

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

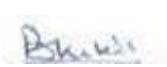
**COUNTY EXECUTIVE COMMITTEE MEMBER- FINANCE, PLANNING,
BUDGET & REVENUE AND HEAD OF THE COUNTY TREASURY**

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.

TABLE OF CONTENT

| | |
|---|------|
| FOREWORD | ii |
| ACKNOWLEDGEMENT | iii |
| EXECUTIVE SUMMARY | iv |
| TABLE OF CONTENT | v |
| LIST OF FIGURES | viii |
| LIST OF TABLES | ix |
| ABBREVIATIONS AND ACRONYMS | xi |
| KEY HIGHLIGHTS | xiii |
| 1.0. INTRODUCTION | 1 |
| 1.1. Rationale for County Budget Implementation Reports..... | 1 |
| 1.2. Budget Trends from FY 2021/22- 2023/24 Supplementary Budgets | 1 |
| 1.3. FY 2023/24 Budget..... | 2 |
| 1.3.1. County Development Budget..... | 3 |
| 1.3.2. County Recurrent Budget..... | 4 |
| 2.0. REVENUE PERFORMANCE- 2022/23-2023/24..... | 5 |
| 2.1. Overall Revenue Performance | 5 |
| 2.2. Own Source Revenue Performance | 7 |
| 2.3. Funds Release to Makueni County | 10 |
| 2.3.1. Equitable Share receipts into Makueni County Revenue Fund(CRF) for FY 2023/24.... | 10 |
| 2.3.2. Funds released to the Makueni Operational Accounts (approved requisitions by COB).. | 10 |
| 3.0. EXPENDITURE ANALYSIS | 11 |
| 3.1. Expenditure by Economic Classification | 11 |
| 3.2. Departmental Expenditures..... | 13 |
| 3.3. Expenditure by Programme and Sub programme | 14 |
| 3.4. Payment of FY 2022/23 Pending Bills..... | 17 |
| 4.0 DEPARTMENTAL FINANCIAL AND NON FINANCIAL PERFORMANCE FOR FY 2023/24 | 19 |
| 4.1. Office of Governor..... | 19 |
| 4.1.1. Financial Performance Summary..... | 19 |
| 4.1.2. Non-Financial Performance | 20 |
| 4.2. County Secretary..... | 22 |
| 4.2.1. Financial Performance Summary..... | 22 |
| 4.2.2. Recurrent Expenditure Performance | 22 |
| 4.2.3. Non-Financial Performance | 24 |
| 4.3. County Attorney..... | 25 |
| 4.3.1. Financial Performance Summary | 25 |
| 4.3.2. Non-Financial Performance | 25 |
| 4.4. Department of Devolution Public Participation, County Administration, and Special Program 26 | |
| 4.4.1. Financial Performance Summary | 26 |
| 4.4.2. Recurrent Expenditure Performance | 27 |
| 4.4.3. Development Expenditure Performance | 28 |
| 4.4.4. Non-Financial Performance | 28 |
| 4.5. Department of Finance and Socio –Economic Planning..... | 30 |

| | | |
|---------|---|-----|
| 4.5.1. | Financial Performance Summary | 30 |
| 4.5.2. | Recurrent Expenditure Performance | 31 |
| 4.5.3. | Development Expenditure Performance | 32 |
| 4.5.4. | Non-Financial Performance | 32 |
| 4.6. | Department of Agriculture, Livestock, Fisheries & Co-operative Development..... | 37 |
| 4.6.1. | Financial Performance Summary | 37 |
| 4.6.2. | Recurrent Expenditure Performance | 37 |
| 4.6.3. | Development Expenditure Performance | 39 |
| 4.6.4. | Non-Financial Performance | 43 |
| 4.7. | Department of ICT, Education and Internships | 49 |
| 4.7.1. | Financial Performance Summary | 49 |
| 4.7.2. | Recurrent Expenditure Performance | 49 |
| 4.7.3. | Development Expenditure Performance | 52 |
| 4.7.4. | Non-Financial Performance | 59 |
| 4.8. | Department of Gender, Children, Youth, Sports, and Social Services | 62 |
| 4.8.1. | Financial Performance Summary | 62 |
| 4.8.2. | Recurrent Expenditure Performance | 62 |
| 4.8.3. | Development Expenditure Performance | 65 |
| 4.8.4. | Non-Financial Performance | 68 |
| 4.9. | Departments of Health Services..... | 71 |
| 4.9.1. | Financial Performance Summary | 71 |
| 4.9.2. | Recurrent Expenditure Performance | 72 |
| 4.9.3. | Development Expenditure Performance | 74 |
| 4.9.4. | Non-Finance Performance | 78 |
| 4.10. | Department of Trade, Marketing, Industry, Culture, and Tourism | 81 |
| 4.10.1. | Financial Performance Summary | 81 |
| 4.10.2. | Recurrent Expenditure performance | 81 |
| 4.10.3. | Development Expenditure Performance | 83 |
| 4.10.4. | Non-Financial Performance | 84 |
| 4.11. | Department of Infrastructure, Transport, Public Works, Housing and Energy..... | 85 |
| 4.11.1. | Financial Performance Summary | 85 |
| 4.11.2. | Recurrent Expenditure Performance | 85 |
| 4.11.3. | Development Expenditure performance | 87 |
| 4.11.4. | Non-Financial Performance | 99 |
| 4.12. | Department of Land, Urban planning and Development, Environment and Climate Change 101 | |
| 4.12.1. | Financial Performance Summary | 101 |
| 4.12.2. | Recurrent Expenditure Performance | 101 |
| 4.12.3. | Development Expenditure Performance | 103 |
| 4.12.4. | Performance Review and Achievements | 107 |
| 4.13. | Department of Water and Sanitation..... | 109 |
| 4.13.1. | Financial Performance Summary | 109 |
| 4.13.2. | Recurrent Expenditure Performance | 110 |
| 4.13.3. | Development Expenditure Performance | 111 |
| 4.13.4. | Non-Financial Performance | 127 |
| 4.14. | County Public Service Board..... | 130 |
| 4.14.1. | Financial Performance Summary | 130 |
| 4.14.2. | Recurrent Expenditure Performance | 130 |
| 4.14.3. | Non-Financial Performance | 132 |
| 4.15. | Wote municipality..... | 133 |

| | | |
|---------|---|-----|
| 4.15.1. | Financial Performance Summary | 133 |
| 4.15.2. | Recurrent Expenditure Performance | 134 |
| 4.15.3. | Development Expenditure Performance | 135 |
| 4.15.4. | Non-Financial Performance | 135 |
| 4.16. | Emali Sultan Hamud Municipality | 136 |
| 4.16.1. | Financial Performance Summary | 136 |
| 4.16.2. | Recurrent Expenditure Performance | 137 |
| 4.16.3. | Development Expenditure..... | 138 |
| 4.16.4. | Non-Financial Performance | 139 |
| 4.17. | Sand Conservation and Utilization Authority | 139 |
| 4.17.1. | Financial Performance Summary | 139 |
| 4.17.2. | Recurrent Expenditure Performance | 140 |
| 4.17.3. | Development Expenditure..... | 142 |
| 4.17.4. | Non-Financial Performance | 142 |
| 4.18. | Makueni Fruit Development and Marketing Authority | 143 |
| 4.18.1. | Financial Performance Summary | 143 |
| 4.18.2. | Recurrent Expenditure Performance | 144 |
| 4.18.3. | Development Expenditure Performance | 145 |
| 4.18.4. | Non-Financial Performance | 145 |
| 4.19. | Makueni County Assembly..... | 146 |
| 4.19.1. | Financial Performance Summary | 146 |
| 4.19.2. | RECURRENT EXPENDITURE | 147 |
| 4.19.3. | Development Expenditure..... | 149 |
| 4.19.4. | Non-Financial Performance; County Assembly | 149 |
| 5.0. | CHALLENGES, LESSONS LEARNT AND RECOMMENDATIONS | 151 |
| 5.1. | Challenges..... | 151 |
| 5.2. | Lessons Learnt | 151 |
| 5.3. | Recommendations | 152 |

LIST OF FIGURES

| | |
|---|------|
| Figure 1: Approved FY 2023-24 Total Budget Estimates | xiii |
| Figure 2: Total Projected Revenue Basket for the FY 2023/24 | xiii |
| Figure 3: FY 2023/24 Annual Revenue Receipts | xiv |
| Figure 4: Overall County Expenditure Per Department as at 30th June 2024 | xiv |
| Figure 5:Overall Expenditure Per Department as at 30th June 2024..... | xv |
| Figure 6:Overall County Absorption Rate(%) Per Department..... | xv |
| Figure 7:FY 2023/24 Development Expenditure, Absorption Rate..... | xvi |
| Figure 8: FY 2023-24 Total Budget by Economic Classification..... | 2 |
| Figure 9: County Budget Allocation by Main Economic Classification | 3 |
| Figure 10: Revenue Sources for The FY 2022/23 and 2023/24..... | 5 |
| Figure 11:Expenditure by Economic Classification for Governorship | 19 |
| Figure 12: Expenditure by Economic Classification for County Secretary | 22 |
| Figure 13:County Attorney Expenditure by Economic Classification..... | 25 |
| Figure 14:Devolution Department Expenditure per Economic Classification..... | 26 |
| Figure 15: Department Finance Expenditure by Economic Classification | 30 |
| Figure 16; Expenditure per Economic Classification | 37 |
| Figure 17:Department of Education Expenditure by Economic Classification | 49 |
| Figure 18:Department of Gender Expenditure by Economic Classification..... | 62 |
| Figure 19:Department of Health Services Expenditure per Economic Classification | 71 |
| Figure 20:Department of Trade Expenditure by Economic Classification | 81 |
| Figure 21:Department Transport Expenditure Summary Per Economic classification | 85 |
| Figure 22:Department Lands Expenditure by Economic Classification | 101 |
| Figure 23:Department Water Expenditure Per Economic classification | 109 |
| Figure 24:CPSB Expenditure by Economic Classification..... | 130 |
| Figure 25:Wote Municipality Expenditure by Economic Classification | 134 |
| Figure 26:Emali Sultan Hamud Municipality Expenditure per Economic Classification | 137 |
| Figure 27: Sand Authority Expenditure per Economic classification..... | 140 |
| Figure 28:Makueni County Fruit Development and Marketing Authority Expenditure per Economic Classification..... | 143 |
| Figure 29 :County Assembly Expenditure by Economic Classification..... | 146 |

LIST OF TABLES

| | |
|--|-----|
| Table 1:1- County Development Budget per Department | 3 |
| Table 1:2-Recurrent Budget Allocations Per Department | 4 |
| Table 2.0:1- Revenue Performance for FY 2022/23 and 2023/24 | 6 |
| Table 2.0:2- Target Revenue Against Actual Revenue Performance Per Stream..... | 8 |
| Table 3.0:1: Expenditure by Economic Classification as at 30th June 2024 | 11 |
| Table 3.1:1Departmental expenditures Per economic classification | 13 |
| Table 3.1:2: Expenditure By Programme and Sub Programmes | 14 |
| Table 4.1:1:Governorship Summary of Budget and Expenditures | 19 |
| Table 4.1:2:Governorship Non-Financial Performance..... | 20 |
| Table 4.2:1:County Secretary Summary of Budget & Expenditures..... | 22 |
| Table 4.2:2:County Secretary Recurrent Expenditure Performance..... | 23 |
| Table 4.2:3:County Secretary Non-Financial Performance | 24 |
| Table 4.3:1:County Attorney Summary of Budget and Expenditures | 25 |
| Table 4.3:2: County Altonney Non-Financial Performance | 25 |
| Table 4.4:1:Department of DevolutionBudget and Expenditure Summary | 26 |
| Table 4.4:2:Department of Devolution Recurrent Budget Performance..... | 27 |
| Table 4.4:3:Department of Devolution Development Budget and Project Status | 28 |
| Table 4.4:4:Department of Devolution Non-Financial Performance..... | 29 |
| Table 4.5:1:Department Finance Summary of Budget and Expenditures..... | 30 |
| Table 4.5:2:Department of Finance Recurrent Budget Performance..... | 31 |
| Table 4.5:3:Department of Finance Development Expenditure and Project status | 32 |
| Table 4.5:4:Department Finance Non-Financial Information..... | 34 |
| Table 4.6:1: Budget Summary and Expenditure | 37 |
| Table 4.6:2:Recurrent Expenditure Analysis | 38 |
| Table 4.6:3:Agriculture Department Projects, Expenditure and Status | 40 |
| Table 4.6:4:Non-Financial Performance for Agriculture..... | 45 |
| Table 4.7:1:Department Education of Summary of Budget and Expenditures..... | 49 |
| Table 4.7:2:Department of Education Recurrent Expenditure Performance | 50 |
| Table 4.7:3:Department of Education Development Expenditure and Project Status | 52 |
| Table 4.7:4:Department of Education Non Finance Performance | 59 |
| Table 4.8:1:Department Gender Summary of Budget and Expenditures..... | 62 |
| Table 4.8:2:Department of Gender Recurrent Expenditure Performance | 63 |
| Table 4.8:3:Department of Gender Development expenditures and Project Status | 66 |
| Table 4.8:4: Gender Department Non-Financial Performance | 69 |
| Table 4.9:1: Health Department Summary of budget and expenditures | 71 |
| Table 4.9:2:Department of Health Services Recurrent Expenditure Performance | 72 |
| Table 4.9:3:Department of Health Services Development Expenditure and Project Status | 74 |
| Table 4.9:4:Department of Health Services Non-Finance Performance..... | 79 |
| Table 4.10:1:Department of Trade Summary of Financial Performance..... | 81 |
| Table 4.10:2:Department of Trade Recurrent Expenditure Performance | 82 |
| Table 4.10:3:Department of Trade Development Expenditure and Project Status | 83 |
| Table 4.10:4:Department of Trade Non-Financial Performance | 84 |
| Table 4.11:1:Department Transport Summary of Budget and Expenditures..... | 85 |
| Table 4.11:2 :Transport Department Recurrent Expenditure Performance | 86 |
| Table 4.11:3:Transport Department Development Expenditure and Project status | 88 |
| Table 4.11:4:Department of Transport Non-Financial Performance | 100 |
| Table 4.12:1:Department Lands Summary of Budget and Expenditures..... | 101 |

| | |
|--|-----|
| Table 4.12:2:Department of Lands Recurrent Expenditure Performance | 102 |
| Table 4.12:3:Lands Department Development Expenditure and Project Status | 104 |
| Table 4.12:4:Department of Lands Non-Financial Performance | 108 |
| Table 4.13:1:Department of Water Summary of Budget and Expenditures | 109 |
| Table 4.13:2:Department of Water Recurrent Expenditure Performance | 110 |
| Table 4.13:3:Department of Water Development Expenditure and Projects Status | 111 |
| Table 4.13:4:Department of Water Non-Financial Performance | 127 |
| Table 4.14:1:CPSB Summary of Budget and Expenditures | 130 |
| Table 4.14:2:CPSB Recurrent Expenditure Performance | 131 |
| Table 4.14:3:CPSB Non-Financial Performance | 132 |
| Table 4.15:1:Wote Municipality Summary of Budget and Expenditures | 133 |
| Table 4.15:2:Wote Municipality Recurrent Expenditure Performance | 134 |
| Table 4.15:3:Wote Municipality Development Expenditure and Project Status | 135 |
| Table 4.15:4:Wote Municipality Non-Financial Performance | 136 |
| Table 4.16:1:Emali Sultan Hamud Municipality Budget Summary and Expenditure | 136 |
| Table 4.16:2:Emali Sultan Hamud Municipality Recurrent Expenditures Performance | 137 |
| Table 4.16:3:Emali Sultan Hamud Municipality Development Expenditure and project status | 138 |
| Table 4.16:4:Emali Sultan Hamud Municipality Non-Financial Performance | 139 |
| Table 4.17:1:Sand Authority Summary of Budget and Expenditures | 140 |
| Table 4.17:2:Sand Authority Recurrent Expenditure Performance | 140 |
| Table 4.17:3:Sand Authority Development Expenditure and Project Status | 142 |
| Table 4.17:4:Sand Authority Non-Financial Performance | 142 |
| Table 4.18:1:Makueni Fruit Development and Marketing Authority Budget Summary and Expenditure | 143 |
| Table 4.18:2:Makueni County Fruit Development and Marketing Authority Recurrent Expenditure Performance | 144 |
| Table 4.18:3:Makueni County Fruit Development and Marketing Authority Development Expenditure and Project Status | 145 |
| Table 4.18:4:Makueni County Fruit Development and Marketing Authority Non-Financial Performance | 145 |
| Table 4.19:1:County Assembly Summary of Budget and Expenditures | 146 |
| Table 4.19:2:County Assembly; O&M Expenditures By Vote Line | 147 |
| Table 4.19:3: Projects Expenditure and Status for the County Assembly | 149 |

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.

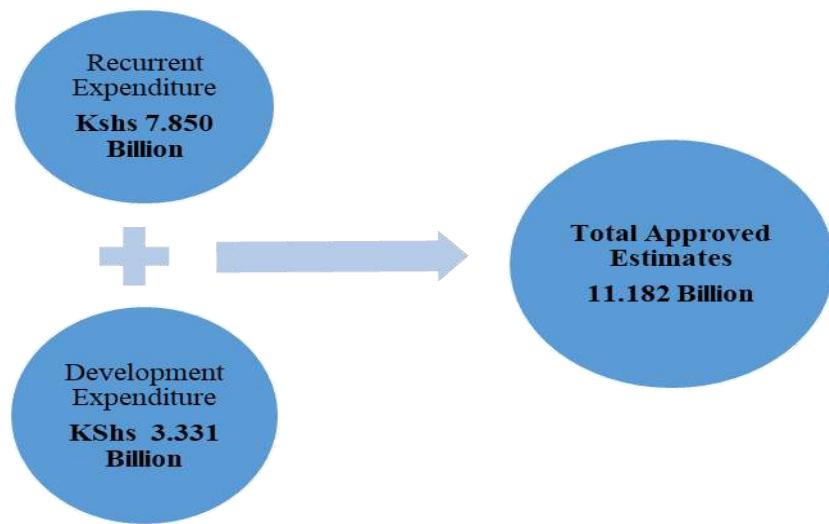


Figure 1: Approved FY 2023-24 Total Budget Estimates

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.

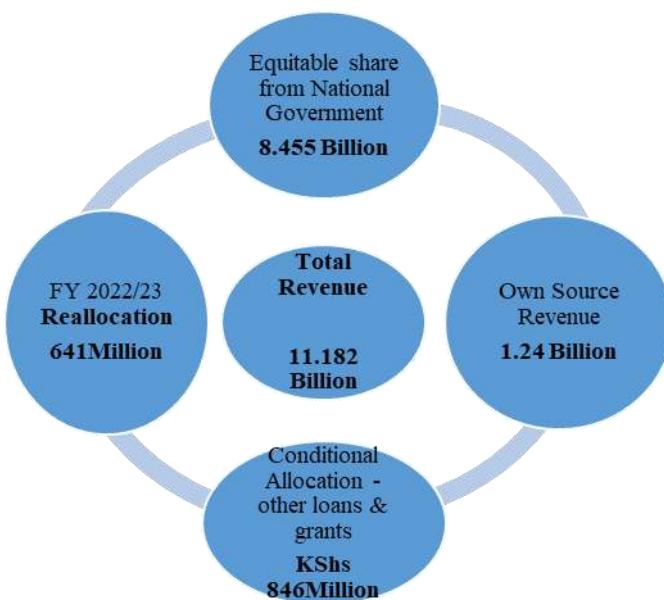


Figure 2: Total Projected Revenue Basket for the FY 2023/24

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.

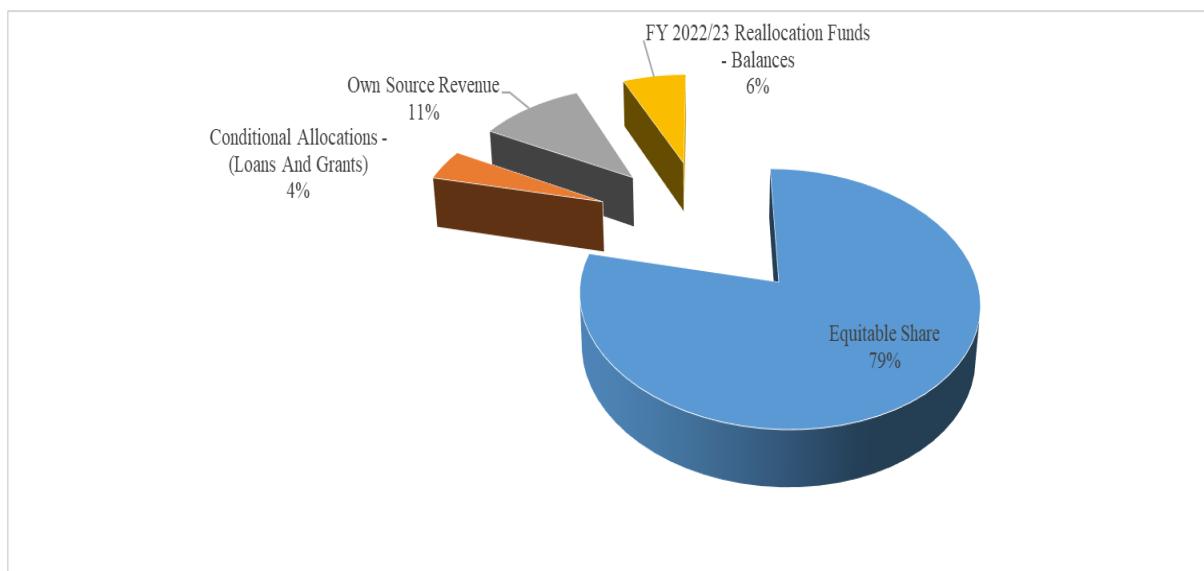


Figure 3: FY 2023/24 Annual Revenue Receipts

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.

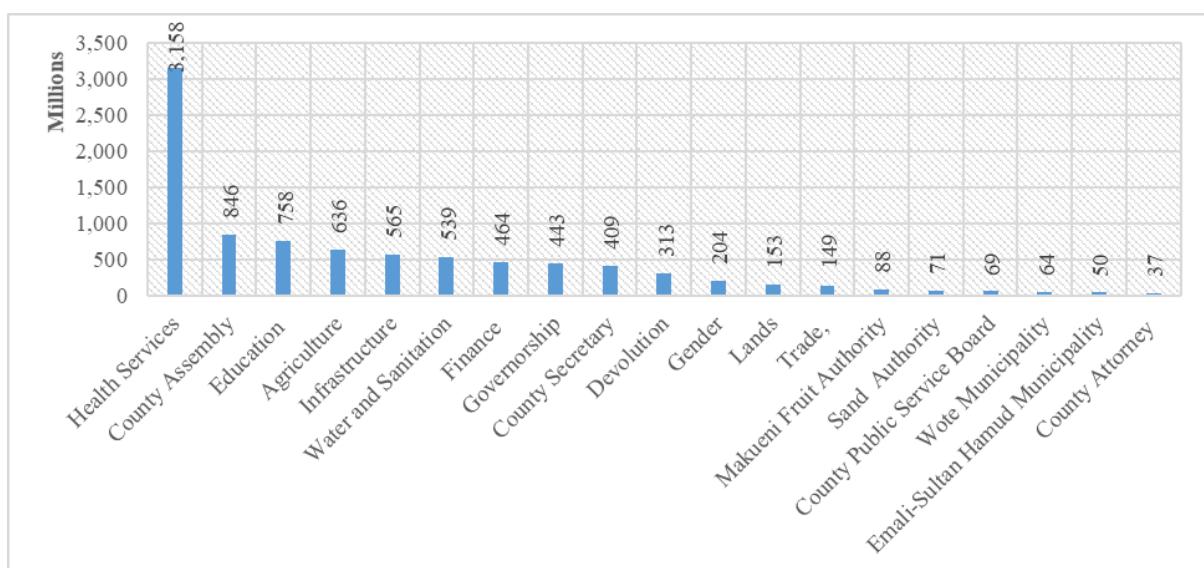


Figure 4: Overall County Expenditure Per Department as at 30th June 2024

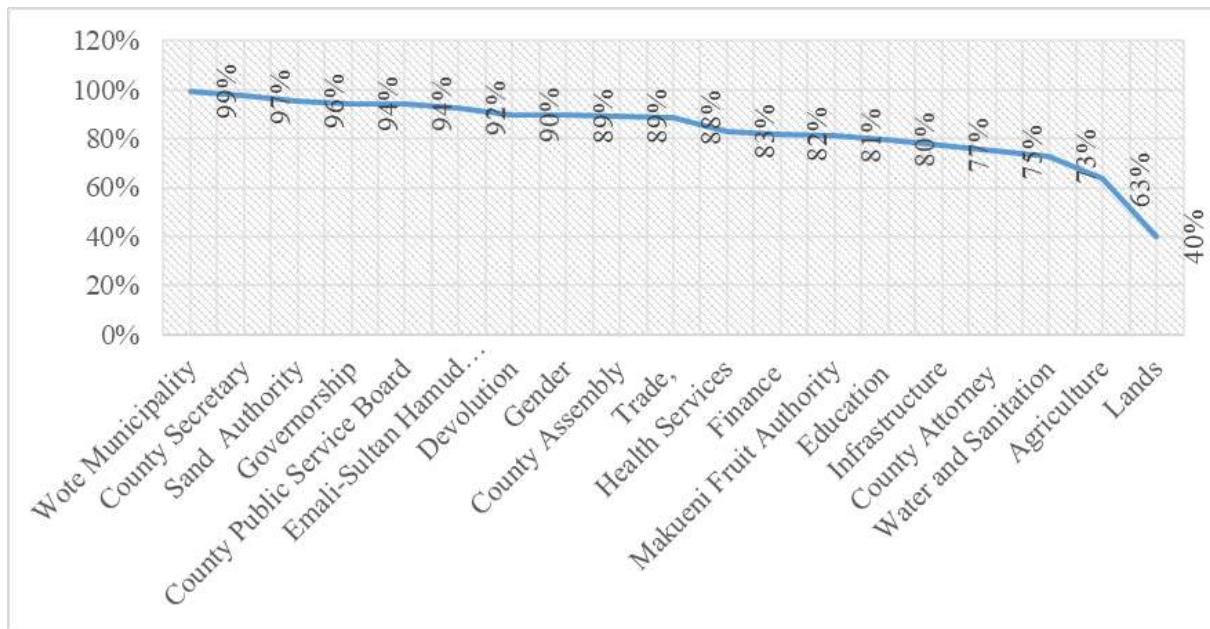


Figure 5:Overall Absorption Rate Per Department as at 30th June 2024

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.

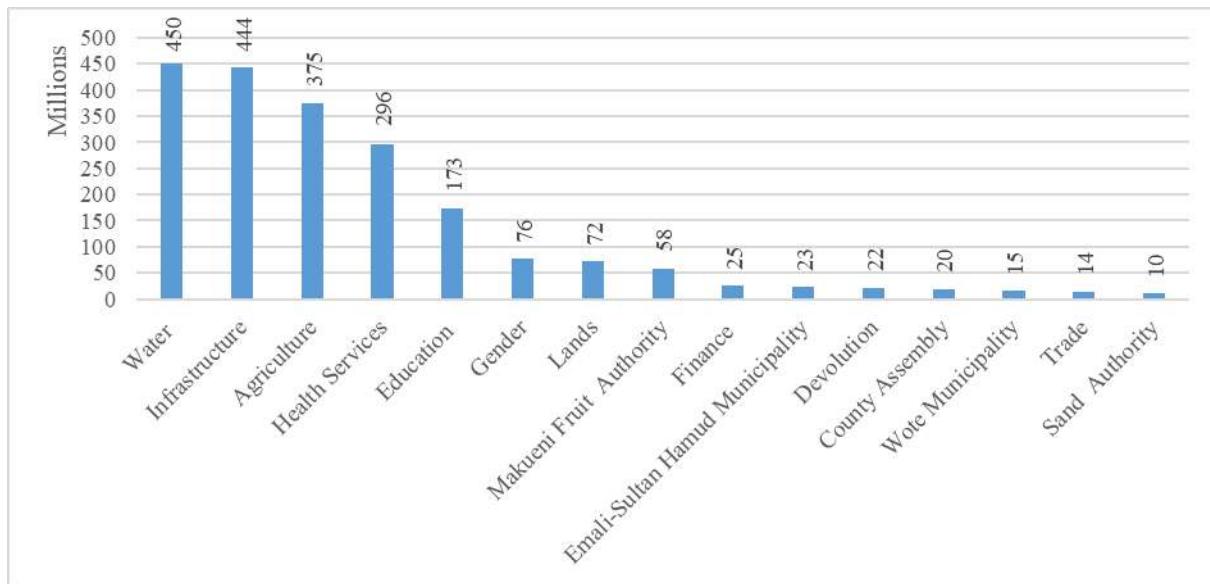


Figure 6:Overall Development Expenditure Per Department

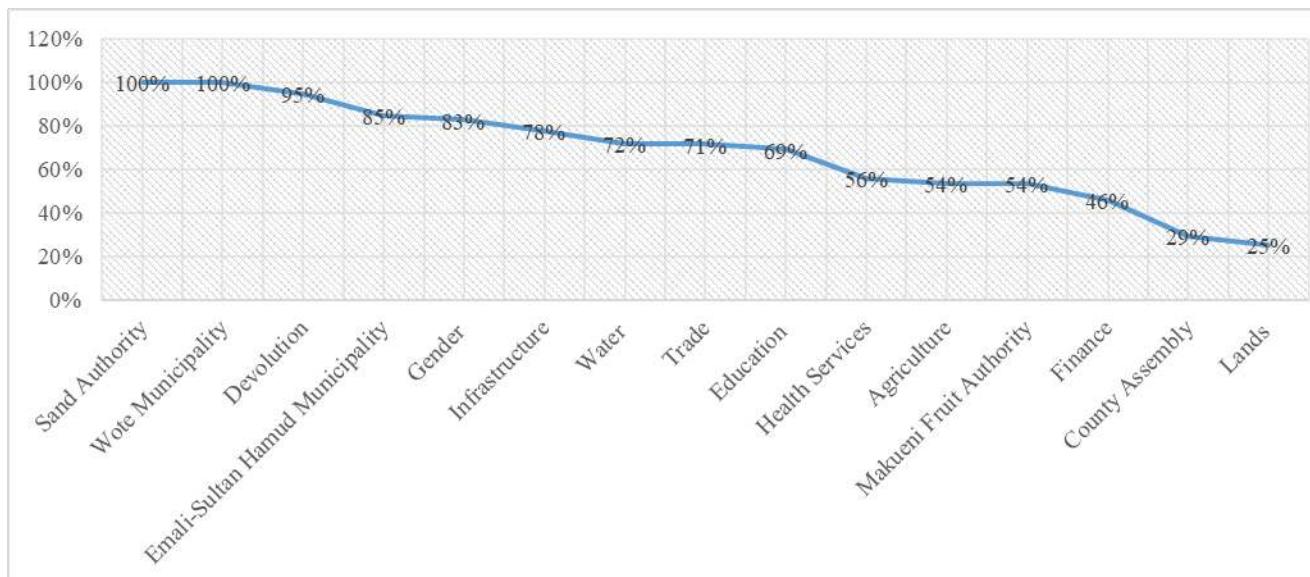


Figure 7: FY 2023/24 Development Absorption Rate per Department

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

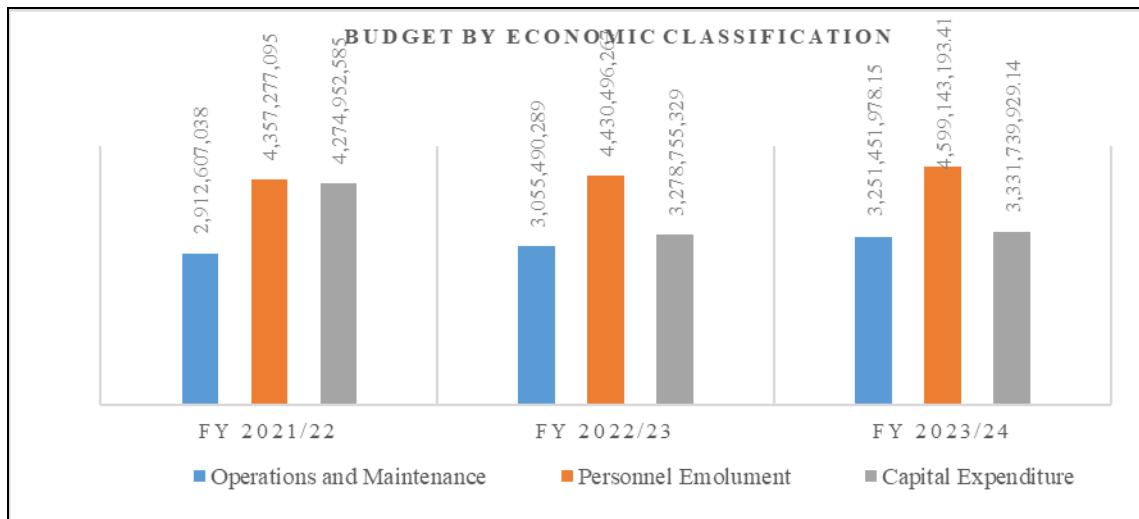


Figure 8: FY 2023-24 Total Budget by Economic Classification

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.

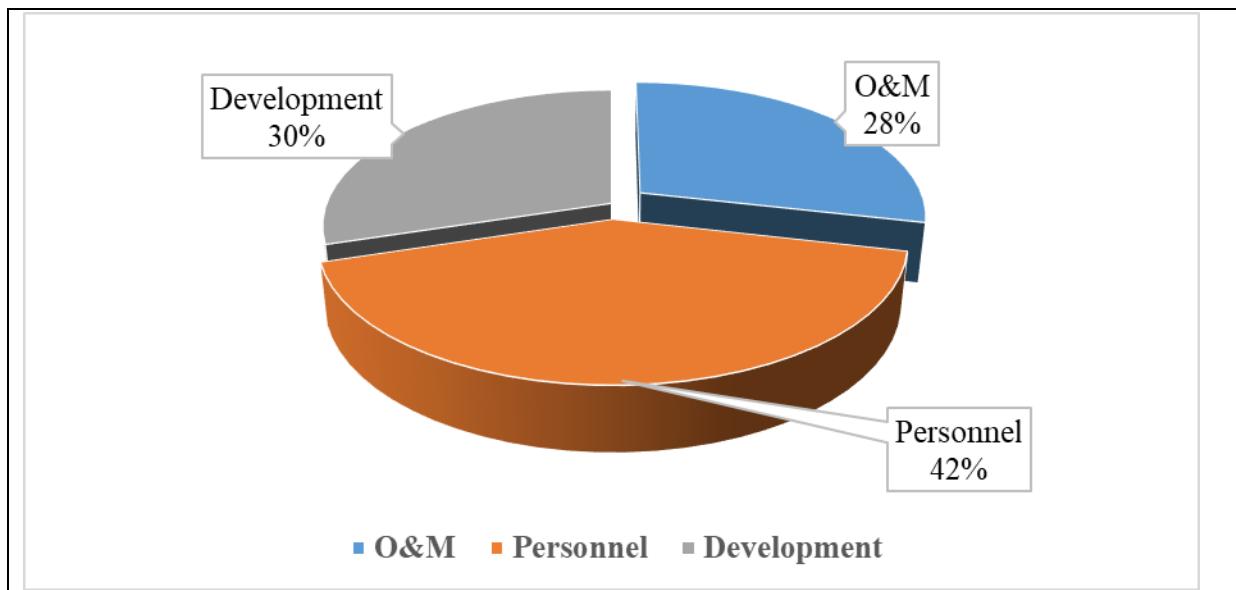


Figure 9: County Budget Allocation by Main Economic Classification

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.

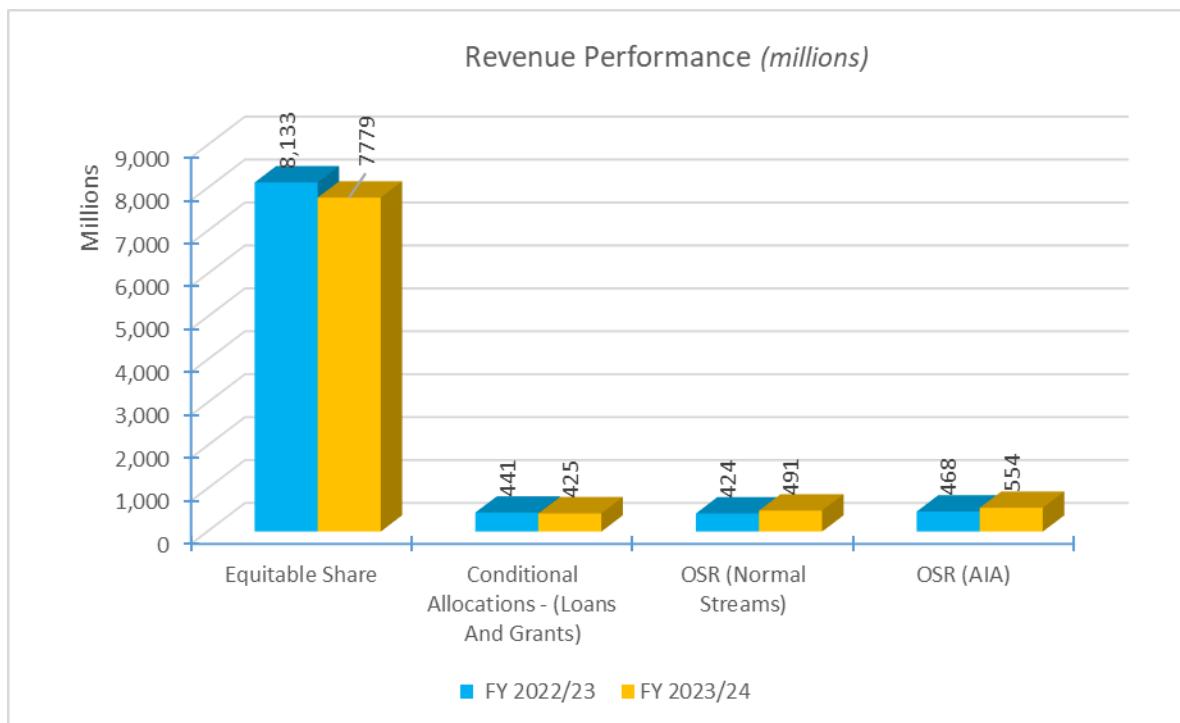


Figure 10: Revenue Sources for The FY 2022/23 and 2023/24

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% |

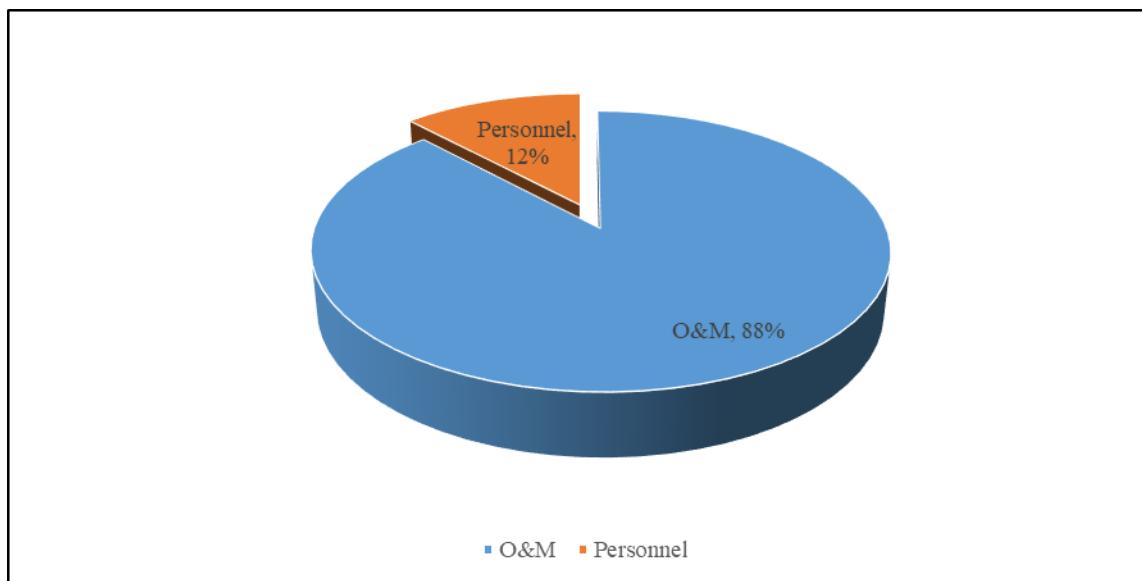


Figure 11:Expenditure by Economic Classification for Governorship

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.

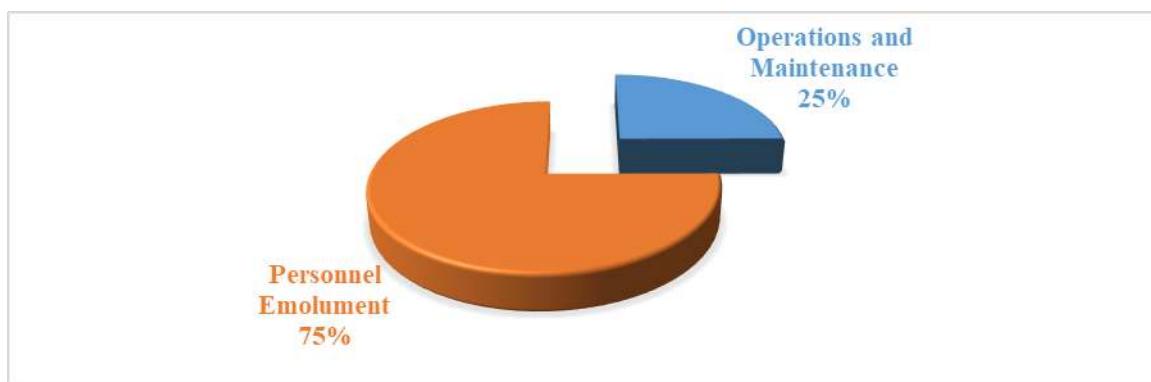


Figure 12: Expenditure by Economic Classification for County Secretary

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% |

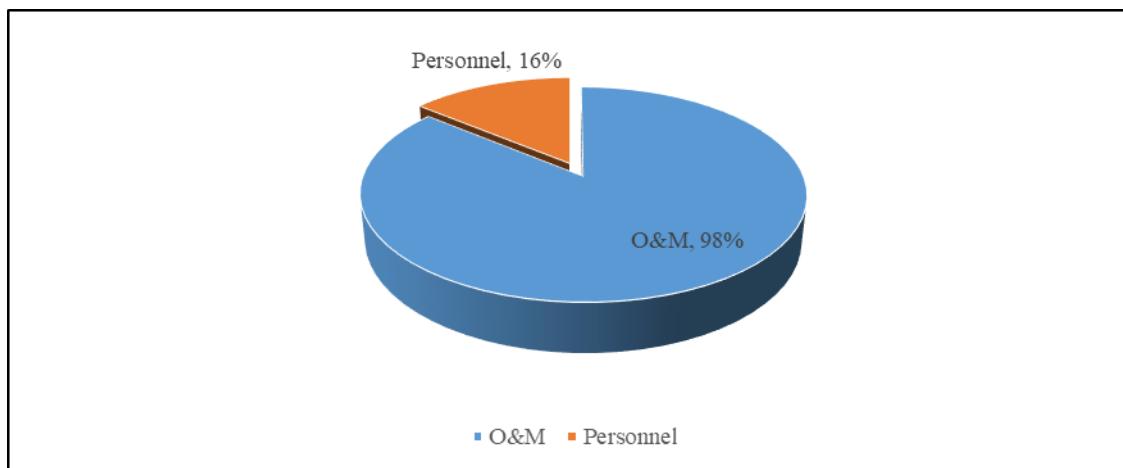


Figure 13:County Attorney Expenditure by Economic Classification

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.

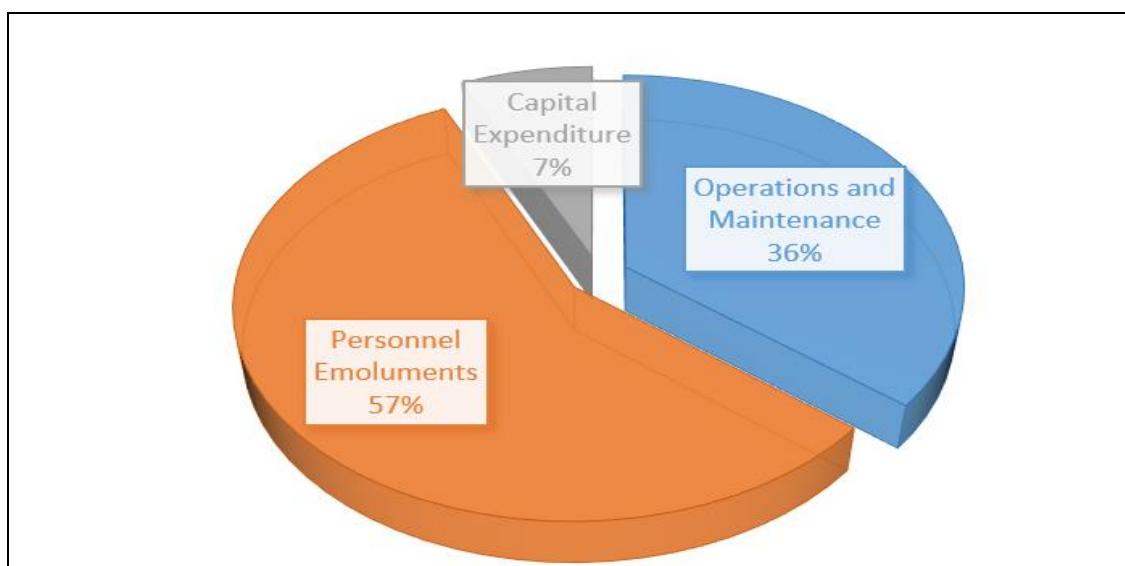


Figure 14:Devolution Department Expenditure per Economic Classification

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.

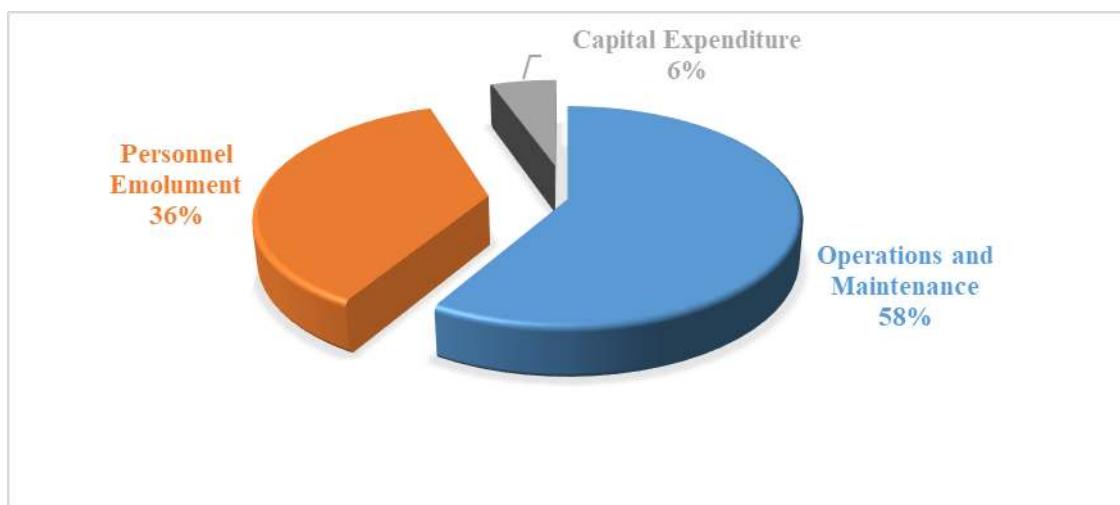


Figure 15: Department Finance Expenditure by Economic Classification

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 | 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% |

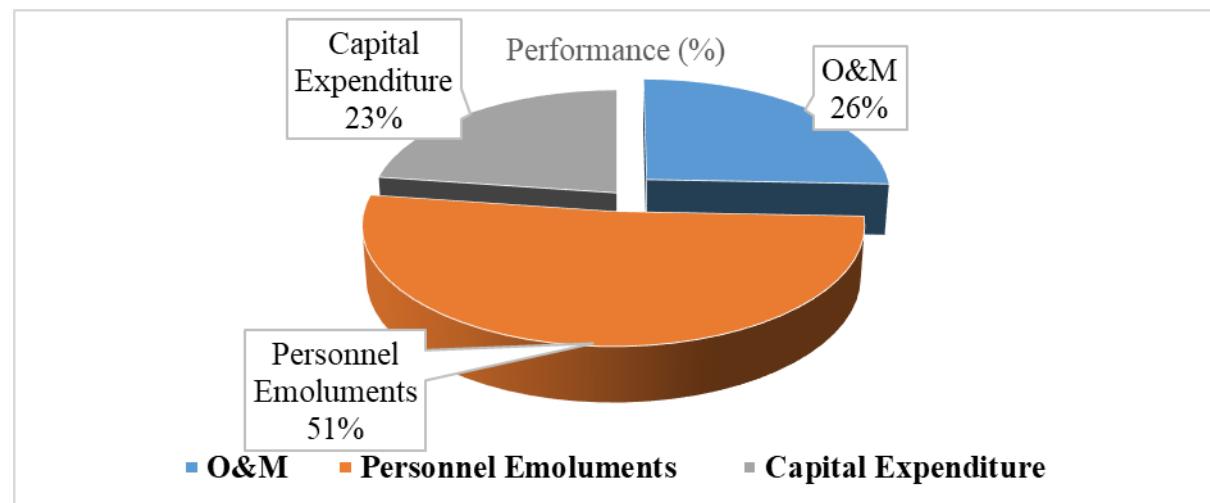


Figure 17:Department of Education Expenditure by Economic Classification

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% |

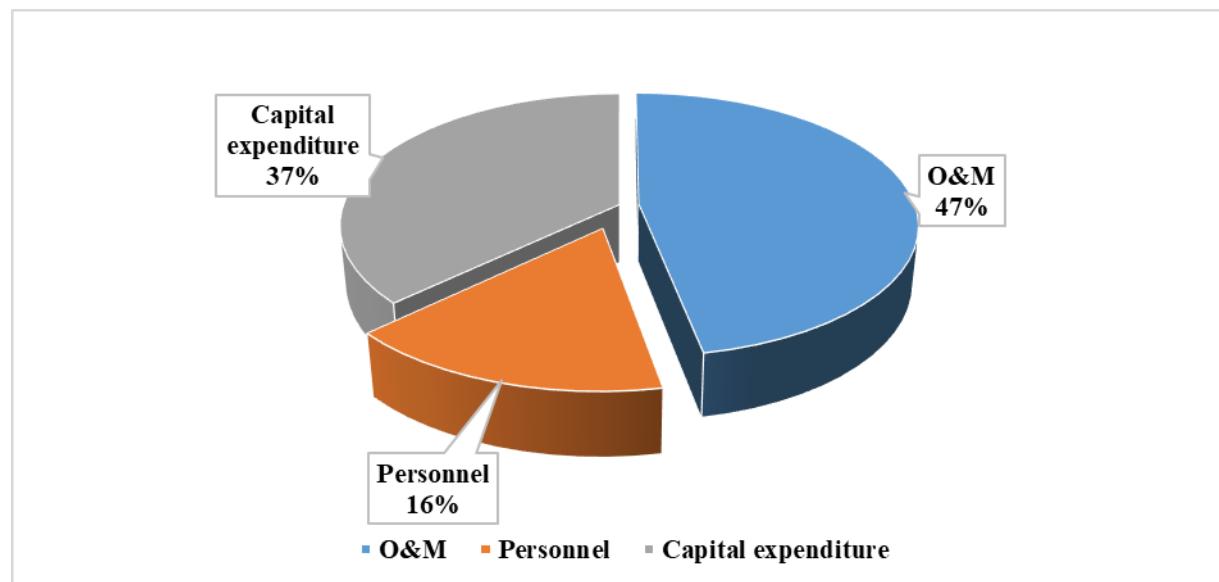


Figure 18:Department of Gender Expenditure by Economic Classification

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.

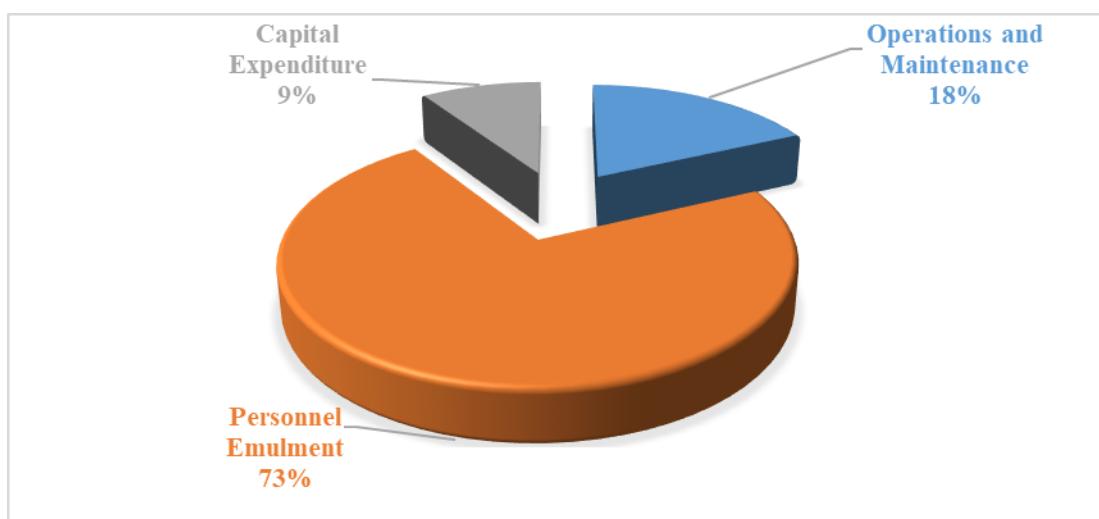


Figure 19:Department of Health Services Expenditure per Economic Classification

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 | Laboratory services | Improved diagnostic services | 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 % |

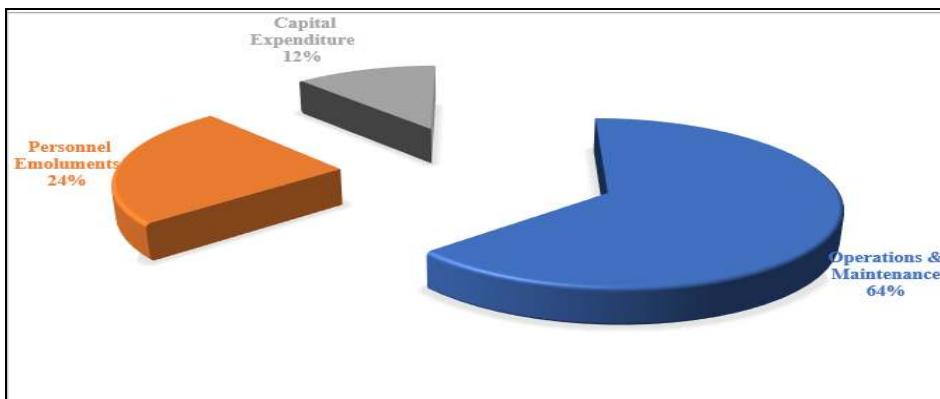


Figure 20:Department of Trade Expenditure by Economic Classification

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% |

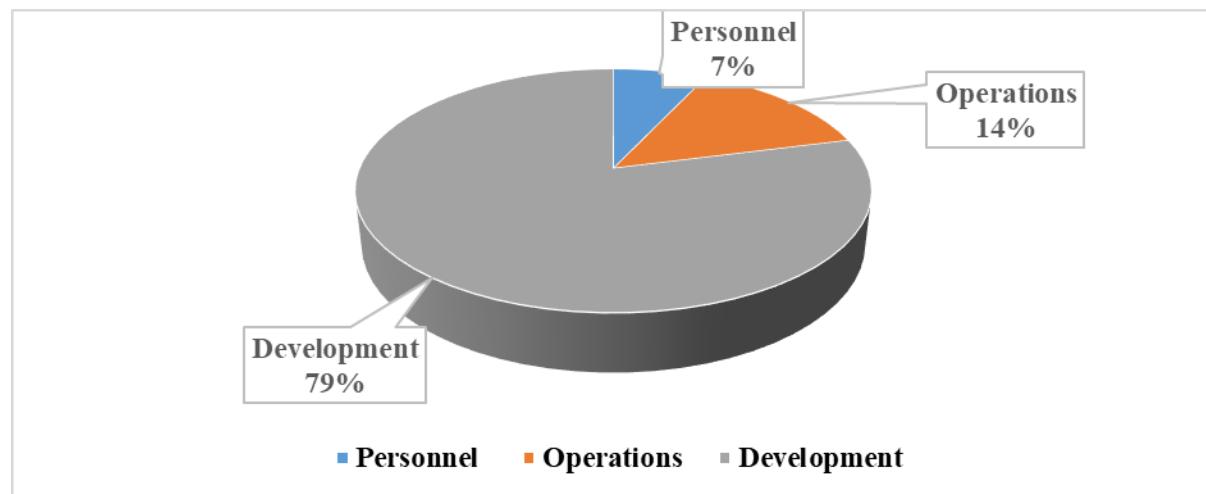


Figure 21:Department Transport Expenditure Summary Per Economic classification

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;

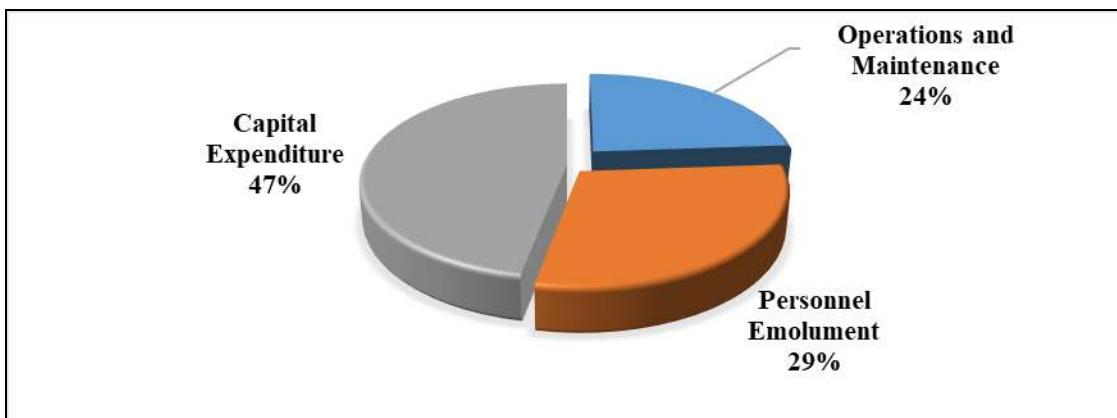


Figure 22:Department Lands Expenditure by Economic Classification

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.

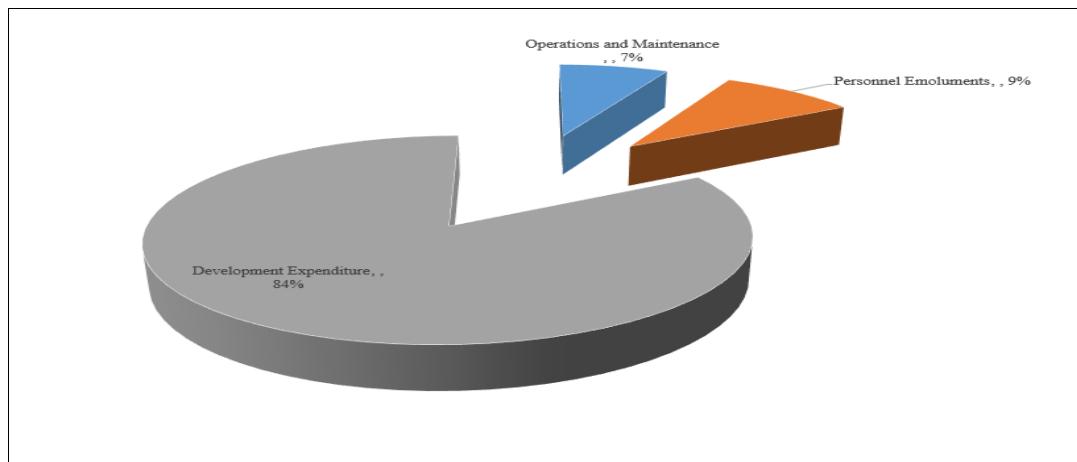


Figure 23:Department Water Expenditure Per Economic classification

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.

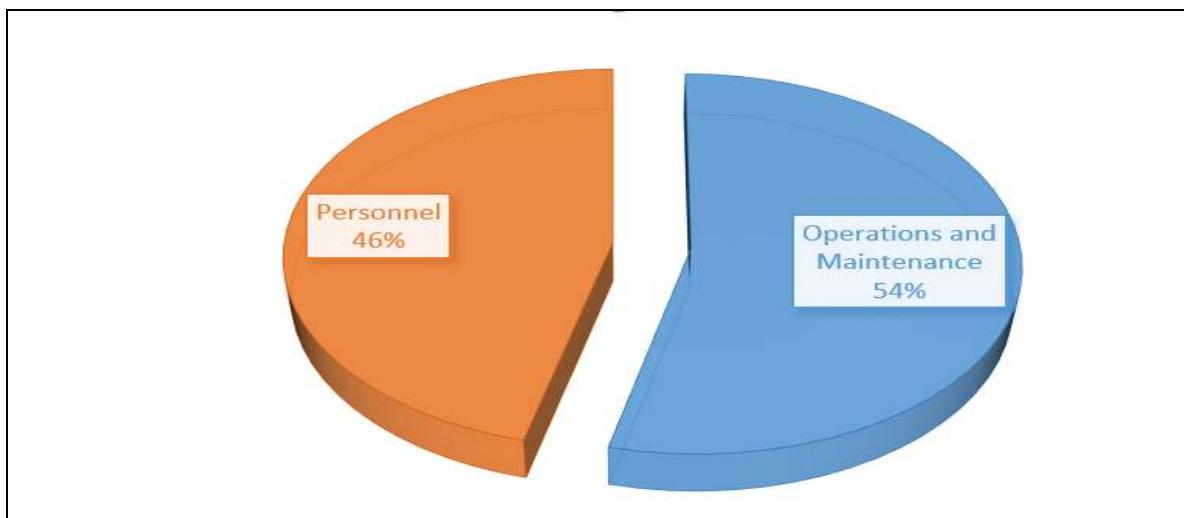


Figure 24:CPSB Expenditure by Economic Classification

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;

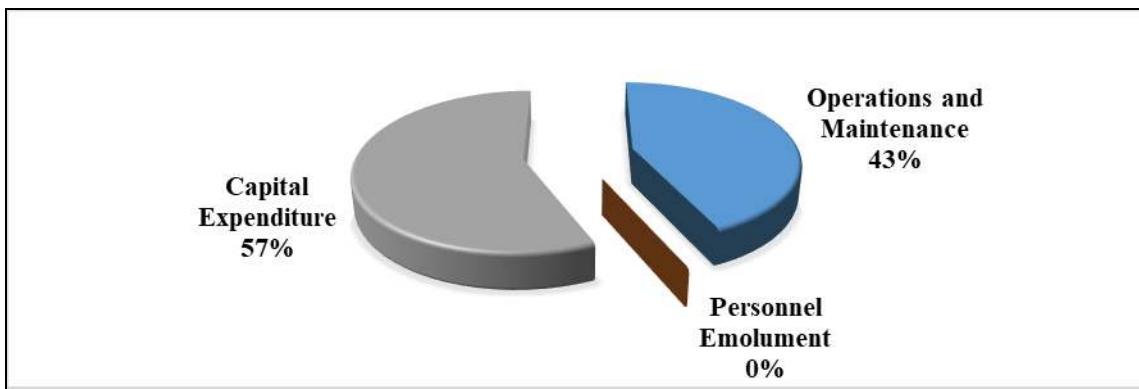


Figure 25:Wote Municipality Expenditure by Economic Classification

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;

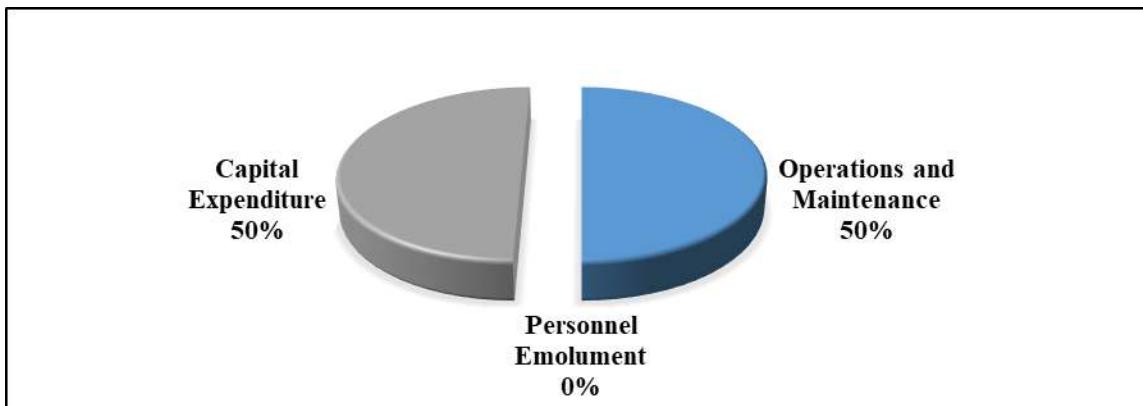


Figure 26:Emali Sultan Hamud Municipality Expenditure per Economic Classification

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.

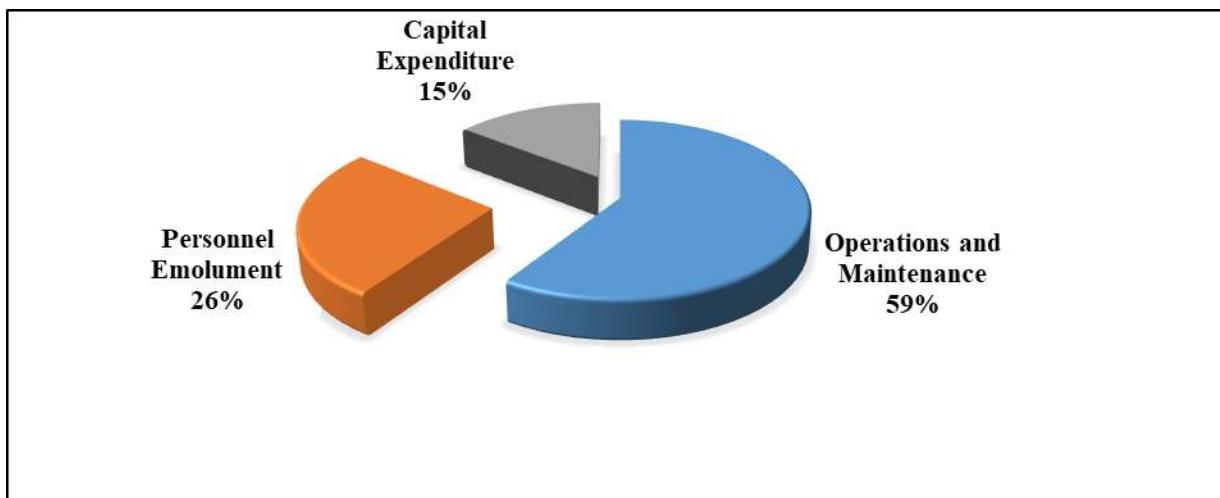


Figure 27: Sand Authority Expenditure per Economic classification

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.

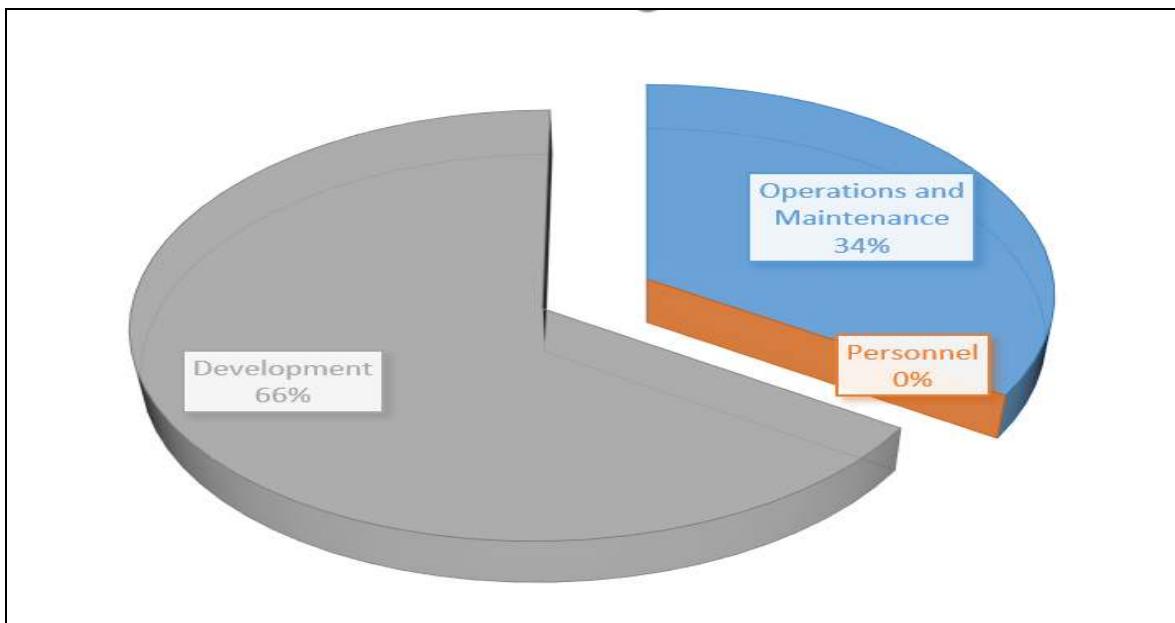


Figure 28: Makueni County Fruit Development and Marketing Authority Expenditure per Economic Classification

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.

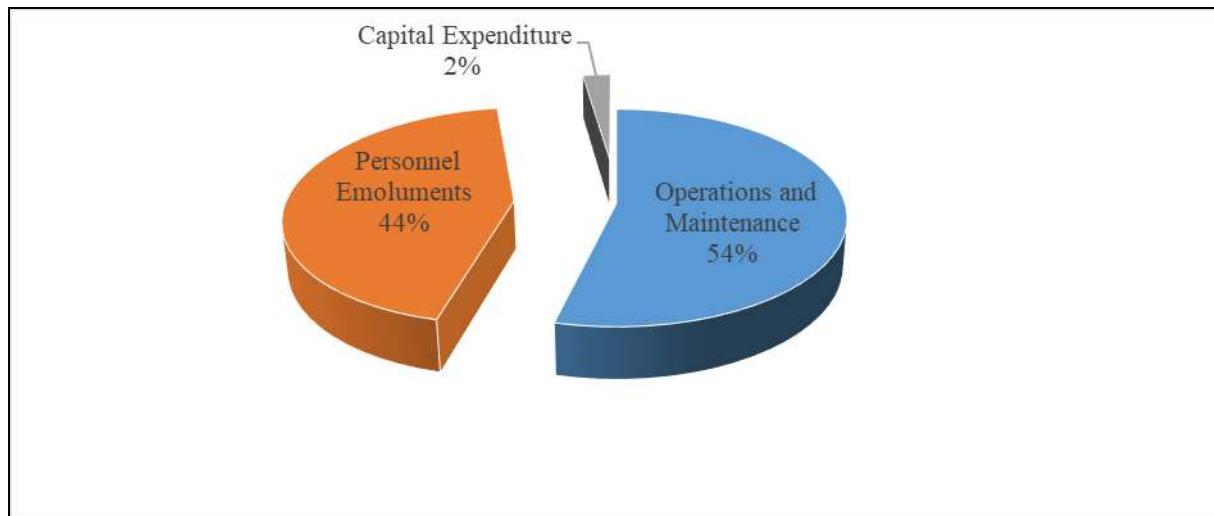


Figure 29 :County Assembly Expenditure by Economic Classification

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.

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

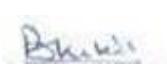
**COUNTY EXECUTIVE COMMITTEE MEMBER- FINANCE, PLANNING,
BUDGET & REVENUE AND HEAD OF THE COUNTY TREASURY**

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.

TABLE OF CONTENT

| | |
|---|------|
| FOREWORD | ii |
| ACKNOWLEDGEMENT | iii |
| EXECUTIVE SUMMARY | iv |
| TABLE OF CONTENT | v |
| LIST OF FIGURES | viii |
| LIST OF TABLES | ix |
| ABBREVIATIONS AND ACRONYMS | xi |
| KEY HIGHLIGHTS | xiii |
| 1.0. INTRODUCTION | 1 |
| 1.1. Rationale for County Budget Implementation Reports..... | 1 |
| 1.2. Budget Trends from FY 2021/22- 2023/24 Supplementary Budgets | 1 |
| 1.3. FY 2023/24 Budget..... | 2 |
| 1.3.1. County Development Budget..... | 3 |
| 1.3.2. County Recurrent Budget..... | 4 |
| 2.0. REVENUE PERFORMANCE- 2022/23-2023/24..... | 5 |
| 2.1. Overall Revenue Performance | 5 |
| 2.2. Own Source Revenue Performance | 7 |
| 2.3. Funds Release to Makueni County | 10 |
| 2.3.1. Equitable Share receipts into Makueni County Revenue Fund(CRF) for FY 2023/24.... | 10 |
| 2.3.2. Funds released to the Makueni Operational Accounts (approved requisitions by COB).. | 10 |
| 3.0. EXPENDITURE ANALYSIS | 11 |
| 3.1. Expenditure by Economic Classification | 11 |
| 3.2. Departmental Expenditures..... | 13 |
| 3.3. Expenditure by Programme and Sub programme | 14 |
| 3.4. Payment of FY 2022/23 Pending Bills..... | 17 |
| 4.0 DEPARTMENTAL FINANCIAL AND NON FINANCIAL PERFORMANCE FOR FY 2023/24 | 19 |
| 4.1. Office of Governor..... | 19 |
| 4.1.1. Financial Performance Summary..... | 19 |
| 4.1.2. Non-Financial Performance | 20 |
| 4.2. County Secretary..... | 22 |
| 4.2.1. Financial Performance Summary..... | 22 |
| 4.2.2. Recurrent Expenditure Performance | 22 |
| 4.2.3. Non-Financial Performance | 24 |
| 4.3. County Attorney..... | 25 |
| 4.3.1. Financial Performance Summary | 25 |
| 4.3.2. Non-Financial Performance | 25 |
| 4.4. Department of Devolution Public Participation, County Administration, and Special Program 26 | |
| 4.4.1. Financial Performance Summary | 26 |
| 4.4.2. Recurrent Expenditure Performance | 27 |
| 4.4.3. Development Expenditure Performance | 28 |
| 4.4.4. Non-Financial Performance | 28 |
| 4.5. Department of Finance and Socio –Economic Planning..... | 30 |

| | | |
|---------|---|-----|
| 4.5.1. | Financial Performance Summary | 30 |
| 4.5.2. | Recurrent Expenditure Performance | 31 |
| 4.5.3. | Development Expenditure Performance | 32 |
| 4.5.4. | Non-Financial Performance | 32 |
| 4.6. | Department of Agriculture, Livestock, Fisheries & Co-operative Development..... | 37 |
| 4.6.1. | Financial Performance Summary | 37 |
| 4.6.2. | Recurrent Expenditure Performance | 37 |
| 4.6.3. | Development Expenditure Performance | 39 |
| 4.6.4. | Non-Financial Performance | 43 |
| 4.7. | Department of ICT, Education and Internships | 49 |
| 4.7.1. | Financial Performance Summary | 49 |
| 4.7.2. | Recurrent Expenditure Performance | 49 |
| 4.7.3. | Development Expenditure Performance | 52 |
| 4.7.4. | Non-Financial Performance | 59 |
| 4.8. | Department of Gender, Children, Youth, Sports, and Social Services | 62 |
| 4.8.1. | Financial Performance Summary | 62 |
| 4.8.2. | Recurrent Expenditure Performance | 62 |
| 4.8.3. | Development Expenditure Performance | 65 |
| 4.8.4. | Non-Financial Performance | 68 |
| 4.9. | Departments of Health Services..... | 71 |
| 4.9.1. | Financial Performance Summary | 71 |
| 4.9.2. | Recurrent Expenditure Performance | 72 |
| 4.9.3. | Development Expenditure Performance | 74 |
| 4.9.4. | Non-Finance Performance | 78 |
| 4.10. | Department of Trade, Marketing, Industry, Culture, and Tourism | 81 |
| 4.10.1. | Financial Performance Summary | 81 |
| 4.10.2. | Recurrent Expenditure performance | 81 |
| 4.10.3. | Development Expenditure Performance | 83 |
| 4.10.4. | Non-Financial Performance | 84 |
| 4.11. | Department of Infrastructure, Transport, Public Works, Housing and Energy..... | 85 |
| 4.11.1. | Financial Performance Summary | 85 |
| 4.11.2. | Recurrent Expenditure Performance | 85 |
| 4.11.3. | Development Expenditure performance | 87 |
| 4.11.4. | Non-Financial Performance | 99 |
| 4.12. | Department of Land, Urban planning and Development, Environment and Climate Change 101 | |
| 4.12.1. | Financial Performance Summary | 101 |
| 4.12.2. | Recurrent Expenditure Performance | 101 |
| 4.12.3. | Development Expenditure Performance | 103 |
| 4.12.4. | Performance Review and Achievements | 107 |
| 4.13. | Department of Water and Sanitation..... | 109 |
| 4.13.1. | Financial Performance Summary | 109 |
| 4.13.2. | Recurrent Expenditure Performance | 110 |
| 4.13.3. | Development Expenditure Performance | 111 |
| 4.13.4. | Non-Financial Performance | 127 |
| 4.14. | County Public Service Board..... | 130 |
| 4.14.1. | Financial Performance Summary | 130 |
| 4.14.2. | Recurrent Expenditure Performance | 130 |
| 4.14.3. | Non-Financial Performance | 132 |
| 4.15. | Wote municipality..... | 133 |

| | | |
|---------|---|-----|
| 4.15.1. | Financial Performance Summary | 133 |
| 4.15.2. | Recurrent Expenditure Performance | 134 |
| 4.15.3. | Development Expenditure Performance | 135 |
| 4.15.4. | Non-Financial Performance | 135 |
| 4.16. | Emali Sultan Hamud Municipality | 136 |
| 4.16.1. | Financial Performance Summary | 136 |
| 4.16.2. | Recurrent Expenditure Performance | 137 |
| 4.16.3. | Development Expenditure..... | 138 |
| 4.16.4. | Non-Financial Performance | 139 |
| 4.17. | Sand Conservation and Utilization Authority | 139 |
| 4.17.1. | Financial Performance Summary | 139 |
| 4.17.2. | Recurrent Expenditure Performance | 140 |
| 4.17.3. | Development Expenditure..... | 142 |
| 4.17.4. | Non-Financial Performance | 142 |
| 4.18. | Makueni Fruit Development and Marketing Authority | 143 |
| 4.18.1. | Financial Performance Summary | 143 |
| 4.18.2. | Recurrent Expenditure Performance | 144 |
| 4.18.3. | Development Expenditure Performance | 145 |
| 4.18.4. | Non-Financial Performance | 145 |
| 4.19. | Makueni County Assembly..... | 146 |
| 4.19.1. | Financial Performance Summary | 146 |
| 4.19.2. | RECURRENT EXPENDITURE | 147 |
| 4.19.3. | Development Expenditure..... | 149 |
| 4.19.4. | Non-Financial Performance; County Assembly | 149 |
| 5.0. | CHALLENGES, LESSONS LEARNT AND RECOMMENDATIONS | 151 |
| 5.1. | Challenges..... | 151 |
| 5.2. | Lessons Learnt | 151 |
| 5.3. | Recommendations | 152 |

LIST OF FIGURES

| | |
|---|------|
| Figure 1: Approved FY 2023-24 Total Budget Estimates | xiii |
| Figure 2: Total Projected Revenue Basket for the FY 2023/24 | xiii |
| Figure 3: FY 2023/24 Annual Revenue Receipts | xiv |
| Figure 4: Overall County Expenditure Per Department as at 30th June 2024 | xiv |
| Figure 5:Overall Expenditure Per Department as at 30th June 2024..... | xv |
| Figure 6:Overall County Absorption Rate(%) Per Department..... | xv |
| Figure 7:FY 2023/24 Development Expenditure, Absorption Rate..... | xvi |
| Figure 8: FY 2023-24 Total Budget by Economic Classification..... | 2 |
| Figure 9: County Budget Allocation by Main Economic Classification | 3 |
| Figure 10: Revenue Sources for The FY 2022/23 and 2023/24..... | 5 |
| Figure 11:Expenditure by Economic Classification for Governorship | 19 |
| Figure 12: Expenditure by Economic Classification for County Secretary | 22 |
| Figure 13:County Attorney Expenditure by Economic Classification..... | 25 |
| Figure 14:Devolution Department Expenditure per Economic Classification..... | 26 |
| Figure 15: Department Finance Expenditure by Economic Classification | 30 |
| Figure 16; Expenditure per Economic Classification | 37 |
| Figure 17:Department of Education Expenditure by Economic Classification | 49 |
| Figure 18:Department of Gender Expenditure by Economic Classification..... | 62 |
| Figure 19:Department of Health Services Expenditure per Economic Classification | 71 |
| Figure 20:Department of Trade Expenditure by Economic Classification | 81 |
| Figure 21:Department Transport Expenditure Summary Per Economic classification | 85 |
| Figure 22:Department Lands Expenditure by Economic Classification | 101 |
| Figure 23:Department Water Expenditure Per Economic classification | 109 |
| Figure 24:CPSB Expenditure by Economic Classification..... | 130 |
| Figure 25:Wote Municipality Expenditure by Economic Classification | 134 |
| Figure 26:Emali Sultan Hamud Municipality Expenditure per Economic Classification | 137 |
| Figure 27: Sand Authority Expenditure per Economic classification..... | 140 |
| Figure 28:Makueni County Fruit Development and Marketing Authority Expenditure per Economic Classification..... | 143 |
| Figure 29 :County Assembly Expenditure by Economic Classification..... | 146 |

LIST OF TABLES

| | |
|--|-----|
| Table 1:1- County Development Budget per Department | 3 |
| Table 1:2-Recurrent Budget Allocations Per Department | 4 |
| Table 2.0:1- Revenue Performance for FY 2022/23 and 2023/24 | 6 |
| Table 2.0:2- Target Revenue Against Actual Revenue Performance Per Stream..... | 8 |
| Table 3.0:1: Expenditure by Economic Classification as at 30th June 2024 | 11 |
| Table 3.1:1Departmental expenditures Per economic classification | 13 |
| Table 3.1:2: Expenditure By Programme and Sub Programmes | 14 |
| Table 4.1:1:Governorship Summary of Budget and Expenditures | 19 |
| Table 4.1:2:Governorship Non-Financial Performance..... | 20 |
| Table 4.2:1:County Secretary Summary of Budget & Expenditures..... | 22 |
| Table 4.2:2:County Secretary Recurrent Expenditure Performance..... | 23 |
| Table 4.2:3:County Secretary Non-Financial Performance | 24 |
| Table 4.3:1:County Attorney Summary of Budget and Expenditures | 25 |
| Table 4.3:2: County Altonney Non-Financial Performance | 25 |
| Table 4.4:1:Department of DevolutionBudget and Expenditure Summary | 26 |
| Table 4.4:2:Department of Devolution Recurrent Budget Performance..... | 27 |
| Table 4.4:3:Department of Devolution Development Budget and Project Status | 28 |
| Table 4.4:4:Department of Devolution Non-Financial Performance..... | 29 |
| Table 4.5:1:Department Finance Summary of Budget and Expenditures..... | 30 |
| Table 4.5:2:Department of Finance Recurrent Budget Performance..... | 31 |
| Table 4.5:3:Department of Finance Development Expenditure and Project status | 32 |
| Table 4.5:4:Department Finance Non-Financial Information..... | 34 |
| Table 4.6:1: Budget Summary and Expenditure | 37 |
| Table 4.6:2:Recurrent Expenditure Analysis | 38 |
| Table 4.6:3:Agriculture Department Projects, Expenditure and Status | 40 |
| Table 4.6:4:Non-Financial Performance for Agriculture..... | 45 |
| Table 4.7:1:Department Education of Summary of Budget and Expenditures..... | 49 |
| Table 4.7:2:Department of Education Recurrent Expenditure Performance | 50 |
| Table 4.7:3:Department of Education Development Expenditure and Project Status | 52 |
| Table 4.7:4:Department of Education Non Finance Performance | 59 |
| Table 4.8:1:Department Gender Summary of Budget and Expenditures..... | 62 |
| Table 4.8:2:Department of Gender Recurrent Expenditure Performance | 63 |
| Table 4.8:3:Department of Gender Development expenditures and Project Status | 66 |
| Table 4.8:4: Gender Department Non-Financial Performance | 69 |
| Table 4.9:1: Health Department Summary of budget and expenditures | 71 |
| Table 4.9:2:Department of Health Services Recurrent Expenditure Performance | 72 |
| Table 4.9:3:Department of Health Services Development Expenditure and Project Status | 74 |
| Table 4.9:4:Department of Health Services Non-Finance Performance..... | 79 |
| Table 4.10:1:Department of Trade Summary of Financial Performance..... | 81 |
| Table 4.10:2:Department of Trade Recurrent Expenditure Performance | 82 |
| Table 4.10:3:Department of Trade Development Expenditure and Project Status | 83 |
| Table 4.10:4:Department of Trade Non-Financial Performance | 84 |
| Table 4.11:1:Department Transport Summary of Budget and Expenditures..... | 85 |
| Table 4.11:2 :Transport Department Recurrent Expenditure Performance | 86 |
| Table 4.11:3:Transport Department Development Expenditure and Project status | 88 |
| Table 4.11:4:Department of Transport Non-Financial Performance | 100 |
| Table 4.12:1:Department Lands Summary of Budget and Expenditures..... | 101 |

| | |
|--|-----|
| Table 4.12:2:Department of Lands Recurrent Expenditure Performance | 102 |
| Table 4.12:3:Lands Department Development Expenditure and Project Status | 104 |
| Table 4.12:4:Department of Lands Non-Financial Performance | 108 |
| Table 4.13:1:Department of Water Summary of Budget and Expenditures | 109 |
| Table 4.13:2:Department of Water Recurrent Expenditure Performance | 110 |
| Table 4.13:3:Department of Water Development Expenditure and Projects Status | 111 |
| Table 4.13:4:Department of Water Non-Financial Performance | 127 |
| Table 4.14:1:CPSB Summary of Budget and Expenditures | 130 |
| Table 4.14:2:CPSB Recurrent Expenditure Performance | 131 |
| Table 4.14:3:CPSB Non-Financial Performance | 132 |
| Table 4.15:1:Wote Municipality Summary of Budget and Expenditures | 133 |
| Table 4.15:2:Wote Municipality Recurrent Expenditure Performance | 134 |
| Table 4.15:3:Wote Municipality Development Expenditure and Project Status | 135 |
| Table 4.15:4:Wote Municipality Non-Financial Performance | 136 |
| Table 4.16:1:Emali Sultan Hamud Municipality Budget Summary and Expenditure | 136 |
| Table 4.16:2:Emali Sultan Hamud Municipality Recurrent Expenditures Performance | 137 |
| Table 4.16:3:Emali Sultan Hamud Municipality Development Expenditure and project status | 138 |
| Table 4.16:4:Emali Sultan Hamud Municipality Non-Financial Performance | 139 |
| Table 4.17:1:Sand Authority Summary of Budget and Expenditures | 140 |
| Table 4.17:2:Sand Authority Recurrent Expenditure Performance | 140 |
| Table 4.17:3:Sand Authority Development Expenditure and Project Status | 142 |
| Table 4.17:4:Sand Authority Non-Financial Performance | 142 |
| Table 4.18:1:Makueni Fruit Development and Marketing Authority Budget Summary and Expenditure | 143 |
| Table 4.18:2:Makueni County Fruit Development and Marketing Authority Recurrent Expenditure Performance | 144 |
| Table 4.18:3:Makueni County Fruit Development and Marketing Authority Development Expenditure and Project Status | 145 |
| Table 4.18:4:Makueni County Fruit Development and Marketing Authority Non-Financial Performance | 145 |
| Table 4.19:1:County Assembly Summary of Budget and Expenditures | 146 |
| Table 4.19:2:County Assembly; O&M Expenditures By Vote Line | 147 |
| Table 4.19:3: Projects Expenditure and Status for the County Assembly | 149 |

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.

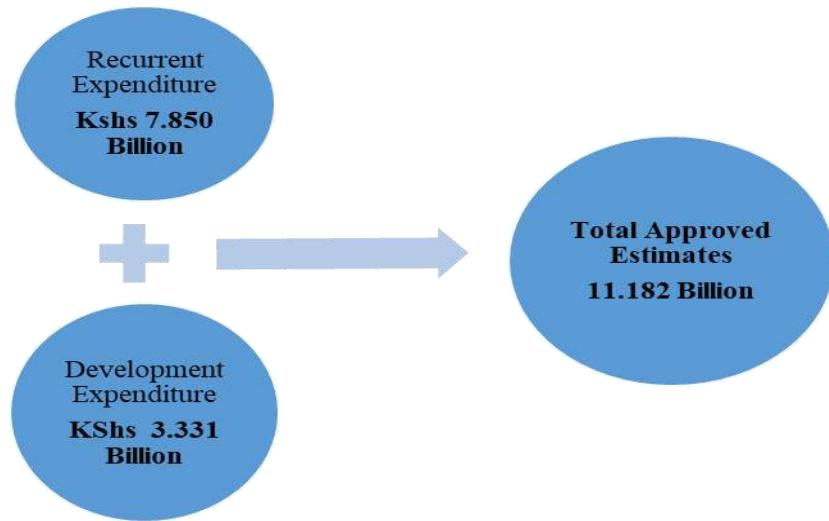


Figure 1: Approved FY 2023-24 Total Budget Estimates

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.

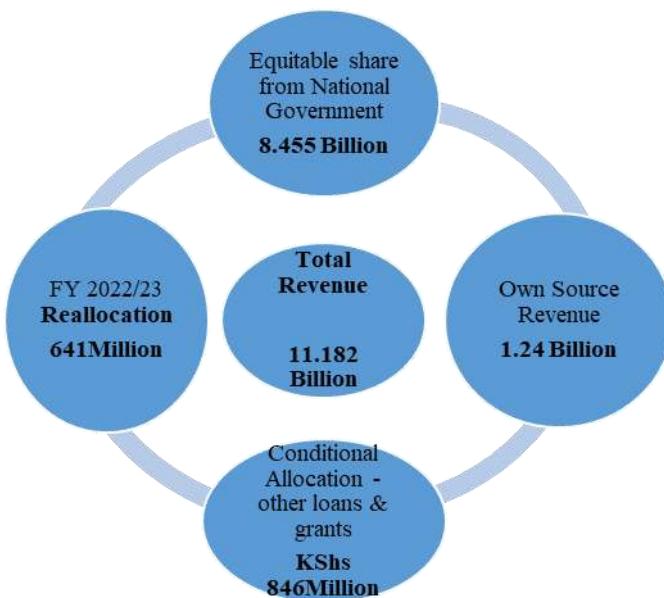


Figure 2: Total Projected Revenue Basket for the FY 2023/24

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.

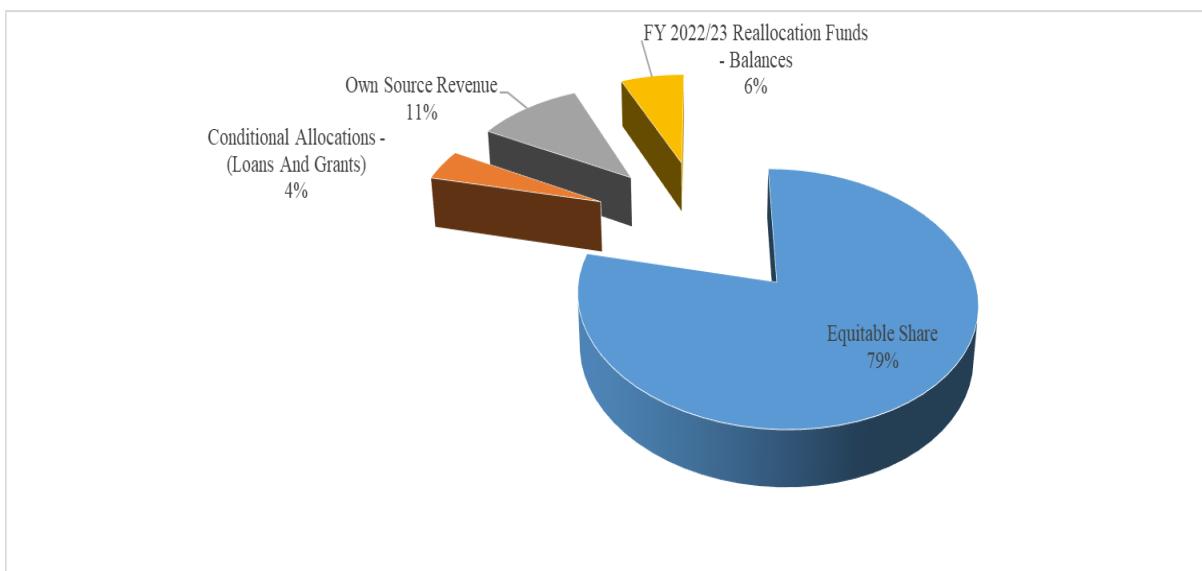


Figure 3: FY 2023/24 Annual Revenue Receipts

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.

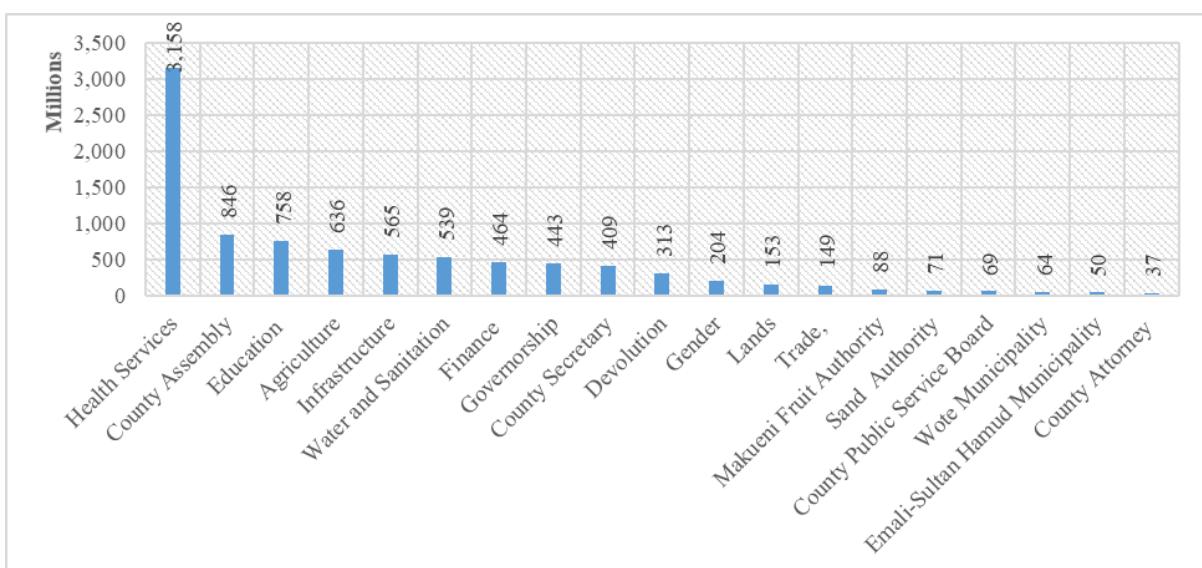


Figure 4: Overall County Expenditure Per Department as at 30th June 2024

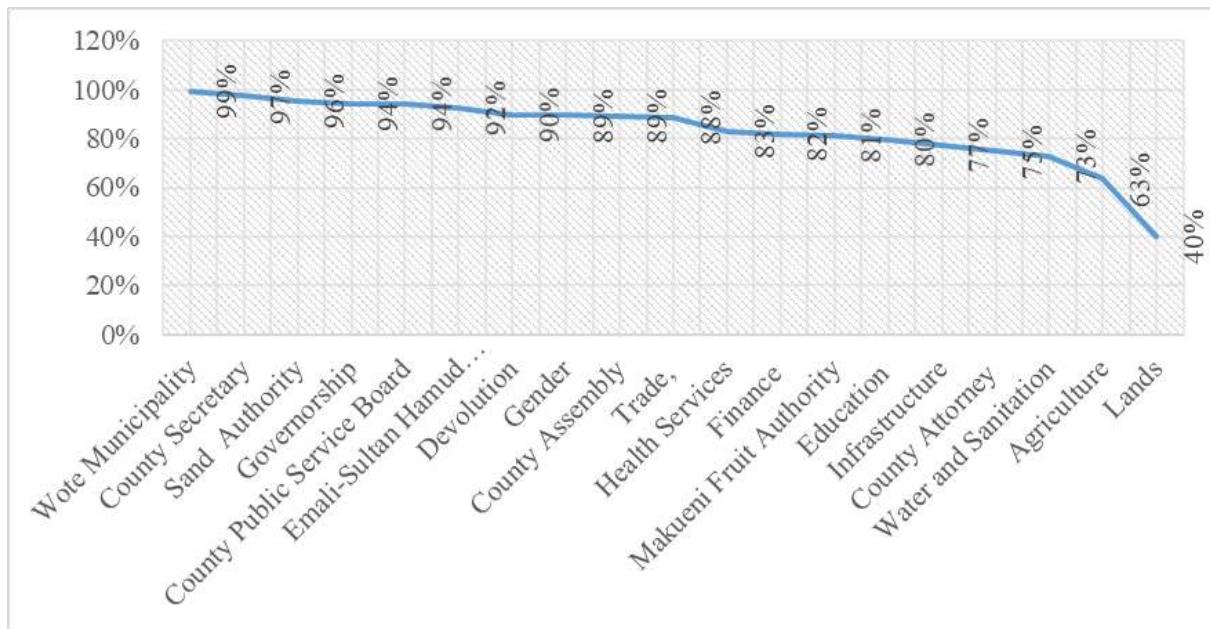


Figure 5:Overall Absorption Rate Per Department as at 30th June 2024

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.

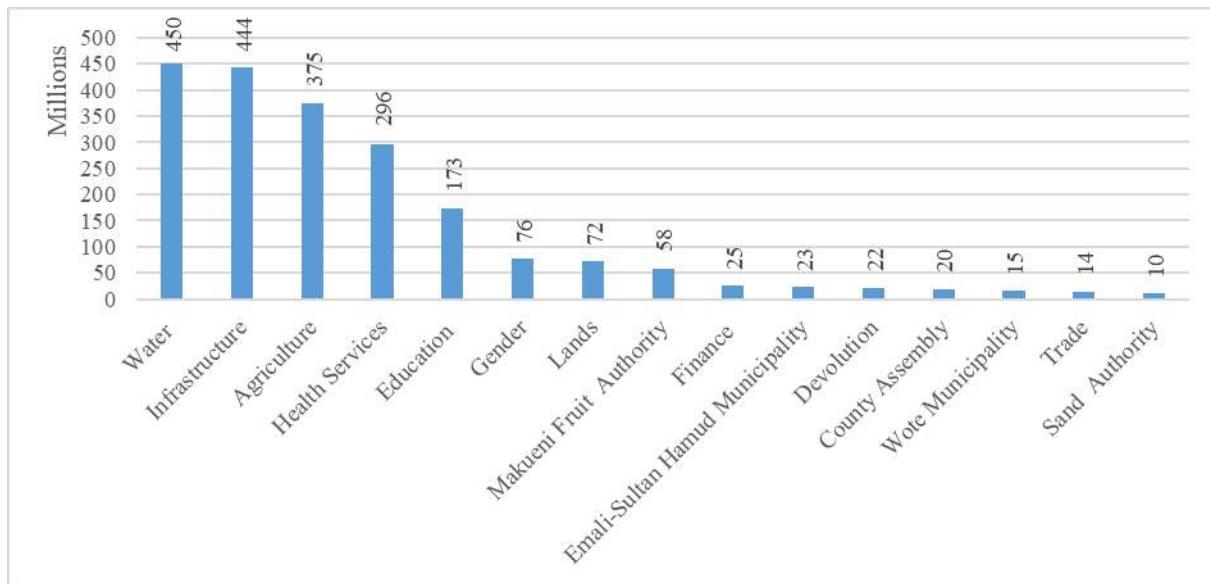


Figure 6:Overall Development Expenditure Per Department

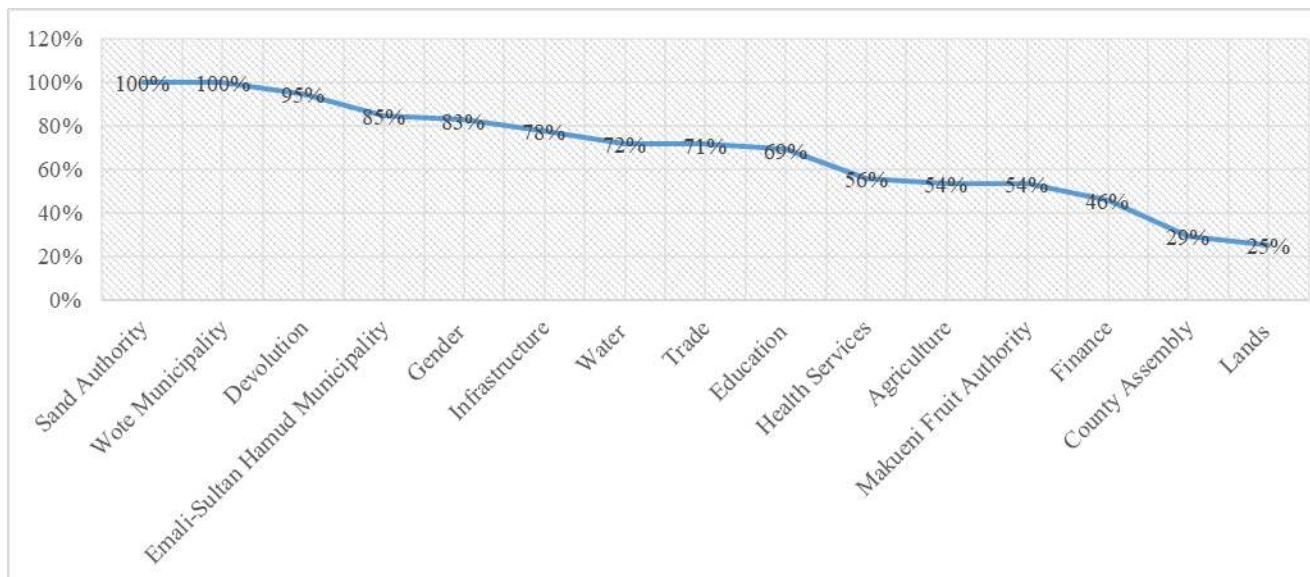


Figure 7: FY 2023/24 Development Absorption Rate per Department

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

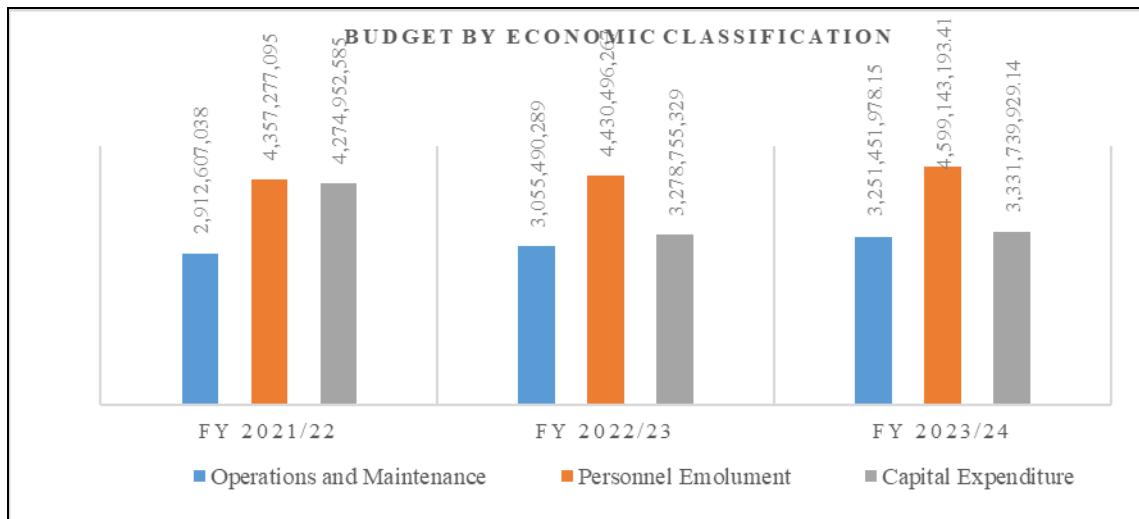


Figure 8: FY 2023-24 Total Budget by Economic Classification

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.

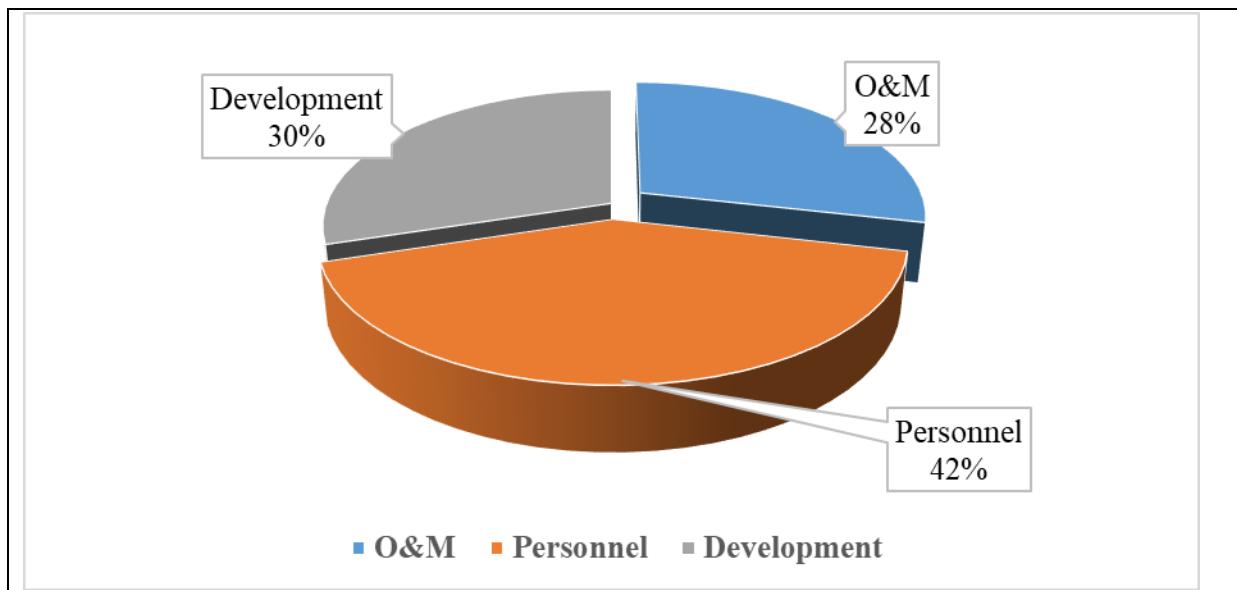


Figure 9: County Budget Allocation by Main Economic Classification

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.

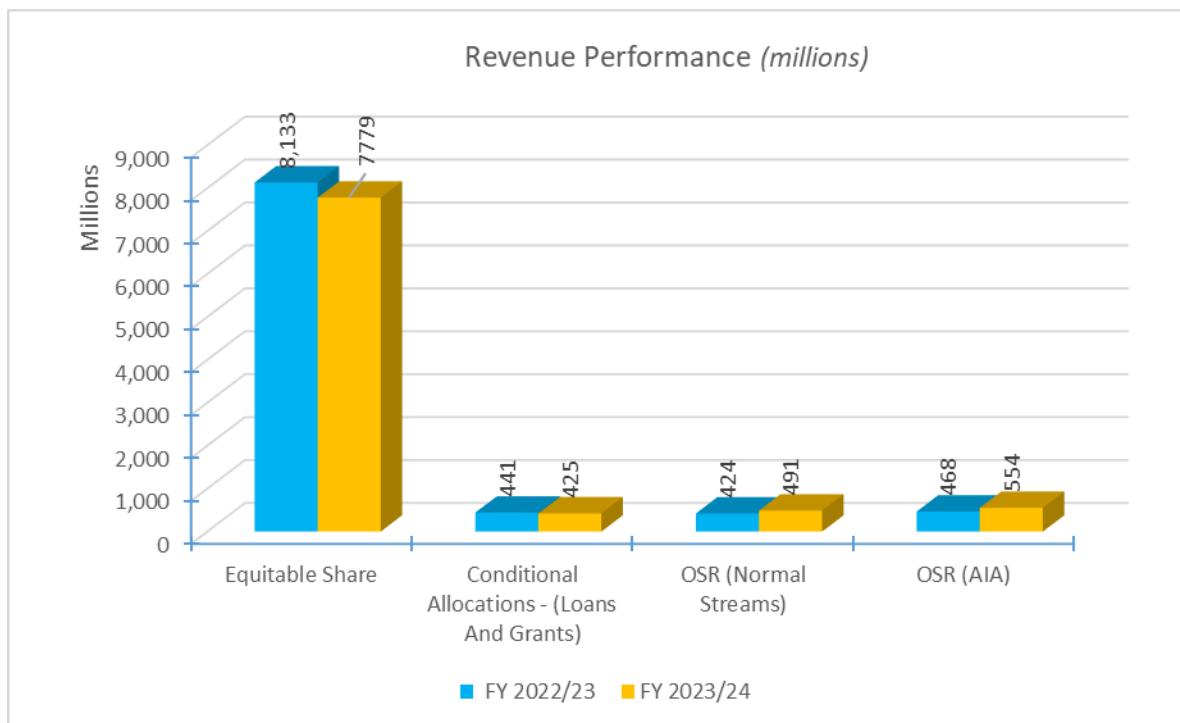


Figure 10: Revenue Sources for The FY 2022/23 and 2023/24

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% |

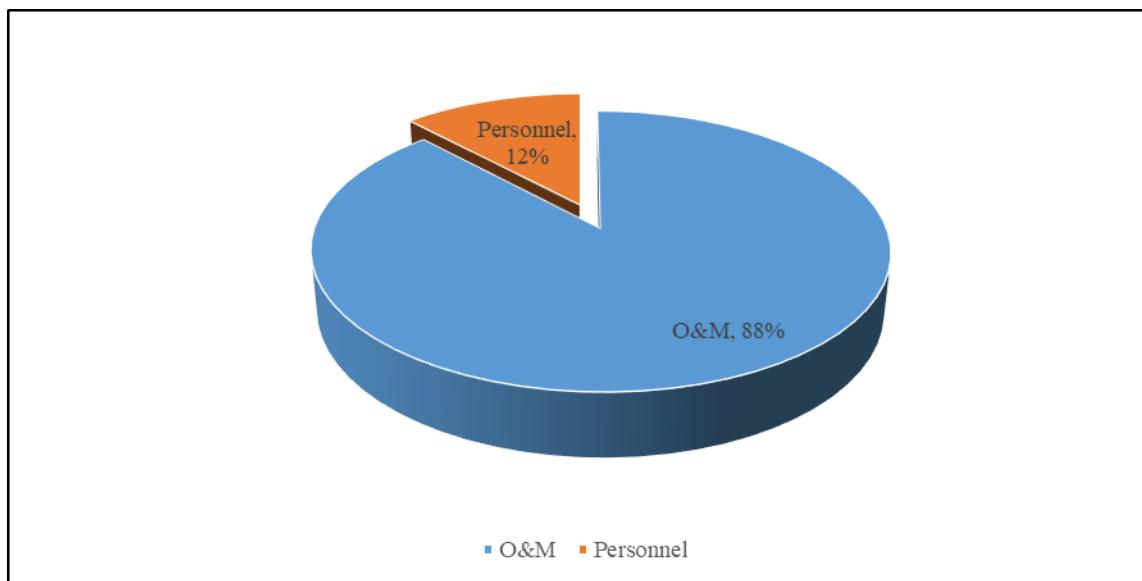


Figure 11:Expenditure by Economic Classification for Governorship

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.

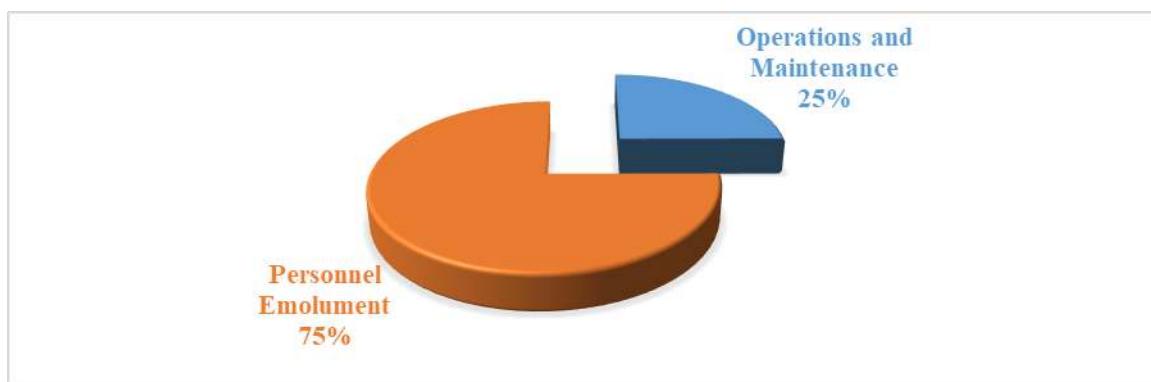


Figure 12: Expenditure by Economic Classification for County Secretary

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% |

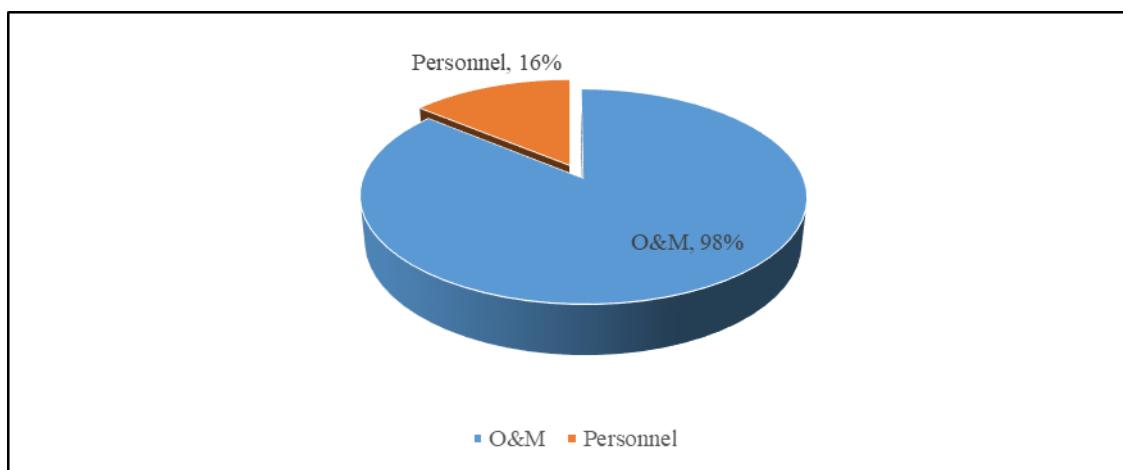


Figure 13:County Attorney Expenditure by Economic Classification

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.

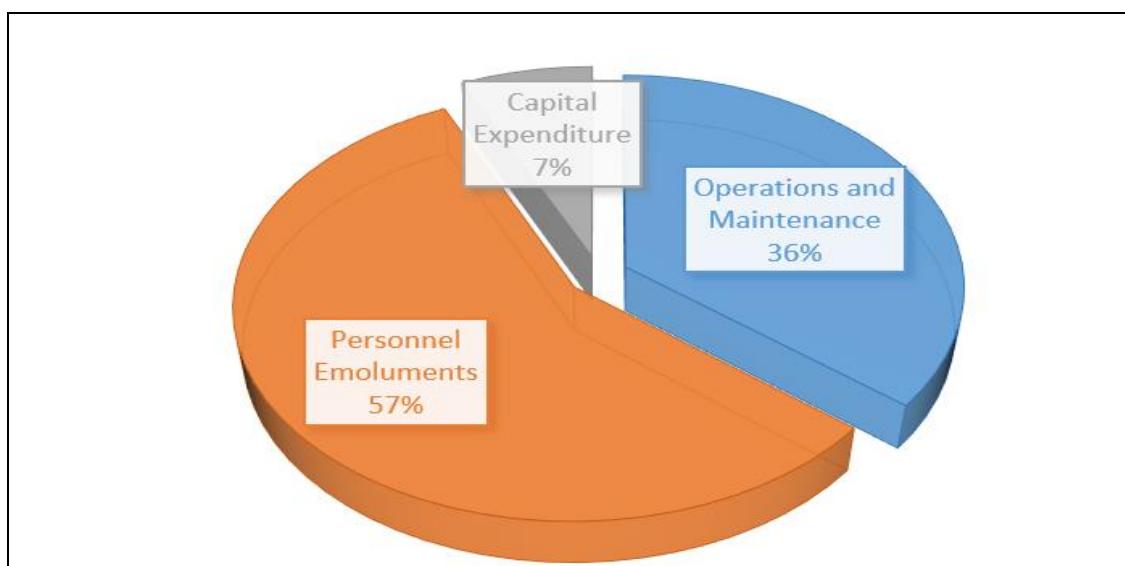


Figure 14:Devolution Department Expenditure per Economic Classification

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.

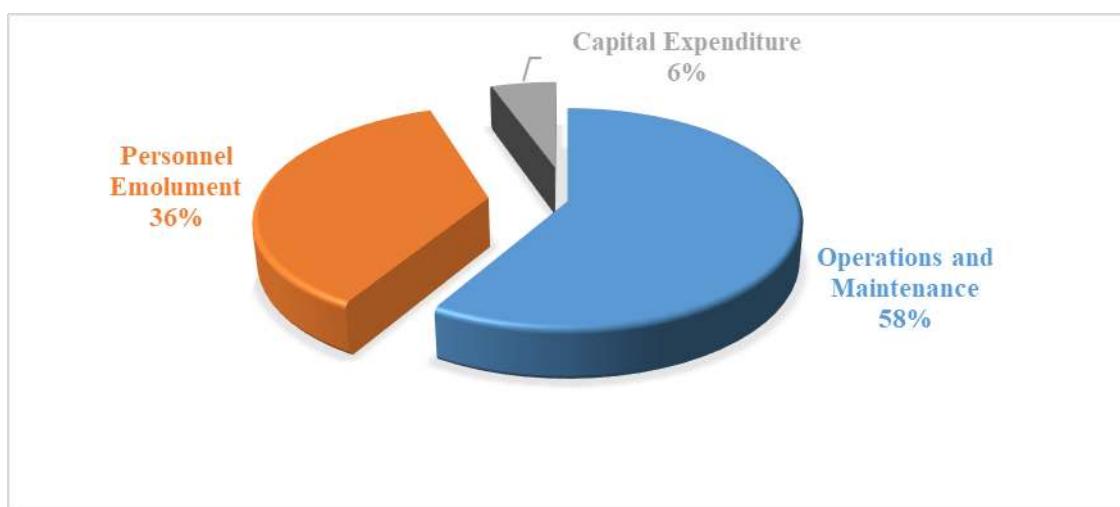


Figure 15: Department Finance Expenditure by Economic Classification

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 issued by 30th August | 1 | 1 | 0 |
| | | | Annual Public Expenditure review reports | 1 | 1 | 0 |
| | | | Sector working group reports & budget proposals by December 31 st | 1 | 1 | 0 |
| | | | CFSP prepared and submitted to assembly by February 28 th | 1 | 1 | 0 |
| | | | C-BROP prepared and submitted to assembly by September 30 th | 1 | 1 | 0 |
| | | | No. ward participation forums held | 30 | 30 | 0 |
| | | | 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% |

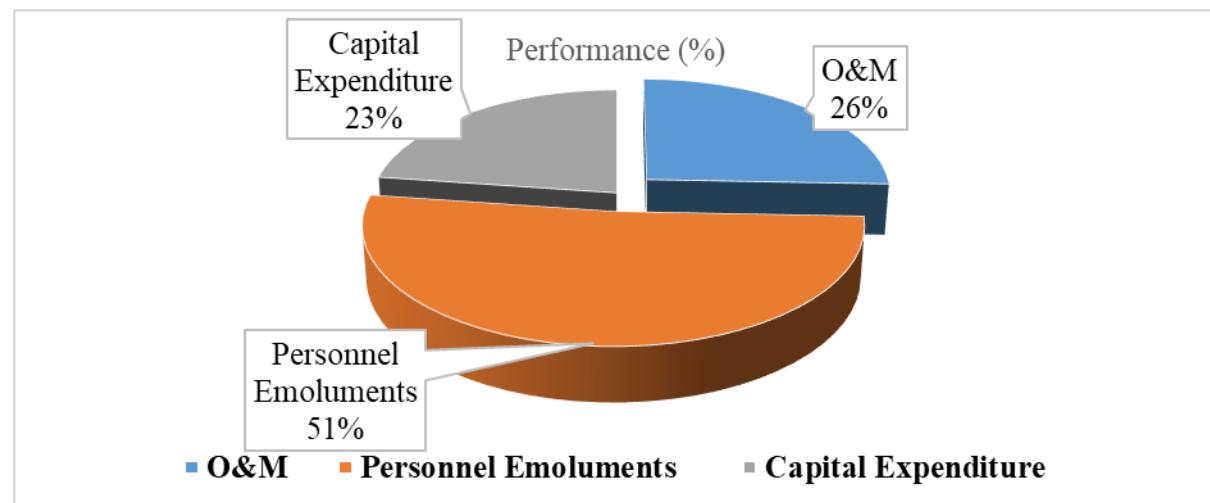


Figure 17:Department of Education Expenditure by Economic Classification

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% |

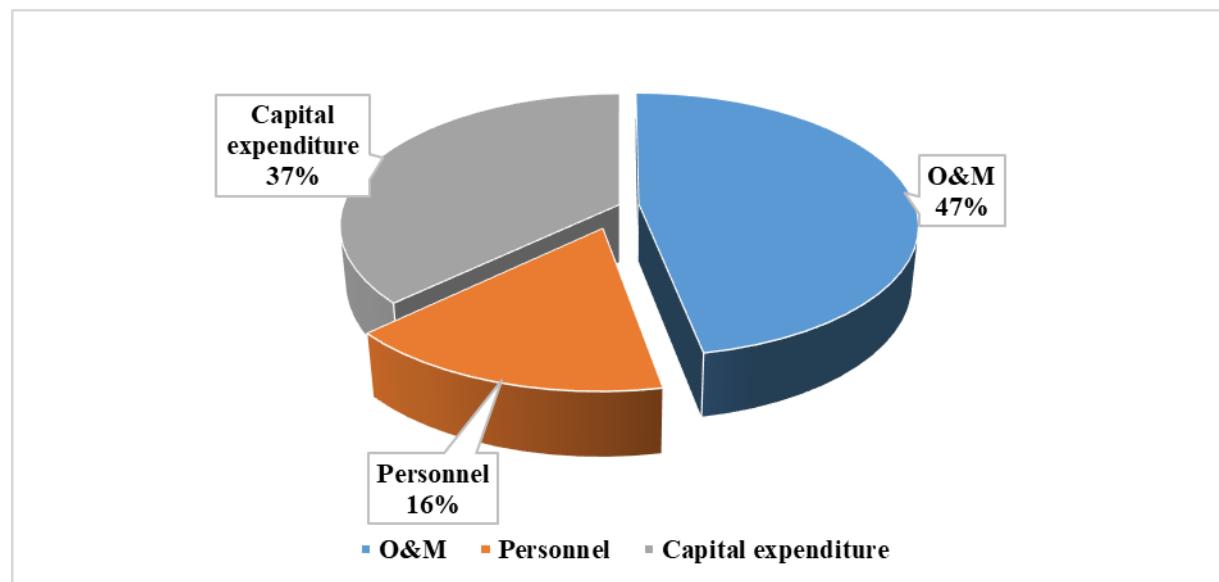


Figure 18:Department of Gender Expenditure by Economic Classification

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 Nzui 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.

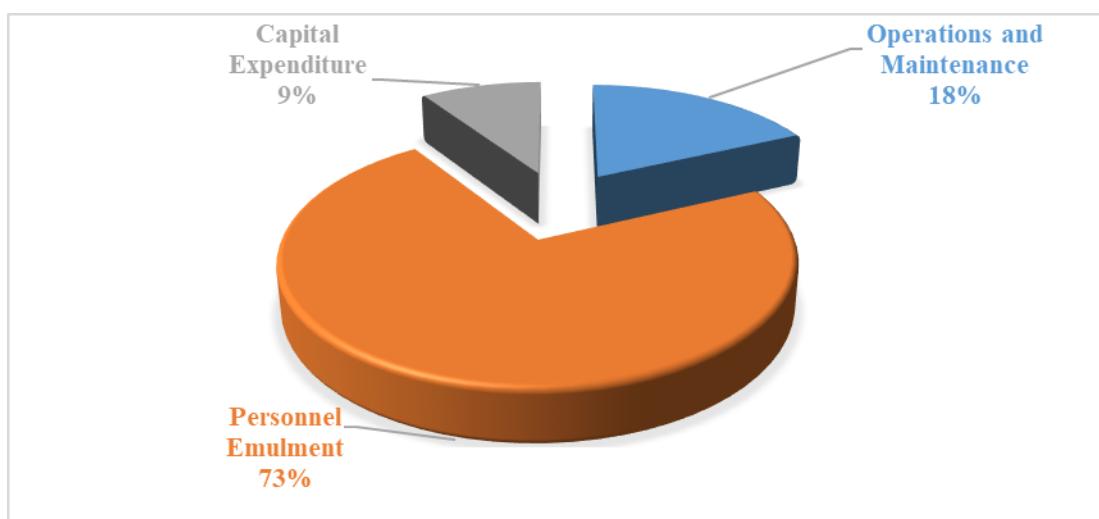


Figure 19:Department of Health Services Expenditure per Economic Classification

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 % |

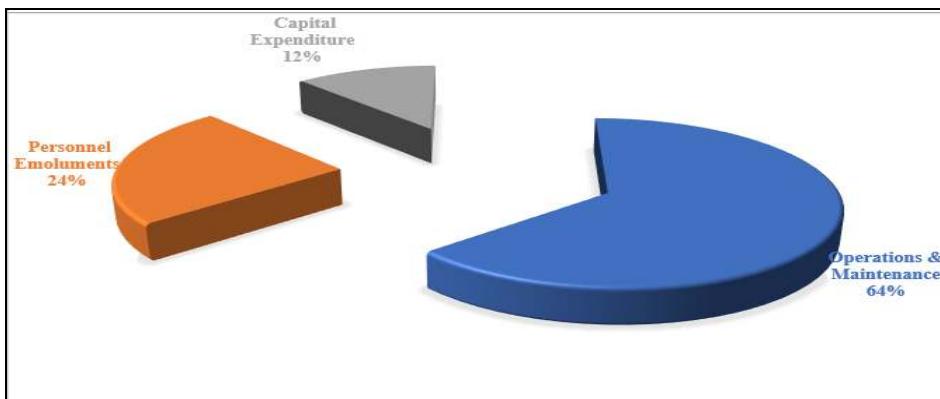


Figure 20:Department of Trade Expenditure by Economic Classification

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% |

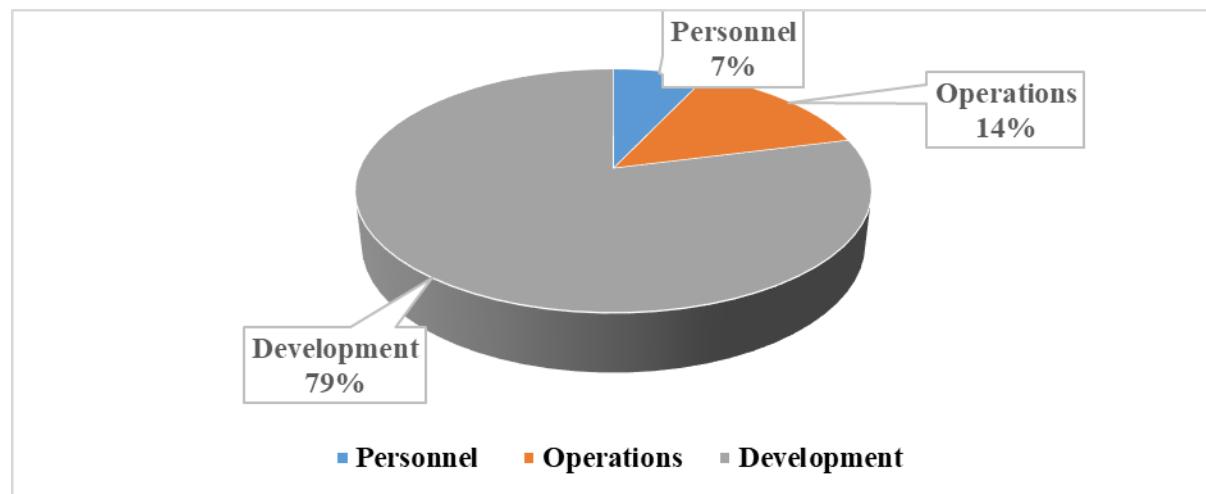


Figure 21:Department Transport Expenditure Summary Per Economic classification

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;

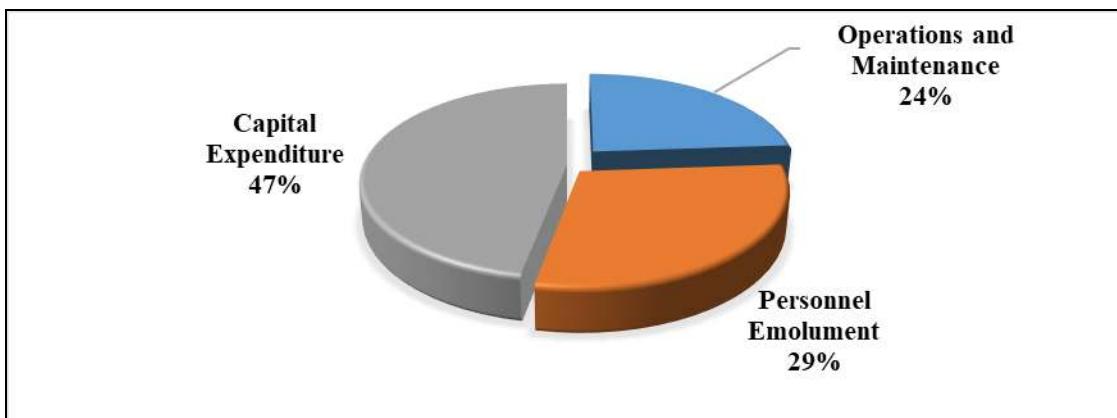


Figure 22:Department Lands Expenditure by Economic Classification

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 titling | Well planned towns | No of land use plans implemented | 3 | 3 | 0 |
| | SP3.1 Market survey and titling | Survey and titling | 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 titling | 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.

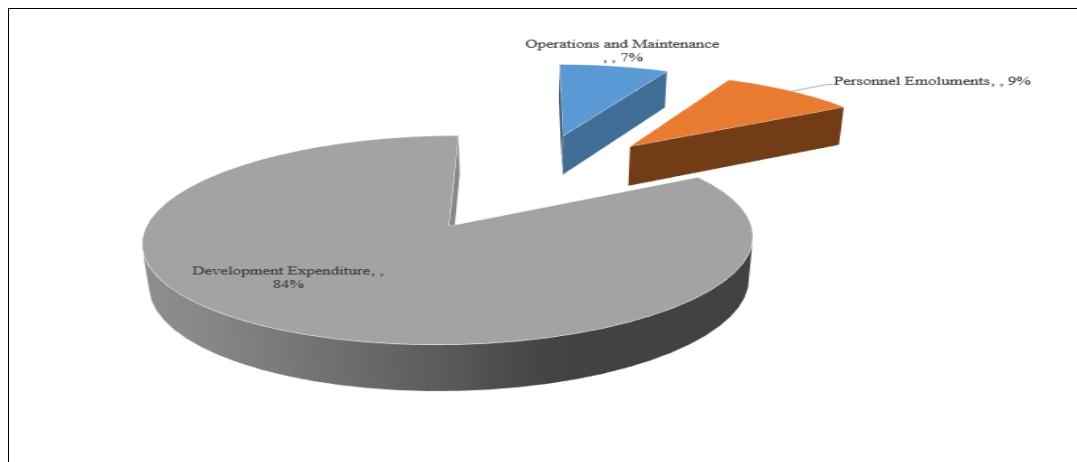


Figure 23:Department Water Expenditure Per Economic classification

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.

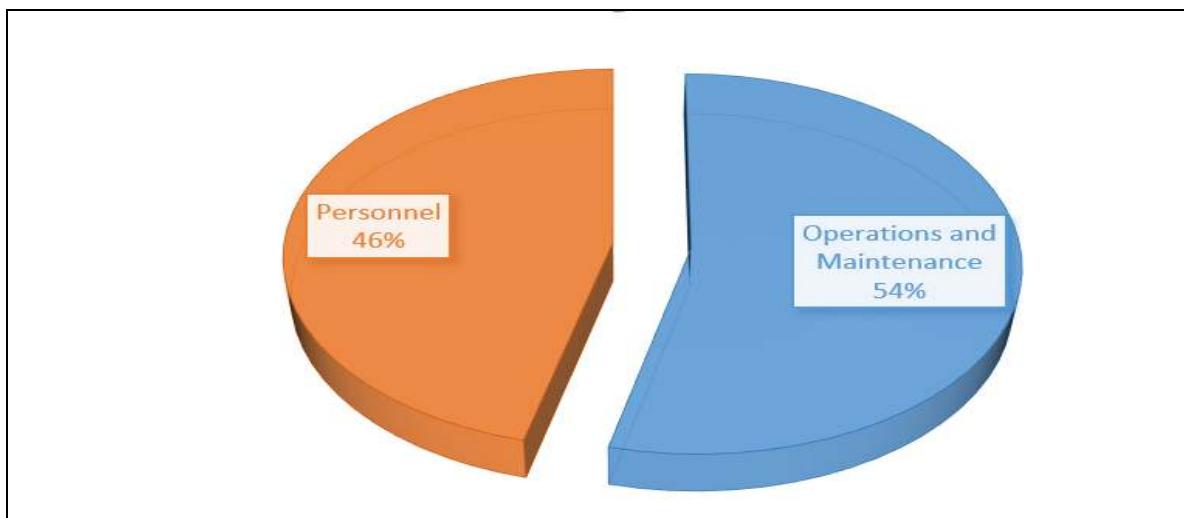


Figure 24:CPSB Expenditure by Economic Classification

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;

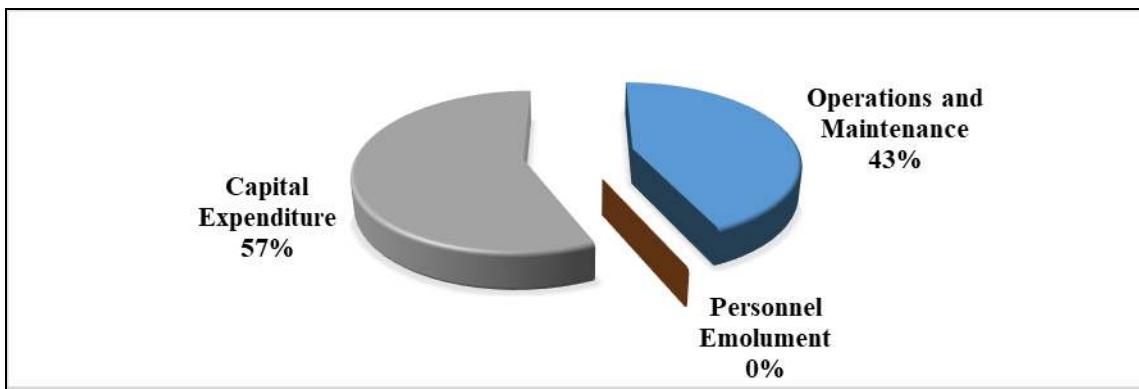


Figure 25:Wote Municipality Expenditure by Economic Classification

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;

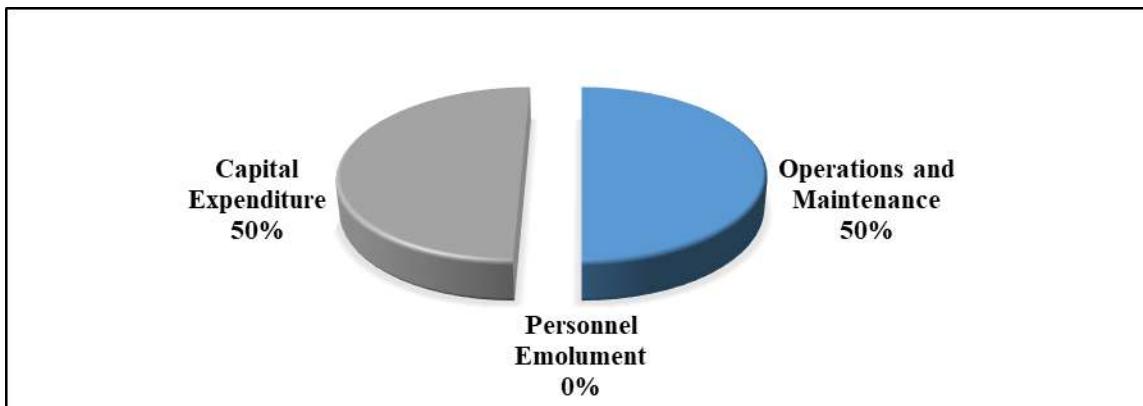


Figure 26:Emali Sultan Hamud Municipality Expenditure per Economic Classification

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.

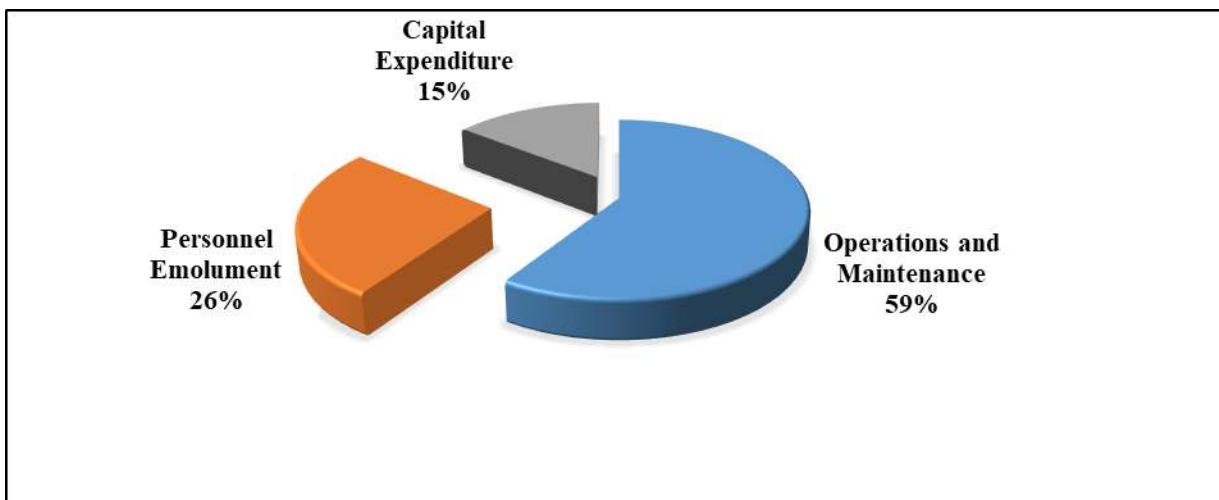


Figure 27: Sand Authority Expenditure per Economic classification

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.

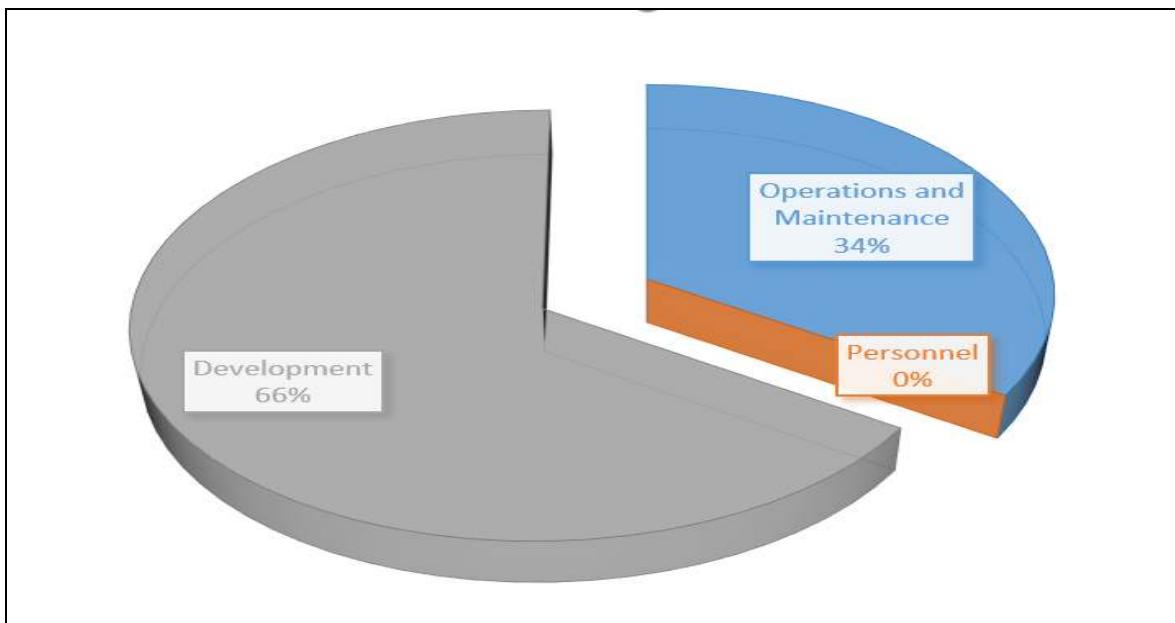


Figure 28: Makueni County Fruit Development and Marketing Authority Expenditure per Economic Classification

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.

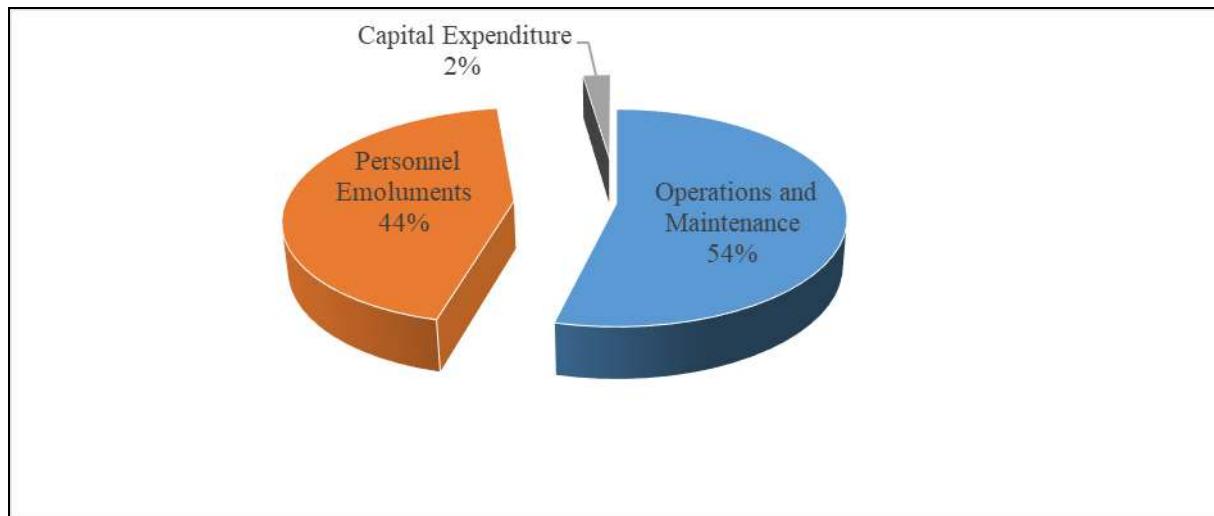


Figure 29 :County Assembly Expenditure by Economic Classification

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.