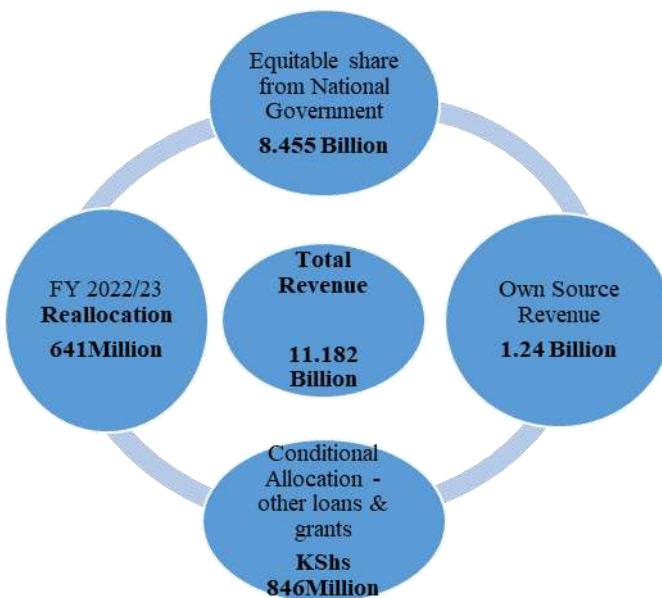


Figure 2: Total Projected Revenue Basket for the FY 2023/24

Total FY 2023/24 Revenue Receipts

The County government received a total of **KShs 9.89 Billion** in FY 2023/24, which fell short of the target of KShs 11.182 Billion by Kshs1.29 Billion. This translated to overall performance of 88%. Equitable share contributed 79%, OSR 11%, FY 2022/23 Reallocation 6%, and loans and grants 4% as shown in the chart below.

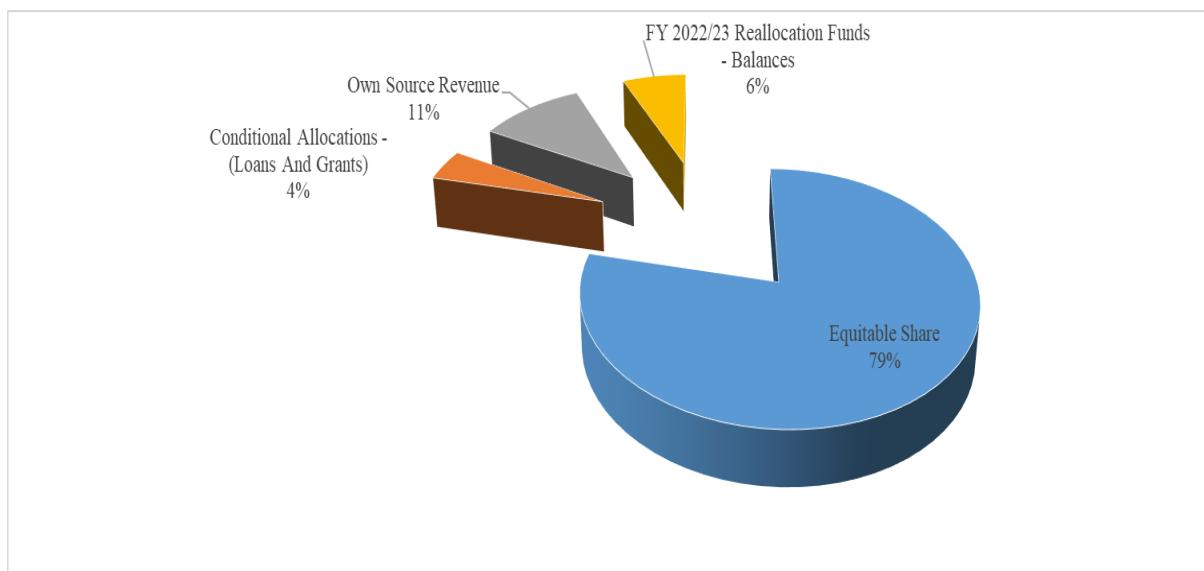


Figure 3: FY 2023/24 Annual Revenue Receipts

Annual FY 2023/24 Allocation, Expenditure and Absorption Rate Per Departments and Agencies

The County Government spent a total of KShs 9.042 Billion on various activities out of total allocation of KShs 11.182 Billion. This translated to an overall absorption rate of 81%. The analysis of the expenditure per department shows that the Department of Health Services had the highest expenditure of KShs 3.158 Billion while the County Attorney had the least expenditure of KShs 36.55Million.

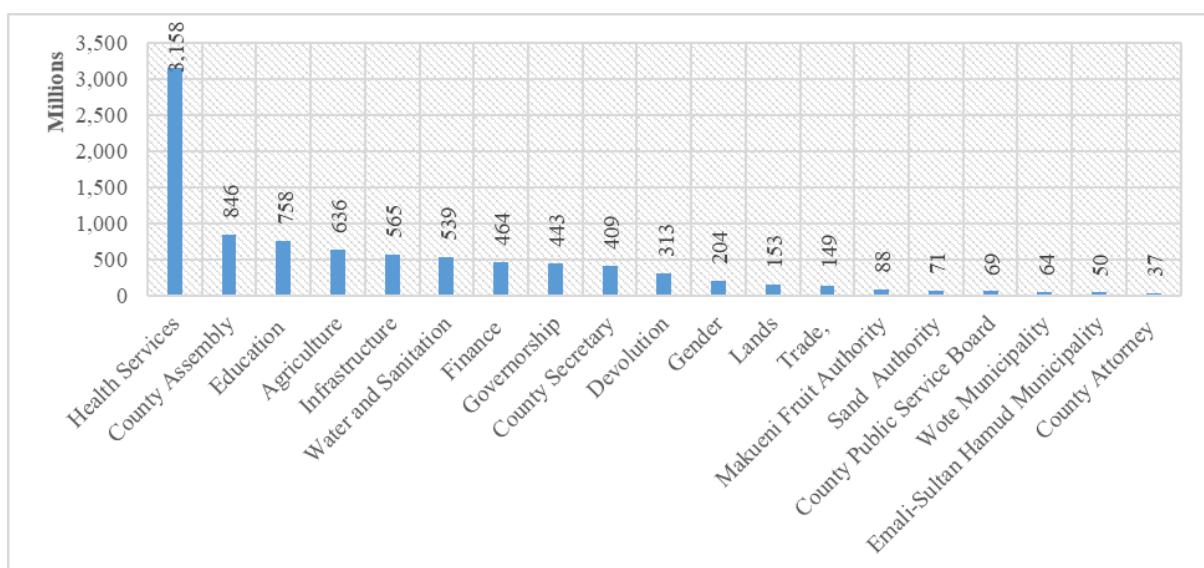


Figure 4: Overall County Expenditure Per Department as at 30th June 2024

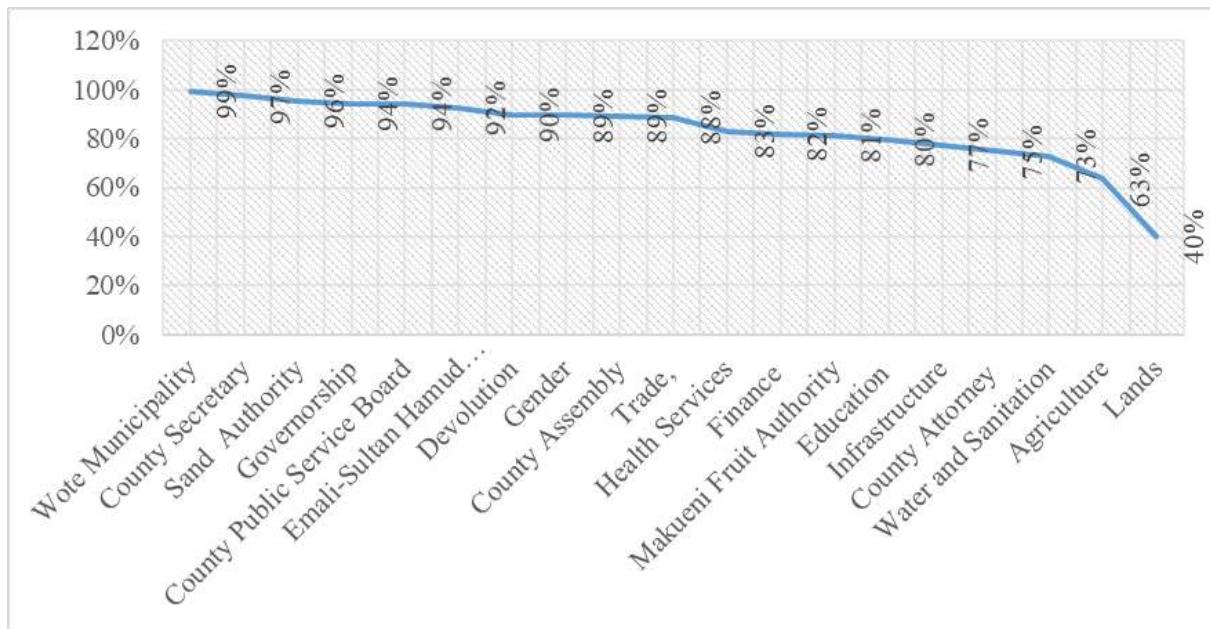


Figure 5:Overall Absorption Rate Per Department as at 30th June 2024

Annual FY 2023/24 Development Expenditure and Absorption Rate per Departments and Agencies

The county government had a total development allocation of KShs 3,331,739,929 and spent KShs 2,071,618,670.14 translating into 62 percent absorption rate. Department of Agriculture had the highest development allocation of KShs. 699.19 M and spent KShs. 374.75 which represents 54 percent absorption rate. Department of Water and Sanitation had the second highest development allocation at KShs. 627.00 and highest development expenditure of KShs 449.97 Million translating into 72 percent absorption rate. The Sand Authority and Wote Municipality had the lowest development allocation at KShs. 10.21M and 15.00M respectively. The two Agencies had absorption rate at 100 percent.

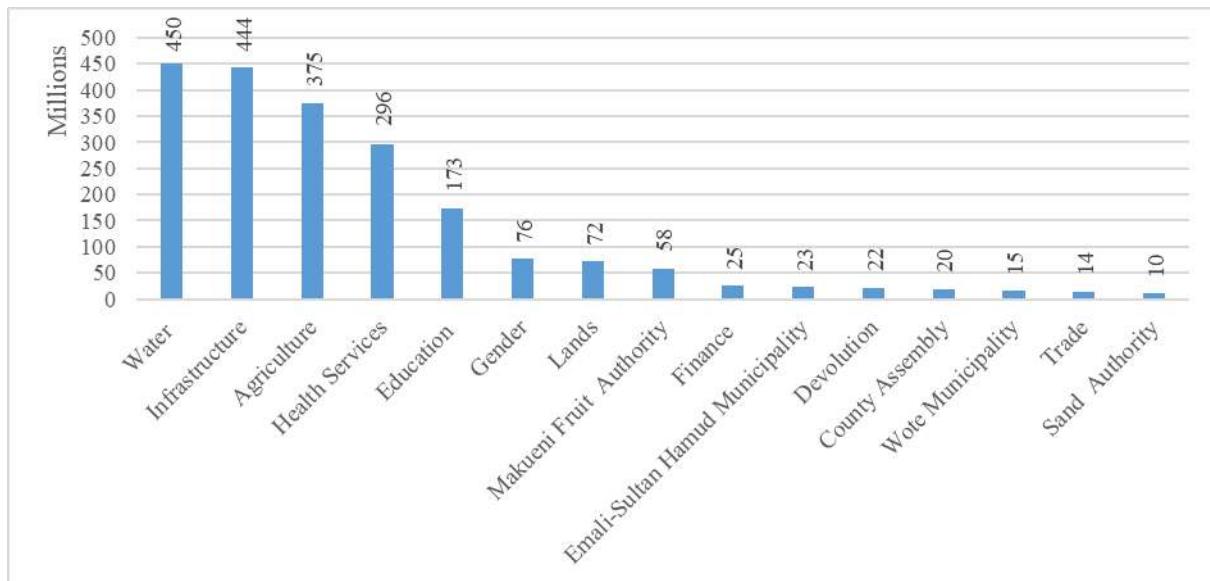


Figure 6:Overall Development Expenditure Per Department

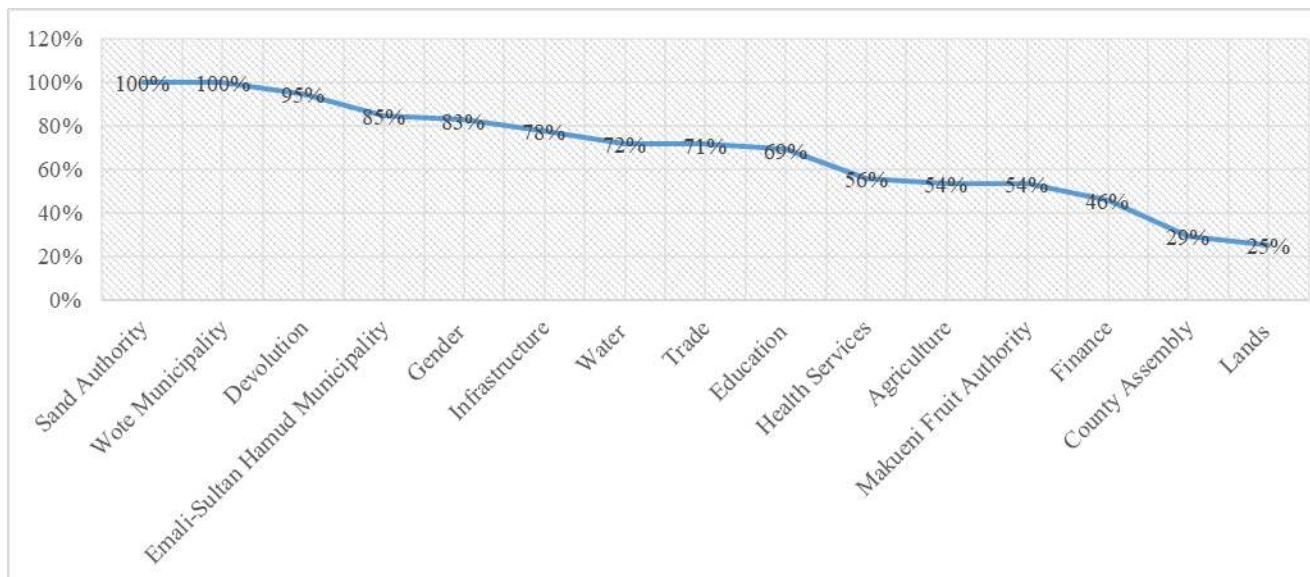


Figure 7: FY 2023/24 Development Absorption Rate per Department

1.0. INTRODUCTION

The FY 2023/2024 Budget marks the second budget under the new administration in the third cycle of devolution for 2023-27. It implements the County Integrated Development Plan (CIDP 2023-27), themed "**A resilient economy for sustainable development**". The budget was built on the foundation set on 2013 and sought to ensure the county remained in the path for socio-economic transformation.

The key development issues identified in the Annual Development Plan for FY 2023/24 and given priority in the budget were; access to adequate water; environment and natural resource management; access to improved sanitation; enhanced industrialization; security of land tenure; land use management; urban development; value chain development; enhanced governance mechanisms in cooperatives; increased youth employment; access to clean and reliable energy; institutional capacity development and; resource mobilization.

1.1. Rationale for County Budget Implementation Reports

Pursuant to Section 166-(4a) of the Public Finance Management Act, 2012, the County Treasury must prepare quarterly budget implementation reports and submit to the County Assembly within one month after end of each quarter. County Budget Implementation Reports provide a mechanism for accountability by ensuring that public funds are spent according to the approved budgets. This report highlights revenue and expenditure performance for the fiscal year 2023/24 and the county government's achievements for the period under review. It also identifies issues affecting budget implementation and provides recommendations to enhance budget execution efficiency and effectiveness.

1.2. Budget Trends from FY 2021/22- 2023/24 Supplementary Budgets

The following graph presents the County development and recurrent budgets comparative analysis for FY 2021/22 to FY 2023/24 budget.

Budget by Economic Classification

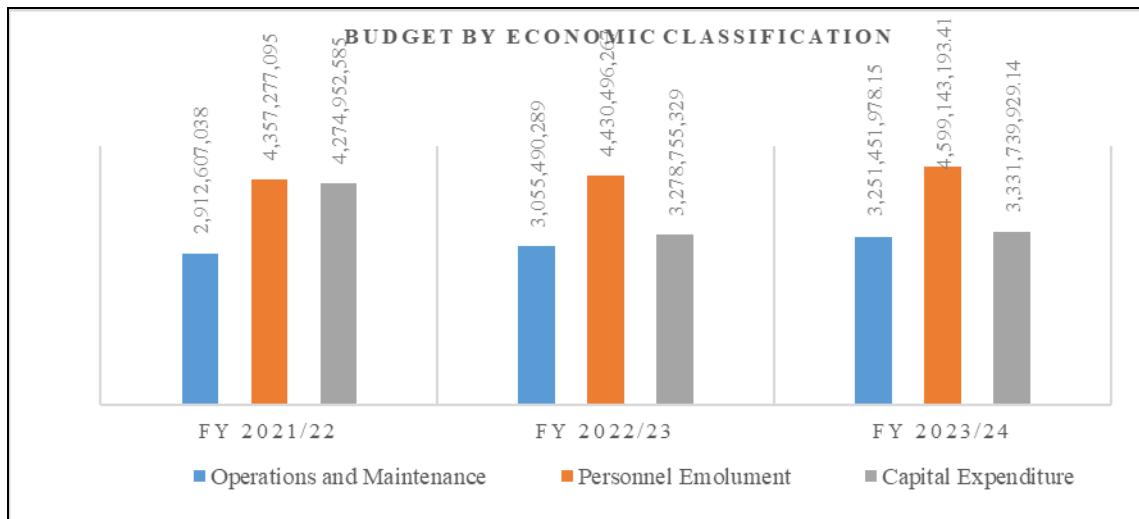


Figure 8: FY 2023-24 Total Budget by Economic Classification

1.3. FY 2023/24 Budget

The total county budget for FY 2023/2024 is KShs. 11,182,335,101, with KShs. 3,331,739,929 allocated for development and 7,850,595,172 for recurrent expenditure. The fiscal responsibility set out in the PFM 2012 requires that a minimum of 30 percent of the total budget be allocated to development and almost 35 percent be allocated to personnel emolument. The government met the requirement of 30 percent budget allocation to development programs and projects. The personnel emolument for the financial year was 42 percent, which exceeds the required 35 percent.

During the FY, the personnel emoluments increased by one percent. This is attributed to SRC/TS/ 29 (81) which reviewed civil servant salaries, review of ECDE staff salaries, and absorption of libraries' staff. The government is implementing measures to enhance the mobilization of Own Source Revenues (OSR) and external resource mobilization. These measures aim to boost County revenues, allocate more funds to development, and decrease the personnel emolument ratio.

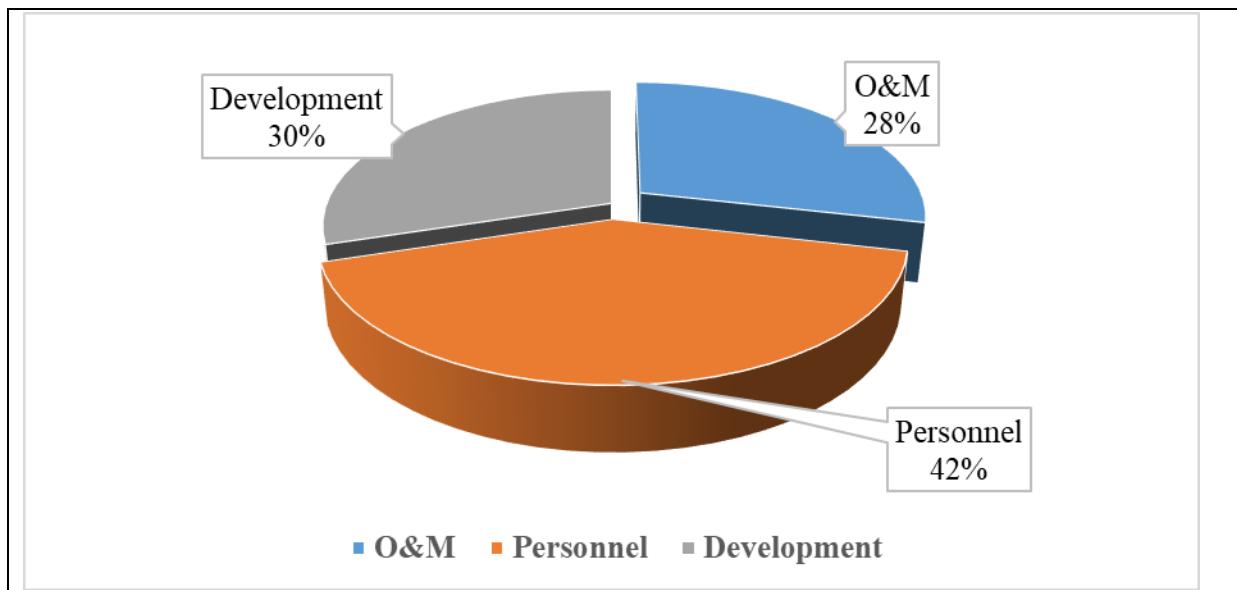


Figure 9: County Budget Allocation by Main Economic Classification

1.3.1. County Development Budget

The table below highlights County development budget for all the departments. During the period, the government prepared supplementary budgets occasioned by appropriation of cash balances carried forward from FY 2022/23 and ongoing projects FY2022/23, anticipation of Eli- Nino rains, and implementation of the third review of county government remuneration by SRC

Table 1:1- County Development Budget per Department

No	Department	FY 2022/23 Development Budget	FY 2023/24 Printed Budget Estimates	FY 2023/24 Supplementary Budget 1	FY 2023/24 Supplementary Budget (2)
1.	Devolution, Public Participation, County administration and Special Programs	11,550,889.60	21,837,926.80	23,054,646	22,834,646
2.	Finance and Socio-Economic Planning	259,145,848.86	20,000,000.00	53,425,662	54,787,552
3.	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	756,222,536.04	936,890,356.00	852,671,284	699,186,309
4.	Makueni Fruit Development and Marketing Authority			68,536,224	58,049,729
5.	ICT, Education and Internship	210,404,201.99	56,000,000.00	255,510,854	249,913,827
6.	Gender, Children, Youth, Sports and Social Services	90,697,008.00	130,247,204.00	159,636,971	92,377,740
7.	Health Services	588,052,629.72	425,372,904.00	581,365,673	531,108,203
8.	Trade, Marketing, Industry, Culture and Tourism	18,503,336.45	200,000,000.00	44,760,689	19,893,722
9.	Infrastructure, Transport, Public Works, Housing and Energy	543,778,567.64	495,850,000.00	593,273,823	570,628,703
10.	Lands, Urban Planning & Development, Environment and Climate change	108,731,077.32	130,299,857.00	154,072,645	287,143,759
11.	Wote Municipality	73,893,771.30	15,000,000.00	15,472,931	15,091,169
12.	Emali Municipality	-	43,000,000.00	26,660,000	26,546,800

No	Department	FY 2022/23 Development Budget	FY 2023/24 Printed Budget Estimates	FY 2023/24 Supplementary Budget 1	FY 2023/24 Supplementary Budget (2)
13.	Water and Sanitation	543,423,202.37	490,800,000.00	649,092,012	627,000,693
14.	Sand Conservation and Utilization Authority	34,118,448.00	15,000,000.00	10,000,000	10,228,589
15.	County Assembly	40,233,811.80	46,000,000.00	66,948,487.80	66,948,487.80
	Total	3,278,755,329.09	3,026,298,247.8	3,554,481,901	3,331,739,929.14

The development budget for 2023/24 financial year was KShs. 3,3331,739,929.00 representing 30 percent of total county budget.

1.3.2. County Recurrent Budget

The recurrent budget for the FY 2023/24 was KShs 7,850,595,171 representing 70 percent of the total county budget. The Health department received the highest allocation, with 42 percent of the county's recurrent budget due to high wage bill and purchase of medical supplies.

Table 1:2-Recurrent Budget Allocations Per Department

No	Department	FY2022/23 Revised Recurrent	FY2023/24 Printed Budget Estimates	FY2023/24 Supplementary Budget 1	FY2023/24 Supplementary Budget (2)
1.	Governorship	251,098,282	213,565,945	455,827,360	470,500,469
2.	County Secretary	487,485,416	591,147,009	422,725,533	419,944,772
3.	County Attorney	14,463,197	34,023,507	49,023,507	48,854,412
4.	Devolution	294,615,309	310,887,482	314,387,483	325,193,531
5.	Finance	601,433,414	540,599,035	495,223,080	513,478,744
6.	Agriculture,	290,095,132	310,572,289	292,652,652	302,241,077
7.	Makueni Fruit Development and Marketing Authority	-	-	50,356,413	50,356,413
8.	ICT, Education and Internship	464,780,755	606,917,049	693,410,405	701,571,576
9.	Gender,	85,126,339	67,384,161	64,764,161	135,532,688
10.	Health Services	3,398,665,181	3,162,331,228	3,214,694,689	3,272,979,542
11.	Trade,	88,975,755	121,690,232	120,519,102	148,683,883
12.	Infrastructure,	164,773,071	162,528,815	158,970,255	160,070,255
13.	Lands	116,781,369	81,486,600	81,236,600	94,262,073
14.	Wote Municipality	40,396,365	34,277,870	44,076,808	48,981,275
15.	Emali Municipality	-	24,585,314	28,270,314	27,653,364
16.	Water and Sanitation	129,938,053	102,186,325	110,036,325	111,488,605
17.	Sand Authority	67,804,536	63,642,065	64,642,065	63,935,887
18.	County Public Service Board	74,013,066	75,513,647	72,963,647	72,813,647
19.	Sub Totals	6,570,445,240	6,503,338,572	6,733,780,398	6,968,542,212
20.	County Assembly	915,541,316	391,954,922	882,052,960	882,052,960
	Sub Totals	7,485,986,556	6,895,293,494	7,615,833,358	7,850,595,172

2.0. REVENUE PERFORMANCE- 2022/23-2023/24

2.1. Overall Revenue Performance

The FY 2023/24 Budget is funded from four main sources namely; Equitable share – Kshs. 8,455,460,962(76 percent), Own Source Revenue – Kshs. 1,240,000,000 (11 percent), conditional allocations (loans and grants) – Kshs. 845,862,440 (7 percent) and FY 2022/23 balances of Kshs. 641,011,699(6 percent). The chart below compares revenue sources for the fiscal years 2022/23 and 2023/24 across various categories. The equitable share receipts reduced by 4.3 percent, conditional grants decreased by 3.6 percent while OSR – Normal streams and AIA increased by 16 percent and 18 percent respectively. Overall, total revenue receipts reduced from FY 2022/23 to FY 2023/24 by 7 percent. This decrease is attributed due non disbursement of the June 2024 exchequer funds.

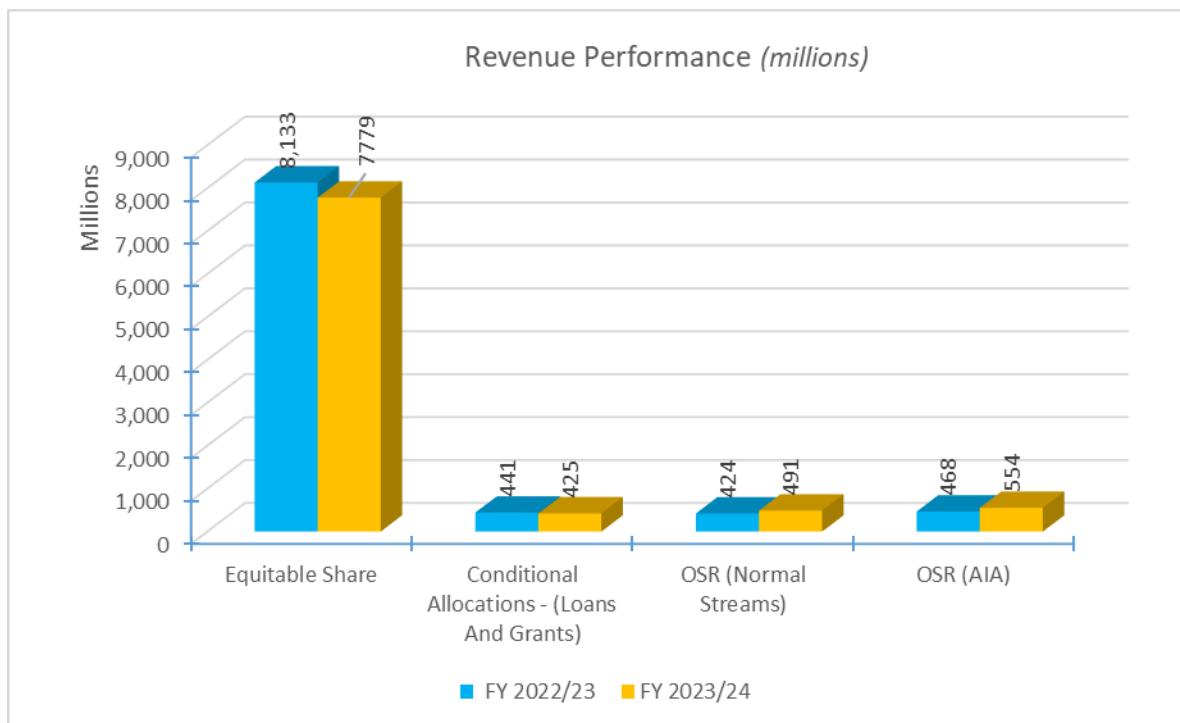


Figure 10: Revenue Sources for The FY 2022/23 and 2023/24

County Revenue Performance

Overall, the total revenue performance for FY 2023/24 amounted to Kshs 9,889,882,835, which is 88 percent of the target. Equitable share receipts achieved 92 percent, OSR from AIA 148 percent, OSR from normal streams 57 percent, and Conditional Allocations – Loans and Grants 50 percent of the target.

The table below illustrates the revenue performance for FY 2023/24 from different sources.

Table 2.0:1- Revenue Performance for FY 2022/23 and 2023/24

No.	Revenue Source	FY 2022/23				FY 2023/24			
		FY 2022/23 Revised Budget (2) Estimates	Performance as at Jun 30, 2023	Balance	Performance Rate (%)	FY 2023/24 Revised Budget (2) Estimates	Performance as at Jun 30, 2024	Balance	Performance Rate (%)
1.	Equitable Share	8,132,783,562	8,132,783,562	-	100%	8,455,460,962	7,779,024,084.00	676,436,878	92%
2.	Conditional Allocations - (Loans And Grants)	443,890,645	441,015,171	2,875,474	99%	845,862,440	424,910,797	420,951,643	50%
3.	Other Revenues Sub Total	8,576,674,207	8,573,798,733	2,875,474	100%	9,301,323,402	8,203,934,881	1,097,388,521	88%
4.	County Own Generated Revenue- Other Streams	670,000,000	423,545,087	246,454,913	63%	865,000,000	490,848,102	374,151,898	57%
	County Own Generated Revenue- AIA	415,000,000	468,050,901	(53,050,901)	113%	375,000,000	554,088,153	(179,088,153)	148%
	Total OSR	1,085,000,000	891,595,988	193,404,012	82%	1,240,000,000	1,044,936,255	195,063,745	84%
	Total OSR & Other Revenues FY 2022/23	9,661,674,207	9,465,394,721	196,279,486	98%	10,541,323,402	9,248,871,136	1,292,452,266	87%
5.	Reallocation Funds - Balances	1,103,067,678	1,103,067,678	-	100%	641,011,699	641,011,699	-	100%
	Total Revenues	10,764,741,885	10,568,462,399	196,279,486	98%	11,182,335,101	9,889,882,835	1,292,452,266	88%

2.2. Own Source Revenue Performance

During FY 2023/24, local revenue collected amounted to Kshs 1.044 billion, crossing the one billion mark for the first time since devolution, marking a 17% increase compared to the Kshs 891 million recorded in FY 2022/23. Several factors have contributed to this growth, including unified billing and auto invoicing, which are based on data from the 2023 County Business Census. Additionally, the automation of all OSR processes, the 100 Days Rapid Results Initiative (RRI), and the timely provision of sufficient resources for revenue mobilization have played a significant role in boosting own-source revenue (OSR), ordinary revenue/ normal streams showed a growth of 12% from 436 million to 490 million during the just ended fiscal year while AIA Health recorded a growth of 18% from 468 million to 554 million. This can be attributed to the automation of revenue collection for health – care related revenue.

The table below represents the performance of OSR per stream

Table 2.0:2- Target Revenue Against Actual Revenue Performance Per Stream

No	Sources	2022/2023			2023/2024		
		Annual Targets	Actual Performance	Percentage	Annual Targets	Annual Performance	Percentage
	A) Own Sources	Kshs	Kshs		Kshs	Kshs	
1.	Advertisement & Wall Branding Fees	15,000,000	13,800,222	92%	20,000,000	13,299,478	66%
2.	Agricultural Cess Fees	22,000,000	13,777,120	63%	18,000,000	16,489,285	92%
3.	ASK Show Fees	2,000,000	-	-	3,000,000	-	-
4.	Building Materials cess Fees	5,000,000	2,639,920	53%	3,000,000	4,123,200	137%
5.	Community Information Centres Fees	500,000	268,890	54%	1,000,000	555,900	56%
6.	Conservancy Fees	10,000,000	4,620,900	46%	6,000,000	5,207,800	87%
7.	Coop Audit services Fees	300,000	245,740	82%	300,000	197,990	66%
8.	Development Approvals Fees(all lands development fees	35,000,000	15,350,680	44%	45,000,000	19,325,041	43%
9.	Fines and Penalties Fees	5,100,000	1,008,621	20%	1,000,000	1,928,388	193%
10.	Fire certificate Fees	200,000	829,500	415%	1,000,000	2,286,850	229%
11.	Hire of County Facilities	200,000	520,000	260%	1,000,000	536,600	54%
12.	Liquor License Fees	60,000,000	46,830,100	78%	70,000,000	45,208,580	65%
13.	Market Entrance Fees	45,000,000	21,947,089	49%	45,000,000	28,690,760	64%
14.	Motor Vehicle./Cycle Reg. Fees	5,000,000	2,250,949	45%	3,000,000	3,763,503	125%
15.	Parking Fees	40,000,000	23,747,047	59%	43,000,000	33,763,080	79%
16.	Plot Rates/Rent Fees & other dues	120,000,000	22,222,548	19%	170,000,000	22,010,416	13%
17.	Renewal Fees(Kiosks)	6,000,000	4,437,950	74%	7,000,000	5,997,500	86%
18.	Single Business Permits /Application Fees	135,000,000	122,089,290	90%	200,000,000	136,776,600	68%
19.	Stall Rent Fees	3,200,000	3,211,025	100%	7,700,000	7,010,350	91%
20.	Stock Market Fees	15,000,000	6,903,168	46%	11,000,000	8,772,825	80%
21.	Stock Movement Fees	5,000,000	3,073,555	61%	7,000,000	4,698,305	67%
22.	Veterinary Health Fees	15,000,000	8,087,243	54%	13,000,000	7,659,978	59%
23.	Water & Environment Fees- Consent, NEMA mining, penalties	7,000,000	1,835,530	26%	3,000,000	1,091,055	36%
24.	Weights & Measures Fees	1,500,000	1,116,075	74%	2,000,000	1,390,380	70%
25.	Other Revenues(Direct deposits, Insurance compensation and Salary Refund)		18,005,145	-		12,548,352	-
26.	Agriculture- Agricultural Training Conference Fees	5,000,000	666,050	13%	3,000,000	831,840	28%

No	Sources	2022/2023			2023/2024		
		Annual Targets	Actual Performance	Percentage	Annual Targets	Annual Performance	Percentage
	A) Own Sources	Kshs	Kshs		Kshs	Kshs	
27.	Agriculture- Mechanization Fees	2,000,000	340,250	17%	2,000,000	1,660,034	83%
28.	Public health Services Fees	25,000,000	17,874,150	71%	33,000,000	38,555,882	117%
29.	Makueni Fruit Processing Plant Fees	60,000,000	51,207,000	85%	100,000,000	35,932,588	36%
30.	Sand Authority Fees	30,000,000	27,721,334	92%	46,000,000	30,535,543	66%
	Normal Streams Sub Total	675,000,000	436,627,091	65%	865,000,000	490,848,102	57%
							AIA
31.	Medical Health Services Fees	140,000,000	144,300,435	103%	120,000,000	219,919,099	183%
32.	NHIF and Linda Mama	240,000,000	304,440,461	127%	250,000,000	328,791,754	132%
33.	Universal Health Care Registration Fees	30,000,000	6,228,000	21%	5,000,000	5,377,300	108%
	AIA Sub Total	410,000,000	454,968,896	111%	375,000,000	554,088,153	148%
	Total Own Source Revenue	1,085,000,000	891,595,987	82%	1,240,000,000	1,044,936,255	84%

2.3. Funds Release to Makueni County

2.3.1. Equitable Share receipts into Makueni County Revenue Fund(CRF) for FY 2023/24

According to the County Allocation of Revenue Act, 2023, the County was expected to receive Kshs. **8,455,460,962** in FY 2023/24. However, the Controller of Budget (COB) approved the transfer of Kshs. **7,779,024,084.00**. This transfer was made as an equitable share of revenue raised nationally from the Consolidated Fund to the Makueni County Revenue Funds (CRFs) in accordance with Article 206 (4) of the Constitution. The transferred amount represented 92 per cent of the approved equitable share.

2.3.2. Funds released to the Makueni Operational Accounts (approved requisitions by COB)

COB authorized withdrawals totalling Kshs. 9,127,751,132 from Makueni County Revenue Funds to the County Operational Accounts for development and recurrent amounting to Kshs. 2,185,093,072 (24 percent) and Kshs. 6,942,658,060 (76 percent) respectively.

3.0. EXPENDITURE ANALYSIS

3.1. Expenditure by Economic Classification

The county's cumulative expenditure for FY 2023/24 was **KShs 9,014,143,547**, with an absorption rate of 81 percent. The County Executive spent Kshs 8,167,888,210 against a budget of Kshs 10,233,333,652, achieving 80 percent absorption rate. The County Assembly utilized Kshs 846,255,337 out of Kshs 949,001,448 allocated, attaining 89 percent absorption rate.

The Executive's recurrent expenditure for FY 2023/24 was Kshs 6,115,751,863, with 88 percent absorption rate, down from 97 percent in FY 2022/23. The County Assembly's recurrent expenditure was Kshs 826,660,211 representing 94 percent absorption. The overall development expenditure was Kshs 2,071,731,473, with 62 percent absorption rate. It is worth noting that the County had incurred development expenditure worth Kshs 170 Million which could not be paid due to delayed may exchequer release and non-disbursement of June exchequer amounting to Kshs 676,436,878. This resulted to pending bills scheduled to be the first charge in the FY 2024/25. The County received only 50 percent of development funds from conditional allocation and grants and therefore impacted negatively on the development absorption.

The table below presents summary of expenditure for FY 2023/24 by economic classification.

Economic Classification	FY 2022/23 Revised Budget 2	Expenditures as at 30 th June 2023	Absorption 2022/23	FY 2023/24 Revised Bu
County Executive				
Salaries	4,067,217,931	4,053,389,618	100%	4,254,048,855
O&M	2,503,227,310	2,341,975,195	94%	2,714,493,356
Recurrent	6,570,445,241	6,395,364,813	97%	6,968,542,211
Development	3,238,521,517	2,560,309,891	79%	3,264,791,441
Sub Total	9,808,966,758	8,955,674,704	91%	10,233,333,652
County Assembly				
Salaries	364,390,782	363,648,801	100%	399,788,951
O&M	551,150,534	550,920,469	100%	482,264,009
Recurrent	915,541,316	914,569,270	100%	882,052,960
Development	40,233,812	19,285,324	48%	66,948,488
Sub Total	955,775,128	933,854,594	98%	949,001,448
Total Budget				
Salaries	4,431,608,713	4,417,038,419	100%	4,653,837,806
O&M	3,054,377,844	2,892,895,664	95%	3,196,757,365
Recurrent	7,485,986,557	7,309,934,083	98%	7,850,595,171
Development	3,278,755,329	2,579,595,215	79%	3,331,739,929
Total Budget	10,764,741,886	9,889,529,298	92%	11,182,335,100

Table 3.0:1: Expenditure by Economic Classification as at 30th June 2024

3.2. Departmental Expenditures

In fiscal year 2023/24, the Wote municipality had the highest absorption of 99 percent while the Lands Department had the lowest absorption rate of 40 percent as shown in the table below.

Table 2.0:1 Departmental expenditures Per economic classification

DEPARTMENT	FY 2023/24 Supplementary Budget Estimates (2)	FY 2023/24 Salary Expenditures as at 30th June 2024	FY 2023/24 O&M Expenditures as at 30th June 2024	FY 2023/24 Recurrent Expenditures as at 30th June 2024	FY 2023/24 Development Expenditures as at 30th June 2024	Total Expenditure as at 30th June 2024	Absorption rate
Governorship	470,500,469	52,558,856	390,307,065	442,865,921	-	442,865,921	94%
County Secretary	419,944,772	306,922,176	101,935,669	408,857,845	-	408,857,845	97%
County Attorney	48,854,412	2,301,874	34,250,352	36,552,227	-	36,552,227	75%
Devolution	348,028,177	179,297,615	111,800,040	291,097,656	21,584,886	312,682,542	90%
Finance and Socio-Economic Planning	568,266,296	168,196,768	270,704,284	438,901,053	25,169,295	464,070,348	82%
Agriculture,	1,001,427,385	210,490,886	50,632,176	261,123,063	374,749,384	635,872,447	63%
Makueni County Fruit Development and Marketing Authority	108,406,142	-	29,856,201	29,856,201	58,037,799	87,894,000	81%
ICT, Education and Internship	951,485,403	391,307,632	194,270,335	585,577,967	172,591,372	758,169,339	80%
Gender, Children, Youth, Sports and Social Services	227,910,428	31,970,820	95,501,745	127,472,566	76,265,511	203,738,077	89%
Health Services	3,804,087,744	2,290,155,457	571,867,142	2,862,022,598	296,456,521	3,158,479,119	83%
Trade, Marketing, Industry, Culture and Tourism	168,577,605	39,111,423	95,691,711	134,803,134	14,219,410	149,022,544	88%
Infrastructure,	730,698,958	40,014,222	81,051,001	121,065,223	443,550,917	564,616,139	77%
Lands	381,405,831	44,647,881	36,497,838	81,145,719	71,750,108	152,895,827	40%
Wote Municipality	64,072,444	-	48,679,376	48,679,376	15,060,929	63,740,305	99%
Emali-Sultan Hamud Municipality	54,200,165	-	27,563,748	27,563,748	22,523,749	50,087,497	92%
Water and Sanitation	738,489,298	49,515,558	39,494,807	89,010,366	449,971,142	538,981,508	73%
Sand Authority	74,164,476	18,636,146	42,020,479	60,656,625	10,205,325	70,861,950	96%
County Public Service Board	72,813,647	31,505,077	36,995,499	68,500,576	-	68,500,576	94%
Sub Totals	10,233,333,651	3,856,632,391	2,259,119,469	6,115,751,862	2,052,136,347	8,167,888,209	80%
County Assembly	949,001,448	371,409,613	455,250,598	826,660,211	19,595,126	846,255,337	89%
Sub Totals	11,182,335,099	4,228,042,005	2,714,370,067	6,942,412,073	2,071,731,473	9,014,143,546	81%

3.3. Expenditure by Programme and Sub programme

The county adopted the programme based budgeting across county departments and agencies. The programmes and sub programmes performance are illustrated in the table below;

Table 3.1:2: Expenditure By Programme and Sub Programmes

Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Land, Physical Planning & Mining							
Programme 1: General administration & planning	SP1. General administration & planning	67,528,620	-	57,455,476	-	85%	
Programme 2: Land Survey & Mapping	SP2. Land Survey & Mapping	4,205,728	28,631,905	4,205,728	17,945,714	100%	63%
Programme 3 : Urban planning	SP3. 1 Urban planning	5,018,450	23,459,469	4,269,855	13,053,267	85%	56%
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	2,420,000	2,599,857	2,059,012	807,600	85%	31%
Programme 5: Environment management and protection	SP 5. 1 Environment management and protection	15,089,274	232,452,528	13,155,648	39,943,527	87%	17%
	Sub Total	94,262,072	287,143,759	81,145,719	71,750,108	86%	25%
Wote Municipality							
Wote Municipality	SP 1. 1 Wote Municipality	48,981,275	15,091,169	48,679,376	15,060,929	99%	100%
	Sub Total	48,981,275	15,091,169	48,679,376	15,060,929	99%	100%
Emali-Sultan Municipality							
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	27,653,364	26,546,800	27,563,748	22,523,749	100%	85%
	Sub Total	27,653,364	26,546,800	27,563,748	22,523,749	100%	85%
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	63,935,887	10,228,589	60,656,625	10,205,325	95%	100%
	Sub Total	63,935,887	10,228,589	60,656,625	10,205,325	95%	100%
Health Services							
General administration & planning	SP1. 1 General administration & planning	2,838,919,580	465,788,246	2,482,203,578	285,390,944	87%	61%
Curative health care services	SP2. 1 :Curative health care services	298,375,306	28,760,665	261,101,774	907,030	88%	3%
Preventive and Promotive health care services	SP3. 1 Preventive and Promotive health care services	135,684,656	36,559,292	118,717,247	10,158,547	87%	28%
	Sub Total	3,272,979,542	531,108,203	2,862,022,599	296,456,521	87%	56%
Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	SP1. 1 General administration & planning	139,185,488	-	105,269,049	-	76%	
Road Transport	SP2.1 : Road transport	3,671,300	468,853,702	2,777,249	348,904,378	76%	74%
Infrastructure development	SP3.3: Infrastructure development	2,350,000	-	1,777,357	-	76%	

Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	14,863,468	101,775,000	11,241,568	94,646,538	76%	93%
	Sub Total	160,070,256	570,628,702	121,065,223	443,550,917	76%	78%
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	508,919,401	-	424,777,739	-	83%	
Early childhood development education	SP2.1 : Early childhood development education	22,990,229	132,629,868	19,189,163	89,629,896	83%	68%
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,300,000	75,642,704	1,085,066	48,690,095	83%	64%
Support to Education and Library Services	SP4.1:Support to Education and Library Services	144,764,902	1,000,000	120,830,347	940,500	83%	94%
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	15,446,830	37,736,469	12,892,944	31,840,351	83%	84%
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	8,150,215	2,904,785	6,802,708	1,490,530	83%	51%
	Sub Total	701,571,576	249,913,826	585,577,967	172,591,372	83%	69%
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	101,675,276	3,375,725	92,215,135	3,073,260	91%	91%
Trade development & promotion	SP2.1; Trade development & promotion	17,647,340	14,877,397	15,987,815	9,505,550	91%	64%
Industrial development and promotion	SP3. 1 Industrial development and promotion	650,000	-	588,875	-	91%	
Tourism development & promotion	SP4. 1 Tourism development & promotion	11,311,267	940,600	10,247,575	940,600	91%	100%
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	17,400,000	700,000	15,763,734	700,000	91%	100%
	Sub Total	148,683,883	19,893,722	134,803,134	14,219,410	91%	71%
Department of Gender, Children, Youth, Sports, and Social Services							
General administration & planning	P1: General administration & planning	45,280,787		44,725,496		99%	
Gender and Social Development	P2: Gender and Social Development	28,694,571	40,962,030	26,308,495	33,945,320	92%	83%
Sports development	P3; Sports development	44,350,164	37,368,386	40,662,258	33,484,621	92%	90%
Youth empowerment	P4; Youth empowerment	17,207,166	14,047,324	15,776,317	8,835,570	92%	63%
	Sub Total	135,532,688	92,377,740	127,472,566	76,265,511	94%	83%
County Attorney							
General Administration & Support Services	P1: General administration & planning	48,854,412	-	36,552,227		75%	

Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Sub Total	48,854,412	-	36,552,227		75 %	
Govern ship							
General Administration & Support Services	P1: General administration & planning	470,500,469	-	442,865,921		94%	
	Sub Total	470,500,469	-	442,865,921		94 %	
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	419,944,772		408,857,845		97%	
	Sub Total	419,944,772	-	408,857,845		97 %	
CPSB							
Public Service Human Resource Management and Development.	SP2 : Public Service Human Resource Management and Development.	72,813,647		68,500,576		94%	
	Sub Total	72,813,647		68,500,576		94 %	
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	355,316,256	54,787,552	303,709,673	25,169,295	85%	46%
Public financial management	SP2: Public financial management	158,162,488		135,191,380		85%	
	Sub Total	513,478,744	54,787,552	438,901,053	25,169,295	85 %	46 %
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	264,036,926	22,834,646	236,352,959	21,584,886	90%	95%
Participatory Development .& civic education	SP2: Participatory Development .& civic education	16,727,425		14,973,654		90%	
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	3,560,000		3,186,755		90%	
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	26,401,460		23,633,423		90%	
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	8,711,240		7,797,918		90%	
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	5,756,480		5,152,947		90%	
	Sub Total	325,193,532	22,834,646	291,097,656	21,584,886	90 %	95 %
Water and Sanitation							
General administration & planning	SP1: General Administration & Planning	87,804,325	56,390,781	70,101,290	44,520,890	80%	79%
Water infrastructure Development	SP 2.1: Water harvesting and storage	10,004,280	195,284,593	7,987,225	71,072,439	80%	36%
	SP2: Piped water supply	3,850,000	222,899,071	3,073,766	217,150,020	80%	97%

Programme	Sub-Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	infrastructure						
	SP.3: Ground water development	9,830,000	152,426,248	7,848,084	117,227,794	80%	77%
	Sub Total	111,488,605	627,000,693	89,010,366	449,971,143	80%	72%
Agriculture, Irrigation, Livestock, Fisheries And Cooperative							
General administration & planning	SP1: General Administration & Planning	67,678,207	283,241,973	58,284,396	263,499,087	86%	93%
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	77,116,777	254,312,052	66,686,872	58,519,157	86%	23%
Agribusiness and information management	SP3; Agribusiness and information management	13,800,000	86,132,517	11,933,575	26,570,463	86%	31%
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	120,401,520	70,915,837	104,117,432	22,429,467	86%	32%
Cooperative Development	SP 5:Cooperative Development	23,244,573	4,583,930	20,100,787	3,731,210	86%	81%
	Sub Total	302,241,077	699,186,309	261,123,063	374,749,384	86%	54%
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	50,356,413	58,049,729	29,856,201	58,037,799	59%	100%
	Sub Total	50,356,413	58,049,729	29,856,201	58,037,799	59 %	100 %
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	882,052,960	66,948,488	826,660,211	19,458,626	94%	29%
	Sub Total	882,052,960	66,948,488	826,660,211	19,595,126	94%	29%
Total County Budget		7,850,595,172	3,331,739,928	6,942,412,074	2,071,731,474	88 %	62%

3.4. Payment of FY 2022/23 Pending Bills

The county settled 54 percent of the recurrent pending bills and 99 percent of the development pending bills as indicated in the table below.

Pending bills per economic classification

Economic Classification	Outstanding Pending Bill Amount as of 30th June, 2023 (Kshs.)	Amount Paid (Kshs.)	Outstanding Pending Bill Amount as of 30th June, 2024 (Kshs.)	Percentage of Payment
Recurrent Pending bills	261,805,334	140,441,627	121,363,707	54%
Development Pending bills	7031770	6945518	86252	99%

4.0 DEPARTMENTAL FINANCIAL AND NON FINANCIAL PERFORMANCE FOR FY 2023/24

This chapter highlights the progress made in implementation of the budget for the all county departments and agencies for financial year 2023/24 performance of the for the period 1st July 2023 to 30th June 2024.

4.1. Office of Governor

4.1.1. Financial Performance Summary

The total expenditure for FY 2023/24 under the Governorship amounted to Ksh 442,865,921 against a budget of Ksh 470,500,469 which translated to an absorption rate of 94 percent. Out of the total expenditure, 88 percent was spent on operations and maintenance while 12 percent was spent on personnel.

Table 4.1:1:Governorship Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (2) Estimates	Expenditures as at June 30 th , 2024	Performance (%)
Operations	367,049,991	364,096,282	99%
Maintenance	31,567,049	26,210,783	83%
Sub Total	398,617,040	390,307,065	98%
Personnel	71,883,429	52,558,855.55	73%
Total Recurrent Budget	470,500,469	442,865,921	94%

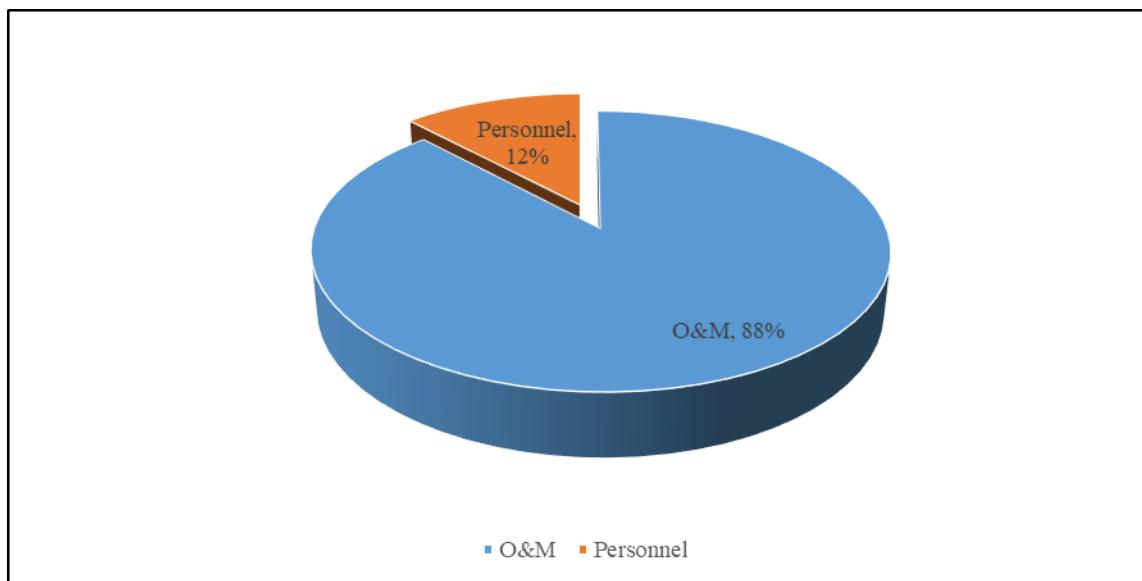


Figure 11:Expenditure by Economic Classification for Governorship

4.1.2. Non-Financial Performance

The Office of Governor and Deputy Governor are charged with responsibility of providing leadership in the management of the county affairs. This is executed through various organisational structures established under the Law. Over the Budget period, the performance of the office against the set targets are as shown in the table below;

Table 4.1:2: Governorship Non-Financial Performance

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Target	Achievement as at 30 TH June 2024	Variance
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	5	1
	Office of Governor & deputy Governor	Attending Council of Governors meeting	Number of meetings	4	4	0
	cabinet coordination unit	Cabinet meeting held	No. of Cabinet meeting held	52	52	
	cabinet coordination unit	Generating Cabinet memos	Number of Cabinet memos generated	40	30	10
	cabinet coordination unit	Generating / processing County Executive / legislative bills	Number of bills generated / processed	15	20	5
	Office of Governor & deputy Governor	Submission of Annual Progress	Number of Annual progress report	1	1	0
	Office of Governor & deputy Governor	Delivering an Annual State of the County Address	Copy of Annual State of the County Speech	1	1	0
	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	Strengthen intergovernmental relations	No. of forum meetings held	Continuous	Continuous	Continuous

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Target	Achievement as at 30 TH June 2024	Variance
	Governor & deputy Governor					
	Office of Governor & deputy Governor	Development of a County Communication Strategy	No. of strategy prepared	1	0	1
	Governor & deputy Governor	Development of a County Communication Policy	No. of communication policies	1	0	1
	Office of Governor & deputy Governor	E-magazine and website content development	No. of E magazines produced	12	2	10
	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	continuous

4.2. County Secretary

4.2.1. Financial Performance Summary

The total expenditure for the office of County Secretary in FY 2023/24 was **Kshs 408,857,845** against a budget of **Kshs 419,944,772** which translated to an absorption rate of 97 percent. The analysis of the expenditures is provided in the table below;

Table 4.2:1:County Secretary Summary of Budget & Expenditures

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30 th June 2024	Absorption rate
RECURRENT EXPENDITURE			
Operations	97,348,580	92,911,339.10	95%
Maintenance	9,900,000	9,024,329.90	91%
Sub Total	107,248,580	101,935,669.00	95%
Personnel	312,696,192	306,922,176.15	98%
TOTAL	419,944,772	408,857,845.15	97%
DEVELOPMENT EXPENDITURE	-		
CAPITAL EXPENDITURE	-		
TOTAL BUDGET	419,944,772	408,857,845	97%

The analysis of County Secretary expenditures reveals that personnel expenditure constituted 75 percent of the total expenditure, while O&M accounted for the remaining 25 percent.

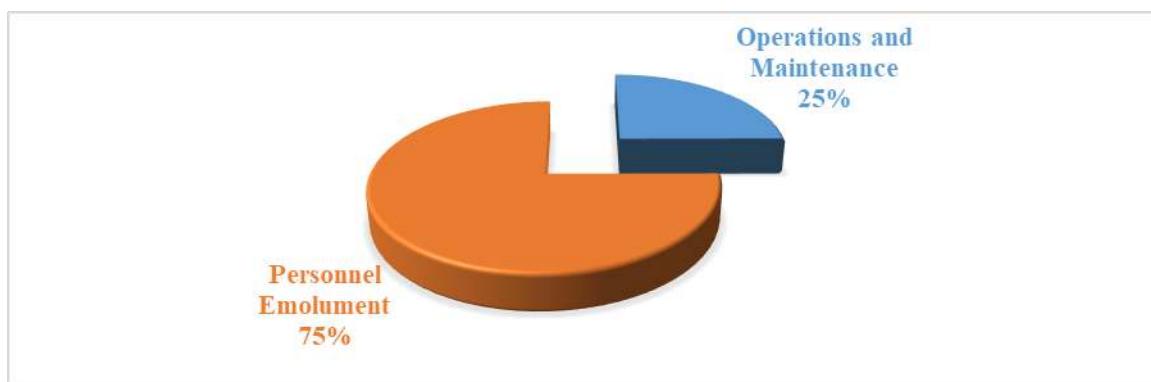


Figure 12: Expenditure by Economic Classification for County Secretary

4.2.2. Recurrent Expenditure Performance

The analysis of recurrent expenditures shows that Contracted Guards and cleaning services had the highest expenditure of Kshs 31,308,303 followed by Daily Subsistence Allowance with an expenditure of Kshs 7,360,140.

Table 4.2:2:County Secretary Recurrent Expenditure Performance

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Salaries And Wages	312,696,192	306,922,176	98%
Contracted Guards and cleaning services	31,573,682	31,308,303	99%
Daily Subsistence Allowance	7,411,262	7,360,140	99%
Medical Insurance	7,035,595	7,035,595	100%
Performance Contracting	4,900,000	4,614,808	94%
Hospitality -Catering Services(Receptions, Accommodation, drinks	4,272,578	4,245,169	99%
Refined Fuels & Lubricants	4,200,000	4,150,000	99%
Payroll Management	4,150,000	4,245,669	102%
Maintenance expenses motor vehicles	3,500,000	3,036,220	87%
General office Supplies-stationery	2,960,123	2,864,750	97%
Fleet Management	2,900,000	2,793,162	96%
CEC AFFAIRS	2,500,000	2,309,818	92%
Travel Costs	2,300,000	2,300,000	100%
Office and General Supplies	2,300,000	2,230,645	97%
Supplies and accessories for Computers	2,000,000	1,506,430	75%
Training Expenses	1,779,790	1,749,421	98%
HR registry	1,750,000	1,711,130	98%
Budget Tracking and Implementation	1,733,450	1,729,050	100%
Human Resource Reforms	1,648,195	1,648,195	100%
Coordination of Government programs and activities	1,500,000	1,460,786	97%
Purchase of Computers	1,300,000	1,300,000	100%
South Eastern Kenya Economic Block	1,233,000	1,039,252	84%
Assumption of office	1,200,000	1,200,000	100%
Daily subsistence allowance	1,000,000	629,760	63%
Water and Sewerage	1,000,000	922,180	92%
Telephone, Telex, Facsimile and Mobile Phone Services	1,000,000	751,000	75%
Development of HR policies and sensitization of Service Regulations to employees	1,000,000	942,500	94%
Sanitary and Cleaning Materials	1,000,000	978,310	98%
Intergovernmental county assets valuation and transfer committee	1,000,000	674,700	67%
Coordination of policy & bills preparation	1,000,000	785,900	79%
Purchase of Furniture	1,000,000	998,160	100%
Financial reporting	950,000	948,300	100%
Electricity	608,569	212,720	35%
Travel Costs	500,000	164,450	33%
Purchase of ICT Equipment	500,000	500,000	100%
Records and publications	468,836	367,100	78%
Contracted professional Services	366,200	277,200	76%
Induction of ECMs Cos	310,500	310,500	100%
Maintenance of Office Furniture	300,000	103,542	35%
Membership subscription to professional bodies	200,000	72,600	36%
Publishing & printing Services	200,000	1,508	1%
Maintenance of ICT Equipment	200,000	175,726	88%
Maintenance-Buildings-Non Residential	200,000	117,520	59%

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Contracted Technical Services	176,800	154,000	87%
Courier & postal Services	100,000	9,450	9%
Subscription to Newspapers, Magazines and Periodicals	20,000	-	0%

4.2.3. Non-Financial Performance

In FY 2023/24, the Office of the County Secretary achieved significant progress by implementing a performance management system and revising the staff establishment. The office also focused on capacity building by providing promotional and career growth courses to address various training needs. Furthermore, it successfully transitioned from manual to automated payroll systems. To gather feedback and enhance workplace morale, a comprehensive institutional skills gap analysis was conducted, along with an employee satisfaction survey.

Table 4.2:3:County Secretary Non-Financial Performance

Program me	Sub- programm e	Deliver y Unit	Key Outputs (KO)	Key Performan ce Indicators (KPIs)	FY 2023/2024		
					Target	Achievemen ts as at 31 st June 2024	Variance
Leadership and Coordinati on	Public service leadership	County Secretar y	Motivated workforce	No of staff enrolled in insurance cover	3800	3800	0
		County Secretar y	Improved service delivery	No of staff on Cascaded performanc e contracts	3800	3800	0
	Coordinati on of governmen t business	County Secretar y	Cabinet meeting held	No. of: Cabinet minutes	52	52	0
		County Secretar y	Generating Cabinet memos	Number of Cabinet memos	40	152	112
		County Secretar y	Co-ordinated and monitored operations and development in MDAs	Memos issued	Continuo us	Continuous	Continuo us
		County Secretar y	cabinet circulars/directi ves	Executive circulars issued	Continuo us	Continuous	Continuo us

4.3. County Attorney

4.3.1. Financial Performance Summary

The total departmental expenditure for FY 2023/24 was Ksh 36,552,227 representing an absorption rate of 75 percent against a budget of Ksh 48,854,412. Operations and maintenance expenditure accounted for 98 percent of the total O&M budget while personnel emoluments accounted for 16 percent of the total Personnel Budget.

Table 4.3:1:County Attorney Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (2) Estimates	Expenditures as at June 30 th , 2024	Performance (%)
Operations	30,049,213	29,824,858.39	99%
Maintenance	4,732,880	4,425,494.05	94%
Sub Total	34,782,093	34,250,352	98%
Personnel	14,072,319	2,301,874	16%
Total Budget	48,854,412	36,552,227	75%

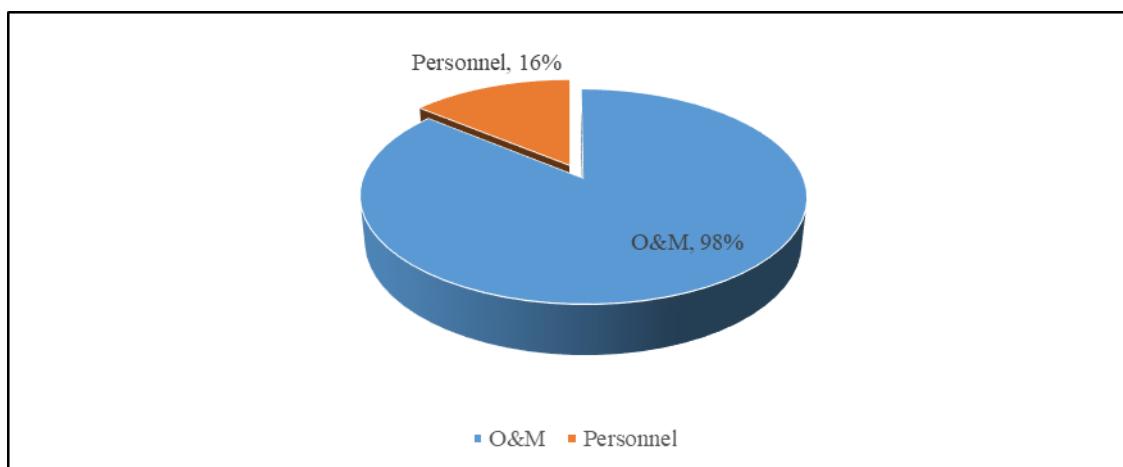


Figure 13:County Attorney Expenditure by Economic Classification

4.3.2. Non-Financial Performance

The County Attorney in FY 2023/24 was able to conclude 4 cases, draft 10 policies, formulate 20 bills and draft 4 conveyancing documents.

Table 4.3:2: County Altonney Non-Financial Performance

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Target	Actual as at 30 th June 2024	Variance
Legal services	County Attorney	Reduced number of litigations	No of cases concluded	2	4	-2
		Policies drafted	No of Policies	10	10	0
		Processing of County Bills	No of bills /acts formulated	8	20	-12
		Drafting of conveyancing documents	Number of conveyancing documents	5	4	1

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Target	Actual as at 30 th June 2024	Variance
		prepared				

4.4. Department of Devolution Public Participation, County Administration, and Special Program

4.4.1. Financial Performance Summary

The total departmental expenditure for the FY 2023/24 was Kshs 312,682,542 representing an absorption rate of 90 percent against a budget of Kshs. 348,028,177. The department recorded an absorption rate of 90 and 95 percent on recurrent and development respectively.

Table 4.4:1:Department of Devolution Budget and Expenditure Summary

Expenditure Item	FY 2023/24 Revised Budget (II) Estimates	Expenditures as at 30 th June 2024	Absorption rate
Operations	101,722,581	101,555,166	100%
Maintenance	10,771,265	10,244,874	95%
Operations and Maintenance	112,493,846	111,800,040	99%
Personnel	212,699,685	179,297,616	84%
Total Recurrent	324,893,531	291,097,655.90	90%
Capital Expenditure	22,834,646	21,584,886	95%
Total	348,028,177	312,682,542	90%

Analysis on economic classification indicates that the department incurred 57 percent on Personnel emoluments ,36 percent on Operations and Maintenance and 7 percent on development projects.

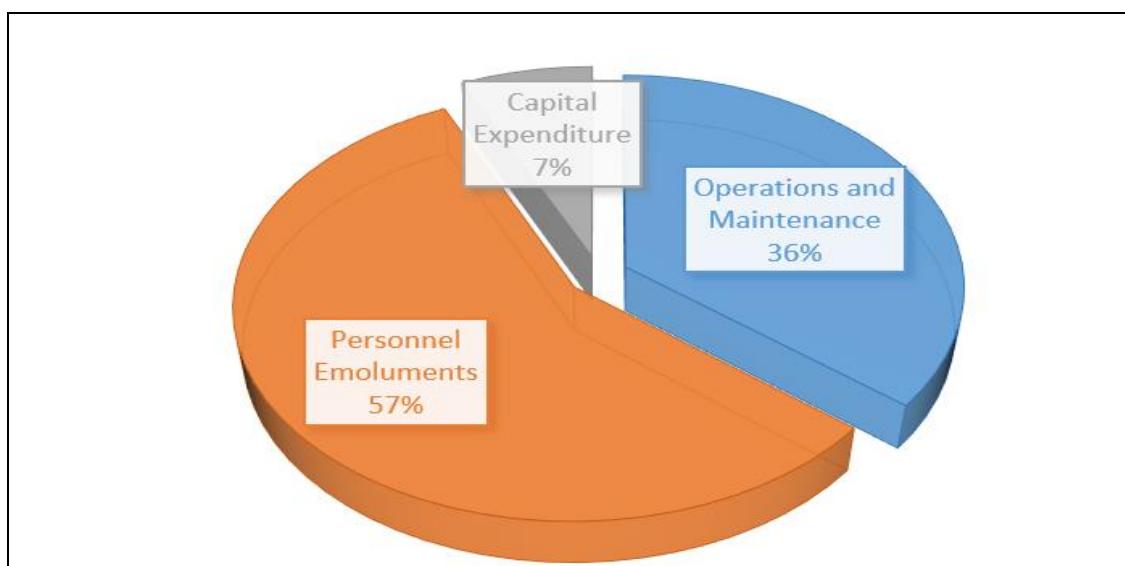


Figure 14:Devolution Department Expenditure per Economic Classification

4.4.2. Recurrent Expenditure Performance

The department recorded an absorption of 90% on recurrent budget. The itemised expenditure is tabulated below;

Table 4.4.2: Department of Devolution Recurrent Budget Performance

No	Economic Item & Title	Approved Estimates FY 2023/24 (Kshs.)	Actual Expenditure FY 2023/24 (Kshs.)	Absorption
1.	Salaries & Wages	212,699,685.34	179,297,615.95	84%
2.	Coordination of special programmes	21,198,801.00	21,192,411.55	100%
3.	Coordination of Government Services-AIES- SCAS	12,888,000.00	12,883,700.00	100%
4.	Field Allowance	11,000,000.00	10,999,965.00	100%
5.	Daily Subsistence Allowance	10,160,000.00	10,159,650.00	100%
6.	Refined Fuels & Lubricants	10,150,000.00	10,149,999.70	100%
7.	Maintenance motor vehicles	9,761,225.00	9,237,093.75	95%
8.	Field Operations Allowance	7,000,000.00	7,000,000.00	100%
9.	Security Operations	4,250,000.00	4,250,000.00	100%
10.	Advertising, Awareness and Publicity Campaigns	3,450,000.00	3,448,458.00	100%
11.	Sub County Civic Coordination- AIES	3,000,000.00	3,000,000.00	100%
12.	Catering Services(Receptions, Accommodation, drinks	2,832,640.00	2,832,632.05	100%
13.	Payment of Rent	2,653,300.00	2,546,670.00	96%
14.	Training Expenses	2,230,640.00	2,230,080.00	100%
15.	General office Supplies-stationery	1,551,200.00	1,551,200.00	100%
16.	Travel Costs	1,500,000.00	1,500,000.00	100%
17.	Election of Development Committees	1,330,000.00	1,327,700.00	100%
18.	Staff Uniform and identification badges	1,300,000.00	1,299,880.00	100%
19.	Sanitary and Cleaning Materials	900,000.00	900,000.00	100%
20.	Supplies and accessories for Computers	616,000.00	615,960.00	100%
21.	Maintenance of Office Furniture	541,000.00	540,750.00	100%
22.	Telephone, Telex, Facsimile and Mobile Phone Services	502,000.00	502,000.00	100%
23.	Publishing & printing Services	500,000.00	499,999.10	100%
24.	Research Allowance	500,000.00	498,280.00	100%
25.	Trainer Allowance	486,200.00	486,200.00	100%
26.	Water and Sewerage	350,000.00	349,613.20	100%
27.	Hospitality Supplies and Services	320,000.00	319,000.00	100%
28.	Other Operating Expenses	300,000.00	300,000.00	100%
29.	Electricity	300,000.00	281,756.90	94%
30.	Purchase of office Furniture	250,040.00	249,040.00	100%
31.	Maintenance of computers	219,000.00	217,990.00	100%
32.	Planning, Budgeting & Indicator Tracking	200,000.00	200,000.00	100%
33.	Purchase of Police and Security Equipment	200,000.00	195,470.70	98%
34.	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	35,800.00	24,600.00	69%
35.	Subscription to Newspapers, Magazines and Periodicals	18,000.00	11,200.00	62%
TOTALs		325,193,531.34	291,098,915.90	90%

4.4.3. Development Expenditure Performance

The department had a development expenditure of 3,991,061 representing 17% absorption rate. The department had a total of 7 projects for implementation in the FY 2023/24.

Table 4.4.3:Department of Devolution Development Budget and Project Status

No	Ward/HQ	Project name	FY 2023/24 Budget Estimates (II)	Expenditure as at 30 th June 2024	Status
1.	Kiima kiu	Kilome Sub-County office Block	9,000,000	8,933,827	Complete & In use
2.	HQ	Firefighting & Water rescue equipment	2,000,000	1,996,400	Complete & In use
3.	Wote/Nziu	Wote Fire Station	800,000	796,088	Complete & In use
4.	Kitise/Kith uki	Kithuki Sub-Ward Office Block	651,580	-	Complete & In use
5.	Makindu	Makindu Fire Station	300,000	-	Ongoing & In use
6.	Mavindini	Mavindini Ward Office Block	6,303,066	6,087,303	Complete & In use
7.	Ivingoni/Nzambani	Ivingoni/Nzambani Ward Office block	3,780,000	3,771,268	Complete & In use
		Total	22,834,646	21,584,886	

4.4.4. Non-Financial Performance

In FY 2023/24, the department achieved significant milestones, including the completion and operationalization of several administrative offices, which improved service delivery and government visibility. The Department enhanced disaster risk management by significantly improving disaster response efforts. To enhance accountability and responsiveness to citizen needs, the department conducted public participation for numerous key documents and processes such as policies, plans and budgets. Service delivery coordination at decentralized units was enhanced with continuous meetings and forums conducted at sub ward, ward and sub county levels. Through liquor licensing and control programme, the department managed to generate 45 Million as own source revenue

Table 4.4:4:Department of Devolution Non-Financial Performance

Programme	Sub programme	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Target	Achievement	Variance
General administration & planning	Disaster risk mitigation and Response	Increased disaster preparedness, response and coordination	Number of disaster responses	30	35	5
			No. of fire stations constructed	2	1	1
Participatory Development & Civic Education	Participatory Development & Civic Education	Public participation and Community programmes forums.	No of villages attending Public participation forums	3,612	3612	0
		Citizens sensitized, trained and educated on civic education and public participation	No. of people reached on themed Civic Education	900,000	900,000	900,000
		Operational peoples government	No of functional development committees	4087	0	4087
Co-ordination of Service Delivery and Enforcement	Service Delivery	Progress reports on implementation of projects	Monthly progress reports	12	12	0
		Barazas / forums	No. of forums / barazas	400	400	0
		Well-coordinated Decentralized Services	No of sub-county HOD meetings	12	12	0
	Enforcement	County Enforcement and compliance	Enforcement uniform purchased	20	20	0
Liquor Drinks Control and Licensing	Liquor Drinks Control and Licensing	Inspections conducted	No of Liquor premises Inspected and licensed	3,000	0	3000
		Revenue generated	Amount of revenue generated	70,000,000	45,208,580	24,791,420
		Psychoeducation on drug and substance	No of people reached	2200	0	2200

4.5. Department of Finance and Socio –Economic Planning

4.5.1. Financial Performance Summary

The total cumulative expenditure for the department in the FY 2023/24 was **Kshs 464,070,348** against the budget of **Kshs 568,266,297** which translated to an absorption rate of 82 percent. The analysis of the departmental expenditures is shown in the table below per economic classification;

Table 4.5:1:Department Finance Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
RECURRENT EXPENDITURE			
OPERATIONS	173,234,607	165,463,167	96%
MAINTENANCE	115,000,000	105,241,118	92%
SUB TOTAL	288,234,607	270,704,284	94%
PERSONNEL	225,244,138	168,196,768	75%
TOTAL RECURRENT BUDGET	513,478,745	438,901,053	85%
DEVELOPMENT EXPENDITURE			
CAPITAL EXPENDITURE	54,787,552	25,169,295	46%
TOTAL BUDGET	568,266,297	464,070,348	82%

Expenditure Economic Classification

The analysis of the departmental expenditure constituted 58 percent operation and maintenance, 36 percent personnel emolument and capital expenditure of 6 percent. The analysis on expenditure per economic classification is as shown below.

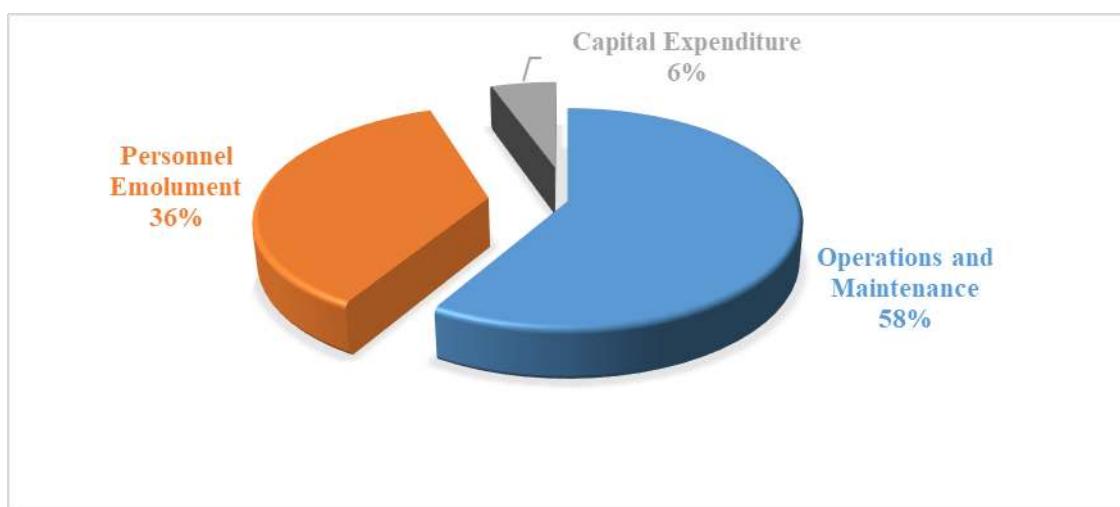


Figure 15: Department Finance Expenditure by Economic Classification

4.5.2. Recurrent Expenditure Performance

The department has a recurrent expenditure of **Kshs 438,901,053** against a budget of **Kshs 513,478,745** translating to 85 percent absorption rate. The highest expenditure was on emergency fund of Kshs 45,615,349 followed by budgeting vote with Kshs 30,817,126.

Table 4.5:2:Department of Finance Recurrent Budget Performance

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Compensation to Employees	225,244,138	168,196,768	75%
Emergency fund	50,000,000	45,615,349	91%
Budgeting	31,058,434	30,817,126	99%
Car & Mortgage loan Fund - Executive	30,000,000	30,000,000	100%
Daily Subsistence Allowance	21,000,000	20,727,990	99%
Catering Services(Receptions, Accommodation, drinks)	14,853,650	14,764,929	99%
Constituency Office Expenses	14,000,000	13,701,766	98%
Boards, Committees, Conferences and Seminars	13,500,000	13,409,594	99%
Field Operations Allowance	10,600,000	10,456,605	99%
Training Expenses	10,286,862	10,280,839	100%
Travel Costs	9,650,000	9,646,281	100%
Refined Fuels & Lubricants	9,500,000	9,232,356	97%
Maintenance of Computers, Software, and Networks (System, USSD)	9,100,000	8,625,454	95%
Maintenance Expenses-Motor Vehicles/Generator	9,000,000	7,104,205	79%
Pending Bills - FY 2022/23	8,000,000	6,023,702	75%
Asset management operations	4,800,000	4,318,790	90%
Publishing & Printing Services	4,218,340	4,049,195	96%
Contracted Guards & Cleaning services	6,000,000	3,901,400	65%
Field Allowance	4,000,000	3,884,600	97%
Hospitality Supplies - other (2,547,818	2,538,538	100%
General Office Supplies (papers, pencils, forms, small office equipment etc.)	2,925,000	2,445,860	84%
Temporary Committee Expenses	2,341,060	2,340,860	100%
Supplies and accessories for Computers	2,200,000	1,941,118	88%
Pre-feasibility, Feasibility and Appraisal Studies	2,000,000	1,921,100	96%
Advertising, Awareness ,Communication & Publicity Campaigns;	2,376,625	1,865,794	79%
Purchase of Computers, Printers and other IT Equipment (POS)	1,800,000	1,800,000	100%
Telephone, Telex, Facsimile and Mobile Phone Services	1,200,000	1,036,212	86%
Policy development --Finance Bill 2024	1,000,000	1,000,000	100%
Electricity	1,000,000	1,000,000	100%
Purchase of Office Furniture and Fittings-blinds	1,000,000	987,580	99%
Trainee Allowance-Interns	974,858	938,700	96%
Water and Sewerage	1,000,000	859,570	86%
Routine Maintenance- Other As-Bus parks and Livestock sale yard	800,000	766,037	96%
Payment of Rent	1,000,000	745,100	75%
Daily subsistence allowance	734,720	734,720	100%
Specialised Materials- Other-Asset Tags	1,000,000	729,260	73%
Membership fees	400,000	330,469	83%
Travel Costs	167,240	163,185	98%
Medals, Awards and Honours- Medallions	500,000	-	0%
Staff Uniform and identification badges	500,000	-	0%
Bank Service Commission & Charges	500,000	-	0%
Maintenance of Buildings and Stations-- Non-Residential	500,000	-	0%
Purchase of Coffins- Staff Welfare	200,000	-	0%

4.5.3. Development Expenditure Performance

The department incurred development expenditures of Kshs 25,169,295 against a budget of Kshs 54,787,552 translating to an absorption rate of 46. The development expenditure is as shown in the table below.

Table 4.5.3:Department of Finance Development Expenditure and Project status

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate	Status
IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1	4,956,232	3,141,045	63%	Ongoing
IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 2 grant"	37,129,123	12,124,103	33%	Ongoing
Supplementary Projects for poor and marginalised areas	6,127,951	3,430,624	56%	Complete
Equipping and Fencing of County Treasury Block	2,500,000	2,399,277	96%	Complete
Construction of Document warehouse, County Treasury Offices and Equipping	4,074,246	4,074,246	100%	Complete
Sub-total	54,787,552	25,169,295	46%	

4.5.4. Non-Financial Performance

The County has implemented measures to improve OSR over the past two years. As a result, there has been a 19 percent increase in OSR, from Ksh. 891,595,987 in 2022/23 to Ksh. 1,058,000,000 in FY 2023/24. This progress can be attributed to the introduction of automation, cashless payment, unified billing, and the use of technology such as the *My County App* and Rapid Results Initiatives (RRI). The Department of Finance conducted the County Census of Business Establishments (CBE) from June to August 2023. The purpose of this census was to improve revenue forecasting, promote evidence-based decision-making, and inform strategies and policies for optimizing revenue collection. Through this exercise, a total of 24,771 active businesses were enumerated.

County Budget Transparency Surveys (CBTS) Award in 2023 and 2024: Makueni County Government emerged the 2nd Best county in budget transparency in the annual survey conducted by the International Budget Partnership Kenya for Financial Years 2021/222 and 2022/23 budget documents, with an impressive score of 75percent and 80 percent respectively.

Table 4.5:4:Department Finance Non-Financial Information

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Targets	Actual as at 31 st June 2024	Variance
General administration & planning	Administration	Functional Integrated Records Management System	% of implementation	100	50	0
		Reviewed Government Finance policy & Operational Manual	No. of reviews	1	0	1
		Training Needs Assessment report	No. of reports	1	1	0
		Well-coordinated service delivery	No of performance management report	4	4	0
		Staff Trained	No. of staff trained	60	100	40
Public Financial Management	Accounting Services	Timely Final reporting	No of Final accounts	1	1	0
			No of quarterly reports	4	4	0
		Efficient and effective Accounting Services	Annual Consolidated Financial Statements prepared	1	1	0
	Budget and Expenditure	Budget Circular	Budget Circular issued by 30th August	1	1	0
		Public Expenditure review	Annual Public Expenditure review reports	1	1	0
		Convening of Sector Working groups	Sector working group reports & budget proposals by December 31 st	1	1	0
		County Fiscal Strategy Paper (CFSP),	CFSP prepared and submitted to assembly by February 28 th	1	1	0
		County Budget Review and Outlook Paper (C-BROP),	C-BROP prepared and submitted to assembly by September 30 th	1	1	0
		Public participation on budget preparation &Sensitized public on Budget Implementation	No. ward participation forums held	30	30	0
		Programme-based budget (PBB)	Programme-Based Budget (PBB) submitted to county Assembly by 30th April	1	1	0
		Integrated Financial Management	County budget	2	2	0

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Targets	Actual as at 31 st June 2024	Variance
			prepared on IFMIS budget module			
		Budget implementation monitoring	Quarterly budget implementation report prepared	4	4	0
Internal Audit services	Internal Audit services	Strengthen internal controls	No. of audit reports and feedback per department per annum	5	5	0
		Risk based audits	Number of departments in which RBU audits have been conducted	10	10	0
		Systems audit	No of systems audits undertaken	3	3	-
		Verification of Assets and liabilities	No of departments whose assets and liabilities have been verified	1	2	1
		Special audit reports	No. of special audit reports	4	4	0
Revenue	Policy Formulation & Public participation	No of bills Enacted	1	1	0	
	Revenue and business census report, Revenue arrears & quarterly performance report	Complete reports	6	6	0	
Supply chain management	Compliance with public procurement policies and systems	% level of compliance	100%	100%	0	
	Annual procurement plan	Annual Procurement Plans	1	1	0	
Economic planning	Reviewed County Sector Development Plans	No. of published sector development plans	8	1	7	
	Annual development plan (ADP)	Annual Development Plan (ADP)	1	1	0	
	2023-27 CIDP	CIDP formulated	1	1	0	
	Working County PPP unit and framework	%ge of implementation	100%	0	100%	
Monitoring and Evaluation	M&E Implementation reports	Quarterly project implementation Reports	4	4	0	
		Annual Report	1	1	0	

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Targets	Actual as at 31 st June 2024	Variance
Overall Performance	Monitoring, Evaluation and Reporting		No. of special reports	4	4	0
		County Annual Progress reports	No. of progress reports	1	1	0
		Strengthen monitoring, evaluation and reporting	Monitoring, evaluation and reporting framework	1	0	1
		CIDP 2023/27 Indicator handbook	Approved indicator handbook	1	1	0
		Evaluation reports	No. of Evaluation reports	6	0	6
	Statistics	County Statistical Abstract 2023	Published CSA 2023	1	1	0
		Statistical Surveys	No of statistical surveys undertaken	2	0	2
	Enterprise Risk Management	Enterprise risk awareness	No of sensitization forums on County ERM policy	2	0	2
		Reviewed ERM policy	No of reviews of the County ERM Policy	1	0	1
		County Enterprise Risk Assessment	County Enterprise Risk Assessments	1	0	1
	Assets Management	Assets management policy	Published asset management policy	1	0	1
		Asset tagging workshops held	No and category of assets tagged	4	0	4
		Fixed asset management system and tagging	No of operational system	1	1	0

4.6. Department of Agriculture, Livestock, Fisheries & Co-operative Development

4.6.1. Financial Performance Summary

The total expenditure for the FY 2023/24 was KShs. 635,872,446 which translated to an absorption rate of 63 percent against a budget of Khs. 1,001,427,385. This was attributed to efficiency and timely implementation of programmes and projects. Nonetheless, conditional additional Allocation amounting to Ksh. 247,390,356 (Ksh. 162,562,856 for Conditional Grant for Provision of Fertilizer Subsidy Programme, 63,341,980 for De-Risking and Value Enhancement (DRIVE) project, Ksh. 21,485,520 for Livestock Value Chain Support Project) was not disbursed to the county government since the activities were coordinated by the National Government. The budget absorption for recurrent and development for the period under review was 86 and 54 percent respectively.

Table 4.6:1: Budget Summary and Expenditure

Expenditure item	FY 2023/24 Revised Budget (II) Estimates	Expenditures as at 30 th June 2024	Budget Absorption
Operations	52,988,425	47,155,285	89%
Maintenance	5,450,000	3,717,346	68%
Sub Total	58,438,425	50,872,631	87%
Personnel	243,802,652	210,490,887	86%
Total Recurrent	302,241,077	261,123,063	86%
Development	699,186,309	374,508,928	54%
Total Budget	1,001,427,385	635,872,446	63%

An analysis per economic classification indicates that the department incurred 33 percent on personnel emoluments, 8 percent on operations and maintenance and 59 percent on development.



Figure 16; Expenditure per Economic Classification

4.6.2. Recurrent Expenditure Performance

The department incurred a recurrent expenditure of Ksh. 61,363,518.00 recording an absorption rate of 86 percent. Personnel emoluments also recorded an absorption rate of 86 per cent.

Table 4.6:2:Recurrent Expenditure Analysis

No	Economic Item	Approved Estimates FY 2023/24 (Kshs.)	Actual Expenditure FY 2023/24 (Kshs.)	Absorption
1.	Salaries And Wages	243,802,652	210,490,887	86%
2.	Agricultural Training Institute - Kwa Kathoka	13,000,000	9,861,420	76%
3.	Support to Veterinary Programmes AIA	10,000,000	9,993,715	100%
4.	Co-operative development and management	3,758,285	3,643,525	97%
5.	Refined Fuels & Lubricants	3,500,000	3,481,905	99%
6.	Maintenance Expenses-Motor Vehicles	3,500,000	3,347,628	96%
7.	Agriculture extension programme	3,480,433	3,227,855	93%
8.	Daily Subsistence Allowance	3,000,000	2,974,362	99%
9.	Veterinary Public Health - Meat inspection	2,500,000	2,473,736	99%
10.	Fertilizer stores operationalization (security/office)	1,914,693	1,468,720	77%
11.	Training Expenses	1,500,000	1,491,075	99%
12.	Purchase of computers, printers and other IT equipment	1,500,000	299,918	20%
13.	Catering Services (Receptions, Accommodation, drinks)	1,135,014	1,125,143	99%
14.	Travel costs & Subs-Agric Extension Serv.	1,000,000	996,312	100%
15.	General office Supplies-stationery	800,000	783,898	98%
16.	Establishment of low pest zones	800,000	471,500	59%
17.	Supplies and accessories for Computers	787,000	743,590	94%
18.	Foods and Rations- ATC	750,000	750,000	100%
19.	Policy & Legislation formulation and Institutional development	700,000	648,800	93%
20.	Travel Costs	700,000	622,884	89%
21.	Strategic Plan Development	500,000	492,080	98%
22.	Daily subsistence allowance	500,000	478,920	96%
23.	Electricity	400,000	396,656	99%
24.	Shows and Exhibitions	350,000	69,650	20%
25.	Agriculture staff welfare (Service gratuity, long service awards and benevolent	300,000	282,800	94%
26.	Coordination of Agriculture sector programmes	300,000	239,880	80%
27.	Financial management and reporting	300,000	26,400	9%
28.	Planning, Budget and Indicator Tracking	300,000	24,560	8%
29.	Publishing & printing Services	200,000	72,200	36%
30.	Travel Costs	173,000	173,250	100%
31.	Maintenance of Computers, Software and Networks	150,000	69,800	47%
32.	Maintenance of Geographic Information System(GIS)/Remote Sensing laboratory in	150,000	-	0%
33.	Water and Sewerage	100,000	100,000	100%
34.	Purchase of furniture and fittings	100,000	-	0%
35.	Telephone, Telex, Facsimile and Mobile Phone Services	60,000	31,000	52%
36.	Courier & Postal Services	50,000	9,450	19%
37.	Internet Connections(E- extension)	50,000	-	0%
38.	Sanitary and Cleaning Materials	50,000	-	0%
39.	Repair and maintenance of office furniture	50,000	-	0%
40.	Subscription to Newspapers, Magazines and Periodicals	30,000	-	0%

No	Economic Item	Approved Estimates FY 2023/24 (Kshs.)	Actual Expenditure FY 2023/24 (Kshs.)	Absorption
	Total	302,241,077	261,363,518	86%

4.6.3. Development Expenditure Performance

The Department spent Ksh 374,508,928 on development activities against a budget of Kshs. 699,186,309 translating to an absorption rate of 54 percent. The matrix below presents the development expenditure and project status as at 30th June 2024.

Table 4.6:3: Agriculture Department Projects, Expenditure and Status

Project Description	Ward	FY 2023/24 Supplementary Budget Estimates (II)	Expenditure	Absorption rate	Status
IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	Countywide	200,000,000	199,802,200	100%	Ongoing
Conditional Grant for Provision of Fertilizer Subsidy Programme	Countywide	162,562,856	-	0%	Ongoing
De-Risking and Value Enhancement (DRIVE) project	Countywide	63,341,980	-	0%	ongoing
IDA (World Bank) Credit National Agricultural and Rural Inclusive Growth Project (NARIGP)	Countywide	60,000,000	51,141,910	85%	Ongoing
Livestock Value Chain Support Project	Countywide	21,485,520	-	0%	Not started
IDA (World Bank) credit (National Agricultural and Rural Inclusive Growth Project (NARIGP) matching grant	County wide	14,344,221	-	0%	Complete
Establishment of low pest zones	Countywide	14,200,000	13,917,361	98%	complete
Agriculture extension programme	Countywide	10,587,436	10,584,620	100%	complete
Operationalisation of Kathonzweni dairy processing plant	Kathonzweni	9,500,000	8,332,051	88%	ongoing
Kenya Devolution Support Programme(Kavuthu, Kalongo and Kalawani Cold rooms)	Mbitini/Kilungu/Tulimani	8,525,054	6,275,054	74%	complete
Irrigated farming development through Survey, design and construction of a hybrid water weir and drift at Kathambalani.	Kithungo/ Kitundu	8,000,000	701,000	9%	ongoing
Operationalization of Kikome Irrigation Scheme (stalled project)	Kitise/ Kithuki	7,932,953	3,342,630	42%	Ongoing
Kikome Irrigation scheme	Kitise/ Kithuki	7,000,000	-	0%	Complete
Agricultural Training Institute - Kwa Kathoka	Muvau Kikumini	6,898,299	6,871,146	100%	Complete
Rabies Elimination programme	All	6,168,500	5,898,765	96%	Complete
Livestock Disease Control	All	5,308,526	5,260,480	99%	Complete
Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	Countywide	5,000,000	-	0%	ongoing
Co-operative development and management	County Wide	4,583,930	3,971,666	87%	Ongoing
Mbavani Irrigation Scheme		4,101,300	4,100,780	100%	Complete
Makueni Integrated Grain Value Chain Development Project-Purchase and installation of retail packaging machine and purchase of pulses	Makindu	4,000,000	1,736,439	43%	Complete
Provision of certified mango, avocado seedlings, certified seeds, fertilizer and other farm inputs	Kee	4,000,000	3,110,888	78%	Complete
Extension Service delivery-Support establishment of one model youth community led extension service delivery (Malooi Youth Demonstration Farm and Kanoto Farmers society - Tulimani)	Wote/Nziu	3,404,444	-	0%	ongoing
Makueni Integrated Grain Value Chain Development Project	Makindu	3,347,234	3,347,234	100%	Complete
Kyang'ondu stock yard	Kako/ Waia	3,000,000	2,968,640	99%	Complete
Fruit Value chain development	Wote/Nziu	3,000,000	2,703,969	90%	Complete
Centralized small-scale farming	Makindu	2,500,000	2,026,080	81%	Complete
Green grams value chain development	Mtito Andei	2,500,000	1,478,300	59%	Complete

Project Description	Ward	FY 2023/24 Supplementary Budget Estimates (II)	Expenditure	Absorption rate	Status
Fruit development- Avocado and mango value chains	Mukaa	2,500,000	100,000	4%	Not started
Green grams value chain development	Nguumo	2,500,000	2,479,024	99%	Complete
Mango Value chain development	Tulimani	2,500,000	2,368,460	95%	Complete
Ulilinzi Mkt Livestock yard	Masongaleni	2,000,000	1,989,601	99%	Complete
Agricultural and livestock productivity- Provision of subsidized AI services , Extension programme and construction of 5 cattle crushes	Emali/Mulala	2,000,000	191,500	10%	Complete
Grain value chain development	Kalawa	2,000,000	1,877,712	94%	ongoing
Grain and pulse value chain development	Kasikeu	2,000,000	1,403,232	70%	Complete
Goat Value Chain Development	Kikumbulyu South	2,000,000	1,327,580	66%	Complete
Avocado Value Chain development	Kilungu	2,000,000	1,448,900	72%	Complete
Grain and pulse value chain development	Mbitini	2,000,000	1,853,664	93%	Complete
Dairy farming and livestock keeping	Mbooni	2,000,000	1,077,560	54%	Complete
Grain and pulse value chain development	Mbooni	2,000,000	1,843,880	92%	Complete
Fruit Value Chain Development	Nzaui/Kilili/ Kalamba	2,000,000	1,984,637	99%	Complete
(seedlings) Matching grant					
Irrigation Development Programmes - Survey, identification, mapping and Designs		1,795,800	-	0%	Complete
Agriculture Development Programme	Mbooni	1,510,000	214,900	14%	Not started
Fisheries development programme	Countywide	1,500,000	1,456,739	97%	Complete
Avocado Value Chain development	Ilima	1,500,000	1,170,315	78%	complete
Green grams value chain development	Ivingoni/ Nzambani	1,500,000	1,404,864	94%	Complete
Green grams value chain addition	Muvau/Kikumini	1,500,000	1,280,682	85%	Complete
Development of farm ponds- fuel	Ukia	1,412,400	1,412,400	100%	Complete
Agricultural productivity programme - Purchase of Bac hoe	Kasikeu	1,342,800	1,329,980	99%	Complete
Goat value chain development- PWDs	Nguumo	1,243,000	365,190	29%	ongoing
Sweden- Agricultural Sector Development Support Programme (ASDSP) II	County wide	1,101,751	1,101,751	100%	Complete
Artificial Insemination (AI)	County wide	1,045,048	435,316	42%	Complete
Agriculture Mechanization Services(AMS)		1,000,000	1,000,000	100%	Complete
Grain and pulse value chain development	Kako/ Waia	1,000,000	971,306	97%	Complete
Pasture Development	Mavindini	1,000,000	999,940	100%	Complete
Green grams value chain development	Thange	1,000,000	977,904	98%	Complete
Livestock development	Thange	1,000,000	-	0%	ongoing
Establishment of Mukaa ward tree nurseries	Mukaa	702,585	642,519	91%	Complete
Subsidized farm pond Development	Nguumo	600,000	485,000	81%	complete
Installation of Pallets at Sattelite Fertiliser Stores		500,000	-	0%	Complete
Operationalization of Kikima Dairy Processing Plant	Mbooni	500,000	447,722	90%	Complete
Relocation of Hay Stands	Kithungo/Kitundu	490,408	464,334	95%	Complete
Rehabilitation of Kasikeu stock yard and toilet.	Kasikeu	478,184	-	0%	Complete
Makueni Agricultural Extension programme	All	399,600	399,600	100%	Complete

Project Description	Ward	FY 2023/24 Supplementary Budget Estimates (II)	Expenditure	Absorption rate	Status
Construction of Makindu stock yard	Makindu	381,172	50,000	13%	Not started
Operationalization of dairy unit(through purchase of 6 heifers dairy cattle feed) livestock disease control which is being established by AgriFI	HQ	375,550	-	0%	Complete
Food security initiatives - support to farm ponds programme	County wide	296,001	179,870	61%	Complete
Community Economic Empowerment- 30 wards Agricultural extension service for increased production and productivity	All	244,714	228,550	93%	Complete
Avocado development Programme	Mukaa	241,408	100,000	41%	Not started
Fruit development programme	County wide	234,032	-	0%	Complete
Goat rearing programme - Distribution of galla goats	Kikumbulyu South	172,150	105,000	61%	Complete
Agriculture Development Programme	Nguumo	127,160	-	0%	Complete
Operationalization of Post-harvest facility (cold room pack house) at Kavuthu in Mbitini ward	Mbitini	100,000	-	0%	Complete
Completion of Nguumo poultry aggregation centre	Nguumo	80,343	-	0%	Complete
Completion and operationalization of Kasikeu Grain Milling Facility	Kasikeu	19,950	8,540	43%	Complete
Total		699,186,309	374,749,384	54%	

4.6.4. Non-Financial Performance

During the FY 2023/24, the Department accelerated efforts in enhancing food and nutrition security through the sustainable management of crop and livestock resources and the prudent management of cooperatives. The fiscal year 2023/24 saw significant achievements within the programmes and projects implemented.

1. Lands, Crop Development & Productivity

To bolster food security, the government distributed 48.478 metric tons of certified seeds, including maize, beans, cowpeas, and green grams, to 24,239 beneficiaries. This initiative led to the production of 235 metric tons of maize, 79 metric tons of beans, 29.6 metric tons of cowpeas, and 1,850 metric tons of green grams. The total value of this produce at farm gate prices was Ksh 171,443,000, significantly increasing household incomes.

The government issued fruit tree seedlings in Kee, Tulimani, and Nzaui Kilili Kalamba wards. The distribution included 14,238 Hass avocado seedlings, 6,000 mango seedlings, 4,000 lemon seedlings, and 1,335 papaya seedlings. Beneficiaries received training on general agronomic practices, which is expected to improve household incomes and nutritional status through both incomes from produce sales and increased fruit consumption.

The county conducted a feasibility study for the Mbavani irrigation scheme and marking a significant step towards improving irrigation infrastructure

2. Livestock Resources Management and Development

The department prepared an Animal Feeds Strategy 2023-2033, aimed at stimulating fodder production and enhancing livestock productivity across the county. The strategy is set to address the challenges faced in the livestock sector and boost overall production.

In fish farming, the government propagated 57,000 fingerlings at the ATC Hatchery and trained 224 farmers on fish pond management. Additionally, 15 new fish ponds were constructed, and 18 existing ponds were restocked with a total of 18,600 fingerlings.

The department in collaboration with Food and Agricultural Organization (FAO), in collaboration with the Candle of Hope Service Provider, carried out a livelihood support project aimed at reducing vulnerability and food insecurity. The project targeted 1,000 households in Kibwezi East, Kibwezi West, and Kilome sub-counties, providing animal feeds and training on good agricultural practices, nutrition, animal health treatment, and animal husbandry.

3. Co-operatives Development

During the review period, the government engaged in several initiatives to support cooperative development. Over 2,000 coffee farmers benefited from access to the Coffee Cherry Advance Revolving Fund, which improved their liquidity and allowed them to access necessary inputs. Additionally, marketing opportunities for mangoes were explored through the Makueni County Fruit Development Authority.

The government also conducted nine cooperative audits, five pre-cooperative trainings, and registered 11 new cooperatives. Efforts to digitize processes have streamlined operations and improved efficiency.

4. Agricultural Sector Development Support Programme (ASDSP II)

The department procured two chicken micro-slaughter facilities, each with a capacity of 1,000 birds per day. Located in Muvau Kikumini and Mtito Andei wards, these facilities are intended to promote value addition in the poultry sector. Environmental impact assessments were completed, and the facilities were certified for use.

5. National Value Chain Development Programme (NAVCD)

The programme that aims to increase market participation and value addition for targeted farmers in select value chains in project areas achieved significant milestones in farmer profiling, community development, and agripreneur support. Through the programme, 187,587 farmers were registered and their production data entered into the Kenya Integrated Agriculture Management Information System (KIAMIS), enhancing data availability and evidence based decision-making. The Participatory Integrated Community Development (PICD) process included sensitizing county executives, technical teams, and planning for 30 Community Action Plans and committees.

The programme also mapped 203 Farmer Producer Organizations (FPOs) and SACCOs for potential inclusion and investment grants. Additionally, 140 Agripreneurs were recruited to support extension services across 30 wards, reflecting the programme's commitment to sustainable agriculture and community-driven development.

Table 4.6:4:Non-Financial Performance for Agriculture

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2023/24		
					Target(s)	Actual as at 30th June, 2024	Variance
General Administration & Planning	Agriculture and Livestock extension service delivery	Agricultural General Administration and Planning Unit	Improved extension services	Number of new extension officers employed	40	19	21
				Number of farmers accessing the extension services	203,000	186,000	17000
				Percentage increase in farmers selling produce in value added form (both on farm and off farm) (Percentage) 30%	5	0	5
Crop Development & productivity	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	240	5
	Food Security initiative-support to Farm Pond Programme	Directorate of agriculture and irrigation	Increase food access and availability	No. of HH implementing OMO	5,280	5,280	0
				Number of farm ponds excavated	280	302	-22
				Number kitchen gardens established	5,000	4900	100
	Fruits and vegetables value chain development	Directorate of agriculture and irrigation	Increase household income	No. of model farms established	9	26	-17
				Number of avocado seedlings supplied to farmers in the county	31,250	31250	0
				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	-7800
				Households under low	13,300	17,200	-3900

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2023/24			
					Target(s)	Actual as at 30th June, 2024	Variance	
	Soil conservation and water harvesting and range rehabilitation	Directorate of agriculture and irrigation		pest prevalence zone				
				Number of farmers trained on integrated pest management system	13,300	17,200	-3900	
			Improved productivity of both crops and livestock	Number of youth trained	1,000	1897	-897	
			New area under irrigation	Number of Ha of irrigated land rehabilitated or developed	56	72	-16	
			Kms of terraces	Number of Kms of farm terraces constructed	100	125	-25	
	Agribusiness and information management	Directorate of agriculture and irrigation	Operationalization of Makueni Fruit Processing Plant Reconstitution line	Baseline Report on irrigation	Survey report on irrigation in the county	1	1	0
				Number of agroforestry tree nurseries established	1	1	0	
				Quantity of puree produced(drums)	3,000	1280	1720	
				Quantity of RTD juice produced in MT	750	0	750	
			Completion of Makueni Integrated Grain Processing Plant	Number of cold room operationalized	3	0	3	
				Number of aggregation centres constructed	2	0	2	
				Complete grain processing plant	1	1	0	
				MT of pulses processed by the plant	132	0	132	
				Value of grain processed by the plant in Million Kshs	26	0	26	
				Revenue generated by the plant in Millions Kshs	26	0	26	

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2023/24		
					Target(s)	Actual as at 30th June, 2024	Variance
			Grain milling plant	Operational Grain milling plant	1	1	0
Livestock Production, Management and Development	Dairy development	Livestock and veterinary services directorate	Animals inseminated	Number inseminations done – cows	9,000	3000	6000
			Animals inseminated	Number of insemination done – goats	0	0	0
			Dairy groups supported	Number of dairy group/cooperatives supported	14	23	-9
	Meat value chain development	Livestock production Unit	Increased poultry production	Number of chicks procured and supplied to farmers	25,600	0	25600
				Quantity in Kgs of pasture seeds procured and supplied to farmers	3,000	10750	-7750
	Fisheries Development	Fisheries Unit	Aquaculture production systems/equipment enhanced	Number of Fishermen trained	12	15	-3
				Number of fibre glass canoe procured	1	1	0
				Number fishing gears for pond harvesting (seine nets)	7	7	0
				Number of hatchery farms with quality brooding stock	6	4	2
	Livestock disease control	Veterinary Service Directorate	Increase livestock vaccination to cover 70% of at risk animals	Number of animals vaccinated – cattle	50,000	52000	-2000
				Number of goats/sheep vaccinated	80,000	100000	-20000
				Number of dogs vaccinated	30,000	30,000.00	0
				Number of birds vaccinated	150,000	60000	90000

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2023/24			
					Target(s)	Actual as at 30th June, 2024	Variance	
				Revenue generated by the vaccination/livestock movement permits programme	10,000,000	7,659,978	2,340,022	
				Veterinary camps outreach	Number of veterinary camps held	6	10	-4
			Veterinary Service Directorate	Meat carcass inspected	Number of carcasses inspected – beef	26,000	26,500	-500
				Number of carcasses inspected - goats/sheep	90,000	90,000	0	
				Slaughter houses inspected	Number of slaughter house inspected	81	75	6
				Amount of revenue generated by the veterinary public health programme	10,000,000	7,659,978	2,340,022	
Cooperative Development and Management	Cooperative Development	Directorate of cooperatives	Audit and inspection report	No. of cooperatives audited and inspected	70	49	21	
			Improved cooperative governance and compliance	training conducted	12	30	-18	
			AGM reports	AGMs	72	92	-20	
			Registration certificate	Increased number of cooperative societies	10	21	-11	

4.7. Department of ICT, Education and Internships

4.7.1. Financial Performance Summary

The cumulative expenditure for the period ending 30th June 2024 was Kshs. 758,169,338.95 which translated to an absorption rate of 80 percent. Recurrent and development performance for the period was 83 and 69 percent respectively. The total expenditure on operations and maintenance was 26 percent of the total expenditure, personnel 52 percent and development 23 percent.

Table 4.7.1:Department Education of Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (2) Estimates	Expenditures as at June 30, 2024	Performance (%)
Operations	18,920,054	18,470,214	98%
Maintenance	189,566,747	175,800,121	93%
Sub-total	208,486,800	194,270,335	93%
Personnel Emoluments	493,084,776	391,307,632	79%
Total Recurrent	701,571,576	585,577,967	83%
Capital Expenditure	249,913,827	172,591,372	69%
Totals	951,485,403	758,169,339	80%

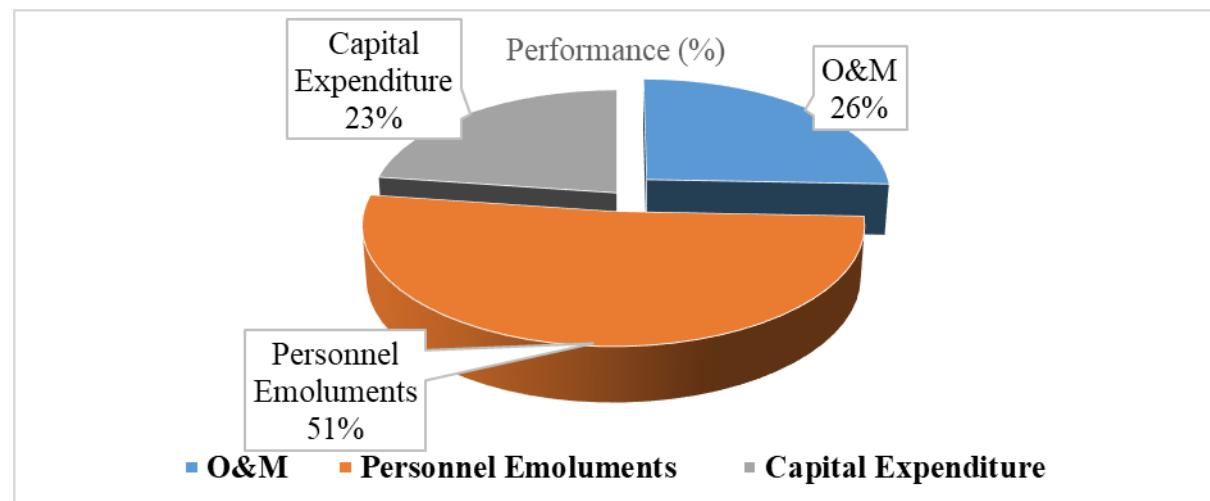


Figure 17:Department of Education Expenditure by Economic Classification

4.7.2. Recurrent Expenditure Performance

The department utilized Kshs. **585,577,967.05** against a budget of Kshs. **701,571,576** on recurrent which represents 83 percent absorption rate.

Table 4.7:2:Department of Education Recurrent Expenditure Performance

Expenditure Item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Salaries & Wages	493,084,776	391,307,632	79%
Scholarships	32,000,000	31,985,541	100%
ECDE Capitation	19,689,600	19,650,313	100%
County Bursaries	8,500,000	8,388,510	99%
Internship, Mentoring & Volunteer Programme	8,150,215	7,420,620	91%
Bandwidth H/Q	7,500,000	7,113,715	95%
Issuance of bursaries	7,000,000	7,000,000	100%
Issuance of bursaries	5,000,000	5,000,000	100%
Issuance of bursaries	5,000,000	5,000,000	100%
Issuance of bursaries	5,000,000	5,000,000	100%
Issuance of bursaries	5,000,000	5,000,000	100%
Issuance of bursaries	5,000,000	5,000,000	100%
Issuance of bursaries	4,500,000	4,500,000	100%
Issuance of bursaries	4,000,000	4,000,000	100%
Issuance of bursaries	4,000,000	4,000,000	100%
Facilitation of ECDE Officers & teachers	3,300,629	3,214,490	97%
Refined fuels, Oils & Lubricants-others	3,000,000	3,000,000	100%
Issuance of bursaries	3,000,000	3,000,000	100%
Issuance of bursaries	3,000,000	3,000,000	100%
Issuance of bursaries	3,000,000	3,000,000	100%
Issuance of bursaries	3,000,000	3,000,000	100%
Issuance of bursaries	3,000,000	3,000,000	100%
Issuance of bursaries	3,000,000	3,000,000	100%
Hospitality-Catering Services	3,000,000	2,942,759	98%
Webhosting	2,737,030	2,737,030	100%
Daily Subsistence Allowance	2,500,000	2,500,000	100%
Support to Education	2,491,545	2,491,545	100%
SMS System	2,490,800	2,490,800	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%
Issuance of bursaries	2,000,000	2,000,000	100%

Expenditure Item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Maintenance Expenses-Motor Vehicles	2,500,000	1,307,074	52%
Facilitation of CTTI Officers	1,300,000	1,060,418	82%
Office & General Supplies-stationery	1,027,054	1,024,597	100%
Domestic Travel Costs	1,000,000	1,000,000	100%
CIC Repair & Maintenance	1,000,000	1,000,000	100%
Issuance of bursaries	1,000,000	1,000,000	100%
Issuance of bursaries	1,000,000	1,000,000	100%
Issuance of bursaries	1,000,000	1,000,000	100%
Training Expenses	853,000	814,368	95%
Utiliites-Electricity	800,000	754,503	94%
Purchase of Computers,Printers and other IT Equipment	705,000	704,973	100%
Community Information Centres AIA	600,000	598,900	100%
Rent-Non-Residential (C.I.C Centres & showroom)	414,000	414,000	100%
Communication-Telephone	300,000	278,539	93%
Planning,Budget & Indicator tracking	200,000	200,000	100%
Advertising & Publicity	300,000	178,400	59%
Membership fees	175,371	175,371	100%
Utilities-Water and Sewarage	150,000	72,000	48%
Maintenance of Office-Furniture & Equipment	29,200	10,000	34%
Conditional Grant for transferred Library services	11,273,357	-	0%

4.7.3. Development Expenditure Performance

The department utilized Kshs. **172,591,372** against a budget of Kshs. **249,913,827** on development which represents 69% absorption rate.

Table 4.7:3:Department of Education Development Expenditure and Project Status

Ward	Expenditure item/ Project name	FY 2023/24 Budget	Expenditure as at 30th June 2024	Absorption rate	Project status
HQ	Government Automation	28,420,000	26,785,270	94%	Complete
Tulimani	Upgrading of Kyamuthengi community library- Installation of LAN, structured cabling and furniture	1,000,000	940,500	94%	Complete
HQ	CTTI Development and capititation	20,553,968	19,796,356	96%	Ongoing
Kee	Kyandumbi ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	200,000	200,000	0%	Not Started
Kee	Nguluni ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,195,102	93%	Complete
Mbooni	Construction of a dormitory at Mukaatini CTTI	3,920,000	1,620,739	41%	Ongoing
Mavindini	Renovation of the existing building, electricity conduit and connectivity at Ivinga Nzia CTTI	3,430,000	-	0%	Ongoing
Mavindini	Construction of dormitory at Mavindini CTTI	3,430,000	1,307,962	38%	Ongoing
Nzaui/Kilili/Kalamba	Construction of Kalamba ECDE (One classroom with electrical conduit and lockable cabinet)	1,568,000	1,498,640	96%	Complete
Muvau/Kikumini	Construction of Kambi Mawe ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	1,960,000	1,897,398	97%	Complete
Mtito Andei	Kavungwa ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	1,960,000	1,890,447	96%	Complete
Kathonzweni	Construction of Kiangini Youth Empowerment center. – Construction of ICT Hub/Computer lab/Resource center	4,910,388	-	0%	Complete
Ivingoni/ Nzambani	Construction of Kikwasuni ECDE (One classroom,3 door pit latrine electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,450,000	-	0%	Ongoing
Muvau/Kikumini	Kimuumo ECDE center (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	1,960,000	-	0%	Ongoing
Nzaui/Kilili/Kalamba	Matiliku ECDE (One classroom with electrical conduit and lockable cabinet)	1,568,000	-	0%	Stalled

Nzaui/Kilili/Kalamba	Maumi ECDE (One classroom with electrical conduit and lockable cabinet)	1,568,000	-	0%	Stalled
Mtito Andei	Mavindini ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	1,960,000	1,856,400	95%	Complete
Kikumbulyu North	Construction of Mukononi ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	-	0%	Ongoing
Ukia	Construction of Mumbuni Primary ECDE Class (One classroom and electrical conduit)	1,470,000	-	0%	Ongoing
Emali/Mulala	Mwasa Ng'ombe ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,267,934	95%	Complete
Muvau/Kikumini	Ndukuma ECDE center (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	1,960,000	1,938,391	99%	Complete
Kathonzweni	Ngomano ECDE - Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	2,906,804	85%	Ongoing
Emali/Mulala	Emali town ship ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	-	0%	Complete
Mbitini	Installation of tanks and gutters at Masokani CTTI and Kithumani CTTI	1,470,000	1,394,140	95%	Complete
Ilima	Isovya CTTI Construction of Dormitory and fencing	4,900,000	3,851,804	79%	Complete
Kisau/ Kiteta	Kakuswi CTTI Construction of 2 dormitories (female and male)	6,860,000	30,000	0%	Ongoing
Nguumo	Katangini ECDE Construction of a Classroom (One classroom and electrical conduit)	1,470,000	-	0%	Not Started
Kathonzweni	Kathonzweni CTTI – Construction of pitlatrine Toilets	980,000	-	0%	Complete
Kikumbulyu North	Katilamuni ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,176,368	93%	Complete
Kilungu	Kauti CTTI Equipping	1,470,000	1,109,900	76%	Complete
Kasikeu	Kitumbini CTTI Dormitory	1,470,000	-	0%	Not Started
Thange	Kiumoni CTTI (equipping)	980,000	977,651	100%	Complete
Kiima Kiu/Kalanzoni	Kwa Kea primary ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,302,036	96%	Complete
Mukaa	Kwa Muatha ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	-	0%	Ongoing

Kikumbulyu South	Kwakyai ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,430,000	100%	Complete
Kikumbulyu North	Kyaani ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,272,972	95%	Complete
Mbitini	Kyumbuni ECDE- Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,303,822	96%	Complete
Nguumo	Makusu ECDE (One classroom and electrical conduit)	1,420,000	1,420,000	100%	Complete
Kisau/ Kiteta	Mulasya ECDE Construction of 2 classroom, water harvesting (5000lts tank) electrical conduit, metallic cabinet, lockable wooden table and arm chair.	3,136,000	-	0%	Ongoing
Kilungu	Mutongu ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	2,778,878	95%	Complete
Kilungu	Mutungu ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	-	0%	Complete
Nguumo	Ndeini CTTI Electricity connection	490,000	272,699	56%	Ongoing
Kasikeu	Ndivu ECDE Construction of 2 classroom, office, store, water harvesting (5000lts) 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,920,000	3,753,354	96%	Complete
Emali/Mulala	Ng'etha CTTI- Construction of twin workshop and equipping	6,860,000	6,577,351	96%	Complete
Kisau/ Kiteta	Ngaa ECDE Construction of 2 classrooms, office,store and water tanks (5000ltrs)	3,136,000	2,974,878	95%	Complete
Thange	Ngokolani ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	1,960,000	1,897,497	97%	Complete
Nguu/Masumba	Ngongweni Primary school ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,250,093	95%	Complete
Kitise/ Kithuki	Ngunguuni ECDE Construction of 2 classroom, office, store, water harvesting (5000lts) 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,920,000	3,777,304	96%	Complete
Thange	Nzouni ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	1,960,000	1,887,821	96%	Complete
Kithungo/ Kitundu	Nzueni ECDE Construction of 2 classroom, office, store, water harvesting (5000lts) 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,920,000	3,544,054	90%	Ongoing
Tulimani	Construction of one door Pit latrine at Mulooni ECDE Centre	490,000	-	0%	Complete
Kisau/ Kiteta	Songeni ECDE Construction of 2 classroom, water harvesting	3,136,000	2,897,050	92%	Complete

	(5000lts tank) electrical conduit, metallic cabinet, lockable wooden table and arm chair.				
Kalawa	Syongungi ECDE – Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	-	0%	Complete
Masongaleni	Uililinzi ECDE - (One classroom and electrical conduit)	1,470,000	1,410,760	96%	Complete
Nguumo	Uvileni CTTI Construction of a toilet	686,000	649,989	95%	Complete
Kitise/ Kithuki	Yinthungu CTTI – Construction of a boys' dormitory.	1,960,000	-	0%	Ongoing
Masongaleni	Yikitaa ECDE Construction of a Classroom (One classroom and electrical conduit)	1,470,000	1,470,000	100%	Complete
Nzaui/Kilili/Kalamba	Yiuma ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	-	0%	Ongoing
Ukia	Construction of workshop and equiping at Ukaatuni CTTI	1,751,882	8,550	0%	Ongoing
Emali/Mulala	Fencing, Construction of workshops of Kakulu CTTI	3,073,613	3,042,113	99%	Complete
Emali/Mulala	Construction of a modern ECDE class in Ngomongo ECDE	10,000	10,000	100%	Complete
Ilima	Repair of Kyang'a ECDE	30,879	30,878	100%	Complete
Ivingoni/ Nzambani	Construction of California ECDE - fencing, construction of office, construction of class and store	74,000	73,999	100%	Complete
Ivingoni/ Nzambani	Construction of Kativani CTTI - construction of boarding facility,fencing, electrification, levelling, construction of toilet	40,000	40,000	100%	Complete
Ivingoni/ Nzambani	Mukanda CTTI-Electricity connection	216,855	216,855	100%	Ongoing
Ivingoni/ Nzambani	Ndivuni ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	225,059	225,059	100%	Complete
Ivingoni/ Nzambani	Syandani ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	269,162	269,162	100%	Complete
Kako/Waia	Kitandi CTTI Fencing and installation of water tanks	356,302	-	0%	Stalled
Kako/Waia	Kilungu ECDE Construction of Classroom block and toilet	125,424	125,425	100%	Complete
Kako/Waia	Kyaume ECDE Construction of 2classrooms and toilets	621,294	621,294	100%	Complete
Kalawa	Construction of Ndauni ECDE	24,000	24,000	100%	Complete
Kalawa	Construction of Mililuni ECDE	30,000	29,999	100%	Complete
Kalawa	Mwaani ECDE Construction of a class	79,074	79,074	100%	Complete
Kalawa	Syokilati ECDE Construction of a class	83,181	47,752	57%	Complete
Kalawa	Ngungi ECDE Construction of a classroom	1,500,000	1,500,000	100%	Complete
Kalawa	Mweleli ECDE Construction of a classroom	527,367	490,743	93%	Complete
Kalawa	Ngamu ECDE Construction of a class	110,497	110,497	100%	Complete
Kalawa	Construction of Wathini ECDE	70,000	70,000	100%	Complete
Kasikeu	Construction of Kwa Mbumbu ECDE	533,472	-	0%	Complete
Kasikeu	Construction of Katuliani ECDE	73,539	73,539	100%	Complete

Kasikeu	Kathikwani ECDE Construction and equipping of ECDE class	911,453	911,453	100%	Complete
Kathonzweni	Construction Of Muusini Ecde	70,000	70,000	100%	Complete
Kee	Kee CTTI Equipping motor vehicle mechanics section/trade	2,000,000	2,000,000	100%	Complete
Kee	Construction of Mutulani ECDE	171,584	171,584	100%	Complete
Kee	Construction of Kivaku ECDE-	211,938	211,938	100%	Complete
Kiima Kiu/Kalanzoni	Tangu Primary school ECDE-Construction of Tangu Primary school ECDE Clasrooms,office,store toilets and a water tank	3,926	3,926	100%	Complete
Kiima Kiu/Kalanzoni	Construction of ULU ECDE	782,690	782,690	100%	Complete
Kiima Kiu/Kalanzoni	Kilombo ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	224,816	224,816	100%	Complete
Kiima Kiu/Kalanzoni	Kisse ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	3,500,000	-	0%	Complete
Kiima Kiu/Kalanzoni	Construction of Kiuusini ECDE	175,126	175,126	100%	Complete
Kikumbulyu North	Kiaoni ECDE Construction of one classroom	1,500,000	1,500,000	100%	Complete
Kikumbulyu North	Construction of kalulini ECDE	10,000	10,000	100%	Complete
Kikumbulyu South	Construction of Kibwezi Township ECDE Toilet	124,350	124,350	100%	Complete
kikumbulyu south	Fencing of Kanundu CTTI (Changed to electrification)	138,529	138,529	100%	Ongoing
Muvau/Kikumini	Construction of Kyaka ECDE	145,996	145,996	100%	Complete
Kilungu	Kyakathungu ECDE	70,000	70,000	100%	Complete
Kilungu	Kiseeni CTTI Upgrading the Kiseeni CTTI road	144,308	144,000	100%	Complete
Kilungu	Kauti CTTI	166,060	166,060	100%	Complete
Kilungu	Kyakituku ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	372,506	79,661	21%	Complete
Kilungu	Mutanda ECDEConstruction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	2,950,000	2,950,000	100%	Complete
Kisau/ Kiteta	Kalimani ECDE Construction of 2 classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	781,534	318,000	41%	Complete
Kitise/ Kithuki	Athiani CTTI renovation	1,000,000	999,504	100%	Complete
Makindu	Construction of Makindu A ECDE	305,133	305,133	100%	Complete
Makindu	Kalima Koi Construction of classroom and equiping	80,829	80,829	100%	Complete
Masongaleni	Kathito ECDE construction of class and equiping.	88,807	88,807	100%	Complete
Masongaleni	Kiange ECDE. Construction of a class and equiping.	85,180	85,180	100%	Complete
Masongaleni	Utini ctti - equipping,staff toilets and fencing and office	31,400	31,109	99%	Complete
Mbitini	Yuuni ECDE Construction of 2classroom,office, store, 3 door pit latrine and 5000lts tanks	1,255,660	-	0%	Ongoing
Mbitini	Muambwani ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	3,500,000	3,264,908	93%	Complete

Mbooni	Equipping of Ukala CTTI salon workshop	3,000	3,000	100%	Complete
Mtito Andei	Mitooni ECDE	4,000	3,999	100%	Complete
Mtito Andei	Miangeni ECDE - Construction of two classrooms, an office, a store, toilets and a 500 ltrs water tank	382,478	-	0%	Complete
Mtito Andei	Equiping of Mtito andei resource centre	649,000	649,000	100%	Complete
Mtito Andei	Kikwasuni ECDE Construction of one classroom and a three door pit latrine	135,809	135,809	100%	Complete
Mtito Andei	Kathekani ECDE Construction of one classroom and a three door pit latrine	244,054	244,054	100%	Complete
Mtito Andei	Ngwata CTTI Construction of a worshop	1,529,485	1,481,930	97%	Complete
Mtito Andei	Nzoila ECDE Construction of one classroom and a three door Pit latrine.	222,581	222,071	100%	Complete
Mtito Andei	Construction of Darajani CIC Centre	2,504,053	2,504,052	100%	Complete
Mukaa	Construction of Enzai CTTI Dormitory	80,000	80,000	100%	Complete
Mukaa	Kwa Kaseke ECDE Construction ECDE classes	235,359	235,359	100%	Complete
Mukaa	Kyandue ECDE Construction of classroom and Office	147,533	147,533	100%	Complete
Mukaa	Construction of Kitaingo CTTI workshops and power connection	1,129,280	-	0%	Complete
Mukaa	Construction of Ngosini ECDE	10,000	10,000	100%	Complete
Nguu/Masumba	Construction of Ndunguni ECDE	10,000	10,000	100%	Complete
Nguu/Masumba	Completion of Kwa Matungu classes	110,213	-	0%	Complete
Nguu/Masumba	Kwa Matungu CTTI	712,400	-	0%	Ongoing
Nguu/Masumba	Construction of Thithi ECDE	780,000	780,000	100%	Complete
Nguu/Masumba	Muongeni ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	3,500,000	3,500,000	100%	Complete
Nguu/Masumba	Uutini ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	223,202	223,202	100%	Complete
Nguu/Masumba	Kwa Matungu CTTI-Purchase of Land (Changed to supply of equipment)	300,000	-	0%	Complete
Nguumo	Kilongoni ECDE	10,000	9,672	97%	Complete
Thange	Kikunduku ECDE	40,000	40,000	100%	Complete
Thange	Kinyambu ECDE - Construction of a toilet and store	2,668	2,667	100%	Complete
Tulimani	Construction and equiping of kango ECDE	70,000	70,000	100%	Complete
Tulimani	Kathokani ECDEConstruction of 2classroom,office, store, 3 door pit latrine and 5000lts tanks	943,210	943,210	100%	Complete
Tulimani	Kiatineni ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	660,540	660,540	100%	Complete
Wote/Nziu	Construction of Nziu ECDE	70,000	70,000	100%	Complete

Wote/Nziu	St. Johns Malivani ECDE Construction of 2classrooms, 3 door toilet, water tanks (10,000ltrs) and office	231,339	231,339	100%	Complete
Wote/Nziu	Kavilani ECDE Construction of 2 classrooms, an office, 3 door toilet, water tanks(10,000ltrs), office and fencing.	226,219	226,219	100%	Complete
HQ	ICT Development Programmes	470,408	470,408	100%	Complete
Wote/Nziu	PWD Centre Development - Construction of Dormitories	2,536,001	2,536,001	100%	Complete
Nzaui/Kilili/Kalamba	Completion of Teacher training college at Gigiri in Nzeeni	214,407	213,854	100%	Complete
HQ	ICT connectivity - Fibre - Ajira Programme, Enhancing county connectivity, E Government, E Economy	1,431,621	1,431,621	100%	Complete
HQ	ECDE Capacitation	310,400	310,400	100%	Complete
HQ	Internship, Mentoring & Volunteer Programme	2,904,785	1,490,530	51%	Complete
TOTAL		249,913,827	172,591,372	69%	

4.7.4. Non-Financial Performance

The department completed the construction of 27 ECDE centres. In addition, they provided capitation support to 1,197 centres. The department also recruited 7 new ECDE teachers and converted all 953 existing ECDE teachers into permanent and pensionable positions. Seven CTTI centres were rehabilitated, and 59 CTTI centres received capitation support. In the financial year under review, 100 new students were awarded scholarships, while 14,388 received bursaries. The government also awarded 100 youths internship opportunities, and the ICT directorate automated Wote Referral Hospital.

Table 4.7:4:Department of Education Non Finance Performance

Programme	Sub-Programme	Delivery Unit	Key output	Key performance Indicators	FY 2023/2024		
					Targets	Actual as at 30 th June 2024	Variance
Early Childhood Development Education	Infrastructure development	Early Childhood Development Education	New ECDE centres constructed	Number of new ECDE centres constructed	20	27	+7
	ECDE capitation	Early Childhood Development Education	ECDE centres supported with capitation	No. of ECDE centres under capitation	1,197	1,197	0
	Feeding programme	Early Childhood Development Education	ECDE centres with school feeding programme	No. of ECDE pupils benefitting from school feeding programme	43,000	0	43,000
	Pupils' enrolment	Early Childhood Development Education	ECDE enrolment	No. of ECDE pupils enrolled	43,000	38,720	4,280
	Human resource development	Early Childhood Development Education	ECDE Teachers recruited	No of ECDE teachers recruited	20	7	13
		Early Childhood Development Education	ECDE teachers capacity built	No. of ECDE teachers capacity built	957	0	957
Technical and Vocational Training	Institutional strengthening	Early Childhood Development Education	Policies developed	No. of policies developed and adopted	1	0	1
	Infrastructural development	Technical and Vocational Training	Model CTTIs established	No. of model CTTIs established	2	0	2
			CTTIs rehabilitated and equipped	No. of CTTI's rehabilitated and equipped;	5	7	+2
	Capitation	Technical and Vocational Training	CTTIs supported with capitation	No. of CTTIs facilitated with capitation	60	59	1
	Human resource	Technical and Vocational	CTTI instructors	No. of CTTI instructors	10	0	10

Programme	Sub-Programme	Delivery Unit	Key output	Key performance Indicators	FY 2023/2024		
					Targets	Actual as at 30 th June 2024	Variance
	development	Training	employed	employed			
		Technical and Vocational Training	CTTI instructors capacity built	No. of CTTI instructors capacity built	100	0	100
County bursary and scholarship	County Scholarship	Support to education	Students supported with scholarships	No. of new students supported with scholarship	90	100	+10
	County Bursary	Support to education	Students supported with bursaries	No of students benefiting with bursary	4,000	14,388	+10,388
Community library and resource centre service	Development of county community libraries and resource centres	Support to education	Community members accessing library and Resource Centre services	No. of citizens accessing community library and Resource Centre services	5,000	84,260	+79,260
Internship, Mentorship and volunteerism	Internship	Internship, Mentorship and volunteerism	Interns recruited	No. of interns under internship program	90	100	+10
Information and Communication Technology (ICT)	ICT infrastructure and digital literacy	Information and Communication Technology (ICT)	Model Community Information Centres constructed	No. of Model Community Information Centres constructed	3	0	3
		Information and Communication Technology (ICT)	ICT incubation centres equipped	No. of ICT incubation centres equipped	1	1	0
		Information and Communication Technology (ICT)	Innovations and research works completed	No. of innovations and research works completed	2	1	1
		Information and Communication Technology (ICT)	Community members equipped with ICT skills	No. of community members who have received ICT training	5,000	554	2,500
	ICT network infrastructure	Information and Communication Technology (ICT)	sub-county service delivery(Huduma) centres established	Number of sub-county service delivery(Huduma) centres established	1	0	1
		Information and Communication Technology (ICT)	Public Wi-Fi hotspots created	No. of public Wi-Fi hotspots created within the county designated public spaces	3	1	2

Programme	Sub-Programme	Delivery Unit	Key output	Key performance Indicators	FY 2023/2024		
					Targets	Actual as at 30 th June 2024	Variance
	Information and Communication Technology (ICT)	Information and Communication Technology (ICT)	NoFBI termination sites lit / established/ upgraded	No. of NoFBI termination sites lit / established/ upgraded	4	2	2
		Information and Communication Technology (ICT)	Facilities connected with LAN complete with user support equipment	No. of facilities connected with LAN complete with user support equipment and training	11	2	9
		Information and Communication Technology (ICT)	Network security licenses purchased	No. of network security licenses purchased	566	566	0
	Automation of Government services	Information and Communication Technology (ICT)	Government services automated	Proportion of government services that have been automated	30%	33%	3%

4.8. Department of Gender, Children, Youth, Sports, and Social Services

4.8.1. Financial Performance Summary

In the FY 2023/2024, the Department of Gender, Children, Culture and Social Services utilized a total of Kshs 203,738,076.65 against the total departmental allocation of Kshs. 227,910,428 representing 89 percent absorption rate. The performance of recurrent was 94 percent while development was 83 percent. Development expenditure accounted for 37 percent of total expenditure while O&M and salaries accounted for 47 and 16 percent respectively.

Table 4.8:1:Department Gender Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Budget	Expenditure as at 30th June 2024	Absorption rate
Operations	9,194,598	9,141,867	99%
Maintenance	89,331,901	86,359,878	97%
Sub total	98,526,499	95,501,745	97%
Personnel	37,006,189	31,970,820	86%
Total Recurrent	135,532,688	127,472,566	94%
Capital expenditure	92,377,740	76,265,510.90	83%
Total Budget	227,910,428	203,738,077	89%

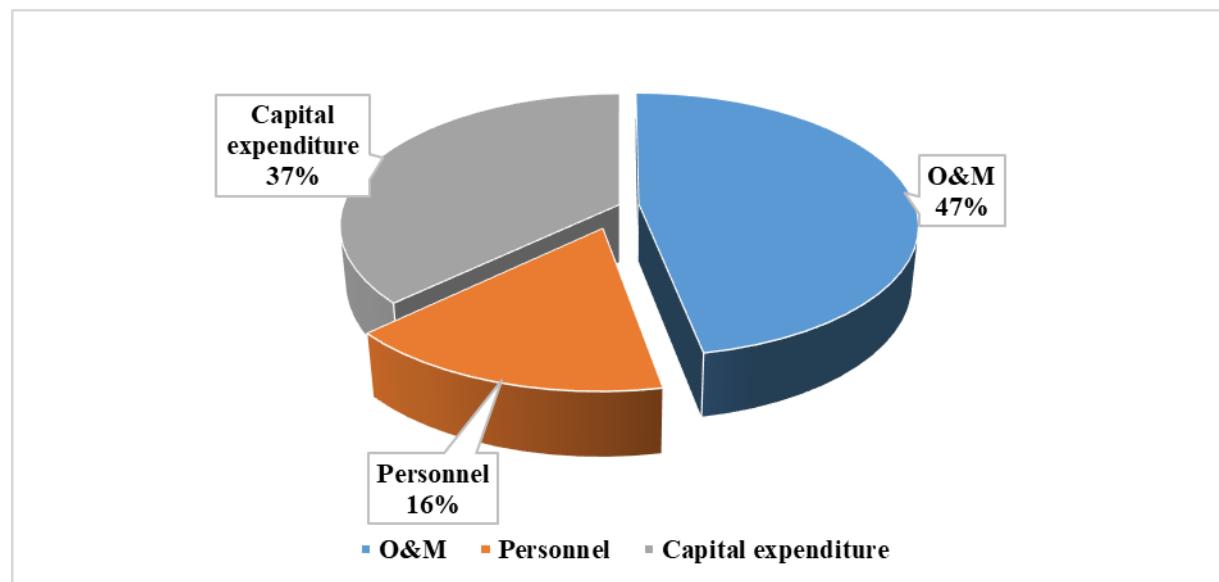


Figure 18:Department of Gender Expenditure by Economic Classification

4.8.2. Recurrent Expenditure Performance

The department incurred cumulative recurrent expenditures of Kshs. 127,472,565.75 by the end of financial FY 2023/24 translating to 63 percent of the total expenditure.

Table 4.8:2:Department of Gender Recurrent Expenditure Performance

Economic Item & Title	FY 2023/24 Supplementary Budget Estimates (2)	Actual Expenditure FY 2023/24 (Kshs.)	Absorption rate
Salaries and Wages	37,006,189	31,970,820	86%
Telephone, Telex, Facsimile & mobile phone services	100,000	100,000	100%
Courier & Postal Services	30,000	30,000	100%
Domestic Travel Costs	200,000	200,000	100%
Daily Subsistence Allowance	1,400,000	1,394,340	100%
Publishing & printing Services	100,000	100,000	100%
Advertising, Publicity Campaigns & Awareness	50,000	50,000	100%
Training Expenses	55,688	55,688	100%
Hospitality-Catering Services	663,410	660,800	100%
Office & General Supplies-stationery	360,000	360,000	100%
Computer & Computer Accessories	500,000	499,999	100%
Refined Fuels, Oils & Lubricants	2,000,000	2,000,000	100%
Membership Fees, Dues and Subscriptions to Professional Bodies	35,500	32,100	90%
Development of strategic plan	1,300,000	1,298,500	100%
Planning, Budget, Statistics and Indicator Tracking	500,000	500,000	100%
Partnership and linkages	400,000	400,000	100%
Gender Sub County Office /constituency Operating Expenses	1,500,000	1,460,440	97%
Maintenance of buildings- nonresidential/ equipment	680,000	679,910	100%
Maintenance motor vehicles	2,000,000	1,108,145	55%
Coordination of sub county activities for gender and social development	500,000	263,949	53%
Children/OVC protection development and support	3,028,548	2,837,141	94%
Empowerment to PWDs	1,423,434	1,418,824	100%
Makueni Youth Apprenticeship Programme	500,000	484,850	97%
Coordination of Youth Activities at Devolved Units	1,000,000	1,000,000	100%
Maintenance of a fitness Centre	200,000	199,900	100%
Facilitation of County Sports Officers	250,000	250,000	100%
Elderly livelihood support	4,300,000	4,300,000	100%
Tetheka Fund -Administration Costs	500,000	500,000	100%
Sport Development- Special Olympics	3,000,000	2,960,590	99%
Youth Empowerment	4,912,795	4,908,138	100%
Sport Development Programme	864,800	861,000	100%
Gender Based Violence Programmes	2,687,300	2,553,000	95%
Emali Mulala - Makueni Child Protection Centre	2,977,246	2,967,810	100%
KYISA Games	15,688,571	15,688,571	100%
Sports Development Activities	500,000	500,000	100%
PWD Mapping, Registration and Census	502,552	474,052	94%
Sports Development	1,115,150	979,840	88%
Sports Development	1,386,000	1,386,000	100%
PWD Mapping, Registration and Census	900,000	567,500	63%
PWD Mapping, Registration and	500,000	464,700	93%

Economic Item & Title	FY 2023/24 Supplementary Budget Estimates (2)	Actual Expenditure FY 2023/24 (Kshs.)	Absorption rate
Census			
Sports Development programme	1,300,000	1,300,000	100%
Social Protection :Support to vulnerable Elderly, PWDs	112,500	-	#VALUE!
Sports Development programme	1,000,000	1,000,000	100%
Youth Sports Tournament	331,990	330,000	99%
PWD Mapping, Registration and Census	600,000	571,500	95%
Ujuzi TekeTeke	201,370	87,080	43%
PWD Mapping, Registration and Census	600,000	569,500	95%
Youth Empowerment Programme	622,000	621,820	100%
Sports Development Programme	250,000	250,000	100%
PWD Mapping, Registration and Census	600,000	569,500	95%
Youth Empowerment and Sports Development	550,000	550,000	100%
Youth empowerment programme	1,500,000	1,480,420	99%
Youth empowerment and sports development	2,000,000	2,000,000	100%
Youth Empowerment and sports development	638,654	596,400	93%
PWD Mapping, Registration and Census	600,000	571,500	95%
PWD Mapping, Registration and Census	600,000	570,500	95%
Sport/Talent Development – ligi mashinani awards	1,380,000	1,380,000	100%
Sports development Ligi mashinani	1,000,000	1,000,000	100%
Levelling of ngai play ground	510,000	510,000	100%
PWD Mapping, Registration and Census	612,272	581,772	95%
Youth Development programs – Mentorship, sports activities,	160,000	160,000	100%
PWD Mapping, Registration, and Census	600,000	569,500	95%
Sports Development Programme	1,400,000	1,400,000	100%
Youth empowerment programme; Ajira kwa vijana, ujuzi teketeke	500,000	476,000	95%
PWD Mapping, Registration, and Census	500,000	469,700	94%
Ujuzi Teke Teke	206,580	206,480	100%
PWD Mapping, Registration, and Census	300,000	274,500	92%
Sports Development Programme	1,300,000	1,300,000	100%
Sports Development programme	1,000,000	1,000,000	100%
PWD Mapping, Registration, and Census	600,000	567,500	95%
Social Protection Programme PWDs empowerment	81,600	81,600	100%
Sports Development Programme and Levelling of Kyangoma Stadium	975,000	966,600	99%
Sports Development Programme	1,120,000	1,120,000	100%
Social Groups Development Programme	295,000	293,220	99%
PWD Mapping, Registration, and	600,000	593,500	99%

Economic Item & Title	FY 2023/24 Supplementary Budget Estimates (2)	Actual Expenditure FY 2023/24 (Kshs.)	Absorption rate
Census			
Sports Development Programme	755,000	755,000	100%
PWD Mapping, Registration, and Census	600,000	570,500	95%
Sports Development and Ligi Mashinani/ Talent centre Development	2,000,000	2,000,000	100%
PWD Mapping, Registration, and Census	700,000	667,500	95%
Youth empowerment Ajira kwa vijana, ujuzi teketeke 500,000 and sports 1000000	1,500,000	1,480,780	99%
Sports Development programme	1,000,000	1,000,000	100%
PWD Mapping, Registration & Census	600,000	598,710	100%
Youth Empowerment Marathon	600,000	600,000	100%
Support to DWA FC(Division 11)	129,329	129,329	100%
Youth empowerment programme	543,777	531,617	98%
Youth Empowerment Programme; Ajira Mtaani	500,000	500,000	100%
Sports development programme	1,417,993	1,417,000	100%
Social Protection programme	90,790	90,790	100%
Youth empowerment programme	190,000	120,400	63%
Sports Development Programme	1,350,000	1,350,000	100%
Social Groups development programme	50,000	8,660	17%
Sports Development Programme kwa kamoli (utaati) talent center : leveling of ground and wash rooms	1,262,650	1,227,440	97%
Sports Development Programme	1,575,000	1,575,000	100%
Support to organized groups including PWDs in Nziu sub ward tents and chairs and other equipment	404,000	364,640	90%
TOTAL	135,532,688	127,472,566	94%

4.8.3. Development Expenditure Performance

The department incurred cumulative development expenditures of Kshs. 76,265,510.90 by the end of financial FY 2023/24 translating to 83% of the total expenditure.

Table 4.8:3:Department of Gender Development expenditures and Project Status

ward	Expenditure item/ Project name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30 th June 2024	Absorption rate	Project status
County Wide	Youth empowerment programme	3,787,205	1,663,800	44%	Ongoing
HQ	Sport Development	5,135,200	4,618,189	90%	Complete
HQ	Gender Based Violence programmes	3,212,700	3,093,275	96%	Complete
Emali Mulala	Makueni Child Protection Centre	6,348,220	500,750	80%	Ongoing
HQ	KYISA Games	3,716,048	3,715,648	100%	Complete
Emali Mulala	Upgrading mulala play ground	3,497,204	3,089,581	88%	Complete
Ilima	Sports development (Leveling of field at musalala area and improvement of a katch stadium 1M and ligi mashinani 0.5M)	384,850	384,850	0%	Not Started
Ivingoni/ Nzambani	Sports Development programme	114,000	113,910	100%	Complete
Kalawa	Sports Development programme	200,000	199,930	100%	Complete
Kalawa	Social Protection :Support to vulnerable Elderly, PWDs(house/toilet/ bed /assistive devices and beddings	887,500	882,230	99%	Complete
Kathonzweni	Youth Sports Tournament (New)	397,500	391,000	98%	Complete
Kee	Ujuzi teke teke	198,630	198,600	90%	Ongoing
Kee	Youth Empowerment Programme	378,000	377,580	100%	Complete
Kee	Construction of Nguluni Bodaboda shed	270,000	179,489	66%	Complete
Kikumbulyu North	Youth empowerment and sports development	450,000	449,200	100%	Complete
Kikumbulyu South	Youth empowerment and sports development	1,361,346	1,361,282	90%	Ongoing
Kilungu	Sport/Talent Development – ligi mashinani awards, field leveling	520,000	519,000	100%	Complete
Kitise/Kithuki	Youth Development programs – Mentorship, sports activities,	340,000	338,700	100%	Complete
Makindu	Youth empowerment programme; Ajira kwa vijana, ujuzi teketeke	500,000	121,000	95%	Ongoing
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	293,420	293,414	95%	Ongoing
Masongaleni	Youth empowerment & Sports Development programme(One Car wash Machine-and 4 pool tables at 400,000- SportsDevelopment-Ligi Mashinani-Cash Awards Ksh.200,000 and Ksh.100,000 for Supa Cup facilitation)	700,000	300,000	0%	Not Started
Mavindini	Sports Development programme	700,000	697,520	100%	Complete

ward	Expenditure item/ Project name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30 th June 2024	Absorption rate	Project status
Mbooni	Social Protection Programme PWDs empowerment	918,400	918,103	100%	Complete
Mbooni	Sports development programme and leveling of Kyangoma stadium	1,025,000	559,410	55%	Ongoing
Mtito Andei	Sports Development Programme	380,000	379,965	100%	Complete
Mtito Andei	Social Groups Development Programme	2,205,000	2,200,455	100%	Complete
Mukaa	Sports Development Programme	245,000	242,800	99%	Complete
Nzaui/Kilili/Kalamba	Social Groups Development Programme (Tents for 20 groups (20 tents and 2000 chairs)	5,635,000	5,624,450	100%	Complete
Thange	Youth empowerment programme	1,361,223	1,360,100	95%	Ongoing
Thange	Sports development programme	679,000	678,500	100%	Complete
Thange	Social Protection programme	1,409,210	1,386,435	98%	Complete
Tulimani	Youth empowerment programme	810,000	809,100	100%	Complete
Tulimani	Sports Development programme	150,000	149,942	100%	Complete
Tulimani	Social Groups development programme	2,450,000	2,449,780	100%	Complete
Ukia	Social Protection Programme; OVC,GBV management and support vulnerable groups(PWD, aged and youth)	233,100	232,949	100%	Complete
Ukia	Purchase of 270 chairs for three organized groups	266,900	255,637	96%	Ongoing
Ukia	Sports Development Programme kwa kamoli (utaati) talent center : leveling of ground and wash rooms	737,350	737,350	100%	Complete
Wote/Nziu	Sports Development Programme	925,000	924,475	100%	Complete
Wote/Nziu	Support to organized groups including PWDs in Nziu sub-ward- tents and chairs and other equipments	5,096,000	5,088,490	100%	Complete
Emali/Mulala	Leveling of Kiuani playground, installation of posts and purchase of balls and nets (volleyball and netball)	880,000	874,800	99%	Complete
Ilima	Social Protection Development - 3200 litre Water Tanks for needy persons and vulnerable households	1,000,000	948,850	95%	Complete
Kako/ Waia	Construction of Boda boda Shed	300,000	198,906	66%	Complete
Kathonzweni	Social Protection Programme - Provision of wheelchairs and Assistive devices to PWD	500,000	464,973	93%	Complete
Kiimakiu/Kalanzoni	Leveling of Kiu primary ground and public toilet	2,000,000	961,900	48%	Complete
Kikumbulyu North	Purchase of water tanks for women groups	500,000	439,340	88%	Complete
Kikumbulyu North	Social Groups Development; Purchase of tents and Plastic Chairs	2,000,000	1,975,200	99%	Complete

ward	Expenditure item/ Project name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30 th June 2024	Absorption rate	Project status
Kikumbulyu South	Social Groups development programme	2,000,000	1,979,200	99%	Complete
Kilungu	Social Groups development; Purchase of 15 -100-seater tents and chairs	3,000,000	2,693,900	90%	Complete
Kisau/Kiteta	Sports Development Program-Leveling of Iviani, Kivani and Kiteta playgrounds	1,900,000	1,799,101	95%	Complete
Kithungo/Kitundu	Levelling of Kusyongali playground	4,000,000	3,885,446	97%	Complete
Kithungo/Kitundu	Youth empowerment programme	900,000	-	95%	Ongoing
Kitise/Kithuki	Construction of public dias (Jukwaa) at Kitise Market	1,000,000	-	50%	Ongoing
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	718,000	90%	Complete
Masongaleni	Social Groups development programme	1,500,000	1,466,392	98%	Complete
Mavindini	completion of Mavindini playground	2,849,234	2,847,120	100%	Complete
Mbitini	Upgrading Manooni playing ground	3,688,468	3,686,249	100%	Complete
Mbooni	Youth Empowerment programme Bodaboda Sacco Empowerment	800,000	799,500	90%	Ongoing
Mukaa	Leveling of Uvete playground and construction of a toilet.	2,000,000	1,898,234	95%	Complete
Nguumo	Gender and social services-PWD-Assistive devices, assessment and registration	1,000,000	859,860	86%	Complete
Thange	Construction of Boda boda Shed- Kyaani	200,000	151,950	76%	Complete
Wote/Nziu	Sports Development Programme; Nziu playground-Levelling and goal posts	1,500,000	-	0%	Complete
Wote/Nziu	Completion of Kitikyumu playground	142,032	129,700	91%	Complete
		92,377,740	76,265,511	83%	

4.8.4. Non-Financial Performance

During the planned period, 1,832 people were supported with food materials, 206 Pwds benefitted from adaptive assistive devices and income generating activities, 6,000 OVC benefitted from assorted item, 5 number of sports infrastructure upgraded and 128 youth engaged in Makueni youth apprentice programme.

Table 4.8:4: Gender Department Non-Financial Performance

Programmes and Sub Programmes Report for the Period Ending 30TH June, 2024 (Non-Financial Information)

Programmes	Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	FY 2023/24			Remarks
					Planned Targets FY 2023/24	Actual as at 30 th June 2024	Variance	
Gender and Social protection	Support to elderly	Gender	Elderly persons supported with food and other non-food items	No. of elderly persons supported with food and other non-food items	2,000	1,832	168	Food and non-food items delivered and distributed to senior citizens. Target not achieved due to inadequate budget.
		Gender	Elderly persons supported with NHIF cover	No. of elderly persons supported with NHIF cover	450	210	240	Target not achieved due to Inadequate budget.
	Support to PWDs	Gender	PWDs supported with assorted assistive devices	No. of PWDs benefitting with assorted assistive devices	50	206	+156	There was adequate budget.
	Support to Orphans and Vulnerable Children (OVC)	Gender	OVCs supported with assorted items	No. of OVCs benefitting with assorted items	1,000	6,000	+5000	Overachieved due to involvement of partners
		Gender	Child protection advocacy forums held	No. of child protection advocacy forums held	60	60	0	Target achieved
	Dignity pack program	Gender	Enhanced menstrual hygiene	No. of boys and girls provided with dignity packs	3,000	1,600	400	Target not achieved due to inadequate budget
Sexual and Gender Based Violence Mitigation		Gender	GBV sensitization and advocacy forums held	No. of sensitization and advocacy forums held	300	6	294	Inadequate budget. Done at sub county level.
			Anti- GBV champions	No. of community anti-GBV	120	0	120	No budget for the programme

Programmes and Sub Programmes Report for the Period Ending 30 TH June, 2024 (Non-Financial Information)								
Programmes	Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	FY 2023/24			Remarks
					Planned Targets FY 2023/24	Actual as at 30 th June 2024	Variance	
Recreation, Sports and Talent development	Institutional strengthening	Gender	trained	champions Trained				
			Developed policies	No. of developed policies	1	0	1	PWD policy draft available pending approval
Youth Empowerment	Youth enterprise development	Sports	Construction of talent centres	Number of talent centres constructed	2	0	2	There was no budget for the implementation of the projects
			Upgrading of sporting infrastructure	Number of sport infrastructure constructed	8	5	3	5 play field levelled, 2 Ongoing, 1 not started,
	Youth apprenticeship	Youth	Youths trained and issued with tools of trade	Number of youths trained and issued with tools of trade	100	97	3	There was inadequate budget
			Apprentices engaged in the County youth apprentice programmes	Number of youth engaged in Makueni youth apprentice programme (MYAP)	350	128	122	There was inadequate budget

4.9. Departments of Health Services

4.9.1. Financial Performance Summary

The total departmental expenditure for FY 2023/24 was Kshs **3,158,496,580** against a budget of **Kshs. 3,804,087,746** which translated to an absorption rate of 83 percent. The department had a recurrent budget of Kshs **3,272,979,542**, spent **Kshs 2,862,040,059** translating to 87 percent. The development budget was **Kshs 531,108,204** and the expenditure of **Kshs 296,456,521** translating to 56 percent absorption rate.

Table 4.9:1: Health Department Summary of budget and expenditures

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
RECURRENT EXPENDITURE			
OPERATIONS	839,986,643	510,492,902	61%
MAINTENANCE	106,111,671	61,374,240	58%
SUB TOTAL	946,098,314	571,867,142	60%
PERSONNEL	2,326,881,228	2,290,172,917	98%
TOTAL RECURRENT	3,272,979,542	2,862,040,059	87%
DEVELOPMENT EXPENDITURE			
CAPITAL EXPENDITURE	531,108,204	296,456,521	56%
TOTAL	3,804,087,746	3,158,496,580	83%

The departmental expenditure consisted of personnel emoluments at 73 percent, operations and maintenance at 18 percent, and 5 percent allocated for development. The department's high number of human resources resulted in the highest expenditure being recorded under personnel emoluments.

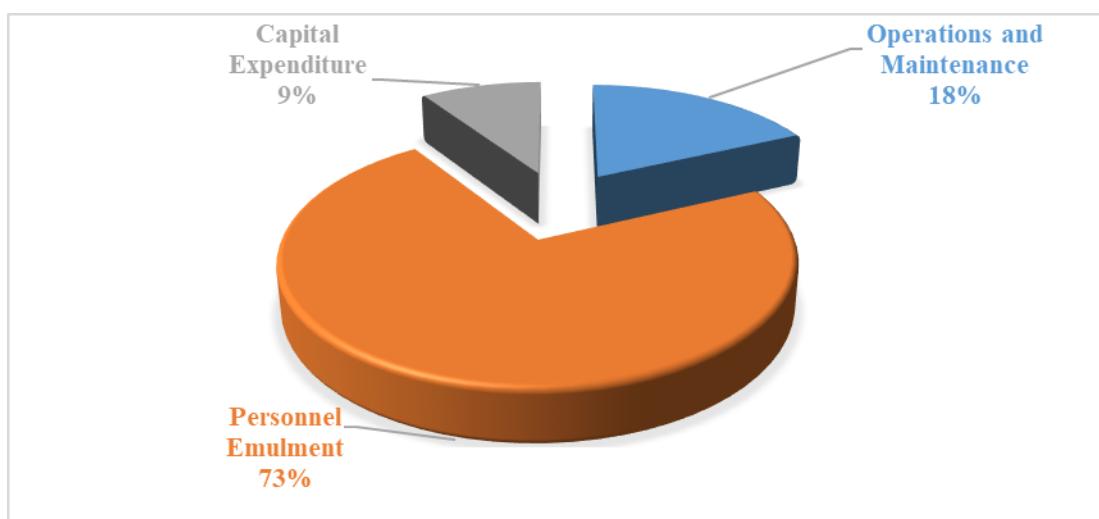


Figure 19:Department of Health Services Expenditure per Economic Classification

4.9.2. Recurrent Expenditure Performance

The department had a recurrent budget of Kshs 3,272,979,542 and spent Kshs 2,862,040,059, which is equivalent to 87 percent. The highest expenditure within the recurrent budget was allocated to medical drugs, followed by AIA for CHPs.

Table 4.9:2:Department of Health Services Recurrent Expenditure Performance

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Salaries & Wages	2,326,881,228	2,290,172,917	98%
Medical Drugs, Dressings and other Non-Pharmaceutical Medical Items, hospital beddings and linen Laboratory Materials, Supplies and Small Equipment (Essential medicines and medical supplies)	288,000,000	287,977,441	100%
Health AIA CHPs	47,075,000	47,075,000	100%
Electricity	38,028,956	36,696,380	96%
Recurrent Financing of Healthcare	30,000,000	29,985,348	100%
Health AIA Automation	30,000,000	27,914,240	93%
Public Health	25,000,000	25,000,000	100%
Community Health Strategy	15,000,000	14,919,334	99%
County Ambulance Services/Maintenance	11,000,000	10,994,134	100%
Health AIA CHP Equipment	10,000,000	10,000,000	100%
Refined Fuels & Lubricants	9,000,000	8,965,446	100%
Health AIA- Facility Infrastructure Improvement	8,767,519	7,998,565	91%
Maintenance Expenses-Motor Vehicles	8,000,000	7,831,971	98%
Reproductive Health-Family planning	6,217,380	6,156,771	99%
Primary health care	6,106,000	6,105,453	100%
Community Medical Support and Outreach	6,000,000	5,961,699	99%
Health AIA-Primary Healthcare	5,785,656	5,564,335	96%
Psychosocial Counselling and well-being	5,000,000	4,994,610	100%
Post basic training	4,019,100	3,996,100	99%
Maintenance-Buildings-Non Residential	4,985,325	3,972,977	80%
Daily Subsistence Allowance	4,000,000	3,911,540	98%
Travel Costs	2,000,000	1,998,395	100%
Purchase of Bedding and Linen	1,997,976	1,996,920	100%
General office Supplies-stationery	1,668,560	1,668,478	100%
Catering Services(Receptions, Accommodation, drinks)	1,499,650	1,402,747	94%
Seminars, training and conferences	992,300	955,400	96%
Sanitary and Cleaning Materials/Equipment	766,000	765,830	100%
Health Promotion and Awareness	542,840	540,153	100%
Medical bills and surgical implants	1,581,588	537,993	34%
Medical Bills	500,000	500,000	100%
Supplies and accessories for Computers	498,500	497,980	100%
Specialized Materials/Implants	500,000	490,397	98%
County supportive supervision, Commodity Audit	500,000	447,140	89%
Annual performance review	465,100	396,100	85%
Development of AWP	411,000	392,300	95%
PLHIV Programme	500,000	388,070	78%
Medical bills and surgical implants	1,500,000	341,004	23%
Development of a departmental strategic plan	411,000	320,400	78%
Planning, budgeting, Monitoring and evaluation	411,000	298,000	73%
Internet Connections	250,000	250,000	100%
Contracted Guards & Cleaning services	234,000	229,966	98%

Water and Sewerage	200,000	199,389	100%
Maintenance of Plant, Machinery and Equipment	34,288,466	192,846	1%
Advertising, Awareness & Publicity Campaigns	200,000	174,000	87%
Telephone, Telex, Facsimile and Mobile Phone Services/Bills	150,000	150,000	100%
Publishing & Printing Services	150,000	146,000	97%
Medical bills and surgical implants	171,712	105,410	61%
Medical bills and surgical implants	491,180	100,000	20%
Membership fees	81,100	81,100	100%
Medical bills and surgical implants	457,390	73,946	16%
Medical bills and surgical implants	200,000	67,000	34%
Maintenance of Computers, Software	50,000	49,500	99%
Medical bills and surgical implants	400,000	35,985	9%
Courier & Postal Services	30,000	28,350	95%
Medical bills and surgical implants	54,336	25,000	46%
NHIF, Linda Mama reimbursements and EDU afya	142,925,000	-	0%
Facility Improvement fee(Cash collection) - Hospitals	120,000,000	-	0%
Health AIA (Over collection FY2022/23)	53,050,901	-	0%
Integrated Nutrition Activities Matching Grant	8,907,780	-	0%
UHC registration	5,000,000	-	0%
Transforming Health Systems for Universal Care Project (WB)	76,000	-	0%

4.9.3. Development Expenditure Performance

The development budget amounted to Kshs 531,108,204, with an expenditure of Kshs 296,456,521 resulting in a 56 percent absorption rate. The development implementation status is provided in the table below.

Table 4.9:3:Department of Health Services Development Expenditure and Project Status

Department	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Contract sum (Kshs.)	Expenditure as at 30 th June 2024	Absorption rate	Project status
Mukaa	Equipping and operationalization of general ward at Uvete health Centre	26,042		26,000	100%	Complete
Kikumbulyu South	Lab and maternity Equipping Of mbui nzau dispensary	30,000			0%	Complete
Kikumbulyu North	Medical bills and surgical implants	42,610	1,409,856		0%	Complete
Kasikeu	Equipping of Sultan Hamud Mortuary	115,948		115,948	100%	Complete
Tulimani	Medical bills and surgical implants	172,464	240,205	172,464	100%	Complete
Kalawa	Upgrading of Kathulumbi health centre.	184,014		154,975	84%	Complete
Kasikeu	Construction of Kiou Top dispensary	200,408	420,716	188,900	94%	Complete
Emali/Mulala	Construction of X-Ray block and equipping at Emali Model Health Centre	240,205			0%	Complete
HQ	Transforming Health Systems for Universal Care Project (WB)	261,683	498,890	261,361	100%	Complete
Thange	Fencing & installation of electricity at Ivoleni dispensary	428,787	500,000	428,716	100%	Complete
Nzaui/Kilili/Kalamba	Purchase of tanks	451,760			0%	Ongoing
Kasikeu	Construction of toilets, equipment, electricity, ash pit, placenta pit, and incinerator at Ngalana dispensary	498,890	610,650	498,890	100%	Complete
Kiimakiu/Kalanzoni	Fencing and filling of the ditch, incinerator, ashpit and placenta pit for Kalanzoni dispensary	500,000		497,457	99%	Complete
Nzaui/Kilili/Kalamba	Surgical implants and medical bills	553,412		553,412	100%	Complete
Ivingoni/Nzambani	Construction & equipping of ward and Mortuary at Nthongoni dispensary	650,000	946,563	618,800	95%	Complete
Kathonzweni	Upgrading Kathonzweni Health Center.	686,000	724,223		0%	Ongoing
Kikumbulyu South	Surgical implants and medical bills	734,566	980,000	734,566	100%	Complete
Kikumbulyu South	Construction of PWD Empowered structures at Kalulini Health centre	980,000	943,086	33,400	3%	Complete
Emali/Mulala	Fencing of Kwa-Kotoe Dispensary (Katune disp)	980,000	799,200	680,001	69%	Complete
Ilima	Upgrading of Nzukini Health Centre (Renovations)	980,000	1,257,232		0%	Ongoing

Department	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Contract sum (Kshs.)	Expenditure as at 30 th June 2024	Absorption rate	Project status
Ilima	Musalala Dispensary – upgrading	1,000,000	4,702,702	55,700	6%	Ongoing
Kikumbulyu South	Construction of Kyanginya Dispensary- Equipping	1,038,362	1,185,842	928,600	89%	complete
Mukaa	Equiping of Mutiluni Dispensary	1,260,900	2,796,356	959,074	76%	Complete
Kikumbulyu South	Renovation Of Kalulini Health Center	1,271,703	1,466,705	1,271,702	100%	Complete
Kathonzweni	Itumbule Dispensary – Fencing, wiring, and construction of soak pit, ash pit and incinerator at Itumbule Dispensary.	1,274,000	1,409,856	1,273,992	100%	Complete
Tulimani	Uvaani dispensary	1,404,736	1,444,064		0%	Complete
Ilima	Upgrading of Kavatanzou dispensary	1,466,506		1,466,506	100%	Complete
Kalawa	Kathulumbi Model Health Centre.(fencing and gate)	1,470,000		1,439,456	98%	Complete
Nguu/Masumba	Upgrading of Makasa Dispensary(Fencing and gate)	1,470,000	1,440,000	1,469,964	100%	Complete
Kalawa	Kalawa health centre(Fencing and gate)	1,470,000	1,391,745		0%	Not started
Mbooni	Completion & equipping of Mbooni isolation ward	1,500,000	3,895,217	1,041,600	69%	Stalled
Nguu/Masumba	Upgrading of Kitende Dispensary(Fencing and gate)	1,500,000	2,986,201	1,500,000	100%	Complete
Mtito Andei	Construction & equipping of X-ray block and theatre at Kambu sub county hospital	1,641,717	1,924,588	1,391,743	85%	Ongoing
Ilima	Upgrading of Kyambeke Dispensary-construction of two wards -Male and Female	1,792,840	1,879,971	1,733,057	97%	Complete
Kitise/Kithuki	Kithuki heath centre	1,827,234	1,884,003	242,444	13%	Complete
Kalawa	Katangini Dispensary -completion of maternity block and incinerator	1,960,000	1,901,958		0%	Ongoing
Kilungu	Kithembe sub-ward dispensaries: Fencing, solar energy at nyaani dispensary, health facilities upgrading	1,960,000	4,750,887	1,938,871	99%	Complete
Kilungu	Kyanganda Dispensary – Fencing, solarization and water connectivity	1,960,000	2,369,596	75,900	4%	Complete
Nzaui/Kilili/Kalamba	Fencing of facility (katulye dispensary)	1,970,000	2,373,951	1,969,958	100%	Complete
Ukia	Kyuasini health centre	2,057,240	2,344,335	1,657,126	81%	Complete
Kasikeu	Completion of Mbiini dispensary	2,450,000	1,250,369	2,448,366	100%	Complete
Ilima	Kyambeke Health Centre – upgrading of the facility	2,450,000	2,494,584	1,515,298	62%	Complete
Kee	Upgrading of health facilities in Kee Ward	2,450,000	1,254,447	2,394,335	98%	Complete
Nzaui/Kilili/Kalamba	Matiliku Subcounty Hospital (Dental Chair, accessories and other smal equipment)	2,500,000	4,712,023	2,373,993	95%	Complete
Kalawa	Mutembuku Heath centre (renovations)	2,500,000	2,411,635	2,499,984	100%	Complete
Kee	Upgrading of Mutulani Dispensary-	2,568,358	1,998,930	1,254,447	49%	Stalled

Department	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Contract sum (Kshs.)	Expenditure as at 30 th June 2024	Absorption rate	Project status
Kiimakiu/Kalanzoni	Construction of maternity and laboratory in Kavuko Dispensary	2,936,944	2,941,425	2,672,539	91%	Complete
Mukaa	Upgrading of Kamuthini Dispensary(Completion of injection room and equipping of maternity)	2,940,000	2,937,700	2,910,458	99%	Complete
Mukaa	Upgrading of Enzai dispensary	2,940,000	2,610,076	2,111,354	72%	Complete
Kasikeu	Completion of Kiou Dispensary block, staff house and water tanks	2,960,000	2,984,412	2,891,126	98%	Complete
Kathonzweni	Construction of staff quarters at Kiangini Dispensary	2,960,000	2,999,000	2,919,920	99%	Complete
Kee	Upgrading of Mutulani dispensary with ashpit, incinerator, laboratory eqquipping and staff quarters	2,960,000	4,996,246	1,612,008	54%	Ongoing
Makindu	Electrification and fencing of Kai Dispensary	2,999,266	4,907,000	2,999,212	100%	Complete
Mbitini	Upgrading of Mbitini Dispensary	3,000,000	3,124,341	2,999,980	100%	Complete
Ukia	Upgrading of Kilala Dispensary; Staff House	3,194,400	3,385,444	1,635,579	51%	Stalled
Ivingoni/Nzambani	Construction of a new hospital block at Ivingoni dispensary	3,268,824	3,213,605	3,159,824	97%	Complete
Kasikeu	Upgrading of Mang'ala dispensary (facelift, incinerator, and equipping)	3,332,000		2,964,602	89%	Ongoing
Ukia	Upgrading of Nthangu dispensary	3,390,532	3,677,676	3,293,889	97%	Complete
Ilima	Upgrading of Kyang'a Dispensary – construction of staff quarters	3,430,000	752,324		0%	Complete
Ukia	Construction of male wards and theatre at mukuyuni sub county hospital	3,920,000	3,998,810	40,000	1%	Not started
Kikumbulyu South	Kalungu dispensary -Construction of Staff quarters and upgrading	3,920,000	4,174,788		0%	Ongoing
Ukia	Upgrading/Construction of Ward at Mukuyuni Sub-county Hospital	3,920,000	4,273,671		0%	Ongoing
Mavindini	Renovation Iani Dispensary	4,000,000	4,739,070	3,996,410	100%	Complete
Mavindini	Upgrading of Mavindini Health Center	4,312,000	3,831,200		0%	Ongoing
Kasikeu	Renovation of Maternity wing and Upgrading of Kasikeu Model Health Centre	4,500,000	4,744,783	4,498,828	100%	Complete
Masongaleni	Upgrading Kithyululu Model Health Centre	4,750,000	4,940,967	2,973,433	63%	Ongoing
Nguu/Masumba	Thithi Dispensary	4,900,000	4,969,500	2,190,535	45%	Ongoing
Kithungo/ Kitundu	Upgrading Ngai Health Center	4,900,000	4,744.62	4,899,427	100%	Complete
Muvau/Kikumini	Mumbuni Health Center	4,940,967	5,141,679	4,870,946	99%	Complete
Muvau/Kikumini	Kikumini Model health center	5,000,000	5,637,032	1,455,638	29%	Ongoing

Department	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Contract sum (Kshs.)	Expenditure as at 30 th June 2024	Absorption rate	Project status
Masongaleni	Upgrading Ngwata Maternity Centre	5,350,000	6,538,325	5,340,418	100%	Complete
Nguu/Maumba	Construction of Kwa ndava Dispensary	5,941,651	6,540,788	5,938,280	100%	Complete
Muvau/Kikumini	Kambi Mawe Dispensary	6,860,000	10,000,000	4,839,832	71%	Complete
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.	6,860,000		6,476,960	94%	Complete
Kithungo/Kitundu	Utangwa dispensary	6,981,895	4,998,037	6,940,534	99%	Complete
County wide	Purchase of medical Equipment	10,006,149		8,846,172	88%	Complete
HQ	DANIDA – Matching grant for level 2 and 3 facilities	10,530,000		10,529,994	100%	Complete
HQ	Facility infrastructure improvement including Makueni mortuary, sultan hospital, theatre for Kibwezi and others	12,000,000	19,975,000	8,934,575	74%	Complete
HQ	DANIDA- Primary healthcare in devolved context	13,732,881		13,513,494	98%	Ongoing
HQ	Nutrition Programme - matching grant	15,545,512		10,158,547	65%	Ongoing
HQ	Purchase of Ambulances	20,000,000		19,975,000	100%	Ongoing
HQ	Nutrition International Donor funding	21,013,780			0%	Ongoing
HQ	Conditional Grant - for COVID 19 Emergency response -	27,257,613			0%	Stalled
County wide	Universal health care programme	100,000,000	1,409,856	100,000,000	100%	Complete
HQ	Conditional Allocation for Leasing of Medical Equipment	124,723,404			0%	Ongoing

4.9.4. Non-Finance Performance

During the plan period, immunization coverage improved from 92 percent to 98 percent. Deliveries conducted by skilled personnel were 88 percent, which fell slightly short of the target of 90 percent. Additionally, 68 percent of pregnant mothers attended at least 4 antenatal care (ANC) visits, just shy of the target of 69 percent. These improvements can be attributed to increased follow-ups, health education, the purchase of additional cold chain equipment, the establishment of more immunization sites, and the hiring of additional staff. Regarding the community's nutrition status, 100 percent of ANC mothers were supplemented with Iron Folic Acid (IFAS), while 82 percent of children aged 6 to 59 months were supplemented with vitamin A.

In public health, the number of active Community Health Units (CHUs) remained at 240. The department conducted 960 community dialogue days. The department has introduced an advanced health management information system known as "Afya Makueni" at the county referral hospital. This system replaces the old-fashioned manual processes, which were ineffective and relied on isolated and unclear systems. Additionally, through the Energy Directorate, the department has successfully implemented 200 KVA solar power panels at Makueni County Referral Hospital. This has not only complemented the existing KPLC grid but has also reduced the hospital's electricity expenses. In collaboration with the national government, the county government has supported 3,675 Community Health Promoters (CHPs) by providing them with monthly stipends for the first 6 months. Additionally, the CHPs have been equipped with medical kits and trained in health entrepreneurship. These initiatives aim to enhance health outcome monitoring at the household level and improve adherence to quality standards. The department adopted and implemented the use of Maisha Meds, a digital health commodities management system, in 13 facilities. The department also developed customized HPT ordering tools that prioritize essential medicines, enhanced data utilization for decision-making, and allocated funds equitably according to the facilities' workload. These efforts, along with MEDS' 95 percent fill rate, have significantly reduced stock outs in our hospitals.

Table 4.9:4:Department of Health Services Non-Finance Performance

Programme	Sub-program/	Delivery unit	Key output	Key Performance Indicators	FY 2023/24		
					Targets	Actual as at 30 th June 2024	Variance
Preventive and Promotive health care services	Maternal and new born health care	MCH	Increase immunization coverage	Proportion of children under one year Fully immunized	100	98%	-2
			Increased delivery under skilled personnel	% of deliveries conducted under-skilled personnel	91	89%	-2
				% of pregnant women attending at least 4 ANC visits	68	68	0
				Proportion of pregnant women attending ANC who are supplemented with Iron Folic Acid Supplementation (IFAS)	100	100	0
			Improved nutrition	Proportion of children 6-59 months supplemented with Vitamin A	80	82%	2
	NCDs	NCD	Reduced cases of NCDs	Percentage of women aged 15–49 years screened for cervical cancer	0.5	0.4	-0.1
				% of over five outpatient cases patients screened for hypertension	0.2	0.5	0.3
				% of over five outpatient cases screened for diabetes	0.2	0.6	0.4
	Mental health	Counselling	Improved mental health care	No. of residents reached with counselling services	50000	66208	16208
				No. of one on one structured sessions	5000	5632	632
				No. of groups therapy services provided	350	435	85
Community Health Strategy	Community health		Improved community health	No. of established community health units	240	NA	NA
				No. of community dialogue days conducted	1000	1480	480
HIV/AIDS	TB/HIV		Improved ART uptake	% of expectant women LWHIV who are currently on ART	98.5	99.4	0.9
				% of HIV positive clients linked to care	100	100	0
TB	TB/HIV		Improved cure rate	TB cure rate	93	93	0
				TB treatment success rate	97	98	1
Health Promotion Public Health	Health promotion		Improve health awareness	Proportion of schools with required sanitation & hygiene standards	80	90	10
				The proportion of school-going children dewormed	50	100	50

Programme	Sub-program/	Delivery unit	Key output	Key Performance Indicators	FY 2023/24		
					Targets	Actual as at 30 th June 2024	Variance
				The number of world health days commemorated	8	9	1
				Number of Radio/TV sessions held	10	12	2
				Number of Health IEC materials both soft and hard designed, developed, printed and disseminated.	20000	19525	-475
				No. of villages declared ODF	500	1230	730
		Public health	Improved public health services	Latrine coverage	94	98%	4
				Inspection and Licensing of food premises	10000	12765	2765
				Reporting timeliness & completeness of notifiable diseases	100	100	0
Curative and rehabilitative health services	Disease surveillance	Disease surveillance	Early detection of notifiable diseases	The average length of stay	5.2 days	4.8 days	0.4
	Inpatient services	Medical services	Reduced length of stay	Facility death rate	10%	10%	-0.4
				Percentage of facilities with sample referral networks	30%	50%	20%
				Percentage of laboratories enrolled in External quality assurance schemes	60	65	5
	Pharmacy	Health commodity management	Reduced stock out	Number of orders placed	4	4	0
	Rehabilitative Services	Physiotherapy	Improved physiotherapy services	No. physiotherapy visits	24,000	25,676	1676
				No. orthopaedic visits	19,500	21,765	2265
				No. occupational therapy visits	11,500	13076	1,576
General Administration	Health Infrastructure	Administration	Improved health infrastructure	No. of health facilities renovated	10	16	6
	Health Automation	ICT	Improved service delivery	No. of facilities automated	4	5	1
	Health Financing	Administration	Increased number of HH under Makueni care	Proportion of HH registered under Makueni care -%	30.	21	-9
			Improved health insurance coverage	The proportion of population registered under NHIF	11%	15%	4

4.10. Department of Trade, Marketing, Industry, Culture, and Tourism

4.10.1. Financial Performance Summary

During the fiscal year, the department was allocated Kshs **168,577,604.51** for both development and recurrent. The total expenditure for the period was Kshs **149,022,544.40** which is 88 percent of the total amount. Operation and Maintenance carried the biggest share at 64 percent follow by personnel emoluments at 24 percent and development was the least at 12 percent.

Table 4.10:1:Department of Trade Summary of Financial Performance

Expenditure item	Approved Estimate	Actual Expenditure	Absorption Rate
Recurrent Expenditure			
Operations	13,242,360	11,897,702	90%
Maintenance	94,229,364	83,692,784	89%
sub Total	107,471,	95,590,486	89 %
Personnel	41,212,157	39,111,423	95%
Total Recurrent	148,683.882	134,701.910	91%
Development Expenditure			
Capital Expenditure	19,893,722	14,320,634	72%
Total Budget	168,577,604	149,022,544	88 %

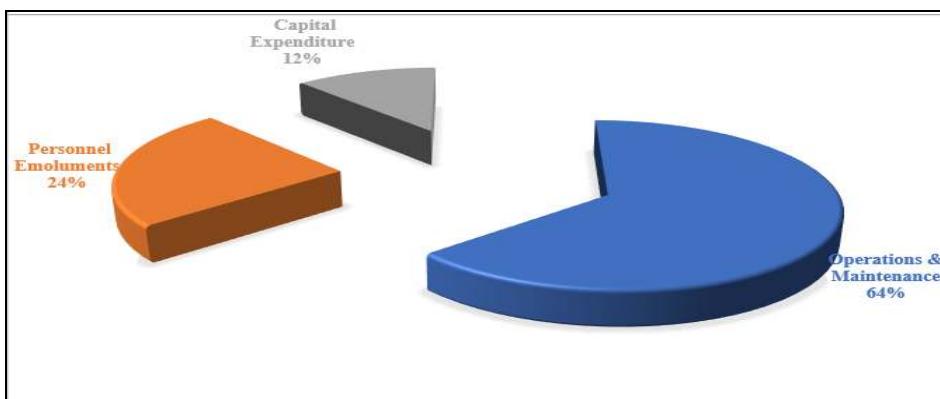


Figure 20:Department of Trade Expenditure by Economic Classification

4.10.2. Recurrent Expenditure performance

The total recurrent for O&M was Kshs 107,471,724.85 and the department spent Kshs 95,590,486.70. Despite late disbursement of fund, the department managed to absorb 89 percent of the allocated amount. Market cleaning and sanitation program which covers 156 markets across the county was allocated the highest amount at Kshs 46,331,840.20 representing 43 percent of the O&M budget.

Table 4.10.2:Department of Trade Recurrent Expenditure Performance

Economic Item & Title	Approved Estimates FY 2023/24 (Kshs.)	Actual Expenditure FY 2023/24 (Kshs.)	Absorption Rate
Communication-Telephone, Telex, Facsimile & Mobile phone Services	600,000	600,000	100%
Domestic Travel Costs	900,000	760,800	85%
Daily Subsistence Allowance	2,300,000	2,090,940	91%
Foreign Travel Costs	487,960	487,960	100%
Foreign Daily subsistence allowance	452,400	452,400	100%
Publishing & printing Services	250,000	-	0%
Subscription to professional bodies	100,000	42,450	42%
Advertising & Publicity	200,000	196,506	98%
Trade Shows and Exhibitions	302,000	298,494	99%
sector data and prefeasibility study	350,000	232,000	66%
Training Expenses	1,200,000	1,151,009	96%
Hospitality-Catering Services	1,500,000	1,434,059	96%
Office & General Supplies-stationery	400,000	101,400	25%
office & General Supplies-Computer Accessories	600,000	556,490	93%
Office & General Supplies-Sanitary	200,000	109,850	55%
Fuels, Oils & Lubricants	3,400,000	3,383,345	100%
Maintenance Expenses-Motor Vehicles	2,325,104	1,796,059	77%
trade development-strengthening of market management	800,000	113,880	14%
Private sector engagement	300,000	274,125	91%
Arts, Music and Culture Promotion and Development	2,100,000	1,776,766	85%
Makueni County Music and Cultural Festival (Kenya Music and Cultural Festival (KMCF))	8,000,000	7,784,520	97%
Akamba Indigenous Food Festival	4,500,000	4,447,862	99%
Akamba Cultural and Heritage Centre, Kibwezi	1,100,000	1,005,000	91%
Makueni Recording Studios	300,000	-	0%
Documentation and Digitization of Traditional Knowledge and Cultural Expressions of the Akamba	950,000	438,500	46%
Marketing of County products	2,000,000	1,149,789	57%
Promotion of Public Sanitation- Market Cleaning, Waste collection, transportation and disposal	46,331,840	46,099,116	99%
Purchase of Computers, Printers	895,814	739,500	83%
MSMEs Development Programme	1,511,900	1,462,280	97%
Consumer Protection Programme	2,783,700	1,364,880	49%
Exhibitions and Trade fairs	2,188,400	512,680	23%
Tourism Promotion development Programme	5,559,400	5,420,063	97%
Small Business Development Centres USAID Matching Grant	5,079,900	4,191,530	83%
Trade and Marketing Development	2,381,440	26,000	1%
Maintenance of other assets - Markets, tourism centres	5,121,867	5,090,235	99%
Total	107,471,725	95,590,487	89%

4.10.3. Development Expenditure Performance

During the FY under review, the department performed quite well in development with only one projected that has not started and with another ongoing. This was as a result of early signing of cabinet papers, timely preparation of BQs and fast tracking implementation of projects.

Table 4.10.3:Department of Trade Development Expenditure and Project Status

No	Project Location	Project Name	Budget Allocation FY 2023/24 (Kshs.)	Contract sum (Kshs.)	Expenditure as at 30 th June 2024	Absorption Rate	Project Status
1	Kalawa	Kavumbu Public toilet	500,000	474,419	-	0%	Complete and in use
2	Kathonzweni	Construction of a public toilet at Ikaasu Market	500,000	499,505	499,505	100%	Complete and in use
3	Kathonzweni	Construction of a public toilet at Kavumbu Market	500,000	499,505	499,505	100%	Complete and in use
4	Kiima Kiu/Kalanzoni	Construction of a public toilet at Marwa Market	1,000,000	947,071	947,071	95%	Complete and in use
5	Kiima Kiu/Kalanzoni	Construction of public toilet at Ngiini Playground	1,000,000	946,141	946,141	95%	Complete and in use
6	Nguumo	Uvileni market toilet	1,000,000	599,412	0	0%	Complete and in use
7	Kisau/ Kiteta	Cottage industry support for Kingongi-Mivuko women group	700,000	0	0	0%	Not started
8	HQ	Emali wholesale market(KDSP Project)	3,375,724	2,944,484	2,944,484	87%	Complete and in use
9	HQ	Maintenance of other assets - Markets, tourism centres	5,384,963	3,431,728	263,097	5%	On-going

4.10.4. Non-Financial Performance

The department performed above the average in various activities for the FY 2023/2024. However, delay in fund disbursement from the National Treasury was the major challenge that prompted underscoring in some activities.

Table 4.10:4:Department of Trade Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2023/24		
					Target(s)	Actual as at 30th June, 2024	Variance
Tourism promotion and development		Directorate of Tourism	Improved product quality and diversity; branded and marketed tourist sites	No. of circuits promoted	2	2	0
				No. of activities implemented in the master plan	2	2	0
				No. of stakeholders engaged	200	180	20
Trade development and promotion	Industrial Development and Investment	Directorate of Trade	Enhanced products	Number of products developed	1	0	1
	Trade and marketing development and promotion	Directorate of Trade	Developed trade infrastructure	No. of stakeholders' fora held	3	2	1
				No. of trade infrastructure developed and renovated	9	9	0
				No. of weighing and measuring equipment verified	7550	5140	2410
				No. of weighing and measuring equipment inspected	1550	1268	282
				No. of policies approved by The County Assembly	1	1	0
Culture, Art and the Music promotion and development		Directorate of Culture	cultural events held	No. of trainings on intellectual property rights	4	4	
				No. of artists promoted and supported in the cultural and creative industries	145	137	8
				No of culture events held	3	2	1

4.11. Department of Infrastructure, Transport, Public Works, Housing and Energy

4.11.1. Financial Performance Summary

The total department expenditure for the FY 2023/24 was Kshs. 564,616,139.39 which translated to an absorption rate of 77 percent against a budget of Kshs. 730,698,958. The full year expenditures constituted of Personnel emoluments 7 percent, operations and maintenance 14 percent while development 79 percent.

Table 4.11:1:Department Transport Summary of Budget and Expenditures

RECURRENT EXPENDITURE	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2024	Absorption Rate
OPERATIONS	56,250,083	55,232,719	98%
MAINTENANCE	27,234,300	25,818,281	95%
SUB TOTAL	83,484,383	81,051,000	97%
PERSONNEL	76,585,871	40,014,222	52%
TOTAL RECURRENT	160,070,254	121,065,222	76%
DEVELOPMENT EXPENDITURE	570,628,703	443,550,916	78%
CAPITAL EXPENDITURE			-
TOTAL BUDGET	730,698,957	564,616,139	77%

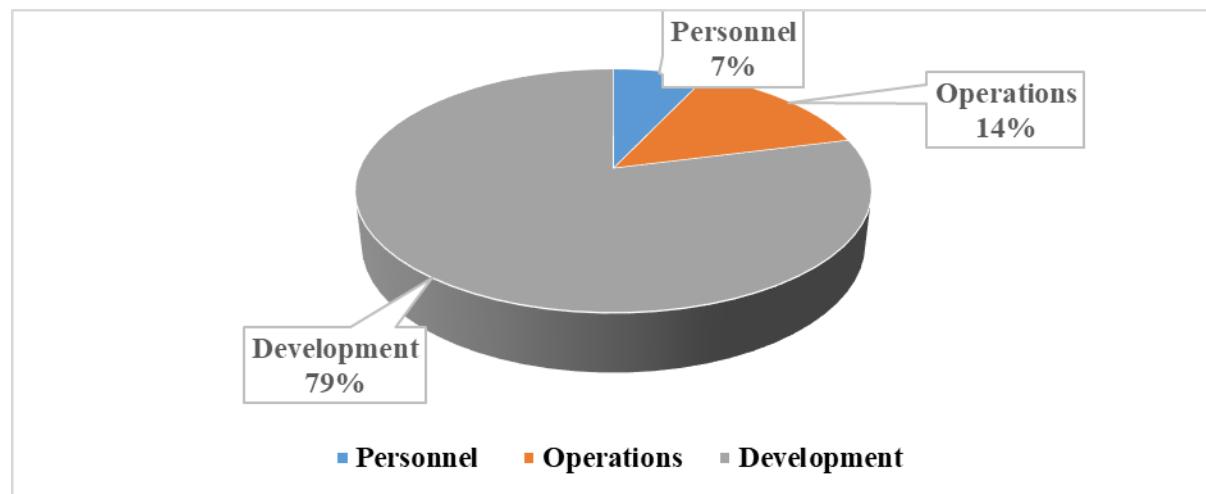


Figure 21:Department Transport Expenditure Summary Per Economic classification

4.11.2. Recurrent Expenditure Performance

Analysis of the recurrent expenditure of Kshs121,065,222.60 show that the department utilized Kshs. 40,014,222.05 personnel emoluments which represents 33 percent of the total recurrent expenditure and Kshs. 81,051,000.8 on operations and maintenance expenditure which is 67 percent of the total recurrent expenditure for the FY 2023/24. Insurance of motor vehicle

recorded the highest expenditure of Kshs. 25,000,000 while maintenance of buildings recorded zero expenditure.

Table 4.11:2 :Transport Department Recurrent Expenditure Performance

Vote Head	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th Expenditure June 2024	Absorption Rate
Casuals and other contracted services	103,320	103,320	100%
Utilities- Electricity	11,000,000	10,999,990	100%
Utilities-Water and Sewerage	93,630	60,000	64%
Telephone, Telex, Facsimile & mobile phone services	434,350	419,740	97%
Communication-Internet Connection	65,650	65,650	100%
Communication-Courier & Postal Services	65,650	34,350	52%
Domestic Travel Costs	1,350,000	1,240,635	92%
Daily Subsistence Allowance	3,942,707	3,893,000	99%
Foreign Travel Costs	331,440	331,440	100%
Publishing & printing Services	500,000	500,000	100%
Subscription to Newspapers, Magazines & Periodicals	85,000	25,000	29%
Advertising, Publicity Campaigns & Awareness	450,000	450,000	100%
Training Expenses	2,500,000	2,450,480	98%
Catering Services(Receptions, Accommodation, drinks	2,078,000	2,078,000	100%
Insurance-Vehicles	25,100,000	25,100,000	100%
Office & General Supplies-stationery	900,000	580,706	65%
office & General Supplies-Computer Accessories	500,000	500,000	100%
Office & General Supplies-Sanitary	112,836	112,836	100%
Fuels, Oils & Lubricants	5,000,000	5,000,000	100%
Contracted Guards & Cleaning services	387,500	166,344	43%
Contracted professional services	550,000	550,000	100%
Planning, budget indicator training	400,000	383,628	96%
Membership fees, Dues & Subscriptions to Professional Bodies	300,000	187,600	63%
Maintenance Expenses-Motor Vehicles	5,000,000	5,000,000	100%
Maintenance Expenses-Plant & Equipment	13,000,000	13,000,000	100%
Maintenance of Office Furniture	100,000	59,750	60%
Maintenance-Buildings- Non Residential	1,000,000	-	0%
Development of Annual Energy inventory survey	513,000	513,000	100%
Annual roads inventory and condition survey	271,300	271,300	100%
Material testing and quality control	300,000	224,596	75%
Purchase of Office Furniture	1,000,000	973,585	97%
Design & supervision of roads	500,000	448,540	90%
Design and documentation of building projects and other civil works	500,000	500,000	100%
scooping, design ,supervision of electrical works of county facilities and energy projects	500,000	500,000	100%
Development ,Validation and dissemination of County Energy plan	1,000,000	999,920	100%
Departmental performance review	300,000	300,000	100%
Development and operationalization of policies	1,000,000	996,100	100%

Vote Head	FY 2023/24 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th Expenditure June 2024	Absorption Rate
County transport and safety committee	500,000	283,440	57%
Public transport management	250,000	249,500	100%
Purchase of Computers/laptops/cameras/printers	1,500,000	1,498,550	100%

4.11.3. Development Expenditure performance

The department spend Ksh 443,550,916.75 on development activities against a budget of Kshs. 570,628,703 translating to 78 percent absorption rate in the financial year.

Table 4.11.3:Transport Department Development Expenditure and Project status

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
Mavindini	Upgrading Yeemulwa- Ivinganzia- kavilila road	10,000	10,000	100%	Complete and in use
Muvau/Kikumini	Grading of Kilisa – Mandoi – Neema – Muambani – Kivani – Kangutheni – Corner baridi – Makueni ctti – Makutano Market Rd.	10,215	10,215	100%	Complete and in use
Kilungu	In-house road improvement works (fuel)	15,511	15,511	100%	Complete and in use
Mbitini	Gravelling works; Mutiambua-kavuthu-muswii Rd	16,000	16,000	100%	Complete and in use
Kiimakiu/Kalanzoni	In-house road improvement works (Fuel)	19,521	19,521	100%	Complete and in use
Emali/Mulala	In-house road improvement works (fuel)	25,000	25,000	100%	Complete and in use
Masongaleni	Hire of machines for opening and grading; Lukanya – Utini Rd, Utini junction - Yikivuthi Rd, Kalandini – Masaku Ndogo Rd, Kwa Mwambui – Kwa Mwandola Rd, Kwa Musa – AIC Masonga Rd	34,652	34,652	100%	Complete and in use
Kikumbulyu South	Fueling of machines for grading of roads	35,000	35,000	100%	Complete and in use
Mbooni	Roads improvement/Maintenance	36,000	36,000	100%	Complete and in use
Kiteta/Kisau	In-house road improvement works (Fuel)	50,000	50,000	100%	Complete and in use
Mbitini	Road improvement (Fuel)	50,000	50,000	100%	Complete and in use
Kasikeu	Hire of machines for roadworks; Kwa katwae-kwa nzae-mwenye ivaa road	50,216	50,216	100%	Complete and in use
Nguu/Masumba	Survey of Roads	100,000	-	0%	Not started
Muvau/Kikumini	Road Improvement programme	100,000	100,000	100%	Complete and in use
Kitise/Kithuki	In-house road improvement works (Fuel)	144,000	144,000	100%	Complete and in use
Kikumbulyu North	Road Improvement programme	147,032	147,032	100%	Complete and in use
Muvau/Kikumini	Opening of ward roads in Muvau kikumini ward	155,000	155,000	100%	Complete and in use
Kasikeu	Routine maintenance of Roads	163,776	163,776	100%	Complete and in use
Thange	In-house road improvement works (fuel)	210,000	210,000	100%	Complete and in use
Kiimakiu/Kalanzoni	Installation of 8.5m double arm integrated solar lights system Mavivye market	245,000	245,000	100%	Complete and in use
Wote/Nziu	Road Improvement programme -Fuel	300,000	300,000	100%	Complete and in use
Kasikeu	Road Improvement programme	330,000	330,000	100%	Complete and in use
Emali/Mulala	Kwa kausha-kimbingo-mulala-makutano-kwa kinuka-mwasang'ombe-ngomongo-thea-kwa masauti-muselele-kwa -ngii-malii-mwanyani-ngoni-mwingati	344,466	344,466	100%	Complete and in use

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
	road				
Kitise/Kithuki	Roads improvement (Fuel)	344,689	344,689	100%	Complete and in use
Mbitini	Rehabilitation of Ikuyuni Ndauni road	400,000	400,000	100%	Complete and in use
Kako/Waia	Road Improvement programme	473,931	473,931	100%	Complete and in use
Kee	Miradi kwa jamii(MKJ) sand dams/ drift labour at muusini and kya kaleli	490,000	490,000	100%	Ongoing
Kee	Miradi kwa jamii(MKJ) road bush clearing and meter drains at matangi and kivani	490,000	490,000	100%	Ongoing
Masongaleni	Road improvement programme (Fuel for county machinery)	490,000	-	0%	Complete and in use
Makindu	Roads improvement programme(Fuel)	490,000	490,000	100%	Complete and in use
Masongaleni	Miradi kwa Jamii Programme	490,000	490,000	100%	Not started
Kikumbulyu South	Miradi kwa jamii(MKJ) roads for water , bush clearing and spot improvement in upper kalungu villages	500,000	500,000	100%	Not started
Kitise/Kithuki	Installation of flood lights at matheani market	500,000	-	0%	Not started
Kikumbulyu South	Market solar light rehabilitation programme(siembeni, Mbui nzau, Kyanginywa, mikuyuni)	588,000	-	0%	Complete and in use
Masongaleni	Rehabilitation as integrated lights at Yikitaa and Ulilinzi markets and installation of a new integrated solar light at Kiambani market	779,708	-	0%	Not started
Kitise/ Kithuki	Road Improvement program – Fuel for inhouse works	900,000	900,000	100%	Ongoing
Kasikeu	Drainage structures - Culverts; Kwa kavenzi-mitamboni-mwangini road	965,000	946,920	98%	Complete and in use
Mbooni	Kalamani- nzaini road	980,000	980,000	100%	Complete and in use
Thange	Grading and marraming kwa jc – muthungue primary - ituumo(fuel for county machinery)	980,000	899,780	92%	Complete and in use
Thange	Grading marraming of utithi- kyumbi – silanga – kwa mailu(fuel for county machinery)	980,000	843,504	86%	Complete and in use
Mbooni	Kikima market development	980,000	780,000	80%	Complete and in use
Ivingoni/Nzambani	Migingo parking	980,000	980,000	100%	Complete and in use
Thange	Murraming and leveling of Machinary, Kinyambu, Manyanga, Kikunduku and masonga Mkts	980,000	980,000	100%	Not started
Ivingoni/Nzambani	Opening of Kalikoni Borehole-Kilokwe-Mulu	980,000	980,000	100%	Complete and in use

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
	Ngomeli-Kilongosi-Wandia-MboyaNganda-Kwa Nduku-Kwa Mutindi-Kwa Kyalo-Kwa Muema Road				
Ivingoni/Nzambani	Opening of Kwa Mbwika-Ivingoni School-Kwa Kimilu road	980,000	980,000	100%	Complete and in use
Ivingoni/Nzambani	Opening of Kyuasini- Kwa Nzekele road	980,000	980,000	100%	Complete and in use
Ilima	Road maintenance works	980,000	980,000	100%	Ongoing
Kikumbulyu North	Street lighting for main stage to Kisayani Health centre	980,000	-	0%	Complete and in use
Masongaleni	Solar Market Floodlights - 1M Kativani, Kavatini, Makutano, Ndauni Markets.	980,000	952,868	97%	Complete and in use
Kiteta/Kisau	Road Improvement Program (Fuel for road maintanance)	1,000,000	-	0%	Complete and in use
Tulimani	Installation of flood lights at Kalawani	1,000,000	1,000,000	100%	Ongoing
Kikumini/Muvau	Hire of Machinery	1,000,000	1,000,000	100%	Not started
Kilungu	Kyaka drift construction	1,000,000	-	0%	Complete and in use
Mukaa	Hire of machinery	1,176,000	24,000	2%	Complete and in use
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	1,164,907	96%	Complete., Works excuted in FY22/23,
Mavindini	Road improvements (Fuel)	1,300,000	1,173,229	90%	Ongoing
Kikumbulyu South	Fuel for County Machinery	1,414,720	1,414,720	100%	Ongoing
Kathonzweni	Fuel for Grading using county machinery	1,470,000	1,470,000	100%	Ongoing
Mukaa	Installation of integrated solar light system (Kamuthini, Kiongwani,Kyandue, Kyangala, Mutiluni &Maiani	1,470,000	1,270,000	86%	Complete and in use
Muvau/Kikumini	Kwa Kisoi Gulley	1,470,000	1,422,485	97%	Complete and in use
Muvau/Kikumini	Kwa Mulinge drift	1,470,000	-	0%	Ongoing
Muvau/Kikumini	Kwa mwenga culverts	1,470,000	1,395,030	95%	Complete and in use
Ivingoni/Nzambani	Road improvement(Makokani roads)	1,470,000	1,441,146	98%	Complete and in use
Ivingoni/Nzambani	Road improvement(Matulani roads)	1,470,000	30,000	2%	Complete and in use
Kathonzweni	Six (6) Market Lights at Mutini, Kiangini, Kyunyu, Ngomano, Thavu, and Ikaasu markets.	1,470,000	1,429,302	97%	Complete and in use
Kikumbulyu North	Road Improvement Programme (Fuel for grading	1,493,400	1,493,400	100%	Ongoing

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
	machine)				
Thange	Electrification of Usalama Market(Matching grant)	1,500,000	1,300,000	87%	Ongoing
Mukaa	Mukaa road improvement	1,500,000	1,500,000	100%	Complete and in use
Nguu/Masumba	Road improvement (Light grading)-Fuel	1,550,000	1,550,001	100%	Ongoing
Mavindini	Installation of culverts and gabions; Methovini- Kyangwasi- Kwakivandi-Kasayani Rd, Mathemba- Musuuni-St. Jude Rd and Kithathaini-Katungu Rd.	1,884,799	1,884,799	100%	Complete., Works excuted in FY22/23
Wote/Nziu	Roads improvement (fuel for County Machinery)	1,960,000	1,460,812	75%	Project is complete and in use
Thange	Culverts across the Ward	1,960,000	-	0%	Project is ongoing
Kitise/ Kithuki	Construction of road structures (Culverts and Drifts)	1,960,000	1,960,000	100%	Project is ongoing
Nguumo	Fuel/Machine Hire for Grading of Sekeleni-Ilatu- Kalembe Raha road	1,960,000	1,833,377	94%	Project is complete and in use
Thange	Heavy grading and graveling, of Machinery- Baptist – Makongenii – Nzavoni- Ndivuni – Kamunyuni drift – Veneti – Muusini - Maikuu- Ituumo – Kasasule	1,960,000	1,960,000	100%	Project is complete and in use
Mavindini	High mast street lighting at Iiani market	1,960,000	1,960,000	100%	Project is complete and in use
Kitise/ Kithuki	Installation of floodlights	1,960,000	1,243,385	63%	Project is complete and in use
Kee	Installation of street lights in markets	1,960,000	-	0%	Project is complete and in use
Ivingoni/Nzambani	Installation of Street Lights within the Makutano Talent Centre	1,960,000	1,960,000	100%	Ongoing
Ukia	Road improvement- fuel	1,960,000	1,960,000	100%	Ongoing
Kilungu	Kituaimwe – Kyakathungu and Itambani - Kilisa roads	1,960,000	1,917,312	98%	Complete and in use
Kathonzweni	Machine hire for opening of feeder roads	1,960,000	1,903,229	97%	Complete and in use
Ivingoni/Nzambani	Marraming of Kativani - Pastor Komu – Utu Roads	1,960,000	1,893,120	97%	Complete and in use
Ivingoni/Nzambani	Marraming of Matingini – Kwa Kata – Kwa Muli – Kwa Mutuku – Sila Mulu	1,960,000	1,960,000	100%	Complete and in use
Ukia	Nzouni - Mutambuuukoni - Kavani road: Construction of Culverts and small drifts	1,960,000	1,936,496	99%	Complete and in use
Ukia	Road improvement -light grading	1,960,000	1,960,000	100%	Complete and in use
Mtito andei	Solar market flood lights at Kyusyani,	1,960,000	1,924,322	98%	Complete and in use

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
	Mbeetwani,Songea, Kalimani, Mavindini, Makutano, Misuuni and Kwa Kinyuti				
Masongaleni	Road Improvement Program - Hire of Machines	1,988,800	1,932,285	97%	Project is complete and in use
Kitise/ Kithuki	REREC matching grand (for Kitise and Kithuki subwards)	2,000,000	1,727,213	86%	Project is ongoing
Kitise/Kithuki	Opening and grading of Kalembu- mulango road through kwa kavilu	2,000,000	57,020	3%	Project is complete and in use
County Wide	Road improvement in hilly terrain wards	2,030,712	2,030,712	100%	Project is complete and in use
Kikumbulyu North	Installation of Kisayani Flood Light/ mast	2,058,000	2,058,000	100%	Project is complete and in use
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	2,169,066	100%	Project is complete and in use
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	2,251,916	100%	Project is complete and in use
HQ	Road improvement all wards -Fuel levy	2,288,943	2,288,854	100%	Project is complete and in use
Wote/Nziu	Unoa grounds floodlights	2,300,000	2,300,000	100%	Project is complete and in use
Ivingoni/Nzambani	Marraming of Kwa Kimasyu – Misuuni road	2,450,000	2,450,000	100%	Project is complete and in use
Kikumbulyu North	Road improvement programme(Machine hire for various roads)	2,450,000	2,381,285	97%	Project is complete and in use
Kilungu	Kitituni-Nthaene Kwa Ngoa	2,500,000	2,389,126	96%	Project is complete and in use
Kitise/Kithuki	Opening of matheani kwa nyaa road	2,500,000	69,820	3%	Project is ongoing
Thange	Kwa Kavuu- Kwa Kyulu- ithaayoni- kasasule- kwa kolovoi road (Murrarming)	2,500,000	646,035	26%	Project is complete and in use
Nguu/Masumba	Construction (light grading and drainage-Machine Hire/Fuel) Kwa Mukei, Kwa Jacob, Kwa Mawiyoo, Kasuguni,Masamukye, Kwa Chief, Kalii, Kwa	2,940,000	2,798,880	95%	Project is complete and in use

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
	King'oo, Kwa Katangu,, Kwa Mai, Vololo, Kemalilu Road				
Thange	Construction of Nzavoni drift	2,940,000	2,940,000	100%	Project is complete and in use
Thange	Installation of Flood lights at all markets	2,940,000	2,940,000	100%	Project is complete and in use
Ukia	Kaumoni - Nthangathi - Kitutu Road: Construction of 3 short drifts	2,940,000	2,940,000	100%	Project is complete and in use. 8 culverts installed, 17 keywalls constructed and graveling done%
Kithungo/ Kitundu	Kilyungi hybrid high mast floodlight	2,940,000	2,863,653	97%	Project is complete and in use
Ukia	Kisimbi-Mutanga/ Nthangathi- Muiu roads grading	2,940,000	2,940,000	100%	Project is complete and in use
Kilungu	Kituiuni Junction – Mutanda primary (culverts, grading, spot marruming and spot slabs)	2,940,000	42,280	1%	Projec is ongoing
Muvau/Kikumini	Kwa Kateli Drift	2,940,000	-	0%	Project is complete and in use
Kasikeu	Road Improvement Programme(Hire of machinery) Hire of machinery	2,940,000	2,940,000	100%	Project is complete and in use - Road opening and widening of 20km on selected 6 roads in kasikeu ward i.e wathini -kaumoni, Masokoni -kalaani, Mbiini -kalanzoni roads
Wote/Nziu	Road opening (Ndivuni- Kisemeini- KwaMukosi- Nziu Market) road opening and grading(Machine Hire)	2,940,000	25,760	1%	Project is complete and in use
Mavindini	Road structures and protection works	2,940,000	2,851,726	97%	Project is complete and in use
Makindu	Installation of flood light masts at makindu upper market	2,940,000	2,940,000	100%	Project is complete and in use
Mbooni	Upgrading of Kalamani- Nzaini road	2,940,000	2,940,000	100%	Project is complete and in use

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
Thange	Road Improvement	2,962,200	2,962,200	100%	Project is complete and in use
Mukaa	Road improvement programme - Hire of machinery	2,965,200	1,197,169	40%	Project is complete and in use
Mbitini	opening of roads and hire of machinery	2,970,000	64,050	2%	Project is complete and in use
Kalawa	Hire of machines for roadworks; Katangini – ngunini Rd, Murramuni -kavumbu-miangeni-mbavani-mutembuko-syongungi-kwa mareka junction Rd and Kalawa health ctre – kathiani market Rd,	3,000,000	2,895,428	97%	Complete., Works excuted in FY22/23
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	2,821,344	94%	Complete., Works excuted in FY22/23
Ivingoni/Nzambani	Road improvernt	3,160,000	2,167,066	69%	Project is complete and in use
Kithungo/ Kitundu	Road improvement Kithungo Kitundu	3,300,000	3,300,000	100%	Project is complete and in use
Wote/Nziu	Kwa Kitingi -Kwa Joel -Kwa Mwaniki road opening and grading (Machine Hire)	3,430,000	218,884	6%	Project is ongoing
Mbitini	Kwa Kitei Drift	3,430,000	3,318,012	97%	Project is complete and in use
Kitise/ Kithuki	Road Improvement program – Machine hire	3,430,000	3,324,164	97%	Project is complete and in use
Ilima	Road Improvement Programme ,(Opening and grading)- fuel	3,430,000	3,430,000	100%	Project is complete and in use
Mavindini	Road improvements (Hire of machinery)	3,430,000	588,730	17%	Project is ongoing
Makindu	Streetlighting Kiambani primary,secondary schools and makindu town	3,430,000	3,430,000	100%	Project is complete and in use
Kikumbulyu South	Kibwezi town lighting programme (matundani floodlight, Kibwezi streetlighting)	3,822,000	3,822,000	100%	Complete in use
Kiimakiu/Kalanzoni	Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)	3,920,000	-	0%	Complete in use
Kilungu	Itambani – Kyanganda Road (Culverts, grading and spot marruming)	3,920,000	3,834,356	98%	Complete in use
Mbitini	Road maintenance –repair	3,920,000	3,420,001	87%	Complete in use

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
Kilungu	Road improvement – fuel/Machine hire	3,929,600	171,990	4%	Not started
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	3,963,520	3,963,520	100%	Complete in use - 12km of road graded,cut off mitre drains and 1.3km spot gravelling.
Kiimakiu/Kalanzoni	Machines for hire -road improvement	3,995,000	3,995,000	100%	Complete in use
Kitise/Kithuki	Construction of kwa Kalelo - Winzeni drift	4,000,000	-	0%	Not started
Kitise/Kithuki	Installation of road structures and culverts - Mbata - Mayuu - Manza - Ngunguuni - Athiani road	4,000,000	-	0%	Complete in use
Nguu/Masumba	Machine Hire (road opening)	4,185,128	3,925,641	94%	Complete in use
Kako/Waia	Construction of Kako - Kandulyu (Savani) Drift	4,210,612	2,101,731	50%	Complete in use -drift constructed
Kasikeu	Road improvement and maintenance	4,400,000	4,089,912	93%	complete in use
Nguumo	Fuel/Machine Hire for Heavy grading, spot Murraming, slab construction, installation of culverts at Ngambi ya Munzyu- Tuanga road	4,410,000	586,480	13%	Complete - roads graded
Kikumbulyu North	Heavy grading and Murraming and; Construction of adequate road structures at Kisayani-Kathyaka- Mukononi-Ngaikini road	4,410,000	4,272,280	97%	Project is complete - 17.5Km road grading, 605 mitre drains and 2.1km spot gravelling
Kikumbulyu South	Kibwezi town roads improvement	4,410,000	4,410,000	100%	Complete and in use
Kiteta/Kisau	Road Improvement Program (Hire of Machines/ murraming/ culverts)	4,410,000	4,317,188	98%	complete in use
Emali/Mulala	Road improvement programme	4,500,000	4,500,000	100%	Complete - roads graded
Tulimani	Routine maintenance works; Ngetha – Vyaa - Utumoni Rd	4,696,661	4,696,279	100%	Complete., Works excuted in FY22/23
	Construction of Mbulutini Ndauni drift	4,900,000	-	0%	Not started
Nguu/Masumba	Heavy grading and marruming (Machine Hire) of Ngulai, Kwa tumbo-AIC Makasa -Kwa Lole-Thithi, Mukami-uthasyo-Mulutini disp-ngangani Road	4,900,000	4,035,172	82%	Complete. Road opening, Heavy grading, mitre drains,spot gravelling and installation culverts
Wote/Nziu	Construction of Muaani drift and murraming of Jones	4,900,000	3,303,520	67%	ongoing

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
	to Muaani Girls road				
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 primary school,ngomano-kamboo market -kikauni,kalii secondary kawala market	4,900,000	4,900,000	100%	Complete in use -Bush clearing done 24km of road graded, mitre drains installed
Kithungo/ Kitundu	Nzueni – Muvaa – Kusyokithoi – Ndandini Road improvement	4,900,000	4,900,000	100%	Complete in use - bush clearing, light grading done and culvert installation
Muvau/Kikumini	Road improvements(Hire of machinery)	4,900,000	322,450	7%	Complete - roads graded
Nzaui/Kilili/Kalamba	Roads improvement across the Ward.	4,900,000	2,930,930	60%	Complete - roads graded
	Upgrading of road from Mang'elete- yumbuni- kitheini- katheka kai- kwa muma- mbotela- manyata- kathiani- kongo- makutano- miani- kwa Noah- kikwasuni- kwa mbata- strabag- kamunyuni- makokani- kwa ngewa Road.	4,900,000	4,900,000	100%	Complete - roads graded
Nguumo	Road improvement (Fuel/Machine Hire)	4,943,800	77,850	2%	Complete and in use
Mukaa	Heavy grading, murraming and drainage works on Mukaa-Uvete road	5,385,000	4,935,626	92%	Complete and in use
Tulimani	Vengea-Kakima-Kwa Boss-ABC Thwake road	5,400,000	5,351,446	99%	Complete., Works executed in FY22/23
Ilima	grading, murraming and installation of structures at Mbaloni – Kyangunzu – Wautu – Kyambeke – Kwa Mwove – Nzukini – Kisuu – Upendo – Syathani – Kyenzenzeni Road	5,880,000	-	0%	Complete and in use
Kikumbulyu South	opening of and ugrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road	5,900,000	21,600	0%	Project is ongoing
Tulimani	Heavy grading, construction protection works and installation of culverts at Kwa Ikavi-Musoa Coffee Factory-Kyaviti drift-Uuta-Kwa Solo-Mulooni- Kyanzuki-Muthwani-Kanoto Road.	6,861,200	6,861,200	100%	Complete and in use

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
Mbooni	Road Improvement	7,000,000	7,000,000	100%	Complete and in use
Kako/Waia	Road improvement programme	7,180,720	7,180,720	100%	Complete and in use
Masongaleni	Rehabilitation of Isunguluni-Cutline-Kyanguli-Masaku Ndogo road - 8M	7,400,000	7,073,374	96%	Complete and in use
Mbitini	Mbulutini drift- Construction of a drift	7,650,000	1,905,000	25%	Not started
Kee	Road improvement Programme	7,700,000	5,938,106	77%	Complete and in use
HQ	Maintenance of street/flood lights	7,900,000	6,800,000	86%	Project is ongoing. Maintenance of existing street/flood lights
Kiteta/Kisau	Construction of Ngwani river drift	8,106,722	8,106,722	100%	Complete. Works excuted in FY22/23
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 Muani .	9,310,000	8,968,599	96%	Complete and in use
Mbooni	Kikima market improvement programme	9,410,000	9,410,000	100%	Complete and in use
Kalawa	Road improvent programme – light grading – 5M opening of roads – 4M Fuel in-house machines – 2M.	9,750,000	9,750,000	100%	Complete and in use
Makindu	Bush clearing; Heavy grading and spot Murranning; 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	9,800,000	9,800,000	100%	Project is complete and in use. Road opening, 43.5km grading, Installation of mitre drains, 1km spot graveling and installation of 900mm-2lines, 600mm-5linesculverts
Mbooni	Muisyo-Ngomeni river drift	9,815,000	603,342	6%	Not started
Kiimakiu/Kalanzoni	Kwa Kavesa drift &Culvert, heavy grading and murraming and drainage works from Ngiini-	9,860,000	1,693,793	17%	Project is ongoing

Ward	Project Name	FY 2023/24 Budget 2	Expenditure as at 30 th June 2024	Absorption Rate	Status
	Kalanzoni - Yaitha and rehabilitation and construction of gabions at Kwa Malonga - Mulumini road				
Tulimani	Road improvement in the ward	10,000,000	10,000,000	100%	Project is complete and in use
Mtito andei	road improvement - (Hire 7m, Fuel 3m)	10,617,604	8,699,840	82%	Project is complete and in use
Kithungo/Kitundu	Isuuni Drift	11,000,000	11,000,000	100%	Project is complete and in use
HQ	Roads improvement programme	12,007,102	12,007,102	100%	Complete and in use Grading spot gravelling and installation of drainage structures along (kilyungi- coffee factory rd and cosntruction of Ngwani drift)
All Wards	Road Maintenance - all wards	13,014,219	13,014,219	100%	Complete. Roads maintained across across all wards
HQ	Green energy promotion	28,420,000	28,175,100	99%	Project is complete.
HQ	Rural Electrification Programme - REREC Matching grant	30,000,000	30,000,000	100%	Project is ongoing

4.11.4. Non-Financial Performance

This section highlights the targets and the achievements that the department has achieved in the year under review. To improve connectivity and accessibility, the government has implemented the following initiatives in the FY 2023/24; opened 445.30km, graded 1273.40km and gravelled 102km of the rural roads, constructed 12 drifts, 2190 Metres of culverts, 813 gabion boxes. The county government, in partnership with Strathmore University and the World Resource Institute, developed Makueni County Energy Plan which will guide the implementation of the energy programmes and projects. To promote energy access, the government installed a 205 KWp grid-tied solar system at Makueni County Referral Hospital ,586 households were connected with electricity through REREC program, 6 high mast floodlights were installed, 78 integrated solar streetlights were installed and 63 grid powered street lights were installed.

Table 4.11:4:Department of Transport Non-Financial Performance

Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Targets	Actual as at 30 th June,2024	Variance
General administration & planning	Administration	Energy Plan	% of completion of the energy plan	100%	100%	0%
		Development and operationalization of policies (energy policy, public works policy and housing policy)	No of policies approved	2	0	-2
Road transport	Roads Department	Roads management	KM of roads opened	120km	445.30	325.5
			Km of roads maintained	9000km	1273.40	373.4
			No. of km graveled	150km	102	-48
		Completed Maintenance of residential and non-residential building	%age maintenance of the building	100%	0	-100%
		construction of drifts	No of Drifts constructed	10	12	2
Energy Promotion and Development		Installation of street lights	No. of streetlights installed	30	78	48
		Installation of flood lights	No. of floodlights Installed	30	6	24
		Rural electrification	Households connected with electricity	400	586	166

4.12. Department of Land, Urban planning and Development, Environment and Climate Change

4.12.1. Financial Performance Summary

The total expenditure for the department in the FY 2023/24 was Kshs 152,895,827 against a budget of Kshs 381,405,832 which represented an absorption rate of 40 percent.

Table 4.12:1:Department Lands Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
RECURRENT EXPENDITURE			
OPERATIONS	35,491,242	32,239,318	91%
MAINTENANCE	5,650,000	4,258,520	75%
SUB TOTAL	41,141,242	36,497,838	89%
PERSONNEL	53,120,831	44,647,881	84%
TOTAL RECURRENT	94,262,073	81,145,719	86%
DEVELOPMENT EXPENDITURE			
CAPITAL EXPENDITURE	287,143,759	71,750,108	25%
TOTAL	381,405,832	152,895,827	40%

Expenditure by Economic Classification

The departmental expenditures comprised of 24 percent operations and maintenance, 29 percent on personnel emolument and 47 percent on development expenditure. The analysis of the expenditure is shown in the figure below;

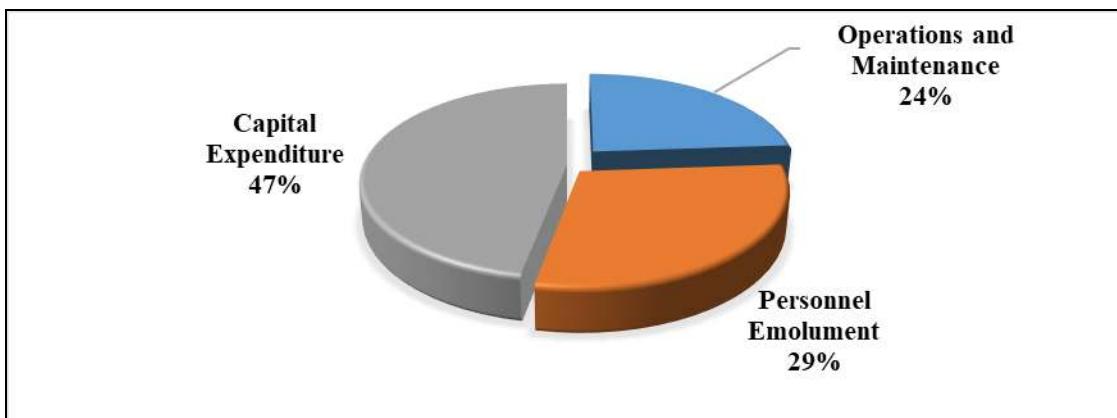


Figure 22:Department Lands Expenditure by Economic Classification

4.12.2. Recurrent Expenditure Performance

The department's recurrent expenditure was Kshs 81,145,719 against a budget of Kshs 94,262,073 translating to an 86 percent absorption rate. Analysis of the recurrent expenditure

shows that Daily Subsistence Allowance had the highest expenditure of Kshs 3,497,541.70 followed by Fuels, Oils & Lubricants with the expenditure of Kshs 3,483,520.00.

Table 4.12:2:Department of Lands Recurrent Expenditure Performance

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Salaries And Wages	53,120,831	44,647,881	84%
Daily Subsistence Allowance	3,500,000	3,497,542	100%
Fuels, Oils & Lubricants	3,500,000	3,483,520	100%
Maintenance Expenses - Motor Vehicle	2,800,000	2,528,620	90%
Hospitality-Catering Services Accommodation, Gifts & Drinks	2,500,000	2,492,255	100%
Staff Welfare	2,000,000	2,000,000	100%
Planting and tree growing at critically degraded ecosystems	2,000,000	1,404,260	70%
Finalization of Environment, Forest and Solid Waste Policies	1,600,000	1,598,800	100%
Domestic Travel Costs	1,300,000	1,297,005	100%
Environmental Administration, Coordination and Governance	1,300,000	1,296,820	100%
Urban Development (Resolution of boundary and land ownership disputes)	1,288,450	1,288,449	100%
Budget Implementation Committee	1,190,000	1,173,400	99%
Hospitality supplies- World Environment Day & international forest day	1,100,000	1,076,860	98%
Training Expenses	1,000,000	994,218	99%
Purchase of Noise Control Equipment (Meter, Camera and GPS Gadgets)	1,000,000	-	0%
Establish departmental committees: Lands Application Processing Committee & Artisanal Mining Committee	950,000	949,300	100%
County Environmental Committee	750,000	749,320	100%
Other Operating expenses - Financial Management & Reporting	700,000	699,900	100%
Survey of Muuni sub ward	695,380	-	0%
EIA and excision of Ngai Ndethya Settlement scheme	629,400	624,560	99%
Office & General Supplies-stationery	620,450	617,980	100%
Feasibility study on mining	620,000	599,540	97%
Preparation of KISIP Designs for County Informal Settlement Improved Plan	580,000	580,000	100%
Land Survey and issuance of title deeds	550,281	513,500	93%
Valuation of County Assets	550,000	549,500	100%
Advertising & Publicity	500,076	500,076	100%
Community outreach	500,000	500,000	100%
Makueni Land Liaison Committees and Support to Title Deeds	500,000	500,000	100%
County Tree Planting Day	500,000	499,250	100%
Purchase of Office Computers, printers & photocopiers	500,000	493,950	99%
Environmental Conservation, Silk cultural practices	500,000	450,900	90%

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
and management			
Fuel for desilting of londokwe dam using county machinery	500,000	-	0%
Mapping, surveying and beaconing of County Forests at Nzueni, Kitundu A&B, Mutungu and Kathekani	422,400	-	0%
office & General Supplies-Computer Accessories	400,000	397,399	99%
Mining Mapping & development	400,000	346,850	87%
Environment conferences and sensitization	386,407	375,920	97%
Surveying of Machinery and Kinyambu Mkts	338,380	-	0%
Planning, budgeting and indicator tracking	322,000	322,000	100%
Draining system along Kibwezi town	278,240	-	0%
Demarcation and conservation of riparian land within Ndukuma	269,887	233,256	86%
Environmental education program	250,000	239,900	96%
Environmental Inspection and Monitoring	250,000	238,800	96%
Restoration of fragile landscapes and wetlands	250,000	238,200	95%
Purchase of office equipment	200,000	200,000	100%
Environmental Impact Assessment and Audit	200,000	197,960	99%
Communication-Telephone	200,000	191,753	96%
Wildlife Conservation and Management	195,620	100,000	51%
Staff uniforms and Protective clothing (environment inspectors)	150,000	149,900	100%
Membership fees	125,339	113,675	91%
Publishing & printing Services	100,000	100,000	100%
Cleaning of the town and trenching of storm water management system.	78,932	-	0%
Communication-Courier & Postal Services	50,000	48,000	96%
Office & General Supplies-Sanitary	50,000	44,700	89%

4.12.3. Development Expenditure Performance

The department spent Kshs 71,750,108 on development activities out of the development budget of Kshs 287,143,759 representing 25 percent absorption rate.

Table 4.12.3:Lands Department Development Expenditure and Project Status

Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate	Status
HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	142,746,435	-	0%	Not started
County Wide	CCRI FLLoCA Matching Grant	38,500,000	2,528,040	7%	Ongoing
HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	11,000,000	7,207,060	66%	Ongoing
	Climate change Fund Board	10,906,480	10,429,750	96%	Ongoing
HQ	CCIS FLLoCA Matching Grant	10,000,000	9,980,580	100%	Ongoing
HQ	Market survey, preparation of deed plan and issuance of leasehold title deeds, LIMS and Opening of roads of Kathonzweni Market plans	7,700,000	7,700,000	100%	Complete
Mtito Andei	Market survey of Mtito Andei Market: Market survey, Preparation of peritarer and picking individual parcels and issuance of leasehold title deeds	4,900,000	2,974,998	61%	Complete
Ukia	Purchase of land for Itangini Market	4,200,000	-	0%	Ongoing
HQ	Urban Development (Resolution of boundary and land ownership disputes)	3,711,550	3,458,131	93%	Complete
Mbitini	Rehabilitation of Kwa Ngwili/Ndilo gulley	3,642,828	-	0%	Ongoing
HQ	FLOCA Funding	3,387,873	2,754,747	81%	Complete
Makindu	Kiboko Town Planning	3,320,000	3,320,000	100%	Ongoing
Tulimani	Feasibility study on mining	2,500,000	230,000	9%	Complete
Mtito Andei	EIA and excision of Ngai Ndethya Settlement scheme	2,370,600	1,884,381	79%	Complete
Nzaui/Kilili/Kalamba	Forest conservation and awareness (Tree planting/water weirs/sand dams)	2,085,000	-	0%	Ongoing
HQ	Plot registration - Data collection for registering plots to LIMS countywide	2,000,000	1,998,200	100%	Complete
HQ	Enhancement of LIMS System and data clerks	2,000,000	-	0%	Complete
HQ	Urban infrastructure development	1,985,493	1,460,000	74%	Complete
Ivingoni/Nzambani	Purchase of land for Kambu market shed	1,936,352	-	0%	Ongoing
Mbitini	Land compensation - Kwa Mbila Earth Dam	1,800,000	1,799,125	100%	Complete
Thange	Surveying of Machinary and Kinyambu Mkts	1,661,620	1,028,380	62%	Ongoing
Kasikeu	Planning of Kayata market	1,622,600	-	0%	Ongoing
Kathonzweni	Fuel for desilting of londokwe dam using county	1,500,000	81,480	5%	Stalled

Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate	Status
	machinery				
Kilungu	Pre-feasibility study of Nthunguni gully and watershed management	1,000,000	-	0%	Not started
Kalawa	Planning and survey of Kathulumbi market	1,000,000	720,856	72%	Ongoing
Kalawa	Planning and survey of Kalawa market	1,000,000	-	0%	Ongoing
Kalawa	Mbooni – Kee Municipality	1,000,000		0%	Ongoing
Kee	Mbooni – Kee Municipality	1,000,000		0%	Ongoing
Mbooni	Mbooni – Kee Municipality	1,000,000		0%	Ongoing
Tulimani	Mbooni – Kee Municipality	1,000,000		0%	Ongoing
Kiimakiu/Kalanzoni	Control of gulleys at Kwe Kuyu Kalembwani	1,000,000	967,174	97%	Complete
Mbitini	Tree Planting	1,000,000	995,980	100%	Complete
Kikumbulyu South	Construction of gabions along Mbeetwani Road	1,000,000	998,342	100%	Complete
Muvau/Kikumini	Kwa Kathoka Town Planning	1,000,000	1,000,000	100%	Ongoing
Muvau/Kikumini	Climate Change intiative	1,000,000	804,970	80%	Ongoing
Nguu/Masumba	Town Planning of Thithi/Simba Market	1,000,000	1,000,000	100%	Ongoing
Ilima	Purchase of land for Mwaani dispensary	1,000,000	-	0%	Not started
Wote/Nzii	Construction of Upendo toilet Nzii	786,052	774,292	99%	Complete
Muvau/Kikumini	Demarcation of riparian land within Ndukuma	730,113	731,930	100%	Complete
Wote/Nzii	Construction of Toilet Kuku market Acacia	650,000	647,509	100%	Complete
Makindu	Verification of beneficiaries for issuance of title deeds for Kiboko B	643,500	427,000	66%	Stalled
HQ	Mapping, surveying and beaconing of County Forests at Nzueni, Kitundu A&B, Mutungu and Kathekani	577,600	577,600	100%	Ongoing
Kee	Rehabilitation of gullies and road bush clearing and drainage	500,000	-	0%	Complete
Tulimani	Water and sanitation -Desilting of Kyambulu earth dam	498,680	498,680	100%	Complete
HQ	Wildlife Conservation and Management	454,380	451,780	99%	complete
HQ	Preparation of KISIP Designs for County Informal Settlement Improved Plan	420,000	420,000	100%	Complete
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	399,938	98%	Complete
Ukia	Survey of access roads and public lands in Ukia ward	400,000	-	0%	Ongoing
Emali/Mulala	Emali town plots verification and validation	399,826	399,826	100%	Complete
Nguumo	Survey of Muuni sub ward	304,620	304,620	100%	Ongoing

Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate	Status
Mtito Andei	Cleaning of the town and trenching of storm water management system.	264,320	264,320	100%	Complete
Kikumbulyu South	Draining system along Kibwezi town	221,760	221,760	100%	Complete
HQ	Conditional allocation; 20% Share of Mineral Royalties	99,857	-	0%	Not started
Ukia	Riverine conservation and restoration	99,720	99,720	100%	Complete
Ilima	Construction of Wautu toilet	80,000	80,000	100%	Complete
Mbooni	Construction of Tuvilani toilet	59,000	58,940	100%	Complete
Mbooni	Conservation of KWA KITHUE wetland	30,000	30,000	100%	Complete
Mbooni	Construction of toilet Kikima market	25,000	25,000	100%	Complete
Ivingoni/Nzambani	Construction of Eco toilet at Nthongoni Market	15,000	15,000	100%	Complete

4.12.4. Performance Review and Achievements

The department has issued title deeds for 600 public utilities across the County, including ECDE centres, health facilities, churches, water facilities, and cattle dips. The department also fast-tracked the excision of Ngai Ndethia game reserve for human settlement. Additionally, the department prepared a perimeter survey for Wote Township, which has been approved by the Director of Survey and serves as the basis for surveying all plots within the township.

Moreover, the department prepared and obtained approval for local physical and land use development plans for Kathonzweni and Mtito Andei. Surveying of plots for titling within these two urban centres is currently underway. So far, the county has prepared and approved 31 Physical Land Use Plans and implemented 6 of these plans, which has led to increased urbanization by attracting investors to the planned markets. In the future, the department will be preparing Local Physical and Land Use Development Plans for Kathulumbi, Kalawa, Kwakathoka, Thithi, Kiboko, and Kayata markets.

Table 4.12:4:Department of Lands Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	2023/24		
					Targets	Actual as at 30 th June 2024	Variance
General Administration & support services	General Administration & support services	M&E	Effective support services for the delivery of department programmes	No. of M & E reports prepared on a quarterly basis	4	4	-
		Departmental Performance committee	Improved management and coordination in service delivery	No. of department's meeting held	12	8	4
Security of land Tenure	SP2.1 Physical Planning of towns	Survey and tilting	Well planned towns	No of land use plans implemented	3	3	0
	SP3.1 Market survey and titling	Survey and tilting	Improved security of land tenure	No of the markets survey	2	2	0
				No. of titles issued	1,500	600	900
Land Administration and Management	Public Land Management system	Survey and tilting	Improved Land Management Information system (LIMS)	% of plots registered	30%	25%	5%
Mining mapping & development	SP4.1 Mining mapping & development	Environment	Improved mining exploration	No of artisanal committees prepared	2	0	2
Environment management and protection	SP5.1 Environment management and protection	Environment	Improved environment conservation	No of forest mapped	4	0	4
				No of CC proposals funded	30	0	30
				No of wetland conserved	5	3	2
				No of tree seedlings planted	15000	527,620	

4.13. Department of Water and Sanitation

4.13.1. Financial Performance Summary

The annual expenditure for the Department of Water and Sanitation for FY 2023/24 was Kshs. 449,971,142, against a revised budget of Kshs. 738,489,298. This translated to an overall absorption rate of 73 percent.

Table 4.13:1:Department of Water Summary of Budget and Expenditures

Expenditure Item	FY 2023/24 Supplementary Budget 2	Total Expenditure As At 30th June 2024	Absorption Rate(%)
Recurrent Expenditure			
Operations	25,064,280	23,822,507	95%
Maintenance	15,750,000	15,672,300	100%
Sub Total	40,814,280	39,494,807	97%
Personnel Emoluments	70,674,325	49,515,558	70%
Total Recurrent	111,488,605	89,010,366	80%
Development Expenditure			
Capital Expenditure	627,000,694	449,971,142	72%
Total	738,489,298	538,981,508	73%

The absorption rate for the recurrent budget was 80 percent, while for development recorded an absorption rate of 72 percent.

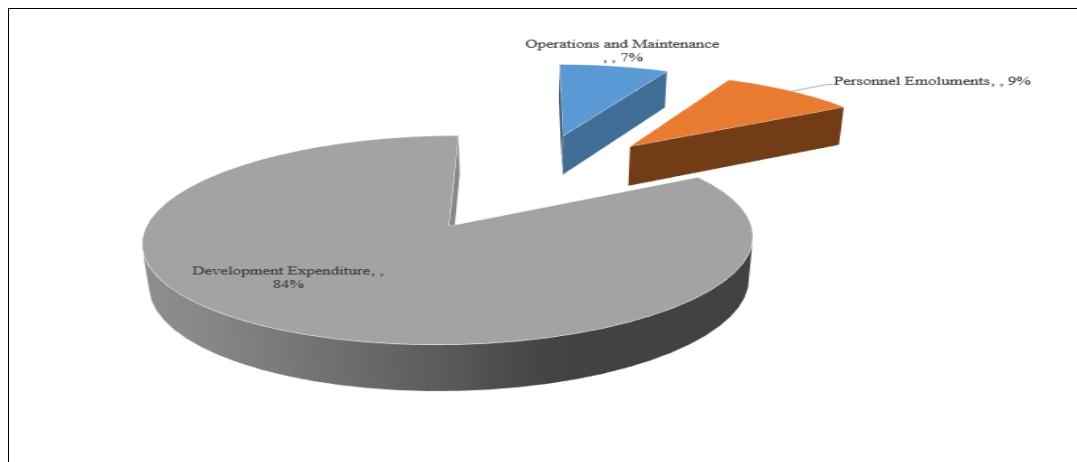


Figure 23:Department Water Expenditure Per Economic classification

Out of the total annual expenditures, 84 percent was spent on development activities, 9 percent on personnel emoluments and 7 percent on operations and maintenance.

4.13.2. Recurrent Expenditure Performance

Analysis of the recurrent expenditure of Kshs 89,010,366 reveals that the department spent Kshs. 49,515,558 to personnel emoluments, accounting for 56 percent of the total recurrent expenditure for the FY 2023/24. Additionally, Kshs. 39,494,807 was spent on operations and maintenance, representing 44 percent of the total recurrent expenditure for the FY 2023/24.

Table 4.13:2:Department of Water Recurrent Expenditure Performance

Expenditure Item	FY 2023/24 Supplementary Budget 2	Total Expenditure As At 30th June 2024	Absorption Rate(%)
Water act governance & administration	5,000,000	5,000,000	100%
Maintenance expenses - motor vehicles	4,500,000	4,500,000	100%
Refined fuels and lubricants for transport	3,850,000	3,850,000	100%
Daily subsistence allowance	3,150,000	3,150,000	100%
Routine maintenance - other as	3,000,000	3,000,000	100%
Dam construction services/maintenance of earth moving equipment	3,000,000	3,000,000	100%
Contracted guards and cleaning services	3,740,000	2,865,976	77%
Community outreach	2,302,280	2,302,280	100%
Boreholes drilling services /maintenance of drilling rig and test pumping unit	2,300,000	2,300,000	100%
Maintenance of civil works equipment	2,000,000	2,000,000	100%
Training expenses - other (bud	1,000,000	1,000,000	100%
Office & general supplies and services	1,000,000	1,000,000	100%
Travel costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	916,614	92%
Catering services (receptions), accommodation, gifts, food and drinks	1,000,000	870,578	87%
Water trucking	850,000	850,000	100%
Domestic travel and subs. - others	800,000	800,000	100%
General office supplies-stationery	800,000	755,800	94%
Laboratory materials, supplies & small equip	500,000	484,650	97%
Telephone, telex, facsimile and mobile phone services	372,000	370,800	100%
Supplies and accessories for computers and printers	300,000	300,000	100%
Water and sewerage charges	100,000	53,760	54%
Membership fees, dues and subscriptions to professional and trade bodies	100,000	52,050	52%
Electricity	50,000	50,000	100%
Maintenance of office furniture and equipment	50,000	22,300	45%
Maintenance of computers, software, and networks	50,000	0	0%
Total	40,814,280	39,494,808	97%

Source: County Treasury

Analysis of expenditure by vote reveals that the department spent the highest amount of Kshs 5,000,000 on the Water Act governance & administration vote. The second highest expenditure, Kshs 4,500,000, was recorded for maintenance expenses-motor vehicles vote. On the other hand, the vote for maintenance of office furniture and equipment had the lowest expenditure, with only Kshs 22,300 spent.

4.13.3. Development Expenditure Performance

Development expenditure for the period was Kshs 449,971,142 against a budget of Kshs 627,000,694 representing 72 percent absorption. The department had completed 202 projects during the period under review, 36 projects were in course of implementation and 10 projects had not been started while one project had stalled.

The project that had the highest expenditure was the Athi Tunguni to Kilema Hill Water Project. It is a county flagship project with a total expenditure of **Kshs 35,399,093**. Once the project is completed, it will supply clean water to approximately 102,165 households in three wards: Kikumbulyu North, Nguumo, and Makindu.

Table 4.13.3:Department of Water Development Expenditure and Projects Status

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
Kikumbulyu North, Nguumo and Makindu wards	Athi Tunguni to Kilema Hill Water Project	37,500,000	35,399,093	94%	Ongoing.
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	14,910,011	100%	Complete
Kathonzweni	Purchase of a Backhoe to excavate communal household small dams of 500M cubic meters and desilting of earth dams	13,000,000	13,000,000	100%	Complete
Masongaleni	Uyi Earth Dam-Counter Funding with NDMA	10,000,000		0%	Ongoing
Wote/Nziu	Installation of solar at Mwaani Booster	9,917,000	9,734,420	98%	Complete
Mbooni	Mulima Water project-Prefeasibility and chemical storage and mixing building	9,800,000	2,418,600	25%	Ongoing
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	9,506,000	2,887,990	30%	Ongoing
Kikumini/Muvau	Construction of Thwake Sand Dam	9,212,000		0%	Not started
Makindu	Athi Tunguni water project- Additional funding to facilitate implementation to scope	8,820,000		0%	Ongoing
Kikumbulyu South	Improvement of water in Kikumbulyu South ward by	8,000,000	8,000,000	100%	Ongoing

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
	KIBMAWASCO– Kilui water extension to Ngolomoki – Kwa Sunza -Kalulini -Matinga Line, Mikuyuni – Kasarani Line , Mitundu – Malatani line , Kalungu-Illiongoi- Kamunzyu line and Matundani One main Line, Matua-Kwa Kimote line				
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	7,840,000	7,840,000	100%	Complete
Mavindini	Athi Mavindini water project	7,668,213		0%	Complete
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.	7,506,800	5,680,098	76%	Ongoing
Kalawa	Drilling and equipping of 5 No. boreholes in the ward using own machines	7,000,000	4,765,252	68%	Complete
Mbitini	Ilengeni water project(Ilengeni- Ngoto - kwouthuku pumping system, storage and distribution .)	6,870,000	4,027,118	59%	Ongoing
Kako/Waia	Solarization and Distribution of Makaia 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	6,860,000	6,860,000	100%	Complete
Mavindini	Muusini borehole, pipeline extension to Syandoo and Ngosini (Distribution and Storage tanks)	6,380,000	2,978,526	47%	Complete
Ilima	Extension of Kwa Mwilu Sand Dam Water Project – 3km return lines, 2No. 1.5km katikomu village distribution line and Kyangunzu-nzeveni DL 2Km 5tanks.	6,370,000	6,370,000	100%	Ongoing
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	3,966,000	66%	Ongoing
Kee	Rehabilitation of dams (Kivaku, Ndumanzi, Imilini and Kikonde earth dams)	5,978,000		0%	Ongoing
Emali/Mulala	Distribution of water at Ilengeni Springs	5,900,000		0%	Complete
Kilungu	Ndiani Water Project – solarization, 2km distribution line with water kiosks	5,880,000	4,533,112	77%	Complete
Mavindini	Distribution and piping of athi-mavindini water project	5,880,000		0%	Complete
Kako/Waia	Rehabilitation and distribution of Waia Earth dam - Repair	5,880,000	3,920,000	67%	Complete

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
	of water towers and water pipeline extension to Ilela, kwa Mutava, kya Mang'atu and Kitandi				
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	5,482,000	100%	Complete
Nzaui/Kilili/Kalamba	Kwa Koki, Kwa Kavuki and Isololo water project	5,390,000	3,425,205	64%	Ongoing
Mavindini	Kiimani Borehole – Drilling and Equipping	5,380,000	4,085,545	76%	Complete
Wote/Nziu	Kaiti-Kamunyii water project- Pipes to be changed to HDP, 3 storage tanks(10,000ltrs) and distribution to Kavaati	5,000,000	5,000,000	100%	Complete
Emali/Mulala	Distribution of Mumbuni sump(Solarization and distribution at source)	4,900,000	4,900,000	100%	Complete
Nguu/Masumba	Kimia-Kateiko water project-water distribution. Extension of the pipeline for 4kms	4,900,000	4,101,284	84%	Complete
Nguumo	Athi river water project-Distribution of Athi river water project from Athi	4,900,000	4,900,000	100%	Complete
Nguumo	Athi Water project	4,900,000	4,900,000	100%	Complete
Wote/Nziu	Distribution of Kathuma borehole	4,900,000	388,462	8%	Complete
Kako/Waia	Kyaluma bore hole water project - Solarization and distribution of water to Kyowani mkt and Kyaluma mkt.	4,900,000	4,621,724	94%	Complete
Kalawa	Kwa Ivali Earth dam - Desilting reservoir, rehabilitation of kiosk and fencing	4,900,000	4,048,599	83%	Complete
Kisau/Kiteta	Songeni water Project	4,900,000	2,998,900	61%	Complete
Tulimani	Kooi earth dam - Desilting of the reservoir and construction of check dams	4,900,000	4,784,313	98%	Complete
Tulimani	Masyonyeki Earth dam- Construction of an earth dam, draw off and fencing	4,900,000	4,900,000	100%	Complete
Kasikeu	Drilling, equipping and distribution of Masokani borehole	4,900,000	4,900,000	100%	Ongoing
Mukaa	Distribution of Mutiluni Borehole - installation distribution lines/pipes and solar system for water pumping.	4,900,000	4,900,000	100%	Ongoing
Mukaa	Drilling and distribution of Maiani Borehole	4,900,000	4,900,000	100%	Ongoing
Mbooni	Ndueni-Mulima water project -Rehabilitation and distribution to kwa Nduu(Nthungoni Market-Kwa Nduu- Kwa Mutunga wa Kyatha-Kwa Mbisu - Kwa Mutunga Kavitini -Nzeveni AIC church and Kiinyuni Village)	4,900,000	4,900,000	100%	Ongoing
Kisau/Kiteta	Kwa matinga water project- Solar installation for pumping	4,794,228	3,889,303	81%	Complete

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
	of water from either Kwa kamwea Thwake, Ndutuni area or Tawa river				
Kikumbulyu North	Construction of Kathyaka Masonry tank/ under KIBMAWASCO	4,410,000	4,096,182	93%	Complete
HQ	Makueni Rural Water Board(MARUWAB) Operationalization	4,373,617	4,373,617	100%	Ongoing
Emali/Mulala	Restoring water at Emali	4,345,016	4,145,016	95%	Complete
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 , Ndutuni CCTI to AIC Kalinga to Kwa Kitheka, Kathyaka market to Kilisa to King'utheni and Nyayo Market to Soko Muyo	4,300,000	4,299,944	100%	Complete
Nguumo	Athi Tunguni Water Project; Rehabilitation of existing water tanks at Tunguni and extension of water pipeline	4,286,837	3,500,380	82%	Ongoing
Masongaleni	Extension of Ngwata, Kativani, Kiange, Yumbuni, and Kyuasini by KIBMAWASCO.	4,116,000	4,094,025	99%	Complete
Mtito Andei	Rehabilitation of Kambu-Kiteng'ei Water project- Rehabilitation of tanks, distribution lines and revival of closed kiosks.- KIMAWASCO	4,000,000	4,000,000	100%	Ongoing
Mukaa	Extension of Kwa Muulu Weir- Extension to capture more water and distribution to Mukyamoni/Malamba, Kithumba and Mwasang'ombe	3,975,700	3,975,700	100%	Complete
Ukia	Ithanzeni Borehole- extension and water distribution	3,920,000	3,751,950	96%	Complete
Kasikeu	Equipping and distribution of Muatineni borehole	3,920,000	3,204,677	82%	Complete
Mukaa	Distribution of Kamuthini Borehole	3,920,000	3,920,000	100%	Complete
Kikumini/Muvau	Kwa Mutemwa borehole- distribution to kwa Musuva – Kavumbu – Kathiani market	3,920,000	3,920,000	100%	Complete
Wote/Nziu	Kwa Kamende Borehole	3,920,000	2,304,960	59%	Complete
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.	3,920,000	3,920,000	100%	Complete
Kithungo/Kitundu	Kiumi water project - Extension of the project to	3,920,000	153,500	4%	Complete

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
	Ngomangoni and Nthumbini water project and rehabilitation of existing pipelines				
Mbooni	Kyambui water project- Construct storage tank storage tank at misakwani, pipeline extension to Ngungu to Kyamunyae	3,920,000	3,698,830	94%	Complete
Mbitini	Construction of reinforced concrete intake sump tank 100 cubic For Mbuthani water project	3,920,000		0%	Not started
Masongaleni	Extension of water by 4Kms Makutano- Makongeni- Masimbani- Mbondeni (Kwa Kalee) to Mwaani market and Construction of kiosks by KIBMAWASCO	3,920,000	3,700,000	94%	Ongoing
Kiimakiu/Kalanzoni	Katatu dam -desilting by using – county machines	3,920,000	34,520	1%	Ongoing
Kathonzweni	Desilting of Matinga 2 and Kyambusya earth dams using county machinery	3,857,180	3,857,180	100%	Complete
Mukaa	Desilting and expansion of Kwa ng'oku earth dam as an alternative project for Mangani borehole	3,724,000	2,822,000	76%	Complete
Kisau/Kiteta	Kimandi borehole: Rehabilitation of rising main, further distribution to Kyambusya - 2No.water kiosks	3,710,279	3,710,279	100%	Complete
Kee	Distribution of Kyandumbi water - Distribution of Kyandumbi water to Mavia Meu and Makongo	3,500,000	2,965,220	85%	Complete
Kee	Rehabilitation of Nzalani Earth dam- Scooping of the dam Construction of embankment wall	3,500,000		0%	Ongoing
Kikumbulyu South	Electrification Of Kilui Water Project- Electrification - By KIMAWASCO	3,500,000	3,500,000	100%	Ongoing
Masongaleni	Kiambani borehole –Drilling , equipping with Solar, and distribution	3,430,000	3,430,000	100%	Complete
Thange	Drilling and equipping of Nzouni borehole	3,430,000	3,430,000	100%	Complete
Thange	Solarization and installation of 2-10000 Litre water tank in Kikunduku borehole	3,430,000	3,430,000	100%	Complete
Nguumo	Desilting of Sekeleni earth dam	3,430,000		0%	Not started
Wote/Nziu	Kituasi water project	3,430,000		0%	Not started
HQ	Water Fund Establishment	3,419,000	3,419,000	100%	Ongoing
Nzaui/Kilili/Kalamba	Njau earth dam- Water tank,piping to kwa ndokosimbiki and katulye market	3,000,000	2,854,150	95%	Complete
Nguu/Masumba	Katangini Water project-distribution to Kwa Mutaki-Kaasya primary, Mweini primary and Secondary and Kasayani market	2,985,128	2,295,056	77%	Complete
Nguumo	Drilling of Ngaamba borehole and extension to Nguumo	2,979,200	2,979,200	100%	Complete

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
	primary school, in Nguumo Ward				
Ivingoni/ Nzambani	Drilling and Equipping (solarization, kiosk, tank) of Mang'ete Borehole	2,940,000	2,940,000	100%	Complete
Ivingoni/ Nzambani	Drilling of Talent Centre Borehole, Solarization, Kiosk/Distribution within the centre and Water tank	2,940,000	2,940,000	100%	Complete
Ivingoni/ Nzambani	Drilling and Equipping (solarization, kiosk, tank) of Kwa Kalekye borehole	2,940,000	2,940,000	100%	Complete
Mtito Andei	Equipment hire for desilting earth dams(Kwa Kitwa,Kwa Manza, Kwa Kasau and Victoria Earth dams)	2,940,000	2,940,000	100%	Complete
Makindu	Mulili earth dam- desilting	2,940,000		0%	Complete
Kiimakiu/Kalanzoni	Kwa Makaa desilting by hire of machines	2,940,000	2,940,000	100%	Complete
Mavindini	Extension of Katuluni / Nzeveni water pipeline	2,940,000	2,940,000	100%	Complete
Wote/Nziu	Equipping of Makueni Girls borehole at source	2,940,000	2,940,000	100%	Complete
Kako/Waia	Kavingiliti earth dam - in house machines (Used for Miau Earth dam)	2,940,000		0%	Complete
Makindu	Kalii earth dam-Rehabilitation	2,940,000		0%	Not started
Nguumo	Kalungu-ngambi ya Myunzyu extension of water pipeline	2,940,000	2,940,000	100%	Ongoing
Emali/Mulala	Construction of Kwa Maima Earth dam	2,920,000		0%	Not Started
Kathonzweni	Kiteei Mutini water project- Construction of storage tank, cleaning reservoir tank, and pipeline extension	2,837,000	747,800	26%	Complete
Kee	Machine hire for desilting of Kya Nduu earth dam	2,700,000	2,700,000	100%	Complete
HQ	Matching grant DTF construction - Wote water	2,700,000	2,609,964	97%	Complete
Tulimani	Rehabilitation of Upper Ngwani Water Project - Replacement of Pump(vandalized) and Rehabilitation of Kakima Pipeline	2,509,811	2,509,811	100%	Complete
Kitise/Kithuki	Kimundi Sump	2,500,000	2,313,950	93%	Complete
Kalawa	Desilting of 1 No. water dam with cattle trough and communal water point and fencing, Muambe Earth dam	2,500,000	2,364,520	95%	Complete
HQ	Restoring Water in Wote town-Kamunyolo earth dam WOWASCO	2,500,000	2,500,000	100%	Complete
Kathonzweni	Installation of new machine and storage tanks at Itumbule BH- Solar power installation, installation of 4 plastic water tanks(10M3)	2,450,000	2,450,000	100%	Complete
Mavindini	Extension of Kamuithi –Ungatani Water project - Pipeline extension, installation of two-10000litres water tanks, construction of 2 water kiosks and 2water points	2,450,000	2,450,000	100%	Complete

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
Kalawa	Kwa Muthama Earth dam – desilting, hire of machinery	2,450,000	620,000	25%	Ongoing
Kalawa	Athi Kalawa WASH programme	2,430,000	2,430,000	100%	Complete
Nzaui/Kilili/Kalamba	Kikuu kalima water project- Elevated tank kwa kivanga ,piping to kawala	2,400,000	2,400,000	100%	Complete
Kisau/Kiteta	Kithongo Borehole	2,374,221	883,000	37%	Complete
Kisau/Kiteta	Lungu Borehole	2,374,220	2,374,220	100%	Complete
Mtito Andei	Kwa Daina Water pipeline rehabilitation to Mavindini	2,340,000	2,340,000	100%	Complete
HQ	Water Development Programme	2,303,000	1,559,258	68%	Ongoing
Kilungu	Design and Construction of Water Supply to Nunguni Market - Phase 1	2,287,965	2,287,965	100%	Ongoing
Kiimakiu/Kalanzoni	Kyunguni Earth Dam	2,189,243	2,189,243	100%	Complete
Mavindini	Water Improvement Programme	2,184,800	2,184,450	100%	Complete
Nguumo	Equipping of Kwa Kathoka borehole	2,113,755	2,113,755	100%	Complete
Ivingoni/ Nzambani	Drilling of kwa Maundu borehole- Drilling and equipping of the borehole	2,036,680	2,036,680	100%	Complete
Emali/Mulala	Drilling and Equipping of Emali Town Borehole	2,021,860	2,021,860	100%	Complete
Kikumini/Muvau	Kwa Malombe Earth Dam- There is need for pit latrines, cattle trap, drawing point, and fencing	1,982,000	1,882,250	95%	Complete
Kilungu	Rehabilitation of Nduu Water project	1,960,000	1,809,020	92%	Complete
Ukia	itenge water project- water distribution	1,960,000	1,856,625	95%	Complete
Ukia	Ithanzeni bore hole: Upgrading of solar pump system	1,960,000	1,960,000	100%	Complete
Emali/Mulala	Rehabilitation of stalled boreholes in the Ward (Kwa Kimulu, Kiiwai, Emali, Nduuduni etc)	1,960,000	1,114,000	57%	Complete
Nguumo	Syumile borehole-Solarization ,submersible pump installation and distribution	1,960,000	1,960,000	100%	Complete
Kathonzweni	Kwa Mbila water project- Distribution from Mbubo-Ikaasu-Makutano- Milute	1,960,000	1,960,000	100%	Complete
Kathonzweni	Kwa Mbila water project- installation of Solar	1,960,000		0%	Complete
Kathonzweni	Maintenance and fueling of Backhoe	1,960,000	321,300	16%	Complete
Kako/Waia	Kwa mutombi water extension to ngovu,kyaume and mbimbini- Extension line, construction of 2kiosks, rehabilitation of concrete tank	1,960,000	1,157,733	59%	Complete
Mavindini	Drilling of Yekanga borehole	1,960,000	1,348,340	69%	Ongoing
Mbooni	Rehabilitation of water tank and pipeline rehabilitation to Yatwa-Itaani village(UTHIUNI)	1,960,000	-	0%	Ongoing
HQ	Development of Water Sources for Kibwezi East (Flagship	1,912,910	1,477,573	77%	Complete

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
	Projects)				
Mbooni	Rehabilitation of Mulima earth dam	1,905,334	-	0%	Stalled
Kithungo/Kitundu	Drilling of Mutooni borehole	1,660,000	1,660,000	100%	Complete
Kako/Waia	Nyaanyaa earth dam phase 2 - distribution of water to Kwakavemba market.	1,568,000	-	0%	Complete
Nguumo	Drilling of Mivuyuni borehole	1,563,600	-	0%	Complete
Kasikeu	Muatinini borehole- Drilling of the borehole	1,504,600	-	0%	Complete
Makindu	Makindu-Kiu catchment borehole-Drilling and equipping	1,500,000	398,200	27%	Complete
Nguumo	Kalakalya borehole installation of Solar power and water tank	1,500,000	1,500,000	100%	Complete
Nguumo	Aligon pumping set	1,500,000	1,500,000	100%	Complete
Nguumo	Yikisemei borehole- Construction of raised tower, installation of water tank and water distribution	1,500,000	1,397,265	93%	Complete
Nzaui/Kilili/Kalamba	Drilling of Kanzili borehole	1,500,000	1,500,000	100%	Complete
Nzaui/Kilili/Kalamba	Drilling of Ngaa borehole	1,500,000	1,500,000	100%	Complete
Kikumbulyu South	Kimawasco Line Extension-Mbeetwani (Water)	1,500,000	1,500,000	100%	Ongoing
Kitise/Kithuki	Desilting of Mitooni water dam	1,491,000	1,107,833	74%	Complete
Kitise/Kithuki	Desilting Kwetui water dam	1,477,000	1,477,000	100%	Complete
Ukia	Kilala BH Water Project	1,470,000	1,470,000	100%	Complete
Kasikeu	Mikuyu II Water project-Distribution of water from existing tank to Uvilani village.	1,470,000	1,470,000	100%	Complete
Wote/Nziu	Kwa Musila Earth dam (repair of spillway)	1,470,000	1,470,000	100%	Complete
Nzaui/Kilili/Kalamba	Kwa Moto water sump (improvement of the water lines and tanks)	1,470,000	1,470,000	100%	Ongoing
kikumbulyu North	Construction of sump tank reservoiur,Water treatment and distribution to 10 clusters from River Athi water	1,410,250	1,410,250	100%	Ongoing
Emali/Mulala	Drilling and Equipping of Matiku Borehole	1,409,940	1,409,940	100%	Complete
Mbitini	Drilling of Mbitini Borehole	1,360,000	1,360,000	100%	Complete
Kalawa	AKWASH water project- Extension of AKWASH and distribution to kathongo kavumbu and Mweeli clusters	1,312,182	1,312,182	100%	Complete
Nzaui/Kilili/Kalamba	Purchase of water tanks/improvement	1,201,499	1,201,499	100%	Complete
Nguu/Masumba	Yikivumbu water sump- Sump repair	1,193,000	1,116,675	94%	Complete
Masongaleni	Solarization and Repair of pump for muthenyenze borehole	1,160,000	1,160,000	100%	Complete
Masongaleni	Extension of kyamulinzi water project from kithyululu to wa ndei	1,000,000	928,716	93%	Complete
Emali/Mulala	Feasibility study of Muooni Mega dam	1,000,000		0%	Complete

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
Kikumbulyu North	Pipeline extension to Kiaoni market (KIBMAWASCO)	1,000,000		0%	Complete
Nguumo	Repair of Mukameni, Kyandulu, Maumbuni boreholes	1,000,000	970,000	97%	Complete
Nzaui/Kilili/Kalamba	Drilling of Mbiuni borehole	1,000,000	1,000,000	100%	Complete
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		0%	Complete
HQ	Prefeasibility; Construction of Flagship earth dams	1,000,000	1,000,000	100%	Complete
Ukia	Water Boreholes Maintenance	980,000		0%	Complete
Nzaui/Kilili/Kalamba	Yandia Kalatu to Kaukuswi- pipeline extension	980,000	980,000	100%	Complete
Wote/Nziu	Katoloni pipeline extension	980,000	980,000	100%	Complete
Tulimani	Rehabilitation of Lower Ngwani Water Project - Rehabilitation of Pumping System	980,000	980,000	100%	Complete
Ivingoni/ Nzambani	Utu borehole- Rehabilitation	967,120		0%	Complete
Kee	Drilling and Extension of Kithuni borehole	949,000	655,300	69%	Complete
Wote/Nziu	Distribution of Kaiti/kamunyii Nthangu water project	921,928	921,928	100%	Complete
Masongaleni	Ivuso earth dam - construction of 2 check dams and scooping	873,780	873,780	100%	Complete
HQ	Purchase of Water Exploration Equipment	705,420	549,950	78%	Complete
Kee	Water improvement programme	700,000	278,500	40%	Ongoing
Tulimani	Rehabilitation of Wanzauni Kikima pipeline	686,000	-	0%	Complete
Wote/Nziu	Construction of Kamunyolo Earth dam	605,680	605,680	100%	Complete
Ukia	Kaumoni earth dam- expansion of shallow well and water treatment	602,200	602,200	100%	Complete
Kitise/Kithuki	Kitise water project	600,000	570,967	95%	Ongoing
Ilima	Kwa Mwilu Sand dam	553,860	419,597	76%	Complete
Kathonzweni	Water improvement and borehole maintenance	524,207	524,207	100%	Complete
Kee	Miradi kwa Jamii(MKJ) (Sand dams/drifts labour at Kiliani and Iiani)	500,000		0%	Complete
Ivingoni/ Nzambani	Water development	500,000		0%	Complete
Kako/Waia	Miau earth dam distribution- Fencing, distribution to kwa katheo and back to ngovu and miau primary schools	495,900	495,900	100%	Complete
Masongaleni	Maintenance of boreholes in Masongaleni ward	490,000		0%	Complete
Tulimani	Kamwinzi Earth dam-County machinery desilting	490,000		0%	Not started
Mukaa	Desilting and fencing of Ngomeni earth dam	484,492	226,908	47%	Complete
Nguu/Masumba	Yumbuni borehole	442,460		0%	Complete
Mtito Andei	Construction of sand dam at Kambu sump along Kambu	435,655	428,600	98%	Complete

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
	river-Distribution to Syethe, Ngomano, Kyunyu, solar installation and construction of chemical dozing facility				
Mbooni	Mulima Water Project Pipeline Repair	376,660		0%	Ongoing .Funds reallocated to Mulima water project phase I
Kikumbulyu North	Service line rehabilitation Milu-KIMAWASCO	355,100		0%	Not Started
Nzaui/Kilili/Kalamba	Kwa Muthama Borehole	343,000		0%	Complete
Ukia	Construction of sump tank and piping of mbaani water project	305,355		0%	Complete
Kako/Waia	Construction Of Kwa Malai Earthdam,Enlargement Spillway Checkdam,Drawal System	284,274	284,274	100%	Complete
Mbitini	Purchase of Ward Motor cycle	276,600		0%	Ongoing
Kathonzweni	Kwa Mbila Earth dam	271,116	271,116	100%	Complete. Project balances
Mtito Andei	Kwa Diana new phase- Solar Installation, Submersible pump installation, Erection and installation of an elevated tank and establishment of a distribution line to Misuuni,Yindundu, Athi Makutano and Songea	247,971		0%	Complete. Project balances
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	202,500	100%	Complete. Project balances
Kitise/Kithuki	Kwa-Kamaso Sand dam And Sump	196,480	134,740	69%	Complete. Project balances
Ilima	Kyakithuku Borehole -Further Distribution to Ivaini and Kyamanza Village- Piping and Distribution to ivaini and kyamanza Villages	184,510	184,510	100%	Complete. Project

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
					balances
Kee	Thoma borehole-Drilling and distribution	176,314		0%	Complete. Project balances
Kathonzweni	Kaiani borehole	175,448		0%	Complete. Project balances
Kasikeu	Distribution of Kisaulu Community Borehole	162,640	162,640	100%	Complete. Project balances
Kasikeu	Distribution of Kayata borehole	161,882		0%	Complete. Project balances
Kako/Waia	Nyaanyaa A earth dam- Distribution of water to ngoluni,kyang'ondu and, usalala,kitandi	159,900		0%	Complete. Project balances
Kako/Waia	Kaiti -Kwakitila Water Project (further distribution- from Mbimbini Chiefs camp to Uviluni Market and Kwa Masika, from Mbimbini Chiefs camp to Kwa Mutisya)	159,448		0%	Complete. Project balances
Kitise/Kithuki	Mbata borehole test and pumping	150,000		0%	Complete. Project balances
Kitise/Kithuki	Repair of Kwa Kaivu Borehole	150,000		0%	Complete. Project balances
Makindu	Makindu town water project – grant to KIMAWASCO to boost water supply in Makindu (a borehole)	142,000	142,000	100%	Complete. Project balances
Kee	Flashing and solarization of Kyandumbi borehole	141,406	69,060	49%	Complete. Project

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
					balances
Nguumo	Kaunguni Dispensary Borehole	140,623		0%	Complete. Project balances
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		0%	Complete. Project balances
Kee	Drilling and Extension of Kyambalasi	137,299	137,299	100%	Complete. Project balances
Nguu/Masumba	Kwa Mukonyo kwelela borehole- Needs a 2 Km distribution line	131,514		0%	Complete. Project balances
Kilungu	Piping Of Ilovoto-Kisekini Water(Ilovoto Water Project)	116,171		0%	Complete. Project balances
Kiimakiu/Kalanzoni	Distribution of Kwa Malului borehole water.	114,842		0%	Complete. Project balances
Ukia	Kyeng'eethe water project- extension and distribution and solar installation	114,371		0%	Complete. Project balances
Nguumo	Makusu Borehole	111,852	60,820	54%	Complete. Project balances
Nguu/Masumba	Kwa Kaluki borehole	105,414		0%	Complete. Project balances
Ukia	Water extension line from Kyau Kwa Munanga to Kwa Kitili	102,052		0%	Complete. Project

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
					balances
Kathonzweni	Yemulwa/Kitutu borehole	100,380		0%	Complete. Project balances
Emali/Mulala	Drilling and Equipping of Emali Rehabilitation Centre Borehole	100,000	100,000	100%	Complete. Project balances
Kasikeu	Distribution of water to mbiini to distribution of water to Isika	98,000		0%	Complete. Project balances
Kithungo/Kitundu	Kiumi water project	94,129		0%	Complete. Project balances
Nguu/Masumba	Yumbuni Borehole- Water distribution. Extension of the pipeline	94,000		0%	Complete. Project balances
Ilima	Construction of sand dam and sump tank at mukilitwa river	92,734		0%	Complete. Project balances
Kiimakiu/Kalanzoni	Installation of water kiosk and plumbing set and installation of 10,000L water tank at Kaangi Borehole	91,823	91,823	100%	Complete. Project balances
Nguumo	Syumile borehole- re-drilling with county own machine, test pumping, casing and solar power installation	90,000		0%	Complete. Project balances
Kikumini/Muvau	Drilling of Kwa Kathoka Community Borehole	90,000		0%	Complete. Project balances
Kilungu	Distribution of Usi Wasa Project(Kyanganda and Kyathani)	89,691		0%	Complete. Project balances
Emali/Mulala	Nguasini water Earth dam- Construction of Earth dam,	84,000		0%	Complete.

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
	public toilet, cattle trough, hand pump, fencing and distribution of Water				Project balances
Nguu/Masumba	Thithi borehole	80,000	38,455	48%	Complete. Project balances
Kikumbulyu South	Kithokoosyo – Miambani Water project	77,000		0%	Complete. Project balances
Kee	Kilia Borehole solar panel installation and distribution to kwa mukeli and kwa mukewa- Solar panel installation Distribution to kwa mukeli and kwa mukewa and tanks/kiosks/po	70,547		0%	Complete. Project balances
Kithungo/Kitundu	Kiumi water project- Replace the PVC pipes with GI (Metallic pipes)	64,250		0%	Complete. Project balances
Emali/Mulala	Drilling of Emali Police station Borehole	61,110	61,110	100%	Complete. Project balances
Nguu/Masumba	Construction of sump at Kimia Kateiko	60,000		0%	Complete. Project balances
Kithungo/Kitundu	Ngunini water project- Replace the plastic pipes with GI (Metallic Pipes)	59,494		0%	Complete. Project balances
Kithungo/Kitundu	Water improvement programme	57,556		0%	Complete. Project balances
Emali/Mulala	Tutini water project- Installation of solar and rehabilitation	55,300		0%	Complete. Project balances
Ilima	Distribution of Ikaasu Kyamandi Water Project- 1. Distribution to kyamuoso market-1 kilometer 2. Water kiosk, tanks	54,231	53,460	99%	Complete. Project

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
					balances
Nguu/Masumba	Ndovoini Borehole- Installation of a casing, pump, motor and solarization	50,000		0%	Complete. Project balances
Masongaleni	Ovo earth pan- fencing of the earth pan and levelling	47,455		0%	Complete. Project balances
HQ	Water tank Matching programme	42,410		0%	Complete. Project balances
Nguu/Masumba	Distribution of Kwa Mukonyo borehole	40,000	40,000	100%	Complete. Project balances
Kathonzweni	Drilling and extension of Kwa Kioko Kiluluini Village Kavingoni borehole	39,825		0%	Complete. Project balances
Emali/Mulala	Emali Police Station Borehole -Distribution from Malikiti water kiosk to Kinyoo	35,784		0%	Complete. Project balances
Thange	distribution of water from Machinery town to Mbulutini Thange and a water tank of 10,000 litres - by KIMAWASCO. Further from Machinery to Mbondeni (Kwa Maajabu)	33,490		0%	Complete. Project balances
Kasikeu	Distribution of Kisaulu borehole- Distribution of Kisaulu borehole to Kandolo Kasiuni area and Lumu Dispensary	29,800		0%	Complete. Project balances
Mtito Andei	Ndauni Earth Dam- Construction of Check dams and sanitation structures	28,491		0%	Complete. Project balances
Thange	Ithayoni BH- Solarization, Pipeline extension	27,962		0%	Complete. Project balances

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate(%)	Project Status
Masongaleni	Silimbi kalata water project - construction of sheds and fencing	27,940		0%	Complete. Project balances
Emali/Mulala	Katune Borehole -Distribution to Kwa Kotoe	25,200		0%	Complete. Project balances
Kitise/Kithuki	Kwanyaa borehole- construction of water kiosk and tank	24,000		0%	Complete. Project balances
Ivingoni/ Nzambani	Water extension from Kitenge borehole- Piping, construction of water kiosk with 50CM tank at Kambu	18,970		0%	Complete. Project balances
Ivingoni/ Nzambani	Completion of Maia atatu earth dam - fencing, construction of cattle traps, construction of toilet, construction of water point, terraces	18,422		0%	Complete. Project balances
Ivingoni/ Nzambani	Completion of Manguluku Earth dam - fencing, construction of cattle traps, construction of toilet	17,152		0%	Complete. Project balances
Mukaa	Expansion of Kwa kakui earth dam	6,000		0%	Complete. Project balances
TOTAL		627,000,694	449,971,142	72%	

Source:

County

Treasury

4.13.4. Non-Financial Performance

The Department of Water and Sanitation implemented projects aimed at reducing the distance to the nearest water source from 4 Kms to 2 Kms. The following programmes and projects were implemented; Constructed 12 medium and small earth sized dams constructed, Constructed/ rehabilitated seven (7) sand dams, developed 37 bore holes, connected 35 urban centres/Markets connected with reliable piped water, laid 159 Kms of water pipeline complete with water kiosk/ water points, trained 100 community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability and three Water Service Providers to ensure that they meet over 70 percent compliance as set out in the regulators' guidelines and carried out two (2) feasibility studies.

Table 4.13:4:Department of Water Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Achievements as at 30 th June 2024	Variance	Remarks
Integrated Water Harvesting, storage, treatment and distribution	Rural and Urban water supply programme	Directorate of water	Increased volumes of water Harvested/Stored, Distributed and Treated – (Water Dams Constructed/ Rehabilitated, Sand Dams/ Sumps, Boreholes, Water springs, Rock Catchment and Weirs)	No. of mega dams constructed of \geq 200M M ³ complete with treatment system, distribution and irrigation infrastructure(Thwake Multipurpose)	1	0	-1	Budget constrains hindered implementation of a mega dam
				No. of large dams constructed of \geq 750,000M ³ complete with treatment system, distribution and irrigation infrastructure	2	0	-2	Budget constrains hindered allocation of funds for a large dam
				No. of medium sized dams of 500,000M ³ constructed/ desilting/	1	0	-1	Budget constrains hindered

Programme	Sub Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Achievements as at 30 th June 2024	Variance	Remarks
				expansion/rehabilitated				allocation of funds for a medium size dams
				No. of small dams of 50,000M ³ & < 500,000M ³ constructed/ desilting/ expansion/ rehabilitated	15	12	-3	Dam construction and rehabilitation was affected by rains. Some dams held much water that was not worth draining at the end of the plan period
				No. of sand dams/Weirs with Sumps constructed/ rehabilitated	10	7	-3	Budget constrains
				No. of Boreholes drilled & equipped	30	37	7	Use of both external service providers and the county machine enabled drilling of all the planned boreholes
		Reduced Distance to the nearest water point to 2 KM.		km of water pipeline completed with water kiosk/ water points	350	159	-191	Some extension works were not complete at close of the plan period
				No. of water treatment systems installed in unimproved water	1	3	2	Collaboration with development

Programme	Sub Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Achievements as at 30 th June 2024	Variance	Remarks
				sources (CFU, Chlorine dosing units etc.)				partners enabled installation of an extra treatment facility.
				No. of urban centres/Markets connected with reliable piped water	40	35	-5	Distribution works had not been completed by close of the plan period.
Urban and Rural water Governance	Strengthening local communities participation in water projects	Directorate of Water Governance	Reduced poor water governance reported incidences	No. of Water Service Providers meeting over 70% compliance as set out in the regulators' guidelines.	3	3		Communities participate in election of PMCs and PSC and hold them accountable during annual general meetings of water investments
				No. of community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability.	100	100		Training of water schemes is done to ensure effective water management and sustainability of sources.

Source: County Treasury

4.14. County Public Service Board

4.14.1. Financial Performance Summary

The cumulative expenditure of the County Public Service Board for FY 2023/24 was Kshs 68,500,436 which represented an absorption rate of 94 percent against a budget of 72,813,647.

Table 4.14:1:CPSB Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (II) Estimates	Expenditures	Performance (%)
Operations	29,431,993	29,015,737	99%
Maintenance	8,453,321	7,979,622	94%
Subtotal	37,885,314	36,995,359	98%
Personnel	34,928,333	31,505,077	90%
Total	72,813,647	68,500,436	94%

The expenditure constituted 54 percent on Operations and Maintenance and 46 percent on personnel emoluments.

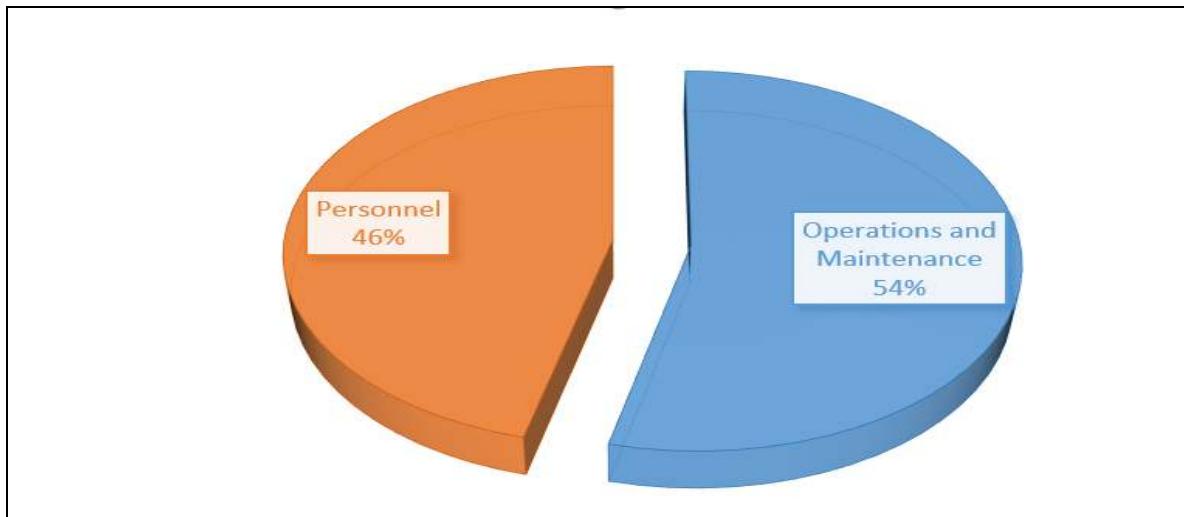


Figure 24:CPSB Expenditure by Economic Classification

4.14.2. Recurrent Expenditure Performance

The matrix below indicates the itemized expenditure and absorption incurred by the department during the year.

Table 4.14.2:CPSB Recurrent Expenditure Performance

Expenditure	FY 2023/24 Supplementary Budget Estimates (2)	FY 2023/24 Revised Budget Expenditure	Absorption Rate
Salaries And Wages	34,928,333	31,505,076	90%
Human resource reforms-	4,133,917	4,119,870	100%
HR management software	4,000,000	3,999,370	100%
Daily subsistence allowance	2,579,623	2,579,622	100%
Refined Fuels & Lubricants	2,500,000	2,495,689	100%
Catering Services(Receptions, Accommodation, drinks)	2,100,000	2,090,088	100%
Daily Subsistence Allowance-Board members	1,700,000	1,700,000	100%
Daily Subsistence Allowance- Secretariat Staff	1,600,000	1,599,140	100%
Training Expenses-Board	1,600,000	1,600,000	100%
Training Expenses- Secretariat	1,200,000	1,185,024	99%
Payment of Rent	1,197,900	1,197,900	100%
Advertising, Awareness ,Communication & Publicity Campaigns;	1,130,000	984,550	87%
Boards, Committees, Conferences and Seminars	1,033,000	1,029,899	100%
Travel Costs	1,000,000	922,575	92%
Supplies and accessories for Computers	1,000,000	986,740	99%
Purchase of Office Computers, printers & photocopiers	948,790	948,500	100%
Maintenance Expenses-Motor Vehicles/Generator	925,051	828,113	90%
General office Supplies-stationery	885,558	861,560	97%
Document Ware house	800,000	796,504	100%
Performance management	800,000	798,400	100%
Contracted Professional Services-	749,317	736,232	98%
Membership fees	694,950	694,680	100%
Internet Connections	668,160	668,160	100%
Contracted Guards & Cleaning services	594,000	594,000	100%
ISO Certification	497,800	496,907	100%
Maintenance of Buildings	450,000	213,630	47%
Office & General Supplies others	346,650	314,340	91%
Publishing & Printing Services	319,804	259,800	81%
Financial Reporting	308,000	367,580	119%
Sanitary and Cleaning Materials	300,000	296,476	99%
Recruitment of Chief Officers	280,000	279,600	100%
Purchase of office furniture & fittings	250,000	249,875	100%
Purchase of office equipment	249,500	249,500	100%
Purchase of Motor bike	200,000	195,000	98%
Contracted Technical Services	159,244	156,271	98%
Maintenance of Computers, Software, Networks & Surveillance Systems	149,980	89,550	60%
Water and Sewerage	130,000	130,000	100%
Maintenance of Office Furniture	100,000	30,000	30%
Staff identification badges	100,000	99,910	100%
Purchase of Tents & Chairs	100,000	99,980	100%
Telephone, Telex, Facsimile and Mobile Phone Services	50,000	16,253	33%
Subscription to Newspapers, Magazines and Periodicals	24,620	4,620	19%
Travel Costs	20,000	20,000	100%
Courier & Postal Services	9,450	9,450	100%
Total	72,813,647	68,500,436	94%

4.14.3. Non-Financial Performance

In FY 2023/24, the County Public Service Board effectively executed its mandate under Section 57 of the County Government Act 2012, maintaining a professional and motivated public service to enhance service delivery across county departments. The board addressed staffing needs by reviewing the staff establishment, filling 407 positions internally through promotions, recruitment of 146 new staff and conversion of 959 ECDE teachers to permanent and pensionable terms. The board facilitated coherent human resource planning, advised the County Government on human resource management, and promoted values and principles through capacity building.

Table 4.14:3:CPSB Non-Financial Performance

Programme Name	Delivery Unit	Key Output	Key Performance Indicators	FY 2023/24		
				Targets	Actual as at 30 th June 2024	Variance
Public Service Management and Development		Customer satisfaction surveys	% level of satisfaction with service delivery/ customer satisfaction	60	60	0
		Efficient service delivery	Average turnaround time for key processes and requests (Mins)	120	-	-
			%. of business processes fully re-engineered	60	20	40
			Public service productivity index %	60	60	0
			% of the population satisfied with their last experience of public services	60	60	0
			ISO certification done	1	0	1
			No. of ISO Audit reports done	1	0	1
		Performance management frameworks developed	Recruitment Portal developed	1	0.5	0.5
			% of Digitized Records	20	20	0
			% of public servants meeting 70% of performance appraisal targets	80	100	-20
			Percentage of Performance Evaluations Completed on time	100	100	0
		Office block constructed	No of county performance management framework established	1	0.8	0.2
			No. of office blocks constructed	1	0	1
			Employee performance and productivity	1	0	1
			No. of employee satisfaction surveys done	50		50
			% of schemes of service prepared and validated	60	407	-343
			Positions Filled Internally			

Programme Name	Delivery Unit	Key Output	Key Performance Indicators	FY 2023/24		
				Targets	Actual as at 30 th June 2024	Variance
			No. of Capacity assessment and rationalization report prepared and implemented	1	0	1
			Rewards and Sanctions Framework Developed	1	1	0
			HR Manual and Policies Developed	1	1	0
			Succession management strategy developed and rolled out	1	0.5	0.5
		Integrated and open access KM system in place	Integrated 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

4.15. Wote municipality

4.15.1. Financial Performance Summary

The total expenditure for the Wote Municipality in FY 2023/24 was **Kshs 63,740,305** which translated to an absorption rate of **99 percent** against a budget of **Kshs 64,072,444**. This was the highest budget absorption across the county which translates to improved service delivery. The analysis of Wote Municipality is as shown below;

Table 4.15:1:Wote Municipality Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
RECURRENT EXPENDITURE			
OTHER RECURRENT EXPENDITURE			
OPERATIONS	25,267,833	25,012,163	99%
MAINTENANCE	23,713,442	23,667,213	100%
SUB TOTAL	48,981,275	48,679,376	99 %
PERSONNEL	-		
TOTAL RECURRENT	48,981,275	48,679,376	99 %
DEVELOPMENT EXPENDITURE		-	
CAPITAL EXPENDITURE	15,091,169	15,060,929	100%
TOTAL	64,072,444	63,740,305	99 %

The total municipal expenditures constituted 43 percent on operations and maintenance, and 57 percent on development expenditure. The municipality had no personnel expenditures during the financial year. The expenditures are as shown in the following figure;

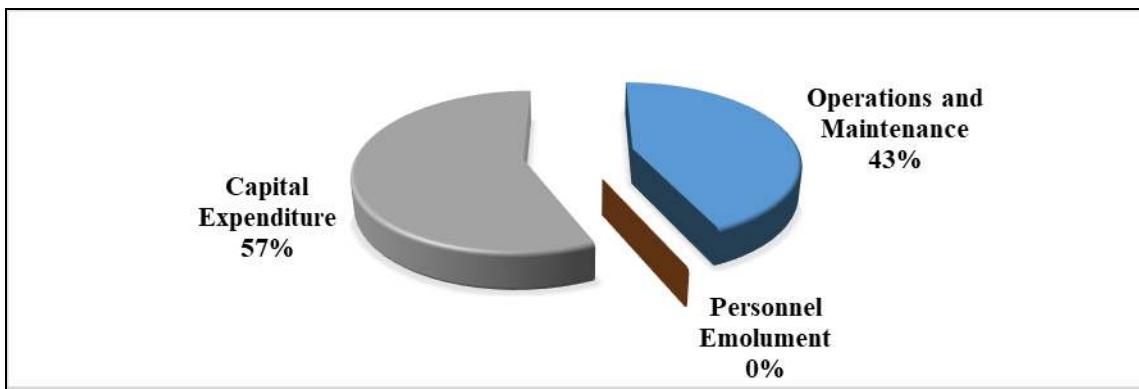


Figure 25:Wote Municipality Expenditure by Economic Classification

4.15.2. Recurrent Expenditure Performance

Wote Municipality spent Kshs 48,679,376 against a budget of Kshs 48,981,275 translating to an absorption rate of 99 percent. Promotion regulation and provision of refuse collection and solid waste management services had the highest expenditure of Kshs 19,596,089 followed by electricity at Kshs 7,499,787.

Table 4.15:2:Wote Municipality Recurrent Expenditure Performance

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Promotion regulation and provision of refuse collection and solid waste management services	19,600,378	19,596,089	100%
Utilities-Electricity	7,500,000	7,499,787	100%
Wote Green Public park operation and maintenance:	2,500,000	2,472,500	99%
Street lights maintenance costs	2,400,000	2,388,050	100%
Other Operating Expenses - Development of strategic plan	2,298,938	2,263,200	98%
Asset Management operations - County assets Valuation	1,600,000	1,596,700	100%
Office Rent	1,567,502	1,536,839	98%
Board and Committee sitting allowances	1,500,000	1,488,234	99%
Daily Subsistence Allowance	1,200,000	1,194,300	100%
Fuels, Oils & Lubricants	1,200,000	1,196,552	100%
Training Expenses	1,000,000	996,996	100%
Maintenance Expenses - Motor Vehicle	1,000,000	996,087	100%
Domestic Travel Costs	800,000	792,780	99%
Hospitality-Catering Services Accommodation, Gifts & Drinks	758,424	738,850	97%
Municipal Quarterly Citizen Fora costs	500,000	478,820	96%
Revenue Collection	500,000	499,785	100%

Purchase of office furniture	464,000	464,000	100%
Municipal Log	394,400	394,400	100%
Office guards & cleaning services	387,162	379,800	98%
Office & General Supplies-stationery	377,972	377,850	100%
Other Operating expenses-Financial Reporting	300,000	295,500	99%
Planning, budgeting and indicator tracking	300,000	282,600	94%
Purchase of computers	300,000	299,999	100%
Utilities-Water and Sewerage	100,000	64,859	65%
Publishing & printing Services	100,000	99,390	99%
office & General Supplies-Computer Accessories	100,000	99,960	100%
Communication-Telephone	50,001	38,000	76%
Subscription to Newspapers	50,000	45,000	90%
Advertising & Publicity	50,000	41,000	82%
Membership fees	50,000	47,450	95%
Communication-Courier & Postal Services	32,498	14,000	43%

4.15.3. Development Expenditure Performance

The municipality spend Kshs 15,060,929 on development activities out of development budget of Kshs 15,091,169 translating to 100 percent absorption rate. The project implementation status is as shown in the table below;

Table 4.15:3:Wote Municipality Development Expenditure and Project Status

Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate	Status
Wote Municipality	IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	6,669,716	6,668,427	100%	Complete
Wote Municipality	Cabro paving of Wote Township parking zones	3,000,000	2,988,264	100%	Complete
Wote Municipality	Construction of modern toilets in Kathonzweni towns	1,980,546	1,980,546	100%	Complete
Wote Municipality	Erection of perimeter wall at Kingutheni Dumpsite	1,541,500	1,541,500	100%	Not Started
Wote Municipality	Opening and unclogging of drainage systems	1,196,192	1,196,192	100%	Complete
Wote Municipality	Development and enforcement of Municipal Plans and Development control	500,000	484,000	97%	Complete
Wote Municipality	IDA (World Bank) credit: Kenya Urban Support Project (KUSP)- Urban Institutional Grants (UIG)	203,215	202,000	99%	Complete

4.15.4. Non-Financial Performance

The municipality installed cabro paving in Wote Township in order to improve parking fee collection. Additionally, they constructed a modern toilet in Kathonzweni Market. The board has also made sure to fully comply with KUSP 2 funding by aligning with all established guidelines.

Table 4.15:4: Wote Municipality Non-Financial Performance

Programme	Delivery Unit	Key Outputs	Key performance indicators	FY 2023/24		
				Targets	Actual as at 30 th June 2024	Variance
Urban Development	Wote Municipality	Approved development plans	No of approved development plans implemented	2	0	2
		Improved solid waste management	No of dumpsite designated and protected	1	0	1
		Cabro paved parking zones	Meters of parking zones established and cabro paved in square meters	1500	700	800
		Improved municipal street lighting	No of solar powered high mast floodlights installed	1	0	1
		Improved sanitation	No of modern toilets constructed	1	1	1

4.16. Emali Sultan Hamud Municipality

4.16.1. Financial Performance Summary

The total expenditure for the FY 2023/24 was Kshs. **50,087,497** which translated to an absorption rate of 92 percent against a budget of **Kshs. 54,200,165**. The fiscal performance is as shown in the table below.

Table 4.16:1:Emali Sultan Hamud Municipality Budget Summary and Expenditure

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
RECURRENT EXPENDITURE			
OPERATIONS	10,567,364	10,489,155	99%
MAINTENANCE	17,086,000	17,074,593	100%
SUB TOTAL	27,653,364	27,563,748	100%
PERSONNEL	-	-	
TOTAL RECURRENT	27,653,364		100%
DEVELOPMENT EXPENDITURE			
CAPITAL EXPENDITURE	26,546,800	22,523,749	85%
TOTAL	54,200,165	50,087,497	92%

The municipality expenditures constituted of operations and maintenance 50 percent while development 50 percent as shown in the figure below;

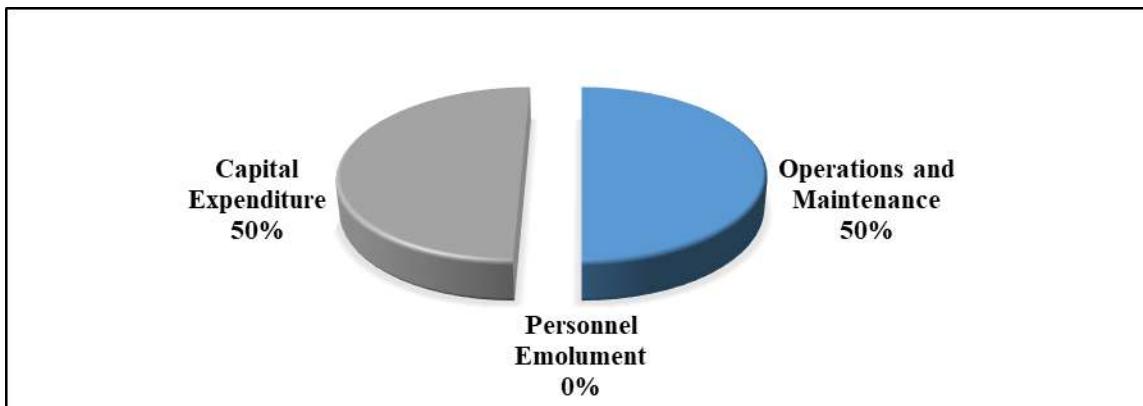


Figure 26:Emali Sultan Hamud Municipality Expenditure per Economic Classification

4.16.2. Recurrent Expenditure Performance

The municipality's recurrent expenditure was Kshs 27,563,748, which was slightly lower than the budget of Kshs 27,653,364. This translates to a 100 percent absorption rate. The highest expenditure was for the promotion of regulation and provision of refuse collection and solid waste management services, which amounted to Kshs 8,998,645. The second highest expenditure was for the purchase of a motor vehicle for Emali-Sultan Hamud Municipality, totalling Kshs 6,090,400. These figures are shown in the table below:

Table 4.16.2:Emali Sultan Hamud Municipality Recurrent Expenditures Performance

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Promotion of regulation and provision of refuse collection and solid waste management services	9,000,000	8,998,645	100%
Purchase of Motor vehicle for Emali-Sultan Hamud Municipality	6,100,000	6,090,400	100%
Board and Committee sitting allowances	1,700,000	1,699,228	100%
Development of strategic plan	1,438,746	1,438,683	100%
Daily Subsistence Allowance	1,230,800	1,230,363	100%
Induction Program - Staff Welfare	940,000	940,000	100%
Office Rent	936,000	936,000	100%
Fuels, Oils & Lubricants	583,050	583,050	100%
Hospitality-Catering Services Accommodation, Gifts & Drinks	552,350	551,935	100%
Domestic Travel Costs	500,000	499,294	100%
Communication-Internet Connection	480,000	479,369	100%
Enforcement services	400,000	399,224	100%

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Maintenance Expenses - Motor Vehicle	400,000	399,960	100%
	300,000	298,700	100%
Solid Waste Management Policy	300,000	299,540	100%
Municipal Quarterly Citizen Fora costs	300,000	299,600	100%
Other Operating expenses-Financial Reporting and Management	300,000	299,800	100%
Revenue Collection	300,000	299,600	100%
Office guards & cleaning services	250,000	249,867	100%
Planning, budgeting, and indicator tracking	200,000	199,800	100%
Purchase of office furniture	200,000	200,000	100%
Kenya Urban Support Programme (KUSP) Compliance Activities	190,243	189,900	100%
Training Expenses	150,700	150,700	100%
Publishing & Printing Services	101,475	100,788	99%
Utilities-Water and Sewerage	100,000	99,800	100%
Communication-Telephone	100,000	99,110	99%
Advertising & Publicity	100,000	100,000	100%
office & General Supplies-Computer Accessories	100,000	100,000	100%
Community Outreach	100,000	99,420	99%
Purchase of office equipment - Partitioning	100,000	99,970	100%
Maintenance of Office Equipment	100,000	99,751	100%
Utilities-Electricity	50,000	-	0%
Membership fees	50,000	49,250	99%

4.16.3. Development Expenditure

The municipality spent Kshs 22,523,749 on development activities against a budget of Kshs. 26,546,800 translating to 85 percent absorption rate. The project implementation status is as shown below;

Table 4.16:3:Emali Sultan Hamud Municipality Development Expenditure and project status

WARD	Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate	Status
Emali-Sultan Municipality	ICT infrastructure - LAN	2,000,000	2,000,000	100%	Complete
Emali-Sultan Municipality	Development of Municipal Integrated Development Plan (IDEP) and Municipal Spatial Plan	10,000,000	9,999,999	100%	Complete
Emali-Sultan Municipality	Opening and	2,000,000	2,000,000	100%	Complete

WARD	Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate	Status
	unclogging of drainage systems				
Emali-Sultan Municipality	Opening and spot murraming of roads at Emali and Sultan Towns	5,546,800	3,523,750	64%	Complete
Emali-Sultan Municipality	Partitioning and equipping of Emali-Sultan Municipality Office	3,000,000	3,000,000	100%	Ongoing
Emali-Sultan Municipality	Construction of Sultan Hamud Open Air Market - Phase 1	4,000,000	2,000,000	50%	Ongoing

4.16.4. Non-Financial Performance

Out of the seven projects initiated in Emali-Sultan municipality, six have been completed. These projects include important initiatives, such as office partitioning and equipping, ICT infrastructure development, improvement of drainage systems, and road murraming in Emali and Sultan Towns. The completion of these projects serves as a testament to the efficiency and effectiveness of the project management and implementation strategies.

Table 4.16:4:Emali Sultan Hamud Municipality Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	KPI	FY 2023/24		
					Target	Actuals as at 31 June 2024	Variance
Urban Development	Urban Development	Emali – Sultan Hamud Municipality	Improved internet connectivity	Installation of LAN	1	1	0
			Improved urban development and control	No of approved development plans implemented	2	1	1
			Improved sanitation	No of drainage systems opened	1	1	0

4.17. Sand Conservation and Utilization Authority

4.17.1. Financial Performance Summary

The total Sand Authority expenditure for the FY 2023/24 was Kshs. **70,472,144** against a budget of Kshs. 74,642,065 which translated to an absorption rate of 95 percent. The Authority incurred

an expenditure of Kshs 60,266,819 against a recurrent budget of Kshs 64,642,065 which translated to 95 percent. The authority absorbed 100 percent development budget.

Table 4.17:1:Sand Authority Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
RECURRENT EXPENDITURE			
OPERATIONS	29,315,000	27,923,354	95%
MAINTENANCE	14,062,972	13,707,319	97%
SUB TOTAL	43,377,972	41,630,673	96%
PERSONNEL	21,264,094	18,636,146	88%
TOTAL RECURRENT	64,642,065	60,266,819	93%
DEVELOPMENT EXPENDITURE			
CAPITAL EXPENDITURE	10,228,589	10,205,325	100%
TOTAL	74,642,065	70,472,144	94%

The Sand Authority had a total expenditure of Kshs 71, 472,144 which constituted 59 percent operation and maintenance, 26 percent personnel emolument, and 15 percent capital expenditure.

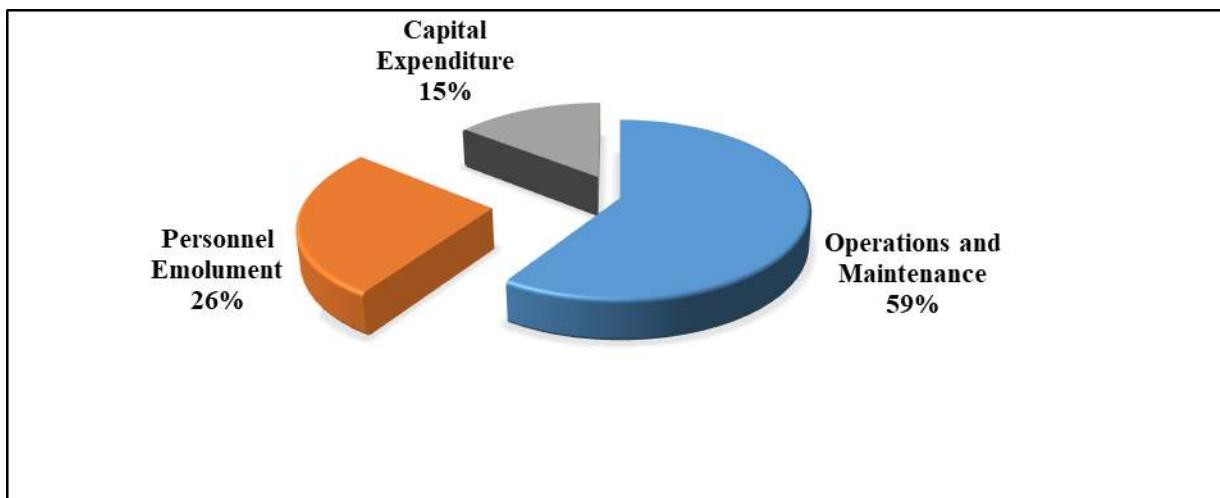


Figure 27: Sand Authority Expenditure per Economic classification

4.17.2. Recurrent Expenditure Performance

The Authority spent Kshs 60,266,819, which is 95 percent of the recurrent budget of Kshs 64,642,065. The highest recurrent expenditure was for medical insurance, at Kshs 5,514,575, followed closely by a review of the Makueni Sand Authority, costing Kshs 5,153,600.

Table 4.17:2:Sand Authority Recurrent Expenditure Performance

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Salaries & Wages	21,264,094	18,636,146	88%

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption Rate
Medical Insurance	5,514,575	5,514,575	100%
Review of the Makueni Sand Act	5,191,832	5,153,600	99%
Board Committee Expenses	4,000,000	3,979,487	99%
Enforcement	3,406,000	3,401,530	100%
Daily Subsistence Allowance	3,000,000	3,000,000	100%
Strengthening sand resources governance and sustainable utilization	3,000,000	2,973,760	99%
Refined Fuels & Lubricants	2,600,000	2,600,000	100%
Financial Management & Reporting	1,999,630	1,999,260	100%
Maintenance Motor Vehicles	1,992,799	1,991,799	100%
Catering Services(Receptions, Accommodation, drinks)	1,732,157	1,673,900	97%
Office & General Supplies and Services	1,036,960	1,030,270	99%
Legal fees	1,000,000	1,000,000	100%
Purchase of Computers	900,000	896,000	100%
Training Expenses	782,835	767,610	98%
Payment of Rents and Rates - Sand Authority Head Office	700,000	690,898	99%
Insurance-WIBA	700,000	607,063	87%
Telephone, Telex, Facsimile and Mobile Phone Services	596,000	592,740	99%
Supplies and accessories for Computers and printers	514,900	503,395	98%
Travel Costs	500,000	500,000	100%
Partnership and linkages	500,000	462,800	93%
Research & Internship	480,000	460,000	96%
Review of Makueni Sand regulations	352,972	333,728	95%
Advertising, Awareness & Publicity Campaigns	321,800	321,800	100%
Communication, Supplies and Services	312,640	312,640	100%
Knowledge Management	294,000	294,000	100%
Security services	240,000	215,400	90%
Bank Service Commission & Charges	240,000	240,000	100%
Publishing & Printing Services	224,587	191,187	85%
Website design and hosting	144,546	44,546	31%
Maintenance of Buildings	122,000	79,000	65%
Purchase of uniforms & clothing	120,000	119,200	99%
Webhosting maintenance	50,000	-	0%
Water and Sewerage	45,360	37,840	83%
Annual subscription fees	36,200	23,000	64%
Courier & Postal Services	10,000	9,450	95%
Maintenance of Office Furniture	10,000	-	0%

4.17.3. Development Expenditure

Analysis of the development expenditure for FY 2023/24 was Kshs. 10,205,325 against a budget Kshs 10,228,589 which represents 100 percent absorption rate.

Table 4.17:3:Sand Authority Development Expenditure and Project Status

Ward	Project Name	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30th June 2024	Absorption rate	Project status
HQ	Sand Value addition and Construction of sand dams	4,000,000	3,986,020	100%	Complete
HQ	Sand Conservation Programmes	6,228,589	6,219,305	100%	Complete
	Total	10,228,589	10,205,325	100%	

4.17.4. Non-Financial Performance

During FY 2023/24, the Sand Authority nominated 30 Ward Sand Management Committees and inducted six (6) of them. The Authority also constructed a sand dam at Kwa Kitungu in Wote/Nziu Ward to restore the Kaiti River. Revenue collection increased from Ksh. 24 million in the 2022/2023 financial year to Kshs 30 million in the 2023/24 FY. Additionally, community awareness on the importance of sand conservation was enhanced through 25 community awareness barazas.

Table 4.17:4:Sand Authority Non-Financial Performance

Program	Sub Programme	Delivery Unit	Key Outputs	Key performance indicators	FY 2023/24			Remarks
					Targets	Actual as at 30 th June 2024	Variance	
Environmental Conservation and Management	Environmental Conservation and Management	Sand Authority	Strengthen legal frameworks	No of legal frameworks developed	1	0	1	Plans to review Sand Authority Act
			Improved sand harvesting	No of sand dams constructed	3	1	2	Constructed sand dam at Kaiti River near Wote Town. Construction of Isuuni sand dam ongoing.
			Enhanced community awareness	No of sensitization forums carried out	30	16	14	Carried sensitization forums for sand harvesting and conservation

4.18. Makueni Fruit Development and Marketing Authority

The Makueni County Fruit Development and Marketing Authority (MFDMA), established by an Act in 2017, is tasked with managing fruit processing and infrastructure within the county. The plant is mandated to undertake fruit development, including production, processing, marketing, grading, storage, collection, transportation, and warehousing.

4.18.1. Financial Performance Summary

In FY 2023/24, the department incurred a cumulative expenditure of Kshs. 108,406,142 which translated to an absorption rate of 81 percent against a budget of Kshs. 87,894,000.

Table 4.18:1: Makueni Fruit Development and Marketing Authority Budget Summary and Expenditure

Expenditure item	FY 2023/24 Revised Budget (1) Estimates	Expenditures	Performance (%)
Operations	24,883,776	23,286,582	94%
Maintenance	6,580,000	6,569,619	100%
Sub Total	31,463,776	29,856,201	95%
Personnel	18,892,637		0%
Total Recurrent	50,356,413	29,856,201	59%
Development	58,049,729	58,037,799	100%
Total Budget	108,406,142	87,894,000	81%

An analysis per economic classification indicates that the department incurred 34 percent on operations and maintenance and 66 percent on development.

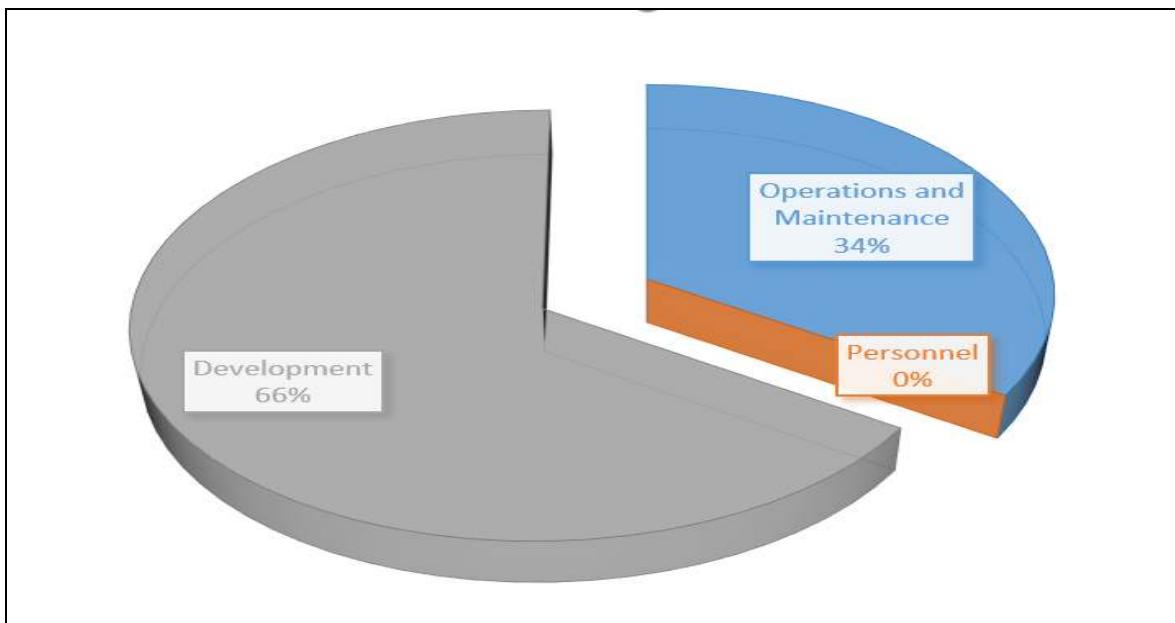


Figure 28: Makueni County Fruit Development and Marketing Authority Expenditure per Economic Classification

4.18.2. Recurrent Expenditure Performance

The Authority incurred a recurrent expenditure of 261,363,518 recording an absorption rate of 86 percent with Personnel emoluments recording an absorption rate of 86 per cent.

Table 4.18:2: Makueni County Fruit Development and Marketing Authority Recurrent Expenditure Performance

	Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Actual expenditures as at 30th June 2024.	Absorption Rate
1.	Maintenance of Plant, Machinery and Equipment	4,700,000	4,699,902	100%
2.	Fuels, Oils & Lubricants	4,000,000	3,902,495	98%
3.	Utilities-Electricity	3,500,000	2,508,813	72%
4.	Payment of casuals	3,224,776	3,224,742	100%
5.	Board /Governance allowances	3,115,000	3,114,823	100%
6.	Daily Subsistence Allowance	2,250,000	2,244,974	100%
7.	Communication- sales and Marketing Campaign	1,630,000	1,620,050	99%
8.	Maintenance Expenses- Motor Vehicles	1,500,000	1,499,979	100%
9.	Advertising & Publicity	1,500,000	1,498,614	100%
10.	Utilities-Water and Sewerage	600,000	404,099	67%
11.	Hospitality-Catering Services Accommodation, Gifts & Drinks	500,000	499,678	100%
12.	Training Expenses and exposure visits	500,000	497,610	100%
13.	New Product Development (RTD Juices	500,000	497,190	99%
14.	Communication-Internet Connection	460,000	459,376	100%
15.	Environmental Impact Assessment	380,000	369,738	97%
16.	Communication-Telephone	369,000	368,000	100%
17.	Office expenses	360,000	358,390	100%
18.	Licenses and certification	300,000	295,800	99%
19.	Personal Protective Equipment	300,000	293,255	98%
20.	Office & General Supplies-Sanitary	300,000	292,314	97%
21.	Certification HACCP	280,000	261,000	93%
22.	Lab chemicals and reagents	200,000	200,000	100%
23.	Office & General Supplies-stationery	200,000	199,560	100%
24.	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	180,000	39,200	22%
25.	External Lab tests (Puree)	150,000	65,209	43%
26.	Single business license	110,000	109,800	100%
27.	Hygiene and toiletry consumables	100,000	91,879	92%
28.	Detergents	100,000	88,312	88%
29.	Communication-Courier & Postal Services	80,000	80,000	100%
30.	Export certificates	75,000	71,400	95%
	Total	31,463,776	29,856,202	95%

4.18.3. Development Expenditure Performance

The department absorbed the allocated development budget of Ksh 58,049,729. The matrix below presents the itemized development expenditure.

Table 4.18:3: Makueni County Fruit Development and Marketing Authority Development Expenditure and Project Status

	Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Actual expenditures as at 30th June 2024.	Absorption Rate
1.	Purchase of mangoes for puree production	14,400,000	14,399,879	100%
2.	Puree production	13,549,224	13,544,199	100%
3.	Ready to drink juice(RTD) production	27,587,000	27,582,716	100%
4.	Purified drinking water production	1,513,505	1,513,505	100%
5.	RTD line arrears	1,000,000	997,500	100%
	Total	58,049,729	58,037,799	100%

4.18.4. Non-Financial Performance

The authority produced 1,280 drums of puree and generated Kshs. 35.9 Million from puree and water sales

Table 4.18:4: Makueni County Fruit Development and Marketing Authority Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2023/24		
					Target(s)	Actual as at 30th June, 2024	Variance
Agribusiness and information management	Fruit processing	Directorate of agriculture and irrigation	Operationalization of Makueni Fruit Processing Plant Reconstitution line	Quantity of puree produced(drums)	3,000	1280	1720
				Quantity of RTD juice produced in MT	750	0	750
				Revenue Generated	100,000,00	35,932,588	64,067412,

4.19. Makueni County Assembly

4.19.1. Financial Performance Summary

In FY 2023/24, the county assembly's annual expenditure amounted to Kshs. 846,255,337, against revised budget of Kshs 949,001,448. As a result, the overall absorption rate was 89 percent.

Table 4.19:1:County Assembly Summary of Budget and Expenditures

Expenditure Item	FY 2023/24 Supplementary Budget 2 Estimates	Total Expenditure As At 30th June 2024	Absorption Rate(%)
Recurrent Expenditure			
Operations and Maintenance	482,264,009	455,250,598	94%
Personnel Emoluments	399,788,951	371,409,613	93%
Total Recurrent	882,052,960	826,660,211	94%
Development Expenditure			
Capital Expenditure	66,948,488	19,595,126	29%
Total	949,001,448	846,255,337	89%

Source: County Treasury

The absorption rate for the recurrent budget was 94 percent, while the development budget recorded an absorption rate of 29 percent.

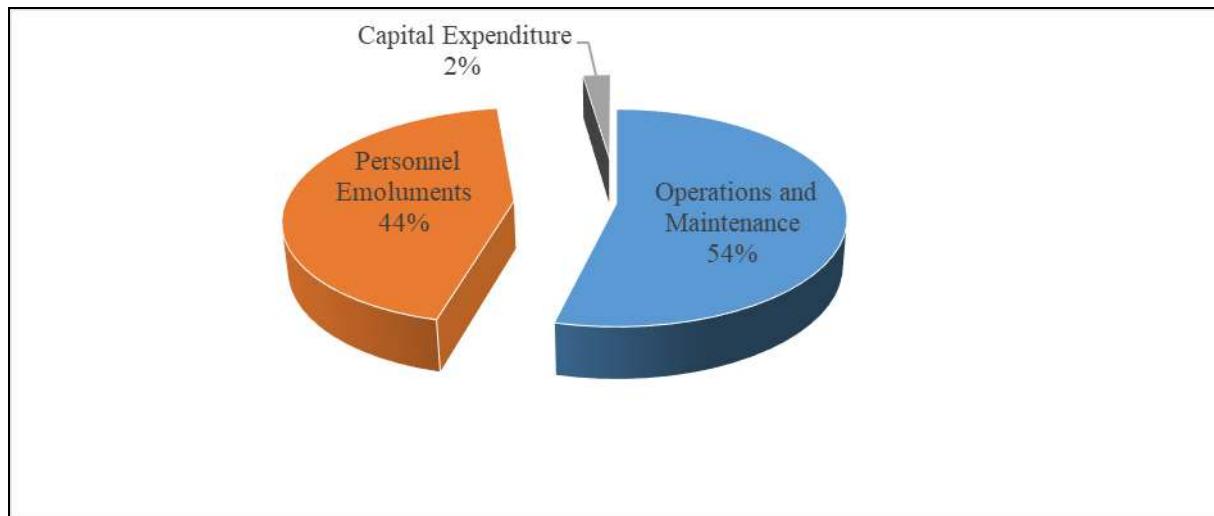


Figure 29 :County Assembly Expenditure by Economic Classification

Of the total annual expenditures, 54 percent was allocated to operations and maintenance development activities, while 44 percent was allocated to personnel emoluments. The remaining 2 percent was dedicated to capital expenditure for development activities.

4.19.2. RECURRENT EXPENDITURE

In analysis of the recurrent expenditure of Kshs 826,660,211 shows that the department allocated Kshs 371,409,613 to personnel emoluments. This accounts for 45 percent of the total recurrent expenditure for the fiscal year 2023/24. In addition, Kshs 455,250,598 was allocated to operations and maintenance, making up 55 percent of the total recurrent expenditure for the fiscal year 2023/24. Analysis of the expenditure per vote show that the County Assembly spent the highest amount Kshs 61,936,000 on Motor Vehicle Reimbursement(MCAs). The second highest expenditure was incurred on Accommodation-Whole House vote while the least expenditure of KShs 52,690 was spent on courier and postal services.

Table 4.19:2:County Assembly; O&M Expenditures By Vote Line

Vote Line	FY 2023/24 Supplementary Budget 2	Total Expenditure As At 30th June 2024	Absorption Rate(%)
Motor Vehicle Reimbursement(MCAs)	61,936,000	61,936,000	100%
Accommodation-Whole House	38,562,700	38,162,700	99%
County Assembly Ward Office Facilitation	40,569,480	37,188,690	92%
Medical Insurance	28,339,712	28,339,712	100%
General Oversight	27,193,100	25,016,950	92%
Accommodation-Admin	26,103,781	24,515,880	94%
Boards, Committees, Conferences. And Seminars	20,469,458	20,458,541	100%
Ward Offices Operation Costs	15,728,832	14,418,136	92%
Oversight Activities-Committees	12,784,905	12,568,750	98%
Other Expenses - Fringe Benefits Tax	11,655,532	11,645,130	100%
Foreign Accommodation	13,750,594	11,336,093	82%
Gratuity	11,332,477	11,332,477	100%
Public Participation	12,172,853	10,131,500	83%
Training Accommodation Allowance	8,433,000	8,166,900	97%
Board Allowance - CASB	8,180,000	8,118,700	99%
Refined Fuel And Lubricants For Transport	7,975,500	7,945,440	100%
Foreign Travel Cost	7,997,021	7,754,936	97%
Maintenance Expenses Motor Vehicles	7,000,000	6,665,922	95%
Security Operations/Interventions	5,610,077	5,609,137	100%
Bank Service And Commission Charges	5,106,000	5,105,215	100%
Catering Services (Reception), Food And Drinks	5,295,781	4,885,280	92%
Leasing Of Motor Vehicles	5,435,100	4,804,800	88%
General Office Supplies	4,694,438	4,693,667	100%

Vote Line	FY 2023/24 Supplementary Budget 2	Total Expenditure As At 30th June 2024	Absorption Rate(%)
Domestic Travel	6,126,770	4,657,035	76%
Professional Fees - Legal Fees	4,375,000	4,375,000	100%
E-Assembly - Conference System/Network Server	4,200,000	4,186,255	100%
Maintenance Of Hansard System	4,000,000	4,000,000	100%
E-Assembly - Purchase Of Computers, Tablets And Laptops	3,800,000	3,761,648	99%
Membership Fees, Dues & Subscriptions To Professional & Trade Bodies	3,754,370	3,752,370	100%
E-Assembly - Structured Cabling And Pabx Installation, Switchboard And Installation Of Gooseneck, Microphones In Speaker's Boardroom, Repair Of The Existing Cabling	4,700,000	3,500,000	74%
E-Assembly - Establishment Of Assembly Broadcasting Unit	3,500,000	3,453,590	99%
Facilitator Fees	3,894,520	3,438,300	88%
Gratuity-Former CASB Members	3,400,800	3,400,000	100%
Motor Vehicle Insurance	3,284,595	3,284,595	100%
Rent And Rates - Non Residential (30 Ward Offices)	3,400,000	3,159,500	93%
Sanitary And Cleaning Materials	3,002,900	3,002,400	100%
Purchase Of Computers, Printers & Other I.T. Equipment	2,988,500	2,988,500	100%
Maintenance Of Buildings	2,900,000	2,887,796	100%
Supplies And Accessories Of Computers	2,744,948	2,715,948	99%
Accommodation-Special Elect	2,679,800	2,526,800	94%
Internet Connections	2,500,000	2,478,619	99%
Purchase Of Household And Institutional Appliances	2,495,050	2,421,278	97%
Foreign Sundry Travel Items	3,000,200	2,400,000	80%
Electricity	2,356,700	2,356,700	100%
Training Accommodation Allowance-Special Elect	2,107,400	2,106,800	100%
Special Interest Oversight	1,897,400	1,760,000	93%
Insurance Costs (WIBA/GPA)	1,605,013	1,605,013	100%
Telephone, Mobile Phone Services	1,447,300	1,437,370	99%
Water And Sewerage Services	1,100,000	1,099,220	100%
E-Assembly - Inventory Control	1,000,000	995,000	100%
Purchase Of Uniforms And Clothing - Staff	994,000	993,930	100%
Purchase Of Furniture	970,000	966,480	100%
Temporary Committee Allowances (Tender, Inspection, Evaluation Etc)	874,200	874,200	100%
Advertising, Awareness And Publicity	1,500,000	752,554	50%
Travel Allowance	1,070,000	693,000	65%
Gratuity-Ward Staff	508,896	508,896	100%
Other Operating Expenses - Sporting Activities	992,733	493,650	50%

Vote Line	FY 2023/24 Supplementary Budget 2	Total Expenditure As At 30th June 2024	Absorption Rate(%)
E-Assembly - Firewall	500,000	493,486	99%
Repairs & Maintenance Furniture & Equipment	308,000	306,050	99%
Publishing And Printing Services	800,000	246,260	31%
Maintenance Of Computers Softwares And Networks	136,979	136,000	99%
Nita - Training Levy	139,800	98,550	70%
E-Assembly - Member Profile (Website)	400,000	84,560	21%
Courier And Postal Services	52,700	52,690	100%
Other Expenses - Media Outreach/Purchase Of Media Equipment	30,000		0%
Other Expenses - Staff And MCA Welfare	99,096		0%
Asset Valuation	900,000		0%
E-Assembly - Cloud Storage (Office 365)	3,400,000		0%
	482,264,009	455,250,598	

Source: County Assembly

4.19.3. Development Expenditure

The County Assembly spent a total of KShs 19,595,126 on various development activities, which included construction of new office block and improving infrastructure which recorded the highest expenditure of Kshs 8.7Million.

Table 4.19:3: Projects Expenditure and Status for the County Assembly

Expenditure item	FY 2023/24 Supplementary Budget 2	Total Expenditure As At 30th June 2024	Absorption Rate(%)
Civil works-renovation of old office block	5,000,000	400,000	8%
Installation of solar energy system	11,000,000	136,500	1%
Completion of new office block phase III	30,000,000	1,770,300	6%
Hon. Speaker's official residence refurbishment	3,782,986	3,782,798	100%
Equipping, rectification and water storage	2,996,000	2,894,647	97%
Other infrastructure-construction of new office block phase II	11,941,300	8,701,521	73%
Other infrastructure- water harvesting, drilling and installation of borehole in the assembly premises phase II	2,228,202	1,909,360	86%
Total	66,948,487	19,595,126	29%

Source: County Assembly

4.19.4. Non-Financial Performance; County Assembly

The major Services/outputs achieved in MTEF period 2023/24 included: Enactment of laws, Representation, Oversight over the utilization of public resources, Capacity building of the members of the county assembly and the staff, Infrastructure improvement including ICT and

Completion of the County Office Block.

5.0. CHALLENGES, LESSONS LEARNT AND RECOMMENDATIONS

5.1. Challenges

- i. Funding and Budget Constraints: Delayed disbursement of funds from the national treasury significantly hampered the timely implementation of programmes and projects.
- ii. Vandalism of Projects: Deliberate destruction, damage, and theft of public infrastructure undermined essential services such as water supply, sanitation, and education. The repair of vandalized assets diverted resources and attention from other critical development projects, significantly impeding overall progress.
- iii. Human Resource Constraints: The county grappled with inadequate staffing levels in key sectors due to ceilings on staff emoluments and a growing population demanding high-quality public services. The continual loss of staff through natural attrition, coupled with weak succession planning and insufficient funding for staff capacity building, further exacerbated service delivery challenges.
- iv. Disaster Impacts: Natural disasters, such as the El Niño phenomenon, caused severe damage to infrastructure. Heavy rains and flooding resulted in the destruction of roads, drifts, and other critical structures thus resulting to allocation of resources from planned to emergency response.
- v. Unforeseen risks such as fluctuating fuel prices or material costs disrupted project schedules and budgets. These external factors introduced unpredictability thus affecting project management and execution.

5.2. Lessons Learnt

- i. Adequate and Timely Funding: Ensuring sufficient and timely funding is critical for successful project execution. Collaborating with the private sector through public-private partnerships can provide additional expertise, resources, and innovation, leading to more effective and efficient project outcomes.

- ii. Evidence-Based Decision-Making: effective use of data enhances the accuracy and effectiveness of policy choices. Prioritizing evidence-based approaches by investing in data collection, analysis, and interpretation can lead to more informed and rational decision-making, improving program outcomes.
- iii. Human Resource Capacity Building: Investing in human resources is essential for effective service delivery. Specialized staffing, capacity building, and rationalizing staff roles can improve project outcomes and service quality, ensuring tasks are performed efficiently and to a high standard.
- iv. Comprehensive Project Conceptualization: Developing full end-to-end project concepts in consultation with stakeholders is crucial. Such comprehensive concepts should capture all project components, costs, and timelines, ensuring clear planning and successful implementation.
- v. Enhanced Stakeholder Engagement: Involving stakeholders throughout the planning, monitoring, and evaluation phases fosters ownership and collaboration..
- vi. Improved Sectoral Linkages: Strong inter-departmental coordination is essential for effective resource use and preventing duplication of efforts. Facilitating seamless collaboration between departments enhances project implementation and resource efficiency.
- vii. Regular Performance Reviews: Continuous monitoring and evaluation are vital for tracking progress and identifying areas for improvement. Regular performance reviews enable timely corrective actions, ensuring projects stay on track and achieve their intended outcomes.

5.3. Recommendations

- i. Timely and adequate funding will be crucial for the successful execution of planned programmes and projects. The county will prepare cash flow projections that align with revenue releases from national government. This will ensure timely implementation of projects are implemented and achieve their desired outcomes effectively.
- ii. Prioritize Evidence-Based Decision-Making: The county should invest in robust data collection and analysis to guide future decision-making processes. By utilizing accurate data and insights from performance reviews, the county will

make well-informed policy choices and improve programme outcomes. Evidence-based approaches will enhance the accuracy and effectiveness of decisions, leading to better project success and overall performance.

- iii. Enhance Human Resource Capacity: The county will need to focus on investing in specialized staffing and capacity building to improve service delivery and project efficiency. Developing a skilled workforce will be crucial for ensuring that tasks are performed effectively and projects are completed successfully. Adequate training and staffing will contribute significantly to overall project success and service delivery.
- iv. Develop Comprehensive Project Concepts: Future projects should be planned with detailed and well-defined concepts, incorporating input from relevant stakeholders. Comprehensive planning will include clear objectives, cost estimates, and timelines to support successful implementation and minimize risks. Thorough project conceptualization will ensure that all aspects of a project are considered and effectively managed.
- v. Foster Strong Stakeholder Engagement: The county should actively engage stakeholders throughout the project lifecycle to build ownership and increase project success. Involving community members and other stakeholders in decision-making processes will enhance support and effectiveness. Strong stakeholder engagement will promote collaboration and ensure that projects meet community needs and expectations.
- vi. Improve Inter-Sectoral Coordination: Future efforts will focus on strengthening collaboration between different departments and agencies to optimize resource use and prevent duplication of efforts. Effective inter-departmental coordination will facilitate more efficient project implementation and resource management, leading to better outcomes and avoiding redundant activities.