

REPUBLIC OF KENYA



COUNTY TREASURY

GOVERNMENT OF MAKUENI COUNTY



Tel No.: 020-2034944

Email: [finance@makueni.go.ke](mailto:finance@makueni.go.ke)

[contact@makueni.go.ke](mailto:contact@makueni.go.ke)

Web: [www.makueni.go.ke](http://www.makueni.go.ke)

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

Our Ref: GMC/FIN/BDGT.9/VOL.9 (15)

Date: 29<sup>th</sup> July 2025

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

Dear Sir,

**RE: SUBMISSION OF FY 2024/25 BUDGET IMPLEMENTATION REPORT**

Pursuant to the provisions of section 166 of the Public Finance Management Act, 2012, please find the FY 2024/25 budget implementation report for your consideration

Sincerely,

**DAMARIS MUMO KAVOI**

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

1. H.E the Governor
2. H. E the Deputy Governor
3. County Secretary

**REPUBLIC OF KENYA**



**GOVERNMENT OF MAKUENI COUNTY**



**DEPARTMENT OF FINANCE AND SOCIO-ECONOMIC  
PLANNING**

**MAKUENI COUNTY BUDGET IMPLEMENTATION REPORT**

**FY 2024/25**

**JULY 2025**

**Makueni County Budget Implementation Report (MCBIR)**

**FY 2024/25**

**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 county website at: [www.makueni.go.ke/planning](http://www.makueni.go.ke/planning).**

## **FOREWORD**

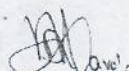
Pursuant to Section 166 of the Public Finance Management Act, 2012, which mandates the County Treasury to consolidate and submit periodic budget implementation reports, the Makueni County Government hereby presents the Budget Implementation Report for the financial year 2024/25. This report serves as a critical accountability instrument, providing a detailed and transparent evaluation of the county's fiscal performance over the past year. It examines both revenue and expenditure trends, offering stakeholders, including county leadership, development partners, and the general public, a clear understanding of how public resources were mobilised, allocated, and utilised in pursuit of the county's development agenda. The report also consolidates and analyses submissions from all county departments and agencies, presenting a holistic view of financial and operational performance.

Beyond financial data, the report provides a review of the implementation status of priority programmes and projects as outlined in the Annual Development Plan (ADP) 2024/25. It captures progress made, milestones achieved, and the tangible impacts delivered to the residents of Makueni. Equally important, it addresses the challenges encountered during implementation, including logistical constraints, capacity gaps, and unforeseen economic disruptions, while extracting valuable lessons to inform more effective execution in the coming fiscal period.

The preparation of this report underscores the Makueni County Government's unwavering commitment to the principles of good governance, fiscal responsibility, and results-based management. By adhering to strict standards of transparency and accountability, the county leadership aims to strengthen public trust and demonstrate its commitment to the efficient use of taxpayer resources. This aligns with broader national objectives under the Constitution of Kenya, particularly Article 10(2)(c), which enshrines accountability, transparency, and public participation as foundational values of governance.

Moving forward, the insights derived from this report will play a pivotal role in shaping fiscal policies, refining budgetary processes, and strengthening monitoring and evaluation frameworks. Through continuous learning, adaptive management, and stakeholder engagement, we are confident that the recommendations contained herein will contribute to even greater efficiency, innovation, and impact in the years ahead.

This report, therefore, is not merely a retrospective account but a strategic tool for fostering evidence-based decision-making, driving performance improvement, and ensuring that every shilling invested translates into meaningful and sustainable development for the people of Makueni.



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

## **ACKNOWLEDGEMENT**

The preparation of the Budget Implementation Report for FY 2024/25 has been a collaborative effort. We extend our deepest appreciation to all individuals and teams whose contributions led to the successful completion of this important document. This report is a testament to our shared dedication to the prudent and responsible use of public resources in service of the people of Makueni County. Special recognition is given to the County Executive Committee Member for Finance, Planning, Budget, and Revenue for providing overall leadership and strategic direction throughout the formulation of this report.

We are also grateful to the various Accounting Officers across county departments and agencies for their cooperation and timely submission of both financial and non-financial data. Their inputs have provided a comprehensive view of the county's budget performance.

Our heartfelt appreciation goes to the technical team whose expertise and dedication were instrumental in the successful preparation of this report. The team included: Anastacia Muendo (Director, Budget and Expenditure), Jacklyne Kiting'o (Budget Officer), Richard Mwendwa (Budget Officer), Matthias Mbweli (Economist), Jacob Kyungu (Economist), Hastings Mwangangi (Statistician), Evans Kisilu (Economist), Nathan Wahome (Economist), Lydia Kerubo (Economist), Justus Mutunga (Statistician), Patricia Kanzi (Statistician), Dorcas Mwendu (Monitoring & Evaluation Officer), Rose Mutua (Monitoring & Evaluation Officer), Antony Mutunga (Monitoring & Evaluation Officer), Franklin Mambo (Budget Intern), and Margaret Muteti (Budget Intern).

Their professionalism, teamwork, and commitment were the driving forces behind the successful realisation of this report.

*Boni.*

**MUTUA BONIFACE**

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

## **EXECUTIVE SUMMARY**

This Budget Implementation Report for the 2024/25 financial year has been prepared in compliance with Article 228(6) of the Constitution of Kenya (2010) and Section 166 of the Public Finance Management Act (2012). It provides a detailed assessment of the County Government of Makueni's budget execution, covering both financial and non-financial performance. The report consolidates data submitted by Accounting Officers to the County Treasury. The report will be published and disseminated to key stakeholders, including the County Assembly, the Controller of Budget, the National Treasury, the Commission on Revenue Allocation, and the general public, in line with transparency and accountability requirements. It is organised into five chapters, each addressing critical aspects of budget implementation:

Chapter one outlines the approved budget estimates for FY 2024/25, totalling KShs. 11,580,212,378, with KShs. 3,678,305,463 allocated to development expenditure and KShs. 7,901,906,915 to recurrent expenditure. Notably, the County exceeded the legal requirement under Section 107(2)(b) of the PFM Act, 2012, which mandates at least 30% of the budget to be allocated to development, achieving a 32% development budget. Additionally, the personnel emoluments ratio stood at 45%, surpassing the 35% threshold set by the PFM Regulations (2015).

Chapter 2 analyses revenue collection for FY 2024/25, revealing an overall performance of 94% (KShs. 10,914,922,658) against the total projected revenue of KShs. 11,580,212,378. Key revenue streams included: Equitable Share from the National government of KShs. 8.497 billion (100% receipt rate). Own Source Revenue (OSR) of KShs. 1.471 billion (with AIA collections at 127% of target and normal streams at 57%). Conditional Allocations (Loans & Grants) of KShs. 0.607 billion (30% of the target).

Chapter 3 shows the expenditure analysis. Total expenditure for the year amounted to KShs. 10,080,142,766.45, reflecting an 87% absorption rate. Recurrent expenditure reached KShs. 7,460,728,998.72 (94% of the budget), while development expenditure stood at KShs. 2,619,413,768 (71% absorption). A breakdown by economic classification shows Personnel Emoluments with KShs. 4,916,538,609, Operations & Maintenance with KShs. 2,544,190,389.14 and Development Expenditure of KShs. 2,619,413,768. Chapter four evaluates the budget execution of all county departments and county agencies, drawing on financial and non-financial reports submitted to the County Treasury, IFMIS-generated data, and National Treasury disbursement records. Chapter five is the final chapter. It helps identify key obstacles faced during implementation such as delays in exchequer releases, low own-source revenue collection, delay in project implementation. It also proposes corrective measures to enhance future budget implementation.

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## **ABBREVIATIONS AND ACRONYMS**

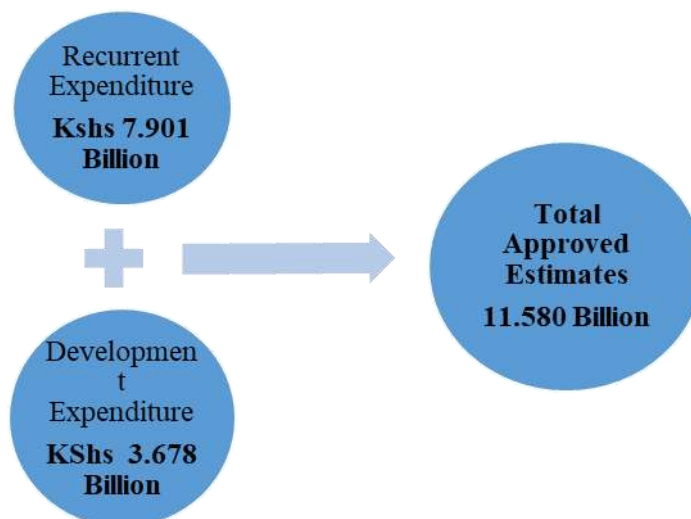
|                 |  |
|-----------------|--|
| <b>ADP</b>      | Annual development plan                                    |
| <b>A-I-A</b>    | Appropriations in Aid                                      |
| <b>AIE</b>      | Authority to Incur Expenditure                             |
| <b>ASDSP</b>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

|                |  |
|----------------|--|
| <b>O&amp;M</b> | Operations and Maintenance                     |
| <b>OSR</b>     | Own Source Revenues                            |
| <b>OVC</b>     | Orphans and Vulnerable Children                |
| <b>PBB</b>     | Programme-Based Budget                         |
| <b>PE</b>      | Personnel Emoluments                           |
| <b>PFM</b>     | Public Finance Management                      |
| <b>PICD</b>    | Participatory Integrated Community Development |
| <b>RMLF</b>    | Road Maintenance Levy Fund                     |
| <b>RRI</b>     | Rapid Results Initiative                       |
| <b>SME</b>     | Small and Medium Enterprise                    |
| <b>SRC</b>     | Salaries and Remuneration Commission           |
| <b>UHC</b>     | Universal Health Care                          |
| <b>UIG</b>     | Urban Institutional Grants                     |
| <b>WB</b>      | World Bank                                     |

## KEY HIGHLIGHTS

### FY 2024/25 Approved Budget Estimates

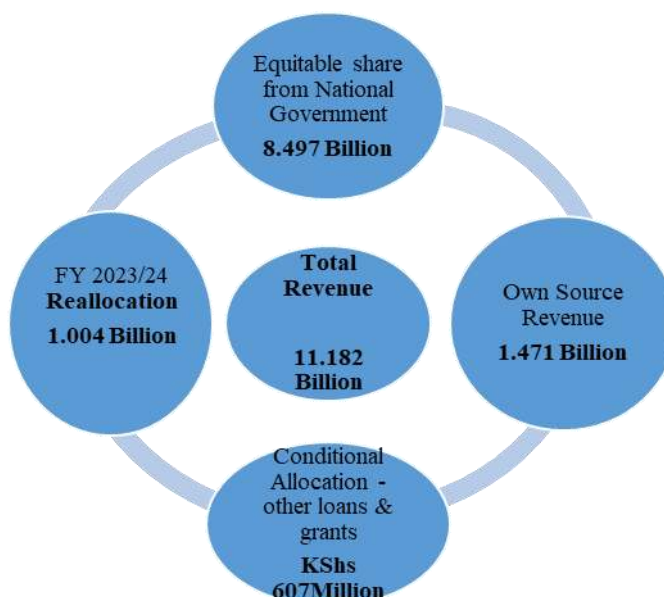
The County had an approved budget of KShs 11.580 Billion, with KShs 7.901 Billion allocated for recurrent activities and KShs 3.678 Billion earmarked for development activities.



**Figure 1: Approved FY 2024-25 Total Budget Estimates**

### Total Projected Revenue Basket for the FY 2024/25

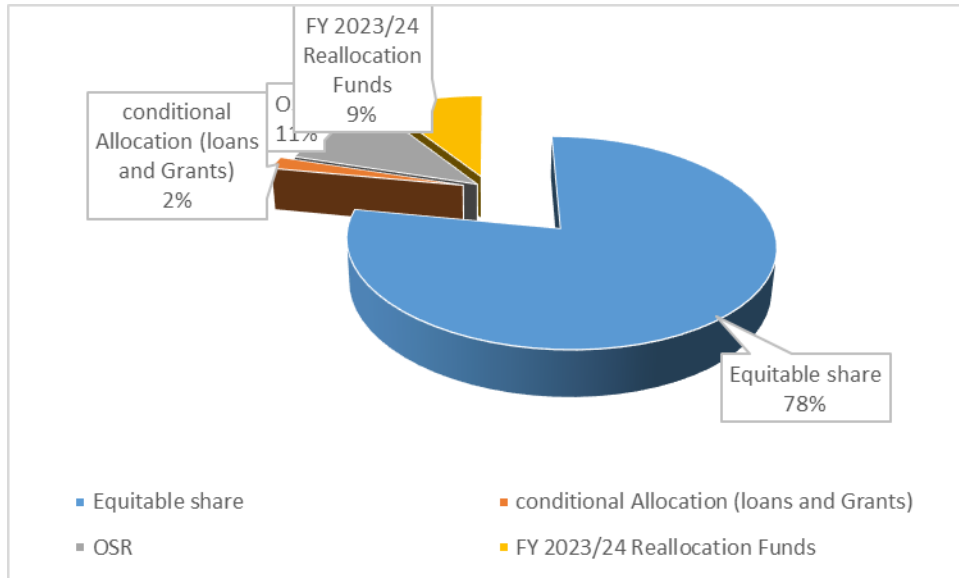
For the 2024/25 financial year, Makueni County anticipated total revenue inflows amounting to KShs 11.580 billion, drawn from multiple funding streams. The largest component was the equitable share of national revenue, projected at KShs 8.497 billion, constituting the county's primary funding source. Additionally, the county budgeted KShs 1.471 billion from own source revenue collections, reflecting local revenue generation efforts. Supplementary funding included KShs 607 million from conditional allocations (comprising loans and grants) and KShs 1.004 billion FY 2023/24 cash balances.



**Figure 2: Total Projected Revenue Basket for the FY 2024/25**

### **Total FY 2024/25 Revenue Receipts**

The County government received a total of **KShs 10.914 Billion** in FY 2024/25, which fell short of the target of KShs 11.580 Billion by Ksh 665 million. This translated to overall performance of 94%. Equitable share contributed 78%, OSR 11%, FY 2023/24 Reallocation 9%, and loans and grants 2% as shown in the chart below.



**Figure 3: FY 2024/25 Annual Revenue Receipts**

### **Annual FY 2024/25 Allocation, Expenditure and Absorption Rate per Departments and Agencies**

The County Government spent a total of KShs 10.082 Billion on various activities out of total allocation of KShs 11.580 Billion. This translated to an overall absorption rate of 87%. 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.



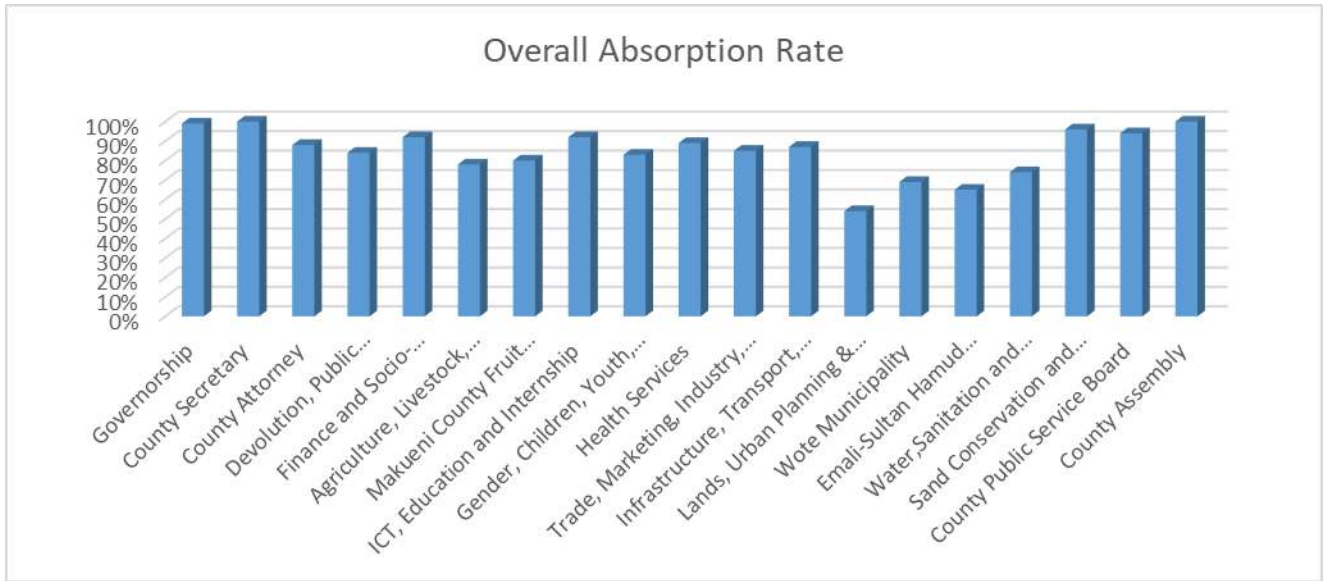


Figure 4: Overall Absorption per Department

### Annual FY 2024/25 Development Expenditure and Absorption Rate per Departments and Agencies

The county government had a total development allocation of KShs 3,678,305,463 and spent KShs 2,619,413,768 translating into 71 percent absorption rate. Department of Health services had the highest development allocation of KShs. 1.085 billion and spent KShs. 823 million which represents 76 percent absorption rate. Department of Infrastructure, Transport, Public Works, Housing and Energy had the second highest development allocation at KShs. 550 million and had development expenditure of KShs 472 Million translating into 86 percent absorption rate. The Sand Authority and County Attorney had the lowest development allocation at KShs. 5M and 5.2M respectively. The two Agencies had absorption rate at 76 and 100 percent respectively

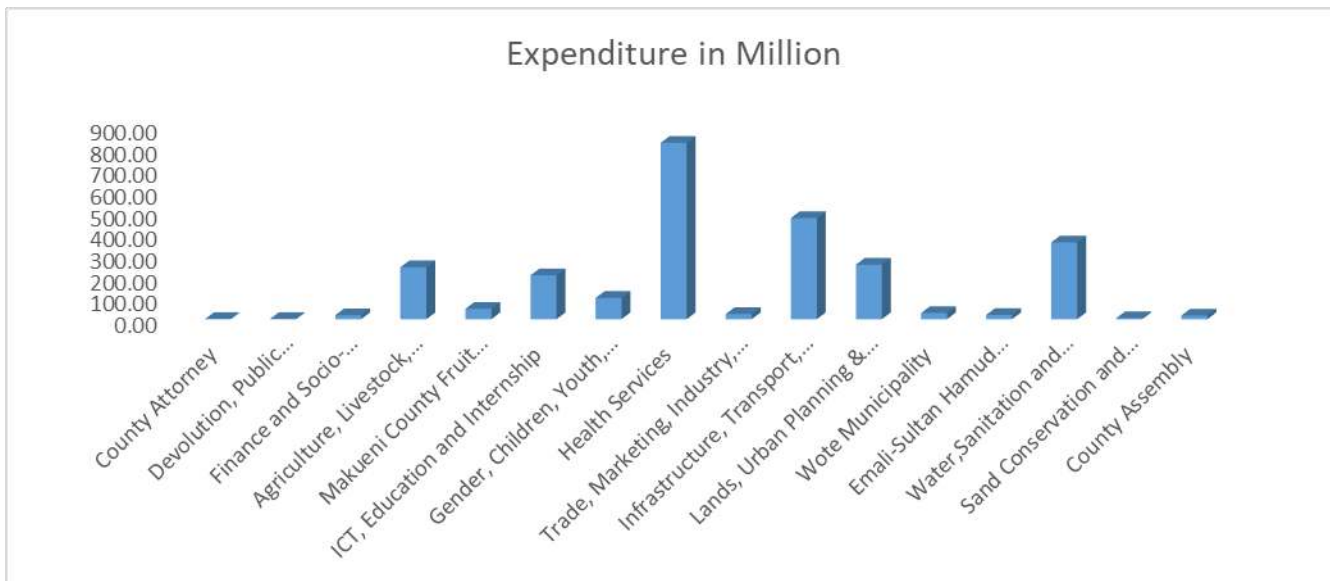


Figure 5: Overall Development Expenditure per Department

## **1.0. INTRODUCTION**

The FY 2024/2025 Budget represents the third budget under the third cycle of devolution (2023–2027), aligning with the County Integrated Development Plan (CIDP 2023–2027) under the theme "**A Resilient Economy for Sustainable Development.**" It aims at laying a solid foundation for the government's budgeting framework. This Budget Implementation Report highlights the performance for the FY 2024/2025. The key objectives of the FY 2024/2025 budget was to stimulate economic growth and development, boost household incomes, enhance water access, increase agricultural productivity and food security, expand access to universal healthcare, strengthen resource mobilization and strategic partnerships, automate government services, and improve critical county infrastructure.

### **1.1. Rationale for County Budget Implementation Reports**

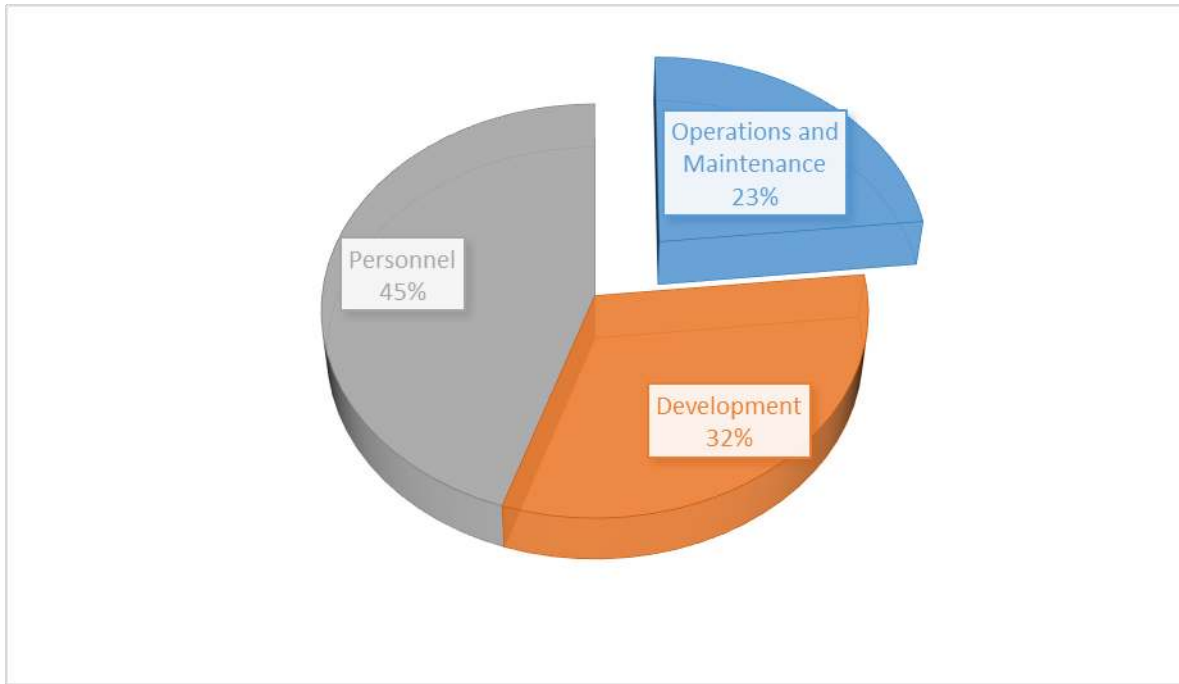
Section 166(4)(a) of the Public Finance Management Act, 2012, mandates the County Treasury to prepare Budget Implementation Reports and submit it to the County Assembly, with copies forwarded to the Office of the Controller of Budget, the National Treasury, and the Commission on Revenue Allocation (CRA) within one month after the end of each quarter. These reports serve as a key accountability tool, ensuring that public funds are utilized in line with the approved budget. It presents an overview of the county's revenue and expenditure performance, highlights key achievements during the reporting period, identifies challenges affecting budget execution, and offer recommendations to improve the efficiency and effectiveness of budget implementation.

### **1.2. FY 2023/24 Budget**

In the Financial Year 2024/2025, the County Government revised its budget through Supplementary Budget II, increasing the total allocation to Ksh. 11.58 billion, up from the original estimate of Ksh. 11.20 billion. This 3.4% increase was aimed at addressing emerging priorities and aligning expenditures with evolving needs.

The revised budget comprised Ksh. 7.90 billion for recurrent expenditure (68.3%) and Ksh. 3.68 billion for development (31.7%). Within the recurrent component, Ksh. 5.20 billion was allocated to salaries and Ksh. 2.70 billion to operations and maintenance. This distribution ensured operational continuity while sustaining investment in infrastructure and service delivery.

The Department of Health Services received the largest share at Ksh. 4.2 billion (34.6%), reaffirming the County's commitment to strengthening healthcare. The Department of ICT, Education, and Internship followed with Ksh. 1.19 billion (9.9). Other major allocations included Infrastructure and Public Works (Ksh. 681 million), Water and Sanitation (Ksh. 621 million), and Agriculture and Livestock (Ksh. 622 million). The County Assembly was allocated Ksh. 837.7 million (8.1%) to support its legislative and oversight functions.



**Figure 6: County Budget Allocation by Main Economic Classification**

### 1.2.1. County Development Budget

In the FY 2024/25 Supplementary II Budget, the County Government allocated KSh. 3.68 billion toward development expenditure. The Department of Health Services received the largest share at KSh. 1.08 billion (30%), followed by Infrastructure at KSh. 550.45 million (15%), Lands and Environment at KSh. 533.20 million (14%), and Water and Sanitation at KSh. 511.53 million. (14%)

**Table 1: County Development Budget per Department**

| S/No | Department   | FY 2023/24 Printed Budget Estimates | FY 2023/24 Supplementary Budget Estimates (2) | FY 2024/25 Printed Budget Estimates | FY 2024/25 Supplementary Budget (I) Estimates | FY 2024/25 Supplementary Budget (II) Estimates | Ratio (%) |
|------|--|-------------------------------------|---|-------------------------------------|---|--|-----------|
| 1    | County Attorney  | -                                   | -   | 9,300,000                           | 5,200,000                                     | 5,200,000                                      | 0.14%     |
| 2    | Devolution, Public Participation, County Administration and Special Programs | 21,837,927                          | 22,834,646                                    | 37,500,000                          | 38,741,225                                    | 38,834,054                                     | 1%        |
| 3    | Finance and Socio-Economic Planning  | 20,000,000                          | 54,787,552                                    | 28,800,000                          | 48,834,972                                    | 23,134,141                                     | 1%        |
| 4    | Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development    | 936,890,356                         | 699,186,309                                   | 261,864,071                         | 356,262,164                                   | 358,867,098                                    | 10%       |
| 5    | Makueni Fruit Development and Marketing Authority                            |                                     | 58,049,729                                    | 56,499,364                          | 46,499,364                                    | 48,101,203                                     | 1%        |
| 6    | ICT, Education and Internship  | 221,600,000                         | 249,913,827                                   | 321,800,000                         | 265,826,061                                   | 247,171,550                                    | 7%        |
| 7    | Gender, Children, Youth, Sports and Social Services                          | 140,247,204                         | 92,377,740                                    | 164,815,000                         | 149,165,453                                   | 126,476,892                                    | 3%        |
| 8    | Health Services  | 429,372,904                         | 531,108,203                                   | 1,062,729,401                       | 1,120,254,180                                 | 1,085,411,486                                  | 30%       |
| 9    | Trade, Marketing, Industry, Culture and                                      | 200,000,000                         | 19,893,722                                    | 34,250,000                          | 39,719,270                                    | 35,719,270                                     | 1%        |

| S/No | Department  | FY 2023/24 Printed Budget Estimates | FY 2023/24 Supplementary Budget Estimates (2) | FY 2024/25 Printed Budget Estimates | FY 2024/25 Supplementary Budget (I) Estimates | FY 2024/25 Supplementary Budget (II) Estimates | Ratio (%)   |
|------|---|-------------------------------------|---|-------------------------------------|---|--|-------------|
|      | Tourism   |                                     |   |                                     |   |  |             |
| 10   | Infrastructure, Transport, Public Works, Housing and Energy         | 490,850,000                         | 570,628,703                                   | 841,264,094                         | 970,352,483                                   | 550,450,968                                    | 15%         |
| 11   | Lands, Urban Planning & Development, Environment and Climate change | 130,299,857                         | 287,143,759                                   | 336,221,435                         | 545,625,496                                   | 533,199,524                                    | 14%         |
| 12   | Wote Municipality   | 15,000,000                          | 15,091,169                                    | 54,883,771                          | 57,514,011                                    | 50,314,211                                     | 1%          |
| 13   | Emali Municipality  | 43,000,000                          | 26,546,800                                    | 74,145,569                          | 42,745,731                                    | 37,545,731                                     | 1%          |
| 14   | Water and Sanitation  | 490,800,000                         | 627,000,693                                   | 396,117,578                         | 528,587,393                                   | 511,534,319                                    | 14%         |
| 15   | Sand Conservation and Utilization Authority                         | 15,000,000                          | 10,228,589                                    | 10,000,000                          | 5,000,000                                     | 5,000,000                                      | 0.14%       |
|      | Sub Totals  | 3,154,898,248                       | 3,264,791,441                                 | 3,690,190,283                       | 4,220,327,803                                 | 3,656,960,448                                  | 99%         |
| 16   | County Assembly   | 46,000,000                          | 66,948,488                                    | 32,000,000                          | 79,345,015                                    | 21,345,015                                     | 1%          |
|      | <b>Grant total</b>  | <b>3,200,898,248</b>                | <b>3,331,739,929</b>                          | <b>3,722,190,283</b>                | <b>4,299,672,819</b>                          | <b>3,678,305,463</b>                           | <b>100%</b> |

### 1.2.2. County Recurrent Budget

The FY 2024/25 Supplementary II recurrent budget for Makueni County amounted to Ksh. 7.90 billion, reflecting a slight reduction from the Supplementary I estimate of Ksh. 7.93 billion. This adjustment aligns with evolving priorities and operational needs across departments.

The Department of Health Services received the largest share at Ksh. 3.11 billion (39%), underscoring the county's focus on sustaining healthcare operations and service delivery.

**Table 2: Recurrent Budget Allocations per Department**

| S/No | Department   | FY 2023/24 Printed Budget Estimates | FY 2023/24 Supplementary Budget Estimates (2) | FY 2024/25 Printed Budget Estimates | FY 2024/25 Supplementary Budget (I) Estimates | FY 2024/25 Supplementary Budget (II) Estimates | Ration (%) |
|------|--|-------------------------------------|---|-------------------------------------|---|--|------------|
| 1    | Governorship   | 213,565,945                         | 470,500,469                                   | 538,726,380                         | 521,048,407                                   | 492,830,807                                    | 6%         |
| 2    | County Secretary   | 591,147,009                         | 419,944,772                                   | 135,167,432                         | 464,245,270                                   | 464,745,270                                    | 6%         |
| 3    | County Attorney  | 34,023,507                          | 48,854,412                                    | 48,839,383                          | 42,540,335                                    | 43,240,335                                     | 1%         |
| 4    | Devolution, Public Participation, County administration and Special Programs | 310,887,482                         | 325,193,531                                   | 323,854,957                         | 308,850,060                                   | 308,663,402                                    | 4%         |
| 5    | Finance and Socio-Economic Planning  | 540,599,035                         | 513,478,744                                   | 542,885,688                         | 501,243,960                                   | 575,341,583                                    | 7%         |
| 6    | Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development    | 310,572,289                         | 302,241,077                                   | 264,000,044                         | 257,650,271                                   | 263,377,606                                    | 3%         |
| 7    | Makueni Fruit Development and Marketing Authority                            | -                                   | 50,356,413                                    | 40,229,332                          | 35,555,220                                    | 35,555,220                                     | 0%         |

| S/No | Department  | FY 2023/24 Printed Budget Estimates | FY 2023/24 Supplementary Budget Estimates (2) | FY 2024/25 Printed Budget Estimates | FY 2024/25 Supplementary Budget (I) Estimates | FY 2024/25 Supplementary Budget (II) Estimates | Ration (%) |
|------|---|-------------------------------------|---|-------------------------------------|---|--|------------|
| 8    | ICT, Education and Internship                                       | 588,917,049                         | 701,571,576                                   | 826,127,227                         | 940,012,087                                   | 941,752,087                                    | 12%        |
| 9    | Gender, Children, Youth, Sports and Social Services                 | 67,384,161                          | 135,532,688                                   | 73,355,630                          | 142,424,334                                   | 148,472,879                                    | 2%         |
| 10   | Health Services   | 3,162,331,228                       | 3,272,979,542                                 | 3,088,844,421                       | 3,116,670,444                                 | 3,114,502,327                                  | 39%        |
| 11   | Trade, Marketing, Industry, Culture and Tourism                     | 121,690,232                         | 148,683,883                                   | 142,970,000                         | 140,487,215                                   | 140,487,215                                    | 2%         |
| 12   | Infrastructure, Transport, Public Works, Housing and Energy         | 162,528,815                         | 160,070,255                                   | 138,742,279                         | 129,884,354                                   | 130,284,354                                    | 2%         |
| 13   | Lands, Urban Planning & Development, Environment and Climate change | 81,486,600                          | 94,262,073                                    | 85,801,282                          | 83,504,160                                    | 85,877,580                                     | 1%         |
| 14   | Wote Municipality   | 34,277,870                          | 48,981,275                                    | 72,125,295                          | 67,931,605                                    | 69,931,405                                     | 1%         |
| 15   | Emali Municipality  | 16,585,314                          | 27,653,364                                    | 35,810,241                          | 32,044,280                                    | 32,044,280                                     | 0%         |
| 16   | Water and Sanitation  | 102,186,325                         | 111,488,605                                   | 117,373,999                         | 109,852,701                                   | 109,352,698                                    | 1%         |
| 17   | Sand Conservation and Utilization Authority                         | 63,642,065                          | 63,935,887                                    | 51,593,879                          | 57,753,699                                    | 58,553,699                                     | 1%         |
| 18   | County Public Service Board   | 75,513,647                          | 72,813,647                                    | 78,167,260                          | 70,998,317                                    | 70,498,317                                     | 1%         |
|      | Sub Totals  | 6,477,338,573                       | 6,968,542,213                                 | 6,604,614,729                       | 7,022,696,719                                 | 7,085,511,064                                  | 90%        |
| 19   | County Assembly   | 882,052,960                         | 882,052,960                                   | 870,638,166                         | 906,121,976                                   | 816,395,851                                    | 10%        |
|      | Sub Totals  | 7,359,391,533                       | 7,850,595,173                                 | 7,475,252,895                       | 7,928,818,695                                 | 7,901,906,915                                  | 100%       |

### 1.3. Projected Revenues

The total projected revenue for the County Government of Makueni in the FY 2024/25 Supplementary II Budget was estimated at KSh. 11.58 billion. The largest portion, KSh. 8.50 billion, was expected from the equitable share from the National Government. An additional KSh. 607.28 million was projected from conditional allocations, comprising donor-funded loans and grants. The county also targeted KSh. 1.47 billion from own source revenues, including local fees, levies, and other streams. A further KSh. 1.00 billion was drawn from the reallocation of unutilized funds from FY 2023/24.

**Table 3: FY 2024/25 Projected Revenues**

| Revenue source                                | Amount                | Ration      |
|---|-----------------------|-------------|
| Equitable share from National Government      | 8,497,308,272         | 73%         |
| Conditional Allocation - other loans & grants | 607,277,601           | 5%          |
| Own Source Revenue - Other Sources            | 1,471,433,323         | 13%         |
| FY 2023/24 Reallocation Budget                | 1,004,193,182         | 9%          |
| <b>Total Revenue 2024/25</b>                  | <b>11,580,212,378</b> | <b>100%</b> |

Source: County Treasury, 2025

## 2.0. REVENUE PERFORMANCE- 2023/24-2024/25

### 2.1. Overall Revenue Performance

The total County revenue target was Kshs. 11,580,212,379, which comprised Kshs 1,471,433,323 as Own Source Revenue, Kshs 8,497,308,272 as equitable share, Kshs 607,277,601 as conditional allocations, loans and grants and Kshs. 1,000,193,182 as FY 2023/24 cash balances. The revenue performance for the period was Kshs. **10,914,922,658 (94 percent)** a **6 percent** increase from **88 percent** recorded in June 2024. The county's own generated revenue performed at **83 percent**, equitable share at **100 percent**, and conditional allocations, loans and grants at **30 percent** performance.

**Table 4: FY 2024/25 Revenues Performance**

| No | Revenue Source                               | FY 2024/25<br>Approved<br>Budget<br>Estimates (2) | Actuals as of<br>June 30,<br>2025 | Performance (%) | Performance (%) | Performance (%) |
|----|--|---|-----------------------------------|-----------------|-----------------|-----------------|
|    |  |   |                                   | FY 2024/25      | FY 2023/24      | FY 2022/23      |
|    |  |   |                                   |                 |                 |                 |
| 1  | Equitable Share                              | 8,497,308,272                                     | 8,497,308,272                     | 100%            | 92%             | 100%            |
| 2  | Conditional Allocations,<br>Loans and Grants | 607,277,601                                       | 182,085,030                       | 30%             | 50%             | 89%             |
| 3  | County Own Generated<br>Revenue              | 1,471,433,323                                     | 1,231,335,998                     | 83%             | 84%             | 82%             |
| 4  | FY 2023/24 Reallocation<br>Funds             | 1,004,193,182                                     | 1,004,193,182                     | 100%            | 100%            | 100%            |
|    | <b>Total</b>                                 | <b>11,580,212,378</b>                             | <b>10,914,922,658</b>             | <b>94%</b>      | <b>88%</b>      | <b>98%</b>      |

**Table 5: Revenue Performance for FY 2023/24 and 2024/25**

|   | Revenue Source                               | FY 2023/24                              |                                |                      | FY 2024/25                              |                                 |                      |
|---|--|---|--------------------------------|----------------------|---|---------------------------------|----------------------|
|   |  | FY 2023/24 Revised Budget (2) Estimates | Performance as at Jun 30, 2024 | Performance Rate (%) | FY 2024/25 Revised Budget (2) Estimates | Performance as at June 30, 2025 | Performance Rate (%) |
| 1 | Equitable Share                              | 8,455,460,962                           | 7,779,024,084.00               | 92%                  | 8,497,308,272.00                        | 8,497,308,448.00                | 100%                 |
| 2 | Conditional Allocations - (Loans And Grants) | 845,862,440                             | 424,910,797                    | 50%                  | 607,277,601.00                          | 182,085,030.00                  | 30%                  |
| 3 | Other Revenues Sub Total                     | 9,301,323,402                           | 8,203,934,881                  | 88%                  | 9,104,585,873.00                        | 8,679,393,478.00                | 95%                  |
| 4 | County Own Generated Revenue- Other Streams  | 865,000,000                             | 490,848,102                    | 57%                  | 905,177,623.00                          | 512,217,089                     | 57%                  |
|   | County Own Generated Revenue- AIA            | 375,000,000                             | 554,088,153                    | 148%                 | 566,255,700.00                          | 719,118,909                     | 127%                 |
|   | Total OSR                                    | 1,240,000,000                           | 1,044,936,255                  | 84%                  | 1,471,433,323.00                        | 1,231,335,998.00                | 84%                  |
|   | Total OSR & Other Revenues FY 2024/25        | 10,541,323,402                          | 9,248,871,136                  | 87%                  | 10,576,019,196.00                       | 9,910,729,476.00                | 94%                  |
| 5 | Reallocation Funds - Balances                | 641,011,699                             | 641,011,699                    | 100%                 | 1,004,193,182.00                        | 1,004,193,182.00                | 100%                 |
|   | <b>Total Revenues</b>                        | <b>11,182,335,101</b>                   | <b>9,889,882,835</b>           | <b>88%</b>           | <b>11,580,212,378.00</b>                | <b>10,914,922,658.00</b>        | <b>94%</b>           |

## 2.2. Own Source Revenue Performance

The overall performance for Own Source Revenue for the period was **KShs 1,231,335,998** representing **83 percent** performance, a **one percent** decline from **84 percent** recorded in FY 2023/24. Own Source Revenue comprises of Apropriation In Aid (AIA) from Health facilities, revenue generated by County SAGAs (Sand Authority and Makueni Fruit Processing Plant) and county normal streams. Total AIA collections amounted to Kshs 719,118,909 against a target of Kshs.566, 255,700 representing **127 percent** performance a drop from **141 percent** recorded in the previous year. MCFDMA performed at **30 percent**, a six percent decline from **36 percent** recorded in FY 2023/24 while Sand Authority recorded **91 percent** performance, a 25 percent increase from **66 percent** realized in FY 2023/24. OSR main streams recorded **58 percent**, a one percent decline from **59 percent** recorded same period in FY 2023/24. The performance of revenue is provided below;

**Table 6:Own Source Revenue Performance per Stream**

| Revenue Source  | FY 2024/25 Target    | FY 2024/25 Actuals   | Performance (%) |             |
|---|----------------------|----------------------|-----------------|-------------|
|   |                      |                      | FY 2024/25      | FY 2023/24  |
| <b>OSR Performance</b>  |                      |                      |                 |             |
| OSR main Revenue streams  | 758,177,623          | 439,967,197          | 58%             | 59%         |
| Makueni County Fruit development and marketing authority (MCFDMA) | 100,000,000          | 29,511,228           | 30%             | 36%         |
| Sand Authority  | 47,000,000           | 42,738,664           | 91%             | 66%         |
| <b>Sub total</b>  | <b>905,177,623</b>   | <b>512,217,089</b>   | <b>57%</b>      | <b>54%</b>  |
| <b>Health AIA Performance</b>                                     |                      |                      |                 |             |
| Medical Health Services Fee                                       | 176,430,000          | 278,370,616          | 158%            | 183%        |
| NHIF, Edu Afya and Linda Mama                                     | 382,475,700          | 439,245,293          | 115%            | 132%        |
| Universal Health Care Registration                                | 7,350,000            | 1,503,000            | 20%             | 108%        |
| <b>Sub total</b>  | <b>566,255,700</b>   | <b>719,118,909</b>   | <b>127%</b>     | <b>141%</b> |
| <b>Total</b>  | <b>1,471,433,323</b> | <b>1,231,335,998</b> | <b>83%</b>      | <b>84%</b>  |



| No  | Sources   |                |                    |            | 2024/25        |                    |            |
|-----|---|----------------|--------------------|------------|----------------|--------------------|------------|
|     |   | Annual Targets | Annual Performance | Percentage | Annual Targets | Annual Performance | Percentage |
|     | A) Own Sources  | Kshs           | Kshs               |            | Kshs           | Kshs               |            |
| 1.  | Advertisement & Wall Branding Fees                        | 20,000,000     | 13,299,478         | 66%        | 20,922,470     | 27,603,873         | 132%       |
| 2.  | Agricultural Cess Fees                                    | 18,000,000     | 16,489,285         | 92%        | 18,000,000     | 19,532,146         | 109%       |
| 3.  | ASK Show Fees   | 3,000,000      | -                  | -          |                |                    |            |
| 4.  | Building Materials cess Fees                              | 3,000,000      | 4,123,200          | 137%       | 3,000,000      | 3,585,000          | 120%       |
| 5.  | Community Information Centres Fees                        | 1,000,000      | 555,900            | 56%        | 1,000,000      | 474,130            | 47%        |
| 6.  | Conservancy Fees  | 6,000,000      | 5,207,800          | 87%        | 6,000,000      | 4,972,800          | 83%        |
| 7.  | Coop Audit Services Fees                                  | 300,000        | 197,990            | 66%        | 300,000        | 184,790            | 62%        |
| 8.  | Development Approvals Fees( all lands development fees    | 45,000,000     | 19,325,041         | 43%        | 48,000,000     | 18,718,675         | 39%        |
| 9.  | Fines and Penalties Fees                                  | 1,000,000      | 1,928,388          | 193%       | 1,000,000      | 1,823,166          | 182%       |
| 10. | Fire certificate Fees                                     | 1,000,000      | 2,286,850          | 229%       | 1,400,000      | 3,548,660          | 253%       |
| 11. | Hire of County Facilities                                 | 1,000,000      | 536,600            | 54%        | 1,000,000      | 1,566,650          | 157%       |
| 12. | Liquor License Fees                                       | 70,000,000     | 45,208,580         | 65%        | 70,000,000     | 45,422,940         | 65%        |
| 13. | Market Entrance Fees                                      | 45,000,000     | 28,690,760         | 64%        | 45,000,000     | 27,662,427         | 61%        |
| 14. | Motor Vehicle./Cycle Reg. Fees                            | 3,000,000      | 3,763,503          | 125%       | 3,500,000      | 3,077,500          | 88%        |
| 15. | Parking Fees  | 43,000,000     | 33,763,080         | 79%        | 44,000,000     | 36,108,110         | 82%        |
| 16. | Plot Rates/Rent Fees & other dues                         | 170,000,000    | 22,010,416         | 13%        | 196,855,153    | 22,502,764         | 11%        |
| 17. | Renewal Fees(Kiosks)                                      | 7,000,000      | 5,997,500          | 86%        | 7,000,000      | 5,773,500          | 82%        |
| 18. | Single Business Permits /Application Fees                 | 200,000,000    | 136,776,600        | 68%        | 200,000,000    | 125,867,620        | 63%        |
| 19. | Stall Rent Fees   | 7,700,000      | 7,010,350          | 91%        | 8,700,000      | 7,374,400          | 85%        |
| 20. | Stock Market Fees   | 11,000,000     | 8,772,825          | 80%        | 11,000,000     | 9,118,552          | 83%        |
| 21. | Stock Movement Fees                                       | 7,000,000      | 4,698,305          | 67%        | 7,000,000      | 4,596,420          | 66%        |
| 22. | Veterinary Health Fees                                    | 13,000,000     | 7,659,978          | 59%        | 17,500,000     | 11,598,947         | 66%        |
| 23. | Water & Environment Fees- Consent, NEMA mining, penalties | 3,000,000      | 1,091,055          | 36%        | 3,500,000      | 1,021,600          | 29%        |
| 24. | Weights & Measures Fees                                   | 2,000,000      | 1,390,380          | 70%        | 2,500,000      | 1,092,095          | 44%        |
| 25. | Other Revenues(Direct deposits,                           |                | 12,548,352         | -          | -              | 15,399,347         |            |

| No  | Sources  |                      |                      |            | 2024/25              |                      |            |
|-----|--|----------------------|----------------------|------------|----------------------|----------------------|------------|
|     |  | Annual Targets       | Annual Performance   | Percentage | Annual Targets       | Annual Performance   | Percentage |
|     | A) Own Sources                                     | Kshs                 | Kshs                 |            | Kshs                 | Kshs                 |            |
|     | Insurance compensation and Salary Refund)          |                      |                      |            |                      |                      |            |
| 26. | Agriculture- Agricultural Training Conference Fees | 3,000,000            | 831,840              | 28%        | 3,000,000            | 4,776,820            | 159%       |
| 27. | Agriculture- Mechanization Fees                    | 2,000,000            | 1,660,034            | 83%        | 2,000,000            | 566,100              | 28%        |
| 28. | Public health Services Fees                        | 33,000,000           | 38,555,882           | 117%       | 36,000,000           | 35,998,165           | 100%       |
| 29. | Makueni Fruit Processing Plant Fees                | 100,000,000          | 35,932,588           | 36%        | 100,000,000          | 29,511,228           | 30%        |
| 30. | Sand Authority Fees                                | 46,000,000           | 30,535,543           | 66%        | 47,000,000           | 42,738,664           | 91%        |
| 31. | Other Revenue                                      |                      |                      |            |                      | 15,399,347           |            |
|     | Normal Streams Sub Total                           | <b>865,000,000</b>   | <b>490,848,102</b>   | <b>54%</b> | <b>905,177,623</b>   | <b>512,217,089</b>   | <b>57%</b> |
| 32. | Medical Health Services Fees                       | 120,000,000          | 219,919,099          | 183%       | 176,430,000          | 278,370,616          | 158%       |
| 33. | NHIF and Linda Mama                                | 250,000,000          | 328,791,754          | 132%       | 382,475,700          | 439,245,293          | 115%       |
| 34. | Universal Health Care Registration Fees            | 5,000,000            | 5,377,300            | 108%       | 7,350,000            | 1,503,000            | 20%        |
|     | AIA Sub Total                                      | 375,000,000          | 554,088,153          | 148%       | 566,255,700          | 719,118,909          | 127%       |
|     | <b>Total Own Source Revenue</b>                    | <b>1,240,000,000</b> | <b>1,044,936,255</b> | <b>84%</b> | <b>1,471,433,323</b> | <b>1,231,335,998</b> | <b>83%</b> |

### **2.3. Funds Release to Makueni County**

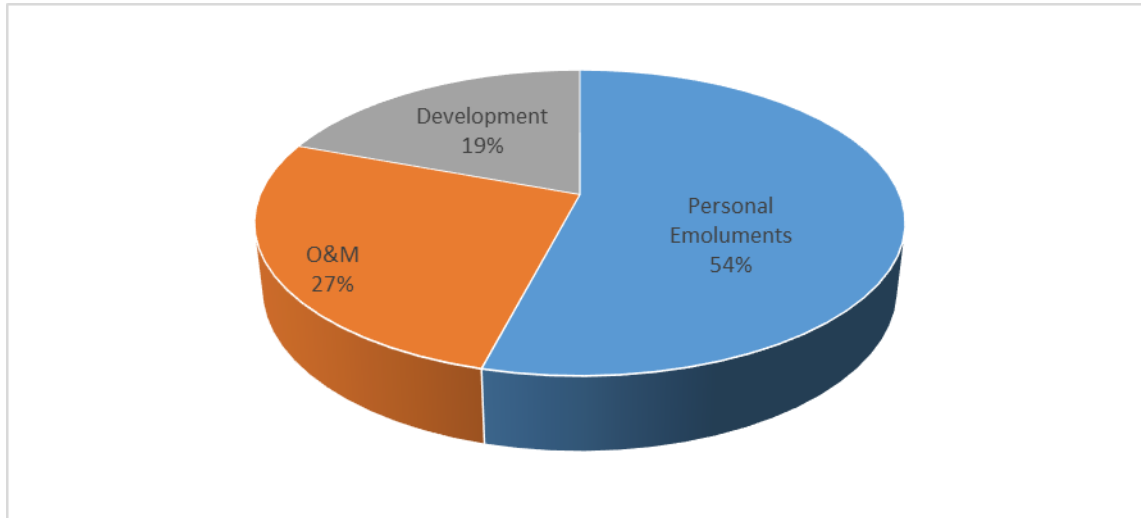
#### **2.3.1. Equitable Share Receipts into Makueni County Revenue Fund (CRF) for FY 2024/25**

According to the County Allocation of Revenue Act, 2024, the County was expected to receive Kshs. **8,497,308,272** in FY 2024/25. The transferred amount represented 100 per cent of the approved equitable share.

### 3.0. EXPENDITURE ANALYSIS

#### 3.1. Expenditure Performance for the FY 2024/25

In the FY 2024/25, the County’s cumulative expenditure amounted to KShs. 10,080,142,766.45 translates to an overall absorption rate of 87 percent. During this period, the County Executive expended KShs 9,246,840,313 against its allocated budget of KShs 10,742,471,512, achieving an absorption rate of 86 percent. Similarly, the County Assembly spent KShs 835,260,455.00 out of its budget allocation of KShs 837,740,866, reflecting a higher absorption rate of 100 percent.



**Figure 7: Expenditure Performance for the FY 2024/25**

The table below presents summary of expenditure for FY 2024/25 by economic classification.

**Table 7: Expenditure by Economic Classification as at 30th June 2025**

| Economic Classification | Absorption 2022/23 | Absorption 2023/24 | FY 2024/25 Revised Budget 2 | Expenditure as at 30th June 2025 | Absorption 2024/25 |
|-------------------------|--------------------|--------------------|-----------------------------|----------------------------------|--------------------|
| <b>County Executive</b> |                    |                    |                             |                                  |                    |
| Salaries                | 100%               | 91%                | 4,746,548,777.09            | 4,465,115,005.93                 | 94%                |
| O&M                     | 94%                | 83%                | 2,338,962,287.59            | 2,179,219,254.79                 | 93%                |
| Recurrent               | 97%                | 88%                | 7,085,511,064.68            | 6,644,334,260.72                 | 94%                |
| Development             | 79%                | 63%                | 3,656,960,447.83            | 2,602,506,050.73                 | 71%                |
| <b>Sub Total</b>        | <b>91%</b>         | <b>80%</b>         | <b>10,742,471,512.51</b>    | <b>9,246,840,311.45</b>          | <b>86%</b>         |
| <b>County Assembly</b>  |                    |                    |                             |                                  |                    |
| Salaries                | 100%               | 93%                | 451,423,603.65              | 451,423,603.65                   | 100%               |
| O&M                     | 100%               | 94%                | 364,972,247.15              | 364,971,134.35                   | 100%               |
| Recurrent               | 100%               | 94%                | 816,395,850.80              | 816,394,738.00                   | 100%               |
| Development             | 48%                | 29%                | 21,345,015.10               | 18,865,717.00                    | 88%                |
| <b>Sub Total</b>        | <b>98%</b>         | <b>89%</b>         | <b>837,740,865.90</b>       | <b>835,260,455.00</b>            | <b>100%</b>        |

|                     |            |            |                          |                          |            |
|---------------------|------------|------------|--------------------------|--------------------------|------------|
| <b>Total Budget</b> |            |            |                          |                          |            |
| Salaries            | 100%       | 91%        | 5,197,972,380.74         | 4,916,538,609.58         | 95%        |
| O&M                 | 95%        | 85%        | 2,703,934,534.74         | 2,544,190,389.14         | 94%        |
| Recurrent           | 98%        | 88%        | 7,901,906,915.48         | 7,460,728,998.72         | 94%        |
| Development         | 79%        | 62%        | 3,678,305,462.93         | 2,619,413,767.73         | 71%        |
| <b>Total Budget</b> | <b>92%</b> | <b>81%</b> | <b>11,580,212,378.41</b> | <b>10,080,142,766.45</b> | <b>87%</b> |

### 3.2. Departmental Expenditures

In the 2024/25 fiscal year, the analysis of expenditure showed that health services recorded the highest expenditure of Ksh. 2,639,799,439 reflecting an absorption rate of 62 percent followed by ICT, Education and Internship with a total of 625,817,690 at 52 percent absorption rate. Emali-Sultan Hamud Municipality had the lowest expenditure of KShs19,565,255 with 26 percent absorption. County Assembly had an expenditure of Ksh. 835,260,455.00. Table below shows the departmental expenditures per economic classification with their overall absorption rates.

**Table 8: Expenditures per economic classification**

| S/N | Department   | FY 2024/25<br>O&M<br>Supplementar<br>y Budget (2)<br>Estimates | O&M<br>Expenditure | O&M<br>Absorptio<br>n Rate | Salaries<br>Budget | Salaries<br>Expenditure | Salaries<br>Absorptio<br>n Rate | Developmen<br>t budget | Developmen<br>t<br>Expenditure | Developmen<br>t<br>Absorption<br>Rate | Total Budget | Total Expenditure | Overall<br>Absorptio<br>n Rate |
|-----|--|--|--------------------|----------------------------|--------------------|-------------------------|---------------------------------|------------------------|--------------------------------|---------------------------------------|--------------|-------------------|--------------------------------|
| 1   | Governorship   | 437,800,477  | 437,580,720        | 100%                       | 55,030,330         | 50,444,469              | 92%                             |                        |                                |                                       | 492,830,807  | 488,025,189       | 99%                            |
| 2   | County<br>Secretary  | 58,134,747   | 56,710,506         | 98%                        | 406,610,523        | 406,610,513             | 100%                            |                        |                                |                                       | 464,745,270  | 463,321,019       | 100%                           |
| 3   | County Attorney  | 23,304,399   | 23,171,236         | 99%                        | 19,935,936         | 18,274,608              | 92%                             | 5,200,000              | 1,029,934                      | 20%                                   | 48,440,335   | 42,475,778        | 88%                            |
| 4   | Devolution,<br>Public<br>Participation,<br>County<br>administration<br>and Special<br>Programs | 92,559,009   | 92,138,636         | 100%                       | 216,104,393        | 198,770,594             | 92%                             | 38,834,054             | 1,334,054                      | 3%                                    | 347,497,456  | 292,243,284       | 84%                            |
| 5   | Finance and<br>Socio-Economic<br>Planning  | 348,643,917  | 324,301,533        | 93%                        | 226,697,666        | 207,262,253             | 91%                             | 23,134,141             | 18,499,284                     | 80%                                   | 598,475,724  | 550,063,070       | 92%                            |
| 6   | Agriculture,<br>Livestock,<br>Fisheries and<br>Cooperative<br>Development                      | 38,867,075   | 35,907,402         | 92%                        | 224,510,531        | 206,233,970             | 92%                             | 358,867,098            | 242,675,436                    | 68%                                   | 622,244,704  | 484,816,809       | 78%                            |

| S/N | Department   | FY 2024/25 O&M Supplementary Budget (2) Estimates | O&M Expenditure | O&M Absorption Rate | Salaries Budget | Salaries Expenditure | Salaries Absorption Rate | Development budget | Development Expenditure | Development Absorption Rate | Total Budget  | Total Expenditure | Overall Absorption Rate |
|-----|--|---|-----------------|---------------------|-----------------|----------------------|--------------------------|--------------------|-------------------------|-----------------------------|---------------|-------------------|-------------------------|
| 7   | Makueni County Fruit Development and Marketing Authority     | 18,953,118  | 18,952,584      | 100%                | 16,602,102      |                      | 0%                       | 48,101,203         | 48,101,176              | 100%                        | 83,656,423    | 67,053,760        | 80%                     |
| 8   | ICT, Education and Internship                                | 226,994,203                                       | 206,559,784     | 91%                 | 714,757,884     | 685,107,445          | 96%                      | 247,171,550        | 205,146,050             | 83%                         | 1,188,923,637 | 1,096,813,279     | 92%                     |
| 9   | Gender, Children, Youth, Sports and Social Services          | 96,506,853  | 81,146,901      | 84%                 | 51,966,026      | 47,635,524           | 92%                      | 126,476,892        | 99,591,675              | 79%                         | 274,949,771   | 228,374,100       | 83%                     |
| 10  | Health Services  | 659,418,878                                       | 595,462,701     | 90%                 | 2,455,083,449   | 2,323,588,201        | 95%                      | 1,085,411,486      | 823,514,692             | 76%                         | 4,199,913,813 | 3,742,565,594     | 89%                     |
| 11  | Trade, Marketing, Industry, Culture and Tourism              | 81,497,215  | 71,968,175      | 88%                 | 58,990,000      | 54,074,167           | 92%                      | 35,719,270         | 24,157,782              | 68%                         | 176,206,485   | 150,200,124       | 85%                     |
| 12  | Infrastructure, Transport, Public Works, Housing and Energy  | 47,564,639  | 46,482,800      | 98%                 | 82,719,715      | 75,826,405           | 92%                      | 550,450,968        | 472,246,122             | 86%                         | 680,735,322   | 594,555,328       | 87%                     |
| 13  | Lands, Urban Planning & Development, Environment and Climate | 28,972,854  | 27,366,915      | 94%                 | 56,904,726      | 52,162,666           | 92%                      | 533,199,524        | 254,677,415             | 48%                         | 619,077,104   | 334,206,996       | 54%                     |

| S/N | Department   | FY 2024/25<br>O&M<br>Supplementary<br>Budget (2)<br>Estimates | O&M<br>Expenditure   | O&M<br>Absorption<br>Rate | Salaries<br>Budget   | Salaries<br>Expenditure | Salaries<br>Absorption<br>Rate | Development<br>budget | Development<br>Expenditure | Development<br>Absorption<br>Rate | Total Budget          | Total Expenditure        | Overall<br>Absorption<br>Rate |
|-----|--|---|----------------------|---------------------------|----------------------|-------------------------|--------------------------------|-----------------------|----------------------------|-----------------------------------|-----------------------|--------------------------|-------------------------------|
|     | change   |   |                      |                           |                      |                         |                                |                       |                            |                                   |                       |                          |                               |
| 14  | Wote<br>Municipality                                 | 66,976,977  | 54,763,888           | 82%                       | 2,954,428            |                         | 0%                             | 50,314,211            | 28,536,561                 | 57%                               | 120,245,616           | 83,300,449               | 69%                           |
| 15  | Emali-Sultan<br>Hamud<br>Municipality                | 23,214,225  | 22,437,293           | 97%                       | 8,830,055            | 2,942,680               | 33%                            | 37,545,731            | 19,586,064                 | 52%                               | 69,590,011            | 44,966,037               | 65%                           |
| 16  | Water,Sanitation<br>and Irrigation                   | 27,343,630  | 23,192,404           | 85%                       | 82,009,068           | 75,174,979              | 92%                            | 511,534,319           | 358,410,961                | 70%                               | 620,887,017           | 456,778,344              | 74%                           |
| 17  | Sand<br>Conservation<br>and Utilization<br>Authority | 33,211,226  | 33,200,221           | 100%                      | 25,342,473           | 22,965,349              | 91%                            | 5,000,000             | 4,998,844                  | 100%                              | 63,553,699            | 61,164,414               | 96%                           |
| 18  | County Public<br>Service Board                       | 28,998,845  | 27,875,555           | 96%                       | 41,499,472           | 38,041,183              | 92%                            |                       |                            |                                   | 70,498,317            | 65,916,738               | 94%                           |
| 19  | County<br>Assembly                                   | 364,972,247   | 364,971,134.3<br>5   | 100%                      | 451,423,604          | 451,423,604             | 100%                           | 21,345,015            | 16,907,717                 | 79%                               | 837,740,866           | <b>835,260,455.00</b>    | 100%                          |
|     | <b>Total</b>   | <b>2,703,934,535</b>  | <b>2,544,191,501</b> | <b>95%</b>                | <b>5,197,972,381</b> | <b>4,916,538,610</b>    | <b>95%</b>                     | <b>3,678,305,463</b>  | <b>2,602,506,051</b>       | <b>71%</b>                        | <b>11,580,212,378</b> | <b>10,080,142,766.45</b> | <b>87%</b>                    |

Source:County Treasury, 2025

### 3.3. Expenditure by Programme and Sub programme

The County adopted the Programme Based Budgeting across county departments and agencies. The performance of the programmes and sub programmes is illustrated in table below;



**Table 9: Expenditure by Programme and Sub Programmes**

| Programme  | Sub-Programme  | Gross Approved Estimates FY 2024/25 |                         | Actual Expenditure as of 30th June 2025 |                         | Absorption Rate (%)   |                         |
|--|--|-------------------------------------|-------------------------|---|-------------------------|-----------------------|-------------------------|
|  |  | Recurrent Expenditure               | Development Expenditure | Recurrent Expenditure                   | Development Expenditure | Recurrent Expenditure | Development Expenditure |
| <b>Land, Physical Planning &amp; Mining</b>        |  |                                     |                         |   |                         |                       |                         |
| Programme 1: General administration & planning     | SP1. General administration & planning               | 66,811,226                          | -                       | 62,133,073                              |                         | 93%                   |                         |
| Programme 2: : Land Survey & Mapping               | SP2. Land Survey & Mapping                           | 2,383,921                           | 21,238,385              | 2,285,887                               | 20,974,429              | 96%                   | 99%                     |
| Programme 3 : Urban planning                       | SP3. 1 Urban planning                                | 6,147,465                           | 50,854,639              | 5,567,071                               | 46,420,746              | 91%                   | 91%                     |
| Programme 4: Mining mapping & development          | SP4. 1 Mining mapping & development                  | 1,080,000                           | 1,600,000               | 795,296                                 | 1,599,024               | 74%                   | 100%                    |
| Programme 5: Environment management and protection | SP 5. 1 Environment management and protection        | 9,454,968                           | 459,506,500             | 8,748,254                               | 185,683,216             | 93%                   | 40%                     |
|  | <b>Sub Total</b>                                     | <b>85,877,580</b>                   | <b>533,199,524</b>      | <b>79,529,581</b>                       | <b>254,677,415</b>      | <b>93%</b>            | <b>48%</b>              |
| <b>Wote Municipality</b>                           |  |                                     |                         |   |                         |                       |                         |
| Wote Municipality                                  | SP 1. 1 Wote Municipality                            | 69,931,405                          | 50,314,211              | 54,763,888                              | 28,536,561              | 78%                   | 57%                     |
|  | <b>Sub Total</b>                                     | <b>69,931,405</b>                   | <b>50,314,211</b>       | <b>54,763,888</b>                       | <b>28,536,561</b>       | <b>78%</b>            | <b>57%</b>              |
| <b>Emali-Sultan Municipality</b>                   |  |                                     |                         |   |                         |                       |                         |
| Emali-Sultan Municipality                          | SP 1. 1 Emali-Sultan Municipality                    | 32,044,280                          | 37,545,731              | 25,379,973                              | <b>19,586,064</b>       | 79%                   | 52%                     |
|  | <b>Sub Total</b>                                     | <b>32,044,280</b>                   | <b>37,545,731</b>       | <b>25,379,973</b>                       | <b>19,586,064</b>       | <b>79%</b>            | <b>52%</b>              |
| <b>Sand Authority</b>                              |  |                                     |                         |   |                         |                       |                         |
| General administration & planning                  | SP 1.1: General administration & Planning            | 58,553,699                          | 5,000,000               | 56,165,570                              | 4,998,844               | 96%                   | 100%                    |
|  | <b>Sub Total</b>                                     | <b>58,553,699</b>                   | <b>5,000,000</b>        | <b>56,165,570</b>                       | <b>4,998,844</b>        | <b>96%</b>            | <b>100%</b>             |
| <b>Health Services</b>                             |  |                                     |                         |   |                         |                       |                         |
| General administration & planning                  | SP1. 1 General administration & planning             | 2,658,433,748                       | 893,061,115             | 2,481,193,267                           | 743,839,713             | 93%                   | 83%                     |
| Curative health care services                      | SP2. 1 :Curative health care services                | 361,247,607                         | 27,235,846              | 350,286,108                             | 23,906,451              | 97%                   | 88%                     |
| Preventive and promotive health care services      | SP3. 1 Preventive and promotive health care services | 94,820,972                          | 165,114,525             | 87,571,527                              | 55,768,528              | 92%                   | 34%                     |
|  | <b>Sub Total</b>                                     | <b>3,114,502,327</b>                | <b>1,085,411,486</b>    | <b>2,919,050,902</b>                    | <b>823,514,692</b>      | <b>94%</b>            | <b>76%</b>              |

| Programme   | Sub-Programme                                    | Gross Approved Estimates FY 2024/25 |                         | Actual Expenditure as of 30th June 2025 |                         | Absorption Rate (%)   |                         |
|---|--|-------------------------------------|-------------------------|---|-------------------------|-----------------------|-------------------------|
|   |  | Recurrent Expenditure               | Development Expenditure | Recurrent Expenditure                   | Development Expenditure | Recurrent Expenditure | Development Expenditure |
| <b>Infrastructure, Transport, Public works , Housing &amp; Energy</b> |  |                                     |                         |   |                         |                       |                         |
| General administration & planning                                     | SP1. 1 General administration & planning         | 92,976,455                          | 10,586,455              | 87,112,628                              | 8,289,897               | 94%                   | 78%                     |
| Road Transport  | SP2.1 : Road transport                           | 19,092,000                          | 423,213,770             | 18,346,381                              | 370,653,688             | 96%                   | 88%                     |
| Infrastructure development  | SP3.3: Infrastructure development                | 950,000                             |                         | 950,000                                 |                         | 100%                  |                         |
| Energy Infrastructure & development                                   | SP4.1:Energy Infrastructure & development        | 17,265,899                          | 116,650,743             | 15,900,197                              | 93,302,537              | 92%                   | 80%                     |
|   | <b>Sub Total</b>                                 | <b>130,284,354</b>                  | <b>550,450,968</b>      | <b>122,309,205</b>                      | <b>472,246,122</b>      | <b>94%</b>            | <b>86%</b>              |
| <b>ICT, Education and Internship</b>                                  |  |                                     |                         |   |                         |                       |                         |
| General administration & planning                                     | SP1. 1 General administration & planning         | 728,618,038                         | -                       | 695,500,439                             | -                       | 95%                   |                         |
| Early childhood development education                                 | SP2.1 : Early childhood development education    | 19,846,371                          | 177,847,807             | 17,833,345                              | 154,726,411             | 90%                   | 87%                     |
| Technical training & non-formal education                             | SP3.3: Technical training & non-formal education | 1,025,000                           | 39,946,549              | 891,667                                 | 36,914,337              | 87%                   | 92%                     |
| Support to Education and Library Services                             | SP4.1:Support to Education and Library Services  | 155,577,357                         | 59,500                  | 142,666,757                             | 59,500                  | 92%                   | 100%                    |
| ICT Infrastructure & Systems Development                              | SP5.1:ICT Infrastructure & Systems Development   | 17,578,067                          | 29,317,694              | 16,941,677                              | 13,445,802              | 96%                   | 46%                     |
| Internship, Mentorship and volunteerism                               | SP6.1: Internship, Mentorship and volunteerism   | 19,107,254                          | -                       | 17,833,345                              | -                       | 93%                   |                         |
|   | <b>Sub Total</b>                                 | <b>941,752,087</b>                  | <b>247,171,550</b>      | <b>891,667,229</b>                      | <b>205,146,050</b>      | <b>95%</b>            | <b>83%</b>              |
| <b>Trade, Industry &amp; Cooperatives</b>                             |  |                                     |                         |   |                         |                       |                         |
| General administration & planning                                     | SP1. 1 General administration & planning         | 116,877,767                         | -                       | 104,615,144                             | -                       | 90%                   |                         |
| Trade development & promotion   | SP2.1; Trade development & promotion             | 7,800,000                           | 32,219,270              | 7,562,541                               | 22,809,963              | 97%                   | 71%                     |
| Industrial development and promotion                                  | SP3. 1 Industrial development and promotion      | 2,096,088                           | 2,000,000               | 1,260,423                               | 414,700                 | 60%                   |                         |
| Tourism development & promotion                                       | SP4. 1 Tourism development & promotion           | 7,963,360                           | 1,500,000               | 7,562,541                               | 933,120                 | 95%                   | 62%                     |
| Culture, Art and the Music promotion                                  | SP5. 1 Culture, Art and the Music promotion      | 5,750,000                           |                         | 5,041,694                               | -                       | 88%                   |                         |

| Programme   | Sub-Programme   | Gross Approved Estimates FY 2024/25 |                         | Actual Expenditure as of 30th June 2025 |                         | Absorption Rate (%)   |                         |
|---|---|-------------------------------------|-------------------------|---|-------------------------|-----------------------|-------------------------|
|   |   | Recurrent Expenditure               | Development Expenditure | Recurrent Expenditure                   | Development Expenditure | Recurrent Expenditure | Development Expenditure |
|   | <b>Sub Total</b>  | <b>140,487,215</b>                  | <b>35,719,270</b>       | <b>126,042,342</b>                      | <b>24,157,782</b>       | <b>90%</b>            | <b>68%</b>              |
| <b>Department of Gender, Children, Youth, Sports, and Social Services</b> |   |                                     |                         |   |                         |                       |                         |
| General administration & planning   | P1: General administration & planning                           | 62,224,260                          | -                       | 55,376,443                              | -                       | 89%                   |                         |
| Gender and Social Development   | P2: Gender and Social Development                               | 16,933,187                          | 62,758,708              | 14,166,067                              | 52,788,919              | 84%                   | 84%                     |
| Sports development  | P3: Sports development  | 57,092,459                          | 44,375,435              | 48,937,321                              | 39,997,686              | 86%                   | 90%                     |
| Youth empowerment   | P4: Youth empowerment   | 12,222,973                          | 19,342,749              | 10,302,594                              | 6,805,070               | 84%                   | 35%                     |
|   | <b>Sub Total</b>  | <b>148,472,879</b>                  | <b>126,476,892</b>      | <b>128,782,425</b>                      | <b>99,591,675</b>       | <b>87%</b>            | <b>79%</b>              |
| <b>County Attorney</b>  |   |                                     |                         |   |                         |                       |                         |
| General Administration & Support Services                                 | P1: General administration & planning                           | 43,240,335                          | 5,200,000               | 41,445,844                              | 1,029,934               | 96%                   | 20%                     |
|   | <b>Sub Total</b>  | <b>43,240,335</b>                   | <b>5,200,000</b>        | <b>41,445,844</b>                       | <b>1,029,934</b>        | <b>96%</b>            | <b>20%</b>              |
| <b>Governship</b>   |   |                                     |                         |   |                         |                       |                         |
| General Administration & Support Services                                 | P1: General administration & planning                           | 492,830,807                         |                         | 488,025,189                             |                         | 99%                   |                         |
|   | <b>Sub Total</b>  | <b>492,830,807</b>                  | <b>-</b>                | <b>488,025,189</b>                      |                         | <b>99%</b>            |                         |
| <b>County Secretary</b>   |   |                                     |                         |   |                         |                       |                         |
| Leadership & coordination of departments                                  | SP1. 1 Leadership & coordination of departments                 | 464,745,270                         |                         | 463,321,019                             |                         | 100%                  |                         |
|   | <b>Sub Total</b>  | <b>464,745,270</b>                  | <b>-</b>                | <b>463,321,019</b>                      |                         | <b>100%</b>           |                         |
| <b>CPSB</b>   |   |                                     |                         |   |                         |                       |                         |
| Public Service Human Resource Management and Development.                 | SP2 : Public Service Human Resource Management and Development. | 70,498,317                          |                         | 65,916,738                              |                         | 94%                   |                         |
|   | <b>Sub Total</b>  | <b>70,498,317</b>                   |                         | <b>65,916,738</b>                       |                         | <b>94%</b>            |                         |
| <b>Finance &amp; Socio Economic Planning</b>                              |   |                                     |                         |   |                         |                       |                         |
| General Administration & Support Services                                 | SP1: General administration & planning                          | 364,770,432                         | 23,134,141              | 331,814,315                             | 18,499,284              | 91%                   | 80%                     |
| Public financial management   | Sub-Programme 2.1: Financial Accounting services                | 13,211,436                          | -                       | 10,631,276                              | -                       | 80%                   |                         |
|   | Sub-Programme 2.2; Budget                                       | 113,704,677                         | -                       | 113,704,677                             | -                       | 100%                  |                         |

| Programme   | Sub-Programme   | Gross Approved Estimates FY 2024/25 |                         | Actual Expenditure as of 30th June 2025 |                         | Absorption Rate (%)   |                         |
|---|---|-------------------------------------|-------------------------|---|-------------------------|-----------------------|-------------------------|
|   |   | Recurrent Expenditure               | Development Expenditure | Recurrent Expenditure                   | Development Expenditure | Recurrent Expenditure | Development Expenditure |
|   | formulation, coordination and management              |                                     |                         |   |                         |                       |                         |
|   | Sub-Programme 2.3; Internal audit services            | 7,300,000                           | -                       | 5,315,638                               | -                       | 73%                   |                         |
|   | Sub-Programme 2.4; Resource mobilisation              | 41,844,223                          | -                       | 37,209,465                              | -                       | 89%                   |                         |
|   | Sub-Programme 2.5; Supply chain management services   | 2,965,000                           | -                       | 2,965,000                               | -                       | 100%                  |                         |
|   | Sub-Programme 2.6; Economic planning                  | 11,789,525                          | -                       | 10,631,276                              | -                       | 90%                   |                         |
|   | Sub-Programme 2.7; Monitoring & Evaluation            | 8,100,000                           | -                       | 7,666,276                               | -                       | 95%                   |                         |
|   | Sub-Programme 2.8; County Statistics                  | 7,373,355                           | -                       | 7,373,355                               | -                       | 100%                  |                         |
|   | Sub-Programme 2.9; Enterprise Risk Management         | 1,082,936                           | -                       | 1,063,128                               | -                       | 98%                   |                         |
|   | Sub-Programme 2.10; Assets Management                 | 3,200,000                           | -                       | 3,189,383                               | -                       | 100%                  |                         |
|   | <b>Sub Total</b>                                      | <b>575,341,584</b>                  | <b>23,134,141</b>       | <b>531,563,787</b>                      | <b>18,499,284</b>       | <b>92%</b>            | <b>80%</b>              |
| <b>Devolution, Public participation, County Administration and Special Programmes</b> |   |                                     |                         |   |                         |                       |                         |
| General Administration & Planning   | SP1: General Administration & Planning                | 244,897,348                         | 37,500,000              | 229,818,293                             |                         | 94%                   | 0%                      |
| Participatory Development .& civic education  | SP2: Participatory Development .& civic education     | 19,633,520                          | -                       | 17,454,554                              |                         | 89%                   |                         |
| Research, Documentation and Knowledge Management                                      | SP3: Research, Documentation and Knowledge Management | -                                   | -                       |   |                         |                       |                         |
| Cordination of Service Delivery and Enforcement                                       | SP4 : Cordination of Service Delivery and Enforcement | 28,992,044                          | 1,035,054               | 28,030,114                              | 1,035,054               | 40%                   | 100%                    |
| Disaster Risk Preparedness and Mitigation   | SP5 : Disaster Risk Preparedness and Mitigation       | 11,170,590                          | 299,000                 | 11,636,369                              | 299,000                 | 36%                   | 100%                    |
| Alcoholic Drinks Control and Licencing  | SP6: Alcoholic Drinks Control and Licencing           | 3,969,900                           | -                       | 3,969,900                               |                         | 100%                  |                         |

| Programme  | Sub-Programme  | Gross Approved Estimates FY 2024/25 |                         | Actual Expenditure as of 30th June 2025 |                         | Absorption Rate (%)   |                         |
|--|--|-------------------------------------|-------------------------|---|-------------------------|-----------------------|-------------------------|
|  |  | Recurrent Expenditure               | Development Expenditure | Recurrent Expenditure                   | Development Expenditure | Recurrent Expenditure | Development Expenditure |
|  | <b>Sub Total</b>                                       | <b>308,663,402</b>                  | <b>38,834,054</b>       | <b>290,909,230</b>                      | <b>1,334,054</b>        | <b>94%</b>            | <b>3%</b>               |
| <b>Water, Sanitation and Irrigation</b>                              |  |                                     |                         |   |                         |                       |                         |
| General administration & planning                                    | SP1: General Administration & Planning                 | 98,452,698                          | 10,652,500              | 88,530,645                              | 7,168,219               | 90%                   | 67%                     |
| Water infrastructure Development                                     | SP 2.1: Water harvesting and storage                   | 3,840,000                           | 196,211,124             | 3,840,000                               | 136,196,165             | 100%                  | 69%                     |
|  | SP2: Piped water supply infrastructure                 | 3,680,000                           | 194,418,683             | 2,951,021                               | 136,196,165             | 80%                   | 70%                     |
|  | SP.3: Ground water development                         | 3,380,000                           | 110,252,012             | 3,045,716                               | 78,850,411              | 90%                   | 72%                     |
|  | <b>Sub Total</b>                                       | <b>109,352,698</b>                  | <b>511,534,319</b>      | <b>98,367,383</b>                       | <b>358,410,961</b>      | <b>90%</b>            | <b>70%</b>              |
| <b>Agriculture, Livestock, Fisheries And Cooperative Development</b> |  |                                     |                         |   |                         |                       |                         |
| General administration & planning                                    | SP1: General Administration & Planning                 | 240,269,981                         | 184,421,677             | 220,870,062                             | 149,147,325             | 92%                   | 81%                     |
| Land, Crop development & productivity                                | SP 2: Land, Crop development & productivity            | 2,733,643                           | 76,095,241              | 2,321,414                               | 75,025,803              | 85%                   | 99%                     |
| Agribusiness and information management                              | SP3: Agribusiness and information management           | 5,223,982                           | 44,354,302              | 4,842,827                               | 2,120,114               | 93%                   | 5%                      |
| Livestock Production, Management and Development                     | SP 4: Livestock Production, Management and Development | 11,250,000                          | 50,393,103              | 10,685,655                              | 12,782,196              | 95%                   | 25%                     |
| Cooperative Development  | SP 5: Cooperative Development                          | 3,900,000                           | 3,602,775               | 3,421,414                               | 3,600,000               | 88%                   | 100%                    |
|  | <b>Sub Total</b>                                       | <b>263,377,606</b>                  | <b>358,867,098</b>      | <b>242,141,372</b>                      | <b>242,675,437</b>      | <b>92%</b>            | <b>68%</b>              |
| <b>Makueni Fruit Development and Marketing Authority</b>             |  |                                     |                         |   |                         |                       |                         |
| General Administration & Support Services                            | P1: General administration & planning                  | <b>35,555,220</b>                   | <b>48,101,203</b>       | 18,952,584                              | 48,101,176              | 53%                   | 100%                    |
|  | <b>Sub Total</b>                                       | <b>35,555,220</b>                   | <b>48,101,203</b>       | <b>18,952,584</b>                       | <b>48,101,176</b>       | <b>53%</b>            | <b>100%</b>             |
| <b>County Assembly</b>   |  |                                     |                         |   |                         |                       |                         |
| Legislation and Representation                                       | SP1: Legislation and Representation                    | 816,395,851                         | 21,345,015              | 816,394,738                             | 18,865,717              | 100%                  | 88%                     |
|  | <b>Sub Total</b>                                       | <b>816,395,851</b>                  | <b>21,345,015</b>       | <b>816,394,738</b>                      | <b>18,865,717</b>       | <b>100%</b>           | <b>88%</b>              |
| <b>Total County Budget</b>   |  | <b>7,901,906,915</b>                | <b>3,678,305,463</b>    | <b>7,460,729,000</b>                    | <b>2,621,371,768</b>    | <b>94%</b>            | <b>71%</b>              |

### 3.4. Payment of FY 2024/25 Pending Bills

As at **30th June 2025**, the County had settled KSh 611,951,198 (**89%**) of its **FY 2023/24 pending bills** amounting to **KSh 686,830,831**. Recurrent bills cleared amounted KSh **499,591,973 (88 percent)** while development-related pending bills cleared stood at **KSh 187,238,858 (92percent)**. This demonstrates commitment to fiscal responsibility and settlement of obligations as they fall due, ensuring minimal disruptions to service delivery. However, the remaining **11 percent** of unpaid pending bills underscores the need for sustained efforts to fully pay all pending bills.

**Table 10: Pending bills per economic classification**

| <b>Economic Classification</b> | <b>Outstanding Pending Bill Amount as of 30th June,2024</b> | <b>Amount Paid in As of 30<sup>th</sup> June 2025</b> | <b>Percentage Payment</b> |
|--------------------------------|---|---|---------------------------|
| Recurrent                      | 499,591,973.66  | 439,840,389.15  | <b>88%</b>                |
| Development                    | 187,238,858.21  | 172,110,809.20  | <b>92%</b>                |
| <b>Total</b>                   | <b>686,830,831.87</b>                                       | <b>611,951,198.35</b>                                 | <b>89%</b>                |

#### **Key challenges:**

The following are the challenges encountered during the budget implementation for FY 2024/25

- i. **Delayed disbursement of funds from the National Exchequer** – Final releases (May and June) were done too close to year-end.
- ii. **Underperformance in own source revenue collection** – Revenue targets not met, affecting cash flow.
- iii. **Low disbursements of conditional loans and grant**

## 4.0 DEPARTMENTAL FINANCIAL AND NON-FINANCIAL PERFORMANCE FOR FY 2024/25

This chapter provides a consolidated review of budget execution across all county departments and agencies for the financial year 2024/25 (1 July 2024 - 30 June 2025). It evaluates both financial performance and project implementation progress, drawing from departmental reports, IFMIS records, and monitoring evaluations.

Key highlights include overall expenditure trends, department-specific achievements, and discrepancies between planned and actual outputs. The analysis encompasses recurrent operations, development projects, and service delivery outcomes, offering insights into absorption rates, challenges, and proposed recommendations to enhance service delivery

Notable successes in priority sectors are weighed against identified implementation challenges, presenting a transparent account of the county's fiscal management during the reporting period. The findings form the basis for the recommendations outlined in subsequent sections aimed at enhancing future budget performance.

### 4.1. Office of the Governor

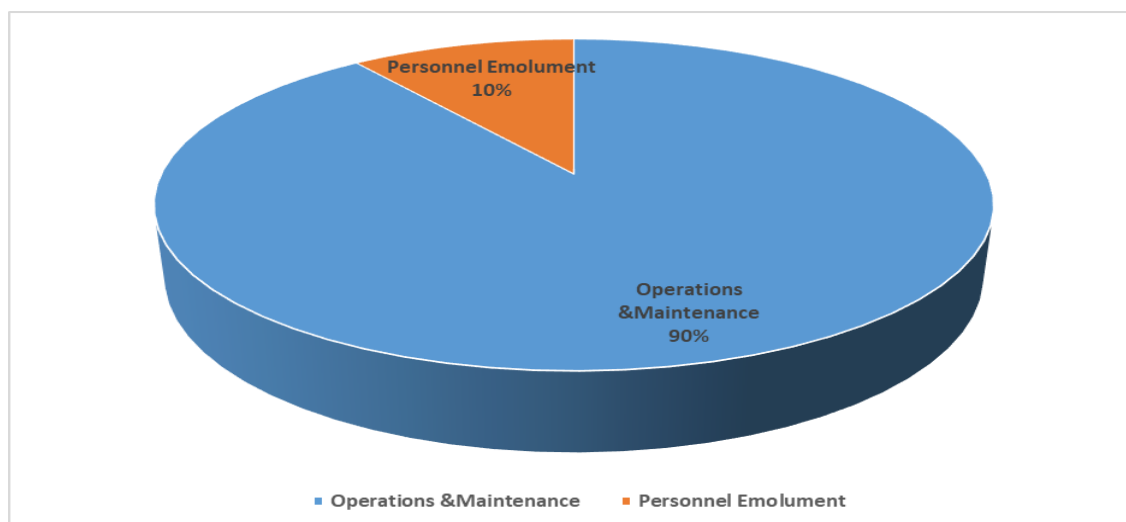
#### 4.1.1. Financial Performance Summary

By the end of the financial year, the governorship had spent KShs. 488,025,189 out of a total budget of KShs. 492,830,807, reflecting a budget absorption rate of 99 percent. Operation and Maintenance had an absorption rate of 100 percent, while Personnel Emoluments had an absorption rate of 92 percent.

**Table 11: Governorship Summary of Budget and Expenditures**

| Economic Classification | FY 2024/25 Supplementary(2) Budget Estimates | Expenditures As At 30th June 2025 | Absorption Rate (%) |
|-------------------------|--|-----------------------------------|---------------------|
| Operations              | 409,350,477                                  | 409,154,365                       | 100%                |
| Maintenance             | 28,450,000                                   | 28,426,355                        | 100%                |
| <b>Sub Total</b>        | <b>437,800,477</b>                           | <b>437,580,720</b>                | <b>100%</b>         |
| Personnel Emoluments    | 55,030,330                                   | 50,444,469                        | 92%                 |
| <b>Total Recurrent</b>  | <b>492,830,807</b>                           | <b>488,025,189</b>                | <b>99%</b>          |

Analysis of the total expenditure by main economic classification shows that governorship spent 90 percent of the total expenditure on operations and maintenance, while 10 percent was spent on personnel emoluments, as shown below.



**Figure 8: Expenditure by Economic Classification for Governorship**

### Recurrent Expenditure Performance

The analysis of recurrent expenditures shows that medical insurance incurred the highest expenditure at Kshs. 220,625,715 followed by personnel emoluments at KShs 50,444,469. The table below indicates the expenditure items and their expenditure for the period ending 30<sup>th</sup> June 2025.

**Table 12: Recurrent Expenditure per Vote**

| No | Expenditure Item  | FY 2024/25 Supplementary(2) Budget Estimates | Expenditures As At 30 <sup>th</sup> June 2025 | Absorption Rate (%) |
|----|---|--|---|---------------------|
| 1  | Salaries And Wages  | 55,030,330                                   | 50,444,469                                    | 92%                 |
| 2  | 2210102Water and Sewage                                       | 1,700,000                                    | 1,700,000                                     | 100%                |
| 3  | 2210201Telephone, Telex, Facsimile and Mobile Phone Services  | 1,000,000                                    | 1,000,000                                     | 100%                |
| 4  | 2210202Internet Connections                                   | 400,000                                      | 400,000                                       | 100%                |
| 5  | 2210301Travel Costs   | 4,000,000                                    | 3,998,270                                     | 100%                |
| 6  | 2210303Daily Subsistence Allowance                            | 10,600,000                                   | 10,598,220                                    | 100%                |
| 7  | 2210401Travel Costs   | 1,273,320                                    | 1,273,320                                     | 100%                |
| 8  | 2210403Daily subsistence allowance                            | 1,686,031                                    | 1,685,974                                     | 100%                |
| 9  | 2210502Publishing & printing Services                         | 1,000,000                                    | 998,880                                       | 100%                |
| 10 | 2210503Subscription to Newspapers, Magazines, and Periodicals | 100,000                                      | 91,500  | 92%                 |
| 11 | 2210504Advertising, Awareness & Publicity Campaigns           | 1,500,000                                    | 1,498,200                                     | 100%                |
| 12 | 2210799Training Expenses                                      | 1,000,000                                    | 999,272                                       | 100%                |
| 13 | 2210801Catering Services (Receptions, Accommodation, drinks)  | 7,065,297                                    | 7,062,353                                     | 100%                |
| 14 | 2210899Hospitality supplies                                   | 3,000,000                                    | 3,000,000                                     | 100%                |
| 15 | Community Events & Field Activities                           | 6,268,077                                    | 6,266,900                                     | 100%                |
| 16 | Official residence expenses                                   | 2,000,000                                    | 1,994,129                                     | 100%                |
| 17 | 2210805National Celebrations                                  | 1,000,000                                    | 998,780                                       | 100%                |
| 18 | 2210910Medical Insurance                                      | 220,625,715                                  | 220,624,715                                   | 100%                |
| 19 | 2210999GPA/WIBA/ Fire Burglary                                | 18,682,037                                   | 18,682,037                                    | 100%                |
| 20 | Supplies for Broadcasting and Information Services            | 1,000,000                                    | 999,740                                       | 100%                |
| 21 | Media Outreach  | 5,000,000                                    | 4,999,960                                     | 100%                |
| 22 | Corporate communication                                       | 3,000,000                                    | 2,999,970                                     | 100%                |
| 23 | 2211101General Office Supplies-Stationery                     | 3,000,000                                    | 2,999,900                                     | 100%                |
| 24 | 2211102Supplies and Accessories for Computers                 | 2,000,000                                    | 1,999,966                                     | 100%                |
| 25 | Office & General Supplies others                              | 900,000                                      | 899,938                                       | 100%                |
| 26 | 2211103Sanitary and Cleaning Materials                        | 300,000                                      | 298,855                                       | 100%                |
| 27 | 2211201Refined Fuels & Lubricants                             | 12,000,000                                   | 12,000,000                                    | 100%                |



| No           | Expenditure Item                             | FY 2024/25<br>Supplementary(2)<br>Budget Estimates | Expenditures As<br>At 30 <sup>th</sup> June 2025 | Absorption<br>Rate<br>(%) |
|--------------|--|--|--|---------------------------|
| 28           | Contracted Guards                            | 27,000,000   | 27,000,000                                       | 100%                      |
| 29           | Contracted Cleaning services                 | 20,000,000   | 20,000,000                                       | 100%                      |
| 30           | 2211306Membership fees                       | 1,150,000  | 1,146,155  | 100%                      |
| 31           | Governors office administration              | 2,800,000  | 2,800,000  | 100%                      |
| 32           | Public relations                             | 1,500,000  | 1,495,900  | 100%                      |
| 33           | Performance Management                       | 1,500,000  | 1,500,000  | 100%                      |
| 34           | Security Operations                          | 6,500,000  | 6,494,250  | 100%                      |
| 35           | 2211399County Branding & Publications        | 2,500,000  | 2,500,000  | 100%                      |
| 36           | Monitoring and evaluation                    | 500,000  | 499,950  | 100%                      |
| 37           | Committee / Board allowances                 | 800,000  | 800,000  | 100%                      |
| 38           | Community Outreach                           | 27,000,000   | 26,848,080                                       | 99%                       |
| 39           | Intergovernmental relations-                 | 8,000,000  | 7,999,151  | 100%                      |
| 40           | 2220202Maintenance of Office Furniture       | 450,000  | 441,902  | 98%                       |
| 41           | 2220205Maintenance-Buildings-Non Residential | 1,500,000  | 1,500,000  | 100%                      |
| 42           | Maintenance-Buildings- Residential           | 1,000,000  | 996,919  | 100%                      |
| 43           | 2220101Maintenance of Motor vehicles         | 18,000,000   | 17,999,956                                       | 100%                      |
| 44           | 3111001Purchase of Furniture & Equipments    | 1,000,000  | 999,927  | 100%                      |
| 45           | Purchase of Computers                        | 500,000  | 497,200  | 99%                       |
| 46           | 2220210Maintenance of Computers, Software    | 500,000  | 492,967  | 99%                       |
| 47           | Support for PPP projects                     | 500,000  | 498,200  | 100%                      |
| 48           | Records management                           | 1,000,000  | 999,283  | 100%                      |
| 49           | Budget Tracking and Implementation           | 2,000,000  | 2,000,000  | 100%                      |
| 50           | Publicity                                    | 2,000,000  | 2,000,000  | 100%                      |
| <b>Total</b> |  | <b>492,830,807</b>                                 | <b>488,025,189</b>                               | 99%                       |

#### 4.1.2. Non-Financial Performance

The department embarked on fast-tracking implementation of programs to enhance service delivery to the Makueni citizenry. As a result, several programs were implemented within the period.

**Table 13: Governorship Non-Financial Performance**

| Programme                         | Key Output  | Key Performance Indicator                      | Baseline 2023 | Target (s) | Achievements as of 30 <sup>th</sup> June 2025 | Variance |
|-----------------------------------|---|--|---------------|------------|---|----------|
| General administration & planning | Delivery of quality, efficient and effective services by the office of the Governor and Deputy Governor | Functional and operational structures in place | continuous    | continuous | continuous                                    |          |
|                                   | Meeting of the County Budget and Economic Forum   | Number of meetings held                        | 6             | 6          | 5   | 1        |
|                                   | Attending Council of Governors meeting  | Number of meetings                             | 4             | 4          | 2   | 2        |
|                                   | Cabinet meeting held  | No of cabinet meetings held                    | 52            | 52         | 32  | 20       |
|                                   | Generating/ Processing/ county executive/ legislative bills   | Number of bills generated/processed            | 15            | 15         | 4   | 11       |
|                                   | Submission of Annual Progress Reports   | Number of Annual Progress Reports              | 1             | 1          | 1   | 0        |
|                                   | Delivering an annual State of the County Address  | Copy of Annual State of the County Speech      | 1             | 1          | 1   | 0        |
|                                   | Co- Coordinated and monitored operations and development in departments                                 | Memos issued                                   | continuous    | continuous | continuous                                    |          |
|                                   | Cabinet circulars/directives  | Executive circular issued                      | continuous    | continuous | continuous                                    |          |
|                                   | Strengthen intergovernmental relations  | No of forums meetings held                     | continuous    | continuous | continuous                                    |          |
|                                   | E-magazine and website content development  | No of E- magazine produced                     | 12            | 12         | 1   | 11       |

## 4.2. County Secretary

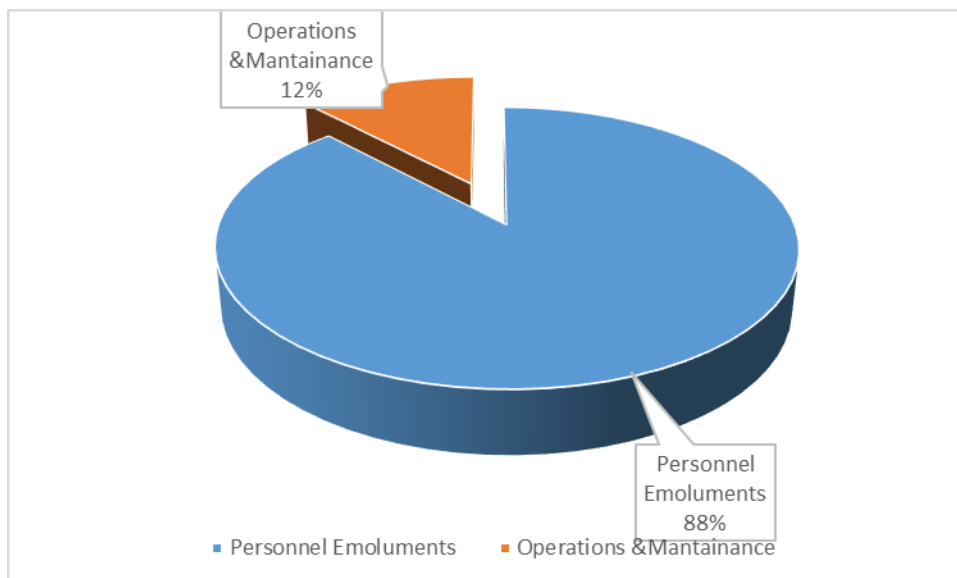
### 4.2.1. Financial Performance Summary

The Office of the County Secretary spent a total of KShs. 463,321,019 by the end of the FY 2024/25, against a total budget of KShs. 464,245,270, reflecting an approximately 100 percent absorption rate. Expenditure on operations and maintenance amounted to KShs. 56,710,506 while personnel emoluments accounted for KShs. 463,321,019. These expenditures represent absorption rates of 98 percent and 100 percent, respectively. The analysis of the expenditures is provided in the table below;

**Table 14: County Secretary Summary of Budget & Expenditures**

| Economic Classification      | FY 2024/25 Supplementary(2) Budget Estimates | Expenditures As At 30 <sup>th</sup> June 2025 | Absorption Rate (%) |
|------------------------------|--|---|---------------------|
| <b>Recurrent Expenditure</b> |  |   |                     |
| Operations                   | 29,420,137                                   | 28,135,128                                    | 96%                 |
| Maintenance                  | 28,714,610                                   | 28,575,379                                    | 100%                |
| <b>Sub Total</b>             | <b>58,134,747</b>                            | <b>56,710,506</b>                             | <b>98%</b>          |
| Personnel Emoluments         | 406,610,523                                  | 406,610,513                                   | 100%                |
| <b>Total Recurrent</b>       | <b>464,245,270</b>                           | <b>463,321,019</b>                            | <b>100%</b>         |

Analysis of the total expenditure by main economic classification shows that the Office of the County Secretary spent 12 percent on operations and maintenance, while 88 percent was spent on personnel emoluments.



**Figure 9: Expenditure by Economic Classification for County Secretary**

### 4.2.2. Recurrent Expenditure Performance

The analysis of recurrent expenditures shows that salaries and wages item incurred the highest expenditure at KShs. 406,610,513 followed by insurance -motor vehicle item and performance contracting at KShs. 25,569,376 and KShs. 3,896,525 respectively.

**Table 15: County Secretary Recurrent Expenditure Performance**

| No | Expenditure Item   | FY 2024/25 Supplementary(2)<br>Budget Estimates | Expenditures<br>As At 30 <sup>th</sup><br>June 2025 | Absorption Rate<br>(%) |
|----|--|---|---|------------------------|
| 1  | Salaries & Wages   | 406,610,523                                     | 406,610,513   | 100                    |
| 2  | Water and Sewage   | 500,000   | 500,000   | 100                    |
| 3  | Telephone, Telex, Facsimile, and<br>Mobile Phone Services                              | 500,000   | 500,000   | 100                    |
| 4  | Courier & Postal Services  | 100,000   | -   | 0                      |
| 5  | Travel Costs   | 1,210,997                                       | 1,210,495   | 100                    |
| 6  | Daily Subsistence Allowance  | 3,300,000                                       | 3,300,000   | 100                    |
| 7  | Travel Costs   | 286,430   | 236,275   | 82                     |
| 8  | Daily subsistence allowance  | 648,960   | 648,960   | 100                    |
| 9  | Publishing & printing Services   | 200,000   | 138,202   | 69                     |
| 10 | Training Expenses  | 1,250,000                                       | 1,248,914   | 100                    |
| 11 | Development of HR policies and<br>sensitization of Service Regulations to<br>employees | 900,000   | 900,000   | 100                    |
| 12 |  | 1,500,000                                       | 1,462,074   | 97                     |
| 13 | General office Supplies-stationery   | 1,500,000                                       | 1,500,000   | 100                    |
| 14 | Supplies and accessories for<br>Computers  | 1,500,000                                       | 1,499,999   | 100                    |
| 15 | Sanitary and Cleaning Materials  | 200,000   | 199,999   | 100                    |
| 16 | Office and General Supplies  | 1,500,000                                       | 1,464,939   | 98                     |
| 17 | Refined Fuels & Lubricants   | 823,750   | 638,750   | 78                     |
| 18 | Membership Fees, Dues, and<br>Subscriptions to Professional and<br>Trade Bodies        | 100,000   | 92,200  | 92                     |
| 19 | Performance Contracting  | 4,000,000                                       | 3,896,525   | 97                     |
| 20 | Records and publications   | 500,000   | -   | 0                      |
| 21 | HR registry  | 800,000   | 799,999   | 100                    |
| 22 | South Eastern Kenya Economic Block   | 500,000   | 500,000   | 100                    |
| 23 | Budget Tracking and Implementation   | 200,000   | 181,200   | 91                     |
| 24 | CEC AFFAIRS  | 3,000,000                                       | 2,898,381   | 97                     |
| 25 | Coordination of Government programs<br>and activities                                  | 1,000,000                                       | 918,214   | 92                     |
| 26 | Payroll Management   | 3,000,000                                       | 3,000,000   | 100                    |
| 27 | Other operating expenses Financial<br>management and reporting                         | 400,000   | 400,000   | 100                    |
| 28 | Insurance -Motor Vehicle   | 25,569,376                                      | 25,569,376  | 100                    |
| 29 | 2220101Maintenance expenses motor<br>vehicles  | 2,500,000                                       | 2,384,496   | 95                     |
| 30 | 2211399Fleet Management  | 445,234   | 445,234   | 100                    |
| 31 | 2220202Maintenance of ICT<br>Equipment   | 100,000   | 77,972  | 78                     |
| 32 | 2220205Maintenance-Buildings-Non<br>Residential  | 100,000   | 98,300  | 98                     |
|    | <b>Total</b>   | <b>464,745,270</b>                              | <b>463,321,019</b>                                  | <b>100</b>             |

#### 4.2.3. Non-Financial Performance

In the FY 2024/25, the County Secretary's office recorded significant achievements in leadership and coordination. Notably, 70 percent of the staff were trained on national values and principles, 32 cabinet memos were generated and implemented, and one executive circular was issued, strengthening governance structures. Additionally, five MoUs were

successfully signed and implemented, reflecting a strong commitment to inter-agency collaboration and service delivery enhancement.

**Table 16: County Secretary Non-Financial Performance**

| Programme                   | Sub-programme             | Delivery Unit    | Key Outputs (KO)   | Key Performance Indicators (KPIs)                                | FY 2024/2025 |   |          |
|-----------------------------|---------------------------|------------------|--|--|--------------|---|----------|
|                             |                           |                  |  |  | Target       | Achievements as at 30 <sup>th</sup> June 2025 | Variance |
| Leadership and Coordination | Public service leadership | County Secretary | Trained Staff on national values and principles                  | Proportion of trained Staff on national values and principles    | 70           | 70  | -        |
|                             |                           |                  | Generating Cabinet memos   | Number of Cabinet memos generated and implemented                | 52           | 32  | 20       |
|                             |                           |                  | cabinet circulars/directives                                     | Executive circulars issued                                       | 4            | 1   | 3        |
|                             |                           |                  | compliance with national values and principles of public service | compliance with national values and principles of public service | 60           | 60  | 0        |
|                             |                           |                  | Level of awareness of national values and ethics                 | Level of awareness of national values and ethics                 | 70           | 70  | 0        |
|                             |                           |                  | Promotion of values and principles                               | Report on promotion of values and principles                     | 1            | 0   | 1        |
|                             |                           |                  | policy, legal and institutional frameworks drafted and approved  | No of policy, legal and institutional frameworks drafted         | 2            | 4   | -2       |
|                             |                           |                  | legal compliance audits conducted                                | Number of legal compliance audits conducted                      | 1            | 0   | 1        |
|                             |                           |                  | MoUs signed and implemented                                      | Number of MoUs signed and implemented                            | 5            | 5   | -        |

### 4.3. County Attorney

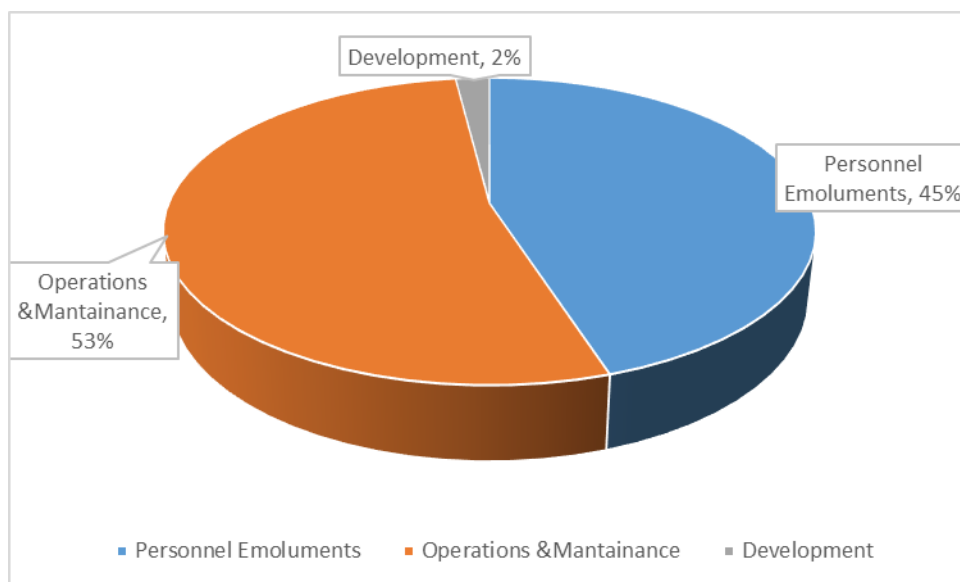
#### 4.3.1 Financial Performance

In the FY 2024/25, the total expenditure for the Office of the County Attorney was KShs 29,690,302, which reflected an absorption rate of 62 percent against a budget of KShs 47,740,335. The operations and maintenance expenditure was KShs. 23,171,236 representing 99 percent absorption rate, while personnel emoluments had KShs. 19,935,936, representing a 100 percent absorption rate. The department spent Kshs. 1,029,934 against development of KShs. 5,200,000 reflecting a performance of 20 percent.

**Table 17: County Attorney Summary of Budget and Expenditures**

| Economic Classification             | FY 2024/25 Supplementary(2) Budget Estimates | Expenditures As At 30 <sup>th</sup> June 2025 | Absorption Rate (%) |
|-------------------------------------|--|---|---------------------|
| Operations                          | 10,570,740                                   | 10,437,846                                    | 99%                 |
| Maintenance                         | 12,733,659                                   | 12,733,390                                    | 100%                |
| <b>Operations &amp; maintenance</b> | <b>23,304,399</b>                            | <b>23,171,236</b>                             | 99%                 |
| Personnel                           | 19,935,936                                   | 19,935,936                                    | 100%                |
| <b>Total Recurrent</b>              | <b>42,540,335</b>                            | <b>28,660,368</b>                             | 67%                 |
| Development Budget                  | 5,200,000                                    | 1,029,934                                     | 20%                 |
| <b>Total Budget</b>                 | <b>47,740,335</b>                            | <b>29,690,302</b>                             | 62%                 |

Analysis of the total expenditure by main economic classification show that Office of the County Attorney spent 53 percent on operations and maintenance, 45 percent on personnel emoluments and 2 per cent on development.



**Figure 10: County Attorney, Expenditure by Economic Classification**

#### Recurrent Performance

Analysis of recurrent expenditure of Kshs 41,445,844 shows that the office of the county attorney spent the highest expenditure of Kshs. 18,274,608 on basic salaries and wages followed by purchase of motor vehicle at Kshs 11,332,707 as shown in the table below.

**Table 18: Recurrent Budget and Expenditure per vote as at 30th June 2025**

| No                    | Expenditure Item   | FY 2024/25<br>Supplementary(2)<br>Budget Estimates | Expenditures<br>As At 30th<br>June, 2025 | Absorption<br>Rate (%) |
|-----------------------|--|--|--|------------------------|
| 1                     | Basic Salaries And Wages                                     | 19,935,936   | 18,274,608                               | 92                     |
| 2                     | Electricity  | 49,013   | 49,000                                   | 100                    |
| 3                     | Water and Sewage   | 50,000   | 50,000                                   | 100                    |
| 4                     | Travel Costs(airlines, bus railway)                          | 700,000  | 683,766                                  | 98                     |
| 5                     | Daily Subsistence Allowance                                  | 2,600,000  | 2,581,780                                | 99                     |
| 6                     | Travel Costs Foreign travel                                  | -  | -  |                        |
| 7                     | Daily subsistence allowance, Foreign travel                  | 334,260  | 334,260                                  | 100                    |
| 8                     | Publishing & Printing Services                               | 150,000  | 150,000                                  | 100                    |
| 9                     | Advertising, Awareness ,Communication & Publicity Campaigns; | 50,000   | 36,600                                   | 73                     |
| 10                    | Training Expenses  | 300,000  | 294,440                                  | 98                     |
| 11                    | Catering Services  | 756,434  | 747,311                                  | 99                     |
| 12                    | General Office Supplies(Papers,pencils, forms)               | 450,000  | 449,580                                  | 100                    |
| 13                    | Supplies and Accessories for Computers and Printers          | 200,000  | 199,934                                  | 100                    |
| 14                    | Sanitary and Cleaning Materials                              | 100,000  | 95,382                                   | 95                     |
| 15                    | Refined Fuels, Oils & Lubricants                             | 2,215,927  | 2,154,193                                | 97                     |
| 16                    | Membership fees, Dues, and Subscriptions                     | 200,000  | 199,934                                  | 100                    |
| 17                    | Legal Dues/Fees, Arbitration/opinion                         | 815,106  | 812,466                                  | 100                    |
| 18                    | Coordination of policy & bills preparation                   | 1,600,000  | 1,599,200                                | 100                    |
| 19                    | Purchase of a motor vehicle                                  | 11,332,707   | 11,332,707                               | 100                    |
| 20                    | Purchase of Computers & IT equipment                         | 600,952  | 600,930                                  | 100                    |
| 21                    | Maintenance of Vehicles and Other Transport Equipment        | 800,000  | 799,753                                  | 100                    |
| <b>Attorney Total</b> |  | <b>43,240,335</b>                                  | <b>41,445,844</b>                        | <b>96</b>              |

**Development Expenditure**

The department's development expenditure as at the end of the FY 2024/25 was Kshs 1,029,934, translating to a 20 percent absorption rate.

**Table 19: Development Budget and Expenditure per vote as at 30th June 2025**

| Project Location | Project Name   | FY 2024/25<br>Supplementary<br>Budget (2)<br>Estimates | Expenditures<br>As At 30 <sup>th</sup><br>June 2025 | Absorption<br>rate (%) | Project<br>status |
|------------------|--|--|---|------------------------|-------------------|
| Kasikeu          | Sensitization and support to land succession - Legal statutory charges, gazettement, filing, sensitization, collection of data, and document perfection. | 1,000,000  | 193,047   | 19%                    | Ongoing           |
| Kathonzweni      | Establishment of subward land clinics and support to land succession   | 1,000,000  | 194,747   | 19%                    | Ongoing           |
| Kitise/Kithuki   | Sensitization and support to land succession - Legal statutory charges, gazettement, filing, sensitization, collection of data and document perfection.  | 700,000  | 162,296   | 23%                    | Ongoing           |
| Tulimani         | Sensitization and support to land succession Legal statutory charges and fees, gazettement, filing, sensitization, collection of                         | 1,000,000  | 181,700   | 18%                    | Ongoing           |

| Project Location | Project Name  | FY 2024/25 Supplementary Budget (2) Estimates | Expenditures As At 30 <sup>th</sup> June 2025 | Absorption rate (%) | Project status |
|------------------|---|---|---|---------------------|----------------|
|                  | data and document perfection.   |   |   |                     |                |
| Wote/Nziu        | Sensitization and support to land succession -filing, sensitization, collection of data and document perfection.  | 1,000,000                                     | 194,447                                       | 19%                 | Ongoing        |
| Kithungo Kitundu | Sensitization and support to land succession -Legal statutory charges and fees, gazettement, filing, sensitization, collection of data and document perfection. | 500,000                                       | 103,697                                       | 21%                 | Ongoing        |
|                  |   | <b>5,200,000</b>                              | <b>1,029,934</b>                              | <b>20%</b>          |                |

### 4.3.2 Non-Financial performance/Achievements

The Office of the County Attorney has made substantial progress in the delivery of legal services. Over the reporting period, five litigation cases were successfully concluded, three county bills were processed, and eight conveyancing documents were drafted. In addition, the legal department organized nine legal clinics and issued six comprehensive legal advisories. The County also facilitated the signing of 12 Memoranda of Understanding (MOUs) and developed four key policies aimed at strengthening governance and service delivery. Still, the County managed four court cases, serving as both plaintiff and defendant, demonstrating its proactive approach to legal matters.

These accomplishments reflect Makueni County's unwavering commitment to fostering transparent governance, ensuring legal compliance, empowering citizens, and delivering responsive and effective legal services.

**Table 20: County Attorney Non-Financial Performance**

| Program                   | Sub Programme             | Delivery Unit    | Key Output  | Key performance Indicator  | Target (s) | Actuals as at 31 <sup>th</sup> June 2025 | Variance |
|---------------------------|---------------------------|------------------|---|--|------------|--|----------|
| Legal & advisory services | Legal & advisory services | Legal department | Reduced number of litigations   | No of cases concluded  | 3          | 5  | 2        |
|                           |                           |                  | Processing of County Bills  | No of bills formulated   | 8          | 3  | 0        |
|                           |                           |                  | Drafting of conveyancing documents  | Number of conveyancing documents drafted   | 5          | 8  | 3        |
|                           |                           |                  | Legal clinic held   | No. of clinic held   | 7          | 9  | -2       |
|                           |                           |                  | Legal advisories done   | No. of Legal advisories done   | 6          | 6  | 6        |
|                           |                           |                  | signed MOUs   | No. of signed MOUs   | 12         | 12                                       | 12       |
|                           |                           |                  | policies formulated   | No. of policies formulated   | 4          | 4  | 4        |
|                           |                           |                  | Court cases in which the county was sued, and cases where the county itself sued its clients. | No. of Court cases in which the county was sued, and cases where the county itself sued its clients. | 4          | 4  | 4        |



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

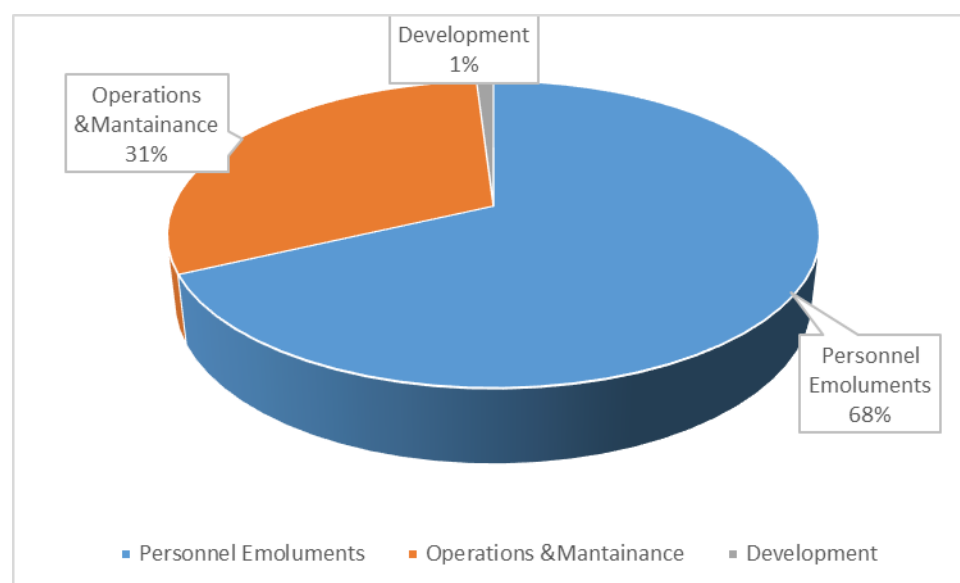
##### 4.4.1. Financial Performance Summary

The total departmental expenditure for the FY 2024/25 was Kshs 347,497,456, representing an absorption rate of 84 percent against a budget of Kshs. 292,243,285. The department recorded an absorption rate of 94 and 3 percent on recurrent and development, respectively.

**Table 21: Department of Devolution Budget and Expenditure Summary**

| Expenditure Item                  | FY 2024/25 Revised Budget (II) Estimates | Expenditures as at 30 <sup>th</sup> June 2025 | Absorption rate (%) |
|-----------------------------------|--|---|---------------------|
| Operations                        | 81,892,397                               | 81,742,945                                    | 100%                |
| Maintenance                       | 10,666,612                               | 10,395,692                                    | 97%                 |
| <b>Operations and Maintenance</b> | <b>92,559,009</b>                        | <b>92,138,636</b>                             | <b>100%</b>         |
| Personnel Emoluments              | 216,104,393                              | 198,770,594.20                                | 92%                 |
| <b>Total Recurrent</b>            | <b>308,663,402</b>                       | <b>290,909,231</b>                            | <b>94%</b>          |
| Capital Expenditure               | 38,834,054                               | 1,334,054                                     | 3%                  |
| <b>Total Budget</b>               | <b>347,497,456</b>                       | <b>292,243,285</b>                            | <b>84%</b>          |

Analysis on economic classification indicates that the department incurred 31 percent on Personnel emoluments, 68 percent on Operations and Maintenance, and 1 percent on development projects. The department's performance on development was low due non non-disbursement of the Kenya Devolution Support Programme funds.



**Figure 11: Devolution Department Expenditure per Economic Classification**

#### 4.4.2. Recurrent Expenditure Performance

The department recorded an absorption of 94% on recurrent budget. The itemised expenditure is tabulated below;

**Table 22: Department of Devolution Recurrent Budget Performance**

| No  | Economic Item & Title   | Approved Estimates<br>FY 2024/25 (Kshs.) | Actual Expenditure<br>FY 2024/25 (Kshs.) | Absorption<br>(%) |
|-----|---|--|--|-------------------|
| 1.  | Salaries & Wages  | 216,104,393                              | 198,770,594                              | 92                |
| 2.  | Electricity   | 304,000                                  | 220,492                                  | 73                |
| 3.  | Water and Sewarage  | 30,000                                   | 30,000                                   | 100               |
| 4.  | Fire station water supply   | 200,400                                  | 200,169                                  | 100               |
| 5.  | Telephone, Telex, Fascimile and<br>Mobile Phone Services                                    | 269,400                                  | 269,400                                  | 100               |
| 6.  | Travel Costs  | 1,650,000                                | 1,649,900                                | 100               |
| 7.  | Daily Subsistence Allowance   | 1,650,000                                | 1,649,815                                | 100               |
| 8.  | Field Allowance   | 900,000                                  | 899,740                                  | 100               |
| 9.  | Subscription to Newspapers,<br>Magazines and Periodicals                                    | 3,840                                    | -  | 0                 |
| 10. | Advertising, Awareness and<br>Publicity Campaigns   | 1,137,840                                | 1,137,840                                | 100               |
| 11. | Payment of Rent   | 2,729,800                                | 2,727,020                                | 100               |
| 12. | Training Expenses   | 1,107,500                                | 1,107,500                                | 100               |
| 13. | Training Expenses (School for<br>Community Led Development)                                 | 500,000                                  | 498,404                                  | 100               |
| 14. | Hospitality Supplies and Services   | 520,765                                  | 512,344                                  | 98                |
| 15. | Catering Services(Receptions,<br>Accommodation,drinks                                       | 2,200,902                                | 2,199,630                                | 100               |
| 16. | General office Supplies-stationery  | 487,860                                  | 487,860                                  | 100               |
| 17. | Supplies and accessories for<br>Computers   | 302,571                                  | 302,551                                  | 100               |
| 18. | Sanitary and Cleaning Materials   | 111,878                                  | 111,878                                  | 100               |
| 19. | Staff Uniform and identification<br>badges  | 650,000                                  | 649,982                                  | 100               |
| 20. | Refined Fuels & Lubricants  | 8,995,421                                | 8,990,000                                | 100               |
| 21. | Other Operating Expenses  | 472,000                                  | 465,200                                  | 99                |
| 22. | Membership Fees, Dues and<br>Subscriptions to Professional and<br>Trade Bodies              | 11,200                                   | 11,200                                   | 100               |
| 23. | Planning, Budgeting and Indicator<br>Tracking   | 200,000                                  | 200,000                                  | 100               |
| 24. | Operationalize of Development<br>Committees, PP operations &<br>Grievance address mechanism | 6,068,720                                | 6,068,720                                | 100               |
| 25. | KDSP-II Matching Grant<br>(Operations & Coordination of the<br>Devolution SWG)              | 8,571,000                                | 8,563,125                                | 100               |
| 26. | Bills and Policies  | 1,000,000                                | 996,600                                  | 100               |
| 27. | Strategic Plan Development  | 804,400                                  | 804,400                                  | 100               |
| 28. | Sub County Admins AIEs  | 19,332,000                               | 19,332,000                               | 100               |
| 29. | Cordination of Government activities<br>& intelligence gathering                            | 992,650                                  | 989,880                                  | 100               |
| 30. | SCCEC AIES  | 8,164,800                                | 8,161,980                                | 100               |
| 31. | AIE-Enforcement   | 780,000                                  | 779,580                                  | 100               |
| 32. | Inspection of Premises (Liquor &<br>Fire Compliance)  | 920,000                                  | 920,000                                  | 100               |
| 33. | Liquor Compliance   | 397,900                                  | 395,171                                  | 99                |
| 34. | Community Feedback  | 750,000                                  | 741,780                                  | 99                |
| 35. | Security Operations (National Days  | 1,555,360                                | 1,552,620                                | 100               |

| No  | Economic Item & Title  | Approved Estimates<br>FY 2024/25 (Kshs.) | Actual Expenditure<br>FY 2024/25 (Kshs.) | Absorption<br>(%) |
|-----|--|--|--|-------------------|
|     | Celebrations, Roaming animals, VIP protection, Enforcement RRI Operations & HQ Commander meetings) |  |  |                   |
| 36. | Cordination of special programmes  | 8,120,190                                | 8,116,163                                | 100               |
| 37. | Maintenance of Office Furniture  | 27,500                                   | 27,500                                   | 100               |
| 38. | Maintenance motor vehicles   | 7,725,124                                | 7,460,812                                | 97                |
| 39. | Land Scaping Kilome Subcounty administrative offices   | 874,988                                  | 873,324                                  | 100               |
| 40. | Purchase of office Furniture   | 2,039,000                                | 2,034,055                                | 100               |
|     | <b>Total</b>   | <b>308,663,402</b>                       | <b>290,909,231</b>                       | <b>94</b>         |

#### 4.4.3. Development Expenditure Performance

The department had a development expenditure of 1,334,054, representing 3percent absorption rate.

**Table 23: Department of Devolution Development Budget and Project Status**

| No | Ward/HQ           | Project name  | FY 2024/25<br>Budget<br>Estimates (II) | Expenditure as at<br>30 <sup>th</sup><br>June<br>2025 | Absorption Rate<br>(%) | Status   |
|----|-------------------|---|--|---|------------------------|----------|
| 1. | HQ                | KDSP-II Grant   | 37,500,000                             | -   | 0                      | ongoing  |
| 2. | HQ                | Construction and equipping of Sub county administration offices-Kilome & Kibwezi West | 155,253                                | 155,253   | 100                    | Complete |
| 3. | Kitise/Kithuki    | Renovations of Administrative office-Kithuki sub ward                                 | 660,312                                | 660,312   | 100                    | Complete |
| 4. | Makindu           | Fencing of Makindu Fire station   | 299,000                                | 299,000   | 100                    | Complete |
| 5. | HQ                | Construction of Administrators Office   | 125,660                                | 125,660   | 100                    | Complete |
| 6. | Ivingoni/Nzambani | Construction of Ward Offices at Makutano-Ivingoni /Nzambani                           | 93,829                                 | 93,829  | 100                    | ongoing  |
|    | <b>Total</b>      |   | <b>38,834,054</b>                      | <b>1,334,054</b>                                      | <b>3</b>               |          |

#### 4.4.4. Non-Financial Performance

In FY 2024/25, the department achieved notable milestones in the coordination of service delivery, participatory development and liquor drinks control and licensing programmes. To

enhance accountability and responsiveness to citizen needs, the department conducted public participation for FY 2025/26 ADP and 2025/26 budget feedback. Service delivery coordination at decentralized units was enhanced with continuous meetings and forums conducted at village clusters, sub ward, ward, Sub County and municipality levels. The department facilitated online forums for diaspora and youth in relation to the FY 2025/26 budget estimates. The department also prepared the Annual Public Participation Plan (APPP) for 2025/26 and completed the 2024/25 Annual Public Participation Report (APPR). Through liquor licensing and control programme, the department managed to generate 26 Million as own source revenue during the year. Additionally, the Annual Grievance Redress Mechanism (GRM) Report was compiled, addressing public complaints efficiently.

Further achievements include performance management improvements, with annual targets set for staff and performance appraisals completed. The department also supported the establishment of the Kenya Devolution Support Program Phase II (KDSP II) implementation structures.

In disaster management, it disseminated risk information, coordinated disaster response activities, processed fire safety certifications, conducted inspections, and responded to all reported fire incidents. The department's efforts contributed to better governance, public engagement, and safety across the county.

**Table 24: Department of Devolution Non-Financial Performance**

| Programme   | Sub-Programme   | Delivery Unit                          | Key Output   | Key Performance Indicator                       | FY 2024/25 |                              |          | Remarks   |
|---|---|--|--|---|------------|------------------------------|----------|---|
|   |   |  |  |   | Target(s)  | Actual as at 30th June, 2025 | Variance |   |
| Disaster risk mitigation and Response   | Disaster risk mitigation and Response   | Special Programs Unit                  | Increased disaster preparedness, response and coordination | Number of disaster responses                    | 20         | 21                           | (+1)     | Drought culminated by increased dry vegetative covers in forests and anthropogenic factors                                |
|   |   |  |  | No. of fire stations constructed                | 0          | 0                            | 0        |   |
| Participatory Development & Civic Education   | Participatory Development & Civic Education   | Public Participation & Civic Education | Public participation and Community programmes forums.      | No of Public participation forums held          | 3,612      | 3,828                        | (+216)   | Department facilitated citizen engagement forums on ADP, CFSP, Budget and commissioning of projects and development tours |
| Citizens sensitized, trained and educated on civic education and public participation | Citizens sensitized, trained and educated on civic education and public participation |  | No. of people reached on themed Civic Education            | No. of people reached on themed Civic Education | 207,000    | 0                            | 207000   |   |
|   |   |  | Operational peoples government                             | No of functional development committees         | 485        | 4,318                        | (+3,833) |   |

| Programme   | Sub-Programme                                     | Delivery Unit                          | Key Output                                     | Key Performance Indicator                    | FY 2024/25 |                              |            | Remarks  |
|---|---|--|--|--|------------|------------------------------|------------|--|
|   |   |  |  |  | Target(s)  | Actual as at 30th June, 2025 | Variance   |  |
|   |   |  |  |  |            |                              |            | level  |
| Co-ordination of Service Delivery and Enforcement | Co-ordination of Service Delivery and Enforcement | Public Participation & Civic Education | Progress reports on implementation of projects | Monthly progress reports                     | 12         | 12                           | 0          | Enhanced Service Delivery  |
|   |   |  | Barazas / forums                               | No. of forums / barazas                      | 400        | 170                          | 230        | Enhanced Service Delivery  |
|   |   |  | Well-coordinated Decentralized Services        | No of sub-county coordination meetings       | 72         | 0                            | 72         | Enhanced Service Delivery  |
|   |   |  | County Enforcement and compliance              | Enforcement uniform purchased                | 20         | 0                            | 20         |  |
|   |   |  |  | Number of officers trained                   | 50         | 0                            | 50         |  |
| Liquor Drinks Control and Licensing               | Liquor Drinks Control and Licensing               | directorate of special programs        | Inspections conducted                          | No of Liquor premises Inspected and licenced | 2500       | 1900                         | -600       |  |
|   |   |  | Revenue generated                              | Amount of revenue generated                  | 70,000,000 | 26,000,000                   | 44,000,000 | Under performance affected by ongoing country litigation by the bar owners association |
|   |   |  | Psychoeducation on drug and substance          | No of people reached                         | 1,200      | 1200                         | 0          |  |

#### 4.5. Department of Finance and Socio–Economic Planning

##### 4.5.1. Financial Performance Summary

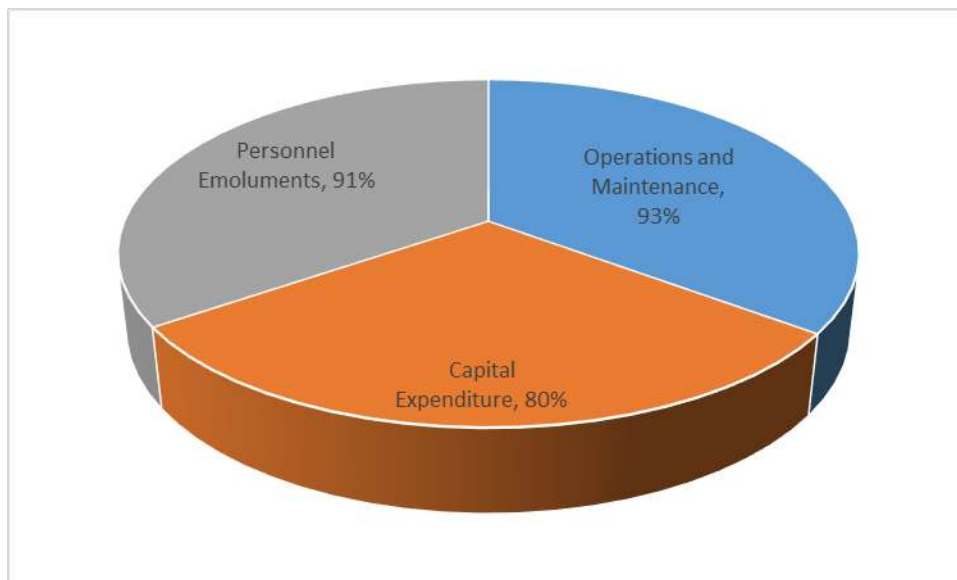
The department expenditure for FY 2024/25 was Ksh 550,063,070 against a budget of Ksh 598,475,724, representing an absorption rate of 92 percent.

**Table 25: Department Finance Summary of Budget and Expenditures**

| Expenditure item               | FY 2024/25<br>Supplementary<br>(2) Budget<br>Estimates | Expenditures As<br>at 30 <sup>th</sup> June 2025 | Absorption Rate<br>(%) |
|--------------------------------|--|--|------------------------|
| <b>RECURRENT EXPENDITURE</b>   |  |  |                        |
| OPERATIONS                     | 230,518,729  | 212,124,276                                      | 92                     |
| MAINTENANCE                    | 118,125,188  | 112,177,256                                      | 95                     |
| <b>SUB TOTAL</b>               | <b>348,643,917</b>                                     | <b>324,301,533</b>                               | <b>93</b>              |
| PERSONNEL                      | 226,697,666  | 207,262,253                                      | 91                     |
| <b>TOTAL RECURRENT BUDGET</b>  | <b>575,341,583</b>                                     | <b>531,563,786</b>                               | <b>92</b>              |
| <b>DEVELOPMENT EXPENDITURE</b> |  |  |                        |
| CAPITAL EXPENDITURE            | 23,134,141   | 18,499,283                                       | 80                     |
| <b>TOTAL BUDGET</b>            | <b>598,475,724</b>                                     | <b>550,063,070</b>                               | <b>92</b>              |

##### Expenditure Economic Classification

The total expenditure for the department comprised 93 percent on operations and maintenance, 91 percent on personnel emoluments, and 80 percent on development.



**Figure 12: Department Finance Expenditure by Economic Classification**

## Recurrent Expenditure Performance

The total recurrent expenditure for the department was Ksh 531,563,786 against a budget of Ksh 598,475,724, representing an absorption rate of 93 percent. Compensation to Employees recorded the highest expenditure at Ksh 207,262,253, followed by consultative forums, stakeholder engagements, which had an expenditure of Ksh 55,973,230. Lap trust and lap Fund Pending bill recorded the third highest expenditure of Ksh 39,417,551. Staff welfare had the least expenditure at Ksh 50,000.

**Table 26: Department of Finance Recurrent Budget Performance**

| No  | Expenditure Item  | FY 2024/25<br>Supplementary(2)<br>Budget Estimates | Expenditures<br>As At 30th June<br>2025 | Absorption<br>Rate(%) |
|-----|---|--|---|-----------------------|
| 1.  | Compensation to Employees                                       | 226,697,666  | 207,262,253                             | 91                    |
| 2.  | Consultative forums, stakeholder engagements                    | 58,000,000   | 55,973,230                              | 97                    |
| 3.  | Lap trust and Lap Fund Pending bill                             | 39,500,000   | 39,417,551                              | 100                   |
| 4.  | Emergency fund  | 42,398,534   | 39,398,769                              | 93                    |
| 5.  | Revenue mobilization  | 32,500,000   | 32,391,518                              | 100                   |
| 6.  | Preparation of Budgets  | 25,500,000   | 24,615,800                              | 97                    |
| 7.  | Refined Fuels & Lubricants                                      | 10,500,000   | 10,375,172                              | 99                    |
| 8.  | Financial Reporting and Management                              | 10,303,868   | 10,247,100                              | 99                    |
| 9.  | Car & Mortgage Loan Fund - Executive                            | 10,000,000   | 10,000,000                              | 100                   |
| 10. | Catering Services(Receptions, Accommodation, drinks)            | 10,000,000   | 9,814,118                               | 98                    |
| 11. | FY 25/26 Budget Public Participation                            | 11,054,677   | 9,094,103                               | 82                    |
| 12. | Maintenance of Computers, Software, and Networks (System, USSD) | 8,500,000  | 8,328,387                               | 98                    |
| 13. | Maintenance Expenses-Motor Vehicles/Generator                   | 8,754,817  | 6,276,288                               | 72                    |
| 14. | Boards, Committees, Conferences, and Seminars-CBEF              | 6,200,000  | 5,870,300                               | 95                    |
| 15. | Monitoring and Evaluation                                       | 5,000,000  | 4,824,060                               | 96                    |
| 16. | Coordination of county statistics and indicators                | 4,073,355  | 3,976,020                               | 98                    |
| 17. | Daily Subsistence Allowance                                     | 3,720,000  | 3,635,160                               | 98                    |
| 18. | Coordination of county plans                                    | 4,800,000  | 3,547,026                               | 74                    |
| 19. | Boards, Committees, Conferences and Seminars-Audit Committee    | 3,500,000  | 3,498,801                               | 100                   |
| 20. | Purchase of Computers, Printers and other IT Equipment (POS)    | 3,093,500  | 3,087,526                               | 100                   |
| 21. | Preparation of CFSP   | 5,000,000  | 3,075,260                               | 62                    |
| 22. | Preparation of Budget Implementation Reports                    | 3,000,000  | 3,000,000                               | 100                   |
| 23. | Internal Audit Services   | 2,500,000  | 2,487,483                               | 99                    |
| 24. | Contracted Guards & Cleaning services                           | 3,086,800  | 2,472,972                               | 80                    |
| 25. | Training Expenses   | 2,300,000  | 2,267,543                               | 99                    |
| 26. | Preparation of CBROP  | 2,000,000  | 1,989,381                               | 99                    |
| 27. | Publishing & Printing Services                                  | 7,091,628  | 1,932,759                               | 27                    |
| 28. | Asset Management Operations                                     | 1,800,000  | 1,799,640                               | 100                   |
| 29. | Office Administration Services                                  | 1,800,000  | 1,795,096                               | 100                   |
| 30. | Policy development --Finance Bill 2024                          | 1,750,000  | 1,750,000                               | 100                   |
| 31. | Supply Chain Management/E procurement                           | 1,465,000  | 1,320,400                               | 90                    |
| 32. | Daily subsistence allowance-Foreign travel                      | 1,300,000  | 1,216,992                               | 94                    |
| 33. | Payment of Rent   | 1,250,000  | 1,164,000                               | 93                    |



| No  | Expenditure Item   | FY 2024/25<br>Supplementary(2)<br>Budget Estimates | Expenditures<br>As At 30th June<br>2025 | Absorption<br>Rate(%) |
|-----|--|--|---|-----------------------|
| 34. | Pre-feasibility, Feasibility and Appraisal Studies                                       | 2,199,225  | 1,104,225                               | 50                    |
| 35. | General Office Supplies (papers, pencils, forms, small office equipment etc.)            | 1,000,000  | 998,110                                 | 100                   |
| 36. | Maintenance of Buildings and Stations-- Non-Residential                                  | 1,012,613  | 996,694                                 | 98                    |
| 37. | Other Operating expenses-Enterprise risk management, sensitization and capacity building | 991,308  | 990,500                                 | 100                   |
| 38. | Performance Contracting  | 1,000,000  | 989,600                                 | 99                    |
| 39. | Travel Costs   | 1,000,000  | 960,190                                 | 96                    |
| 40. | Trainee Allowance-Interns  | 900,000  | 883,500                                 | 98                    |
| 41. | Telephone, Telex, Facsimile and Mobile Phone Services                                    | 1,400,000  | 822,182                                 | 59                    |
| 42. | Water and Sewerage   | 900,000  | 792,140                                 | 88                    |
| 43. | Specialized Materials- Other-Asset Tags  | 800,000  | 790,533                                 | 99                    |
| 44. | Advertising, Awareness ,Communication & Publicity Campaigns;                             | 700,000  | 629,052                                 | 90                    |
| 45. | Supplies and accessories for Computers   | 600,000  | 599,950                                 | 100                   |
| 46. | Project Investment Management and Flagships  | 900,000  | 578,590                                 | 64                    |
| 47. | Routine Maintenance- Other As-Bus parks and Livestock sale yard                          | 600,723  | 562,400                                 | 94                    |
| 48. | Staff Uniform and identification badges  | 550,000  | 544,000                                 | 99                    |
| 49. | Membership fees  | 500,000  | 479,417                                 | 96                    |
| 50. | External Resource Mobilization   | 440,300  | 440,300                                 | 100                   |
| 51. | Travel Costs-Foreign travel  | 600,000  | 361,330                                 | 60                    |
| 52. | Electricity  | 300,000  | 86,357                                  | 29                    |
| 53. | Staff Welfare  | 150,000  | 50,000                                  | 33                    |
| 54. | Bank Service Commission & Charges  | 357,568  | -                                       | 0                     |
|     | <b>Total</b>   | <b>575,341,583</b>                                 | <b>531,563,786</b>                      | <b>92</b>             |

### Development Expenditure Performance

The department spent Ksh 18,499,283 against a budget of Ksh 23,134,141, representing an absorption rate of 80 percent. This expenditure was incurred on supplementary projects for the poor and marginalized, and ward fuel for the maintenance of critical ward infrastructure.

**Table 27: Department of Finance Development Expenditure and Project Status**

| No | Ward | Project Name   | FY 2024/25<br>Supplementary<br>2 Budget<br>Estimates | Expenditure<br>as at 30 <sup>th</sup><br>June 2025 | Absorption<br>Rate (%) | Status      |
|----|------|--|--|--|------------------------|-------------|
| 1. |      | IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1 | 1,815,187  |  | 0                      | Not started |
| 2. |      | Supplementary Projects for the poor and marginalized                       | 20,318,953   | 17,896,083   | 88                     | Ongoing     |
| 3. | Kee  | Ward fuel for the Maintenance and repair of critical ward infrastructure   | 1,000,000  | 603,200  | 60                     | Ongoing     |
|    |      | <b>Total</b>   | <b>23,134,141</b>                                    | <b>18,499,283</b>                                  | <b>80</b>              |             |

#### **4.5.2. Non-Financial Performance**

In the FY 2024/25, the Department of Finance and Socio-Economic Planning adhered to the provisions of the Public Finance Management Act (PFMA) by preparing and submitting all mandatory statutory plans and reports within the stipulated timelines. In line with its commitment to promoting fiscal discipline, transparency, and accountability, the department developed and disseminated key planning and reporting documents. These included the FY 2023/24 Budget Implementation Report, the FY 2023/24 Annual Progress Review (APR), the Budget Circular, the FY 2025/26 Annual Development Plan (ADP), the 2024 County Budget Review and Outlook Paper (CBROP), the Sector Working Groups (SWGs) Report, the 2025 County Fiscal Strategy Paper (CFSP), FY 2025/26 budget estimates, Finance bill and the department's Procurement Plan.

In collaboration with the Kenya National Bureau of Statistics (KNBS), the department also prepared and published the 2024 County Statistical Abstract (CSA), a comprehensive compilation of sector-wide statistical data that informs evidence-based planning and decision-making. Furthermore, the department produced and disseminated Ward Development Profiles for all 30 wards, providing a detailed account of development achievements at the grassroots level. Notably, the department also finalized and published the Strategic Plan for the Department of Finance and Socio-Economic Planning, alongside the CIDP III Indicators Handbook, which provides a framework for monitoring and evaluating the implementation of the third County Integrated Development Plan (CIDP).

To promote inclusive governance and ensure that development priorities are aligned with community needs, the department conducted extensive public participation forums across all 30 wards. In addition, it undertook capacity-building programs for departmental staff, prepared three internal audit reports to identify and mitigate operational and financial risks, and closely monitored revenue performance and the implementation status of development projects.

In recognition of its exemplary efforts in advancing sustainable development, the department was honored with the 2024 Sustainable Development Goals (SDGs) Award as the best-performing county in SDG implementation. It also received accolades for its outstanding performance in the preparation and presentation of the 2023/24 budget documents with budget implementation reports performing the best in the country in the County Budget Transparency Survey 2024.

**Table 28: Department of Finance Non-Financial Information**

| Programme                         | Sub Programme                                    | Delivery Unit          | Key Output  | Key Performance Indicator   | Target (s) | Actuals as at 30 <sup>th</sup> June 2025 | Variance |
|-----------------------------------|--|------------------------|---|---|------------|--|----------|
| General administration & planning | General administration & planning                | Administration         | Functional Integrated Records Management System   | % of implementation   | 100        | 0  | 100      |
|                                   |  |                        | Undertake Training Needs Assessment   | No. of reports  | 1          | 1  | 0        |
|                                   |  |                        | Well-coordinated service delivery   | No of performance management reports  | 1          | 1  | 0        |
|                                   |  |                        | Staff Training  | No. of staff trained  | 60         | 60                                       | 0        |
| Public Financial Management       | Accounting services                              | Accounting services    | Timely Final reporting  | No of Final accounts and quarterly reports prepared                         | 1          | 0  | 1        |
|                                   |  |                        | Timely Final reporting  | No of quarterly reports   | 4          | 3  | 1        |
|                                   |  |                        | Efficient and effective Accounting Services   | Annual Consolidated Financial Statements prepared                           | 1          | 0  | 1        |
| Public Financial Management       | Budget formulation, coordination, and management | Budget and Expenditure | Budget Circular   | Budget Circular issued by 30th August                                       | 1          | 1  | 0        |
|                                   |  |                        | Public Expenditure Review   | Annual Public Expenditure Review Reports                                    | 1          | 0  | 1        |
|                                   |  |                        | Convening of Sector Working Groups  | Sector working group reports & budget proposals                             | 1          | 1  | 0        |
|                                   |  |                        | County Fiscal Strategy Paper (CFSP),  | CFSP prepared and submitted to the assembly by February 28 <sup>th</sup>    | 1          | 1  | 0        |
|                                   |  |                        | County Budget Review and Outlook Paper (C-BROP),  | C-BROP prepared and submitted to the assembly by September 30 <sup>th</sup> | 1          | 1  | 0        |
|                                   |  |                        | Public participation in budget preparation & Sensitized the public on Budget Implementation | No. ward participation forums held  | 30         | 30                                       | 0        |
|                                   |  |                        | Programme-based budget (PBB)  | Programme-Based Budget (PBB) submitted to county                            | 1          | 1  | 1        |

| Programme | Sub Programme                    | Delivery Unit                    | Key Output   | Key Performance Indicator   | Target (s) | Actuals as at 30 <sup>th</sup> June 2025 | Variance |
|-----------|----------------------------------|----------------------------------|--|---|------------|--|----------|
|           |                                  |                                  |  | Assembly by 30th April  |            |  |          |
|           |                                  |                                  | Integrated Financial Management  | County budget prepared on IFMIS budget module                     | 2          | 2  | 0        |
|           |                                  |                                  | 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          | 3  | 2        |
|           |                                  |                                  | Risk based audits  | Number of departments in which RBU audits have been conducted     | 10         | 3  | 7        |
|           |                                  |                                  | Systems audit  | No of systems audits undertaken                                   | 3          | 2  | 1        |
|           |                                  |                                  | Verification of Assets and liabilities   | No of departments whose assets and liabilities have been verified | 1          | 3  | (+2)     |
|           |                                  |                                  | Special audit reports  | No. of special audit reports                                      | 4          | 1  | 3        |
|           | Resource Mobilization            | Resource                         | Policy Formulation & Public participation  | No of bills Enacted   | 1          | 1  | 0        |
|           |                                  |                                  | Revenue and business census report, Revenue arrears & quarterly performance report | Complete reports  | 6          | 4  | 2        |
|           | Supply chain management services | Supply chain management services | Ensure compliance with public procurement policies and systems                     | % level of compliance   | 100%       | 70%                                      | 30%      |
|           |                                  |                                  | Developed annual procurement plan  | Annual Procurement Plans  | 1          | 1  | 0        |
|           | Economic Planning                | Economic Planning                | Reviewed County Sector Development Plans   | No. of published sector development plans                         | 8          | 0  | 8        |
|           |                                  |                                  | Annual development plan (ADP)  | Annual Development Plan (ADP)                                     | 1          | 1  | 0        |
|           |                                  |                                  | Working County PPP unit and  | % of implementation   | 100        | 0  | 100      |

| Programme | Sub Programme              | Delivery Unit              | Key Output                                      | Key Performance Indicator                       | Target (s) | Actuals as at 30 <sup>th</sup> June 2025 | Variance |
|-----------|----------------------------|----------------------------|---|---|------------|--|----------|
|           |                            |                            | framework                                       |   |            |  |          |
|           | Monitoring & Evaluation    | Monitoring & Evaluation    | M&E Implementation reports                      | Quarterly project implementation Reports        | 4          | 3  | 1        |
|           |                            |                            | Special reports                                 | No. of Special reports done                     | 4          | 0  | 4        |
|           |                            |                            | 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        |
|           | County Statistics          | Statistics                 | County Statistical Abstract 2024                | Published CSA 2024                              | 1          | 1  | 0        |
|           |                            |                            | Statistical Surveys                             | No of statistical surveys undertaken            | 2          | 1  | 1        |
|           | Enterprise Risk Management | Enterprise Risk Management | Enterprise risk awareness                       | No of sensitization forums on County ERM policy | 2          | 1  | 1        |
|           |                            |                            | 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          | 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          | 0  | 1        |

### **4.5.3. Challenges, lessons learned and recommendations**

#### **Challenges**

- i. Delays and inconsistencies in the release of funds from the National Treasury disrupted the timely implementation of planned programs and payment of pending bills
- ii. Own source revenue collection fell below target due to unfavorable economic conditions affecting households and businesses.
- iii. Procurement delays, late cash disbursement and weak capacity among implementing departments hindered optimal utilization of development funds
- iv. Some projects were inadequately prioritized or budgeted for, leading to misalignment between planned interventions and allocated resources
- v. Limited capacity and resources to conduct regular tracking of projects affected evidence-based adjustments and decision-making.

#### **Lessons Learned**

- i. Early planning and inter-departmental coordination is Key. Departments that planned early and worked collaboratively with the finance team had smoother implementation process
- ii. Automation of revenue collection and reporting systems significantly improves accuracy, transparency and accountability
- iii. Community involvement strengthens ownership of projects.
- iv. Performance contracting drives accountability. Having clear targets and regular reporting frameworks showed better budget absorption and program outcomes.
- v. Data- informed planning enhances impact. Use of tools like the County Statistical Abstract and Ward profiles helped align planning with real community needs.

#### **Recommendations**

- i. Strengthen fiscal discipline by enforcing strict adherence to budget ceilings, timelines and procurement plans across all departments
- ii. Fast-track disbursements and procurement by improving planning and cash flow projections to avoid delays in fund disbursement and streamline procurement procedures.
- iii. Strengthen the Project Management System and resource the M&E unit
- iv. Reinforce the linkage between CIDP, ADP, CFSP and departmental budget by strengthening the sector working groups and resource allocation panel.

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

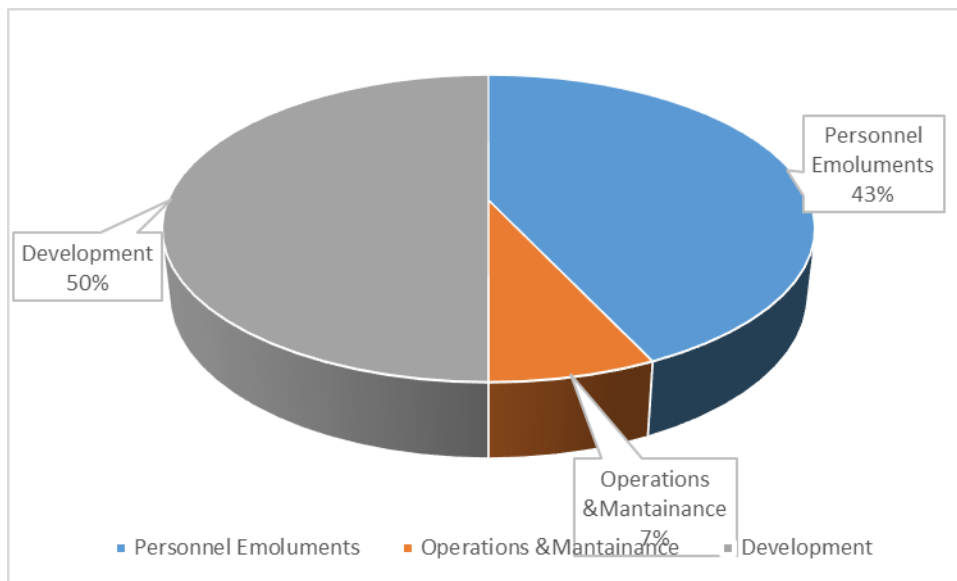
##### 4.6.1. Financial Performance Summary

The departmental expenditure for the FY 2024/25 was KShs. 484,816,809 against an annual allocation of Kshs 613,912,435, which translates to an absorption rate of 78 percent.

**Table 29: Budget Summary and Expenditure**

| Economic Classification             | FY 2024/25 Supplementary(II) Budget Estimates | Expenditures As At 30th June 2025 | Absorption Rate(%) |
|-------------------------------------|---|-----------------------------------|--------------------|
| Operations                          | 33,777,075                                    | 32,121,813                        | 95                 |
| Maintenance                         | 5,090,000                                     | 3,785,589                         | 74                 |
| <b>Operations &amp; maintenance</b> | <b>38,867,075</b>                             | <b>35,907,402</b>                 | <b>92</b>          |
| Personnel                           | 224,510,531                                   | 206,233,970                       | 92                 |
| <b>Total Recurrent</b>              | <b>263,377,606</b>                            | <b>242,141,372</b>                | <b>92</b>          |
| Development                         | 358,867,098                                   | 242,675,436                       | 68                 |
| <b>Total Budget</b>                 | <b>622,244,704</b>                            | <b>484,816,809</b>                | <b>78</b>          |

The department spends 43 percent on personnel emoluments, 50 percent on development expenditure, and seven percent on operations and maintenance.



**Figure 13: Agriculture, Expenditure by Main Economic Classification**

##### Recurrent Expenditure Performance

In FY 2024/25, the department incurred a recurrent expenditure of KShs. 242,141,372 against an approved budget of 263,377,606 representing a 92 percent absorption rate. Table 31 indicates the recurrent vote's expenditure and absorption rates.

**Table 30: Recurrent Expenditure Analysis**

| No | Expenditure Item                             | FY 2024/25 Supplementary(I) Budget Estimates | Expenditures As At 30 June 2025 | Absorption Rate (%) |
|----|--|--|---------------------------------|---------------------|
| 1. | Salaries And Wages                           | 224,510,531                                  | 206,233,970                     | 92                  |
| 2. | Electricity                                  | 400,000                                      | 400,000                         | 100                 |
| 3. | Water and Sewarage                           | 150,000                                      | 97,500                          | 65                  |
| 4. | Telephone, Telex, Fascimile and Mobile Phone | 60,000                                       | 24,000                          | 40                  |

| No           | Expenditure Item  | FY 2024/25<br>Supplementary(I)<br>Budget<br>Estimates | Expenditures As<br>At 30 June 2025 | Absorpti<br>on Rate<br>(%) |
|--------------|---|---|------------------------------------|----------------------------|
|              | Services  |   |                                    |                            |
| 5.           | Courier & Postal Services   | 9,450   | 9,450                              | 100                        |
| 6.           | Travel Costs  | 400,000   | 400,000                            | 100                        |
| 7.           | Daily subsistence allowance   | 2,050,000   | 2,050,000                          | 100                        |
| 8.           | Travel costs & Subs-Agri Extension Serv.  | 300,000   | 286,285                            | 95                         |
| 9.           | Publishing & printing Services  | 75,000  | 54,468                             | 73                         |
| 10.          | Advertising, Awareness & Publicity Campaigns;   | 100,000.00  | 86,200                             | 86                         |
| 11.          | Training Expenses   | 750,000   | 737,900                            | 98                         |
| 12.          | Catering Services (Receptions,<br>Accommodation,drinks)                                     | 1,533,643   | 1,533,643                          | 100                        |
| 13.          | General office Supplies-stationery  | 600,000   | 397,560                            | 66                         |
| 14.          | Supplies and accessories for Computers  | 400,000   | 398,998                            | 100                        |
| 15.          | Sanitary and Cleaning Materials   | 25,000  | 25,000                             | 100                        |
| 16.          | Refined Fuels & Lubricants  | 3,500,000   | 3,248,362                          | 93                         |
| 17.          | Agricultural Training Institute   | 4,850,000   | 4,850,000                          | 100                        |
| 18.          | Community Outreach  | 200,000   | 184,800                            | 92                         |
| 19.          | Support to Veterinary Programmes AIA  | 7,000,000   | 6,936,349                          | 99                         |
| 20.          | Veterinary Public Health - Meat inspection  | 2,000,000   | 1,517,076                          | 76                         |
| 21.          | Planning, Budget, and Indicator Tracking  | 100,000   | 100,000                            | 100                        |
| 22.          | Financial management and reporting  | 500,000   | 500,000                            | 100                        |
| 23.          | Aggreagation and market linkages  | 373,982   | 373,982                            | 100                        |
| 24.          | Agriculture extension programme -Technical<br>support to Value Chain development strategies | 2,000,000   | 1,970,920                          | 99                         |
| 25.          | Animal feeds development  | 200,000   | 200,000                            | 100                        |
| 26.          | Fisheries development   | 200,000   | 200,000                            | 100                        |
| 27.          | Food and feed safety control and cordination  | 600,000   | 463,400                            | 77                         |
| 28.          | Agriculture extension programme   | 1,000,000   | 862,400                            | 86                         |
| 29.          | Co-operative development and management   | 2,800,000   | 2,768,120                          | 99                         |
| 30.          | Development of Makueni ASK Show   | 1,600,000   | 1,445,400                          | 90                         |
| 31.          | Maintenance Expenses-Motor Vehicles   | 4,990,000   | 3,685,589                          | 74                         |
| 32.          | Maintenance of Computers, Software, and Networks  | 100,000   | 100,000                            | 100                        |
| <b>Total</b> |   | <b>263,377,606</b>                                    | <b>242,141,372</b>                 | <b>92</b>                  |

### Development Expenditure Performance

During the period under review, the department spent KShs. 65,168,063 against a budget of 356,262,164, translating to an 18 percent absorption rate.



**Table 31: Agriculture Department Projects, Expenditure and Status**

| S/No | Project Location  | Project Name   | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate(%) | Status   |
|------|---|--|---|----------------------------------|--------------------|----------|
| 1    | All Wards   | IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)   | 151,515,152                                   | 96,724,387                       | 64%                | Complete |
| 2    | HQ  | Kenya Devolution Support Programme(Kavuthu, Kalongo and Kalawani Cold rooms)   | 27,850,108                                    | 27,410,050                       | 98%                | Complete |
| 3    | County wide   | IDA (World Bank) credit (National Agricultural and Rural Inclusive Growth Project (NARIGP) matching grant  | 14,344,221                                    | 14,344,221                       | 100%               | Complete |
| 4    | All wards   | Implement Animal Health and breeding program for all 30 wards for dairy and beef animals -Procure assorted livestock vaccines, vaccination equipment and supplies, veterinary supplies for animal health camps at Livestock sale yards, e-voucher for the program and procure refrigerators and freezers | 7,780,000                                     | 7,758,828                        | 100%               | Complete |
| 5    | HQ  | De-Risking and Value Enhancement (DRIVE) project   | 7,500,000                                     | 7,500,000                        | 100%               | Complete |
| 6    | Kitise/ Kithuki   | Kikome Irrigation scheme   | 7,000,000                                     | 6,946,000                        | 99%                | Complete |
| 7    | Kithungo/ Kitundu   | Irrigated farming development through Survey, design and construction of a hybrid water weir and drift at Kathambalani.  | 6,390,017                                     | 6,390,000                        | 100%               | Complete |
| 8    | Countywide  | Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)  | 5,000,000                                     | 5,000,000                        | 100%               | Complete |
| 9    |   | IDA (World Bank) Credit National Agricultural and Rural Inclusive Growth Project (NARIGP)  | 8,858,090                                     | 5,000,000                        | 56%                | Complete |
| 10   | Kilungu   | Purchase of certified maize seeds – DK 8031 and Duma 43  | 5,000,000                                     | 4,999,777                        | 100%               | Complete |
| 11   | Mbitini   | Issuance of certified Maize seeds only, DK 8031  | 4,000,000                                     | 4,000,000                        | 100%               | Complete |
| 12   | Kitise/ Kithuki   | Operationalization of Kikome Irrigation Scheme (stalled project)   | 4,590,323                                     | 3,771,480                        | 82%                | Complete |
| 13   | HQ  | Maintance of low pest zones - procurement of low pest management technologies, and training farmers  | 3,464,784                                     | 3,242,225                        | 94%                | Complete |
| 14   | Kithungo Kitundu  | Utangwa Coffee Factory, rehabilitation of infrastructure and establishment of coffee nursery   | 3,000,000                                     | 2,912,492                        | 97%                | Complete |
| 15   | mavindini,kalawa,nzakika ,kee,ilima,mukaa,kiima kiu kalanzoni and kako waia | Grains development (greens gram, pigeon peas, cow peas, sorghum) - Support operations for exsiting saltelite fertilizer depots (offloaders, internet, electricity. Operations and Security)  | 2,500,000                                     | 2,500,000                        | 100%               | Complete |
| 16   | Makindu   | Development of Makueni ASK Show - Fencing and borehole rehabilitation and establishment of a demo and clearing   | 3,000,000                                     | 2,410,299                        | 80%                | Complete |
| 17   | HQ  | Establishment of 10 Aggregation centeres to facilitate market linkages for agricultural produce and pulses   | 2,500,000                                     | 2,322,639                        | 93%                | Complete |
| 18   | Makindu   | Makueni Integrated Grain Value Chain Development Project-Purchase and installation of retail packaging machine and purchase of pulses  | 2,263,561                                     | 2,228,148                        | 98%                | Complete |
| 19   | Emali/Mulala  | Agricultural and livestock productivity- Provision of subsidized AI services , Extension programme and construction of 5 cattle crushes  | 1,808,500                                     | 1,808,500                        | 100%               | Complete |
| 20   | HQ  | Irrigation Development Programmes - Survey, identification, mapping and Designs  | 1,795,800                                     | 1,795,800                        | 100%               | Complete |
| 21   | HQ  | Industrial crops development (coffee, macadamia) - Procure coffee seedlings, mulching material and   | 3,180,000                                     | 1,729,709                        | 54%                | Complete |

| S/No | Project Location                                  | Project Name  | FY 2024/25<br>Supplementary<br>Budget (2)<br>Estimates | Expenditure<br>as at 30th<br>June 2025 | Absorption<br>Rate( %) | Status   |
|------|---|---|--|--|------------------------|----------|
|      |   | manure for 4 cooperative coffee societies in Kilungu,Mbitini ,Mbooni and Mukaa wards  |  |  |                        |          |
| 22   | Kikumbulyu South                                  | Goat Value Chain Development  | 1,580,162  | 1,580,162                              | 100%                   | Complete |
| 23   | Ilima   | Supply of certified seeds   | 1,500,000  | 1,500,000                              | 100%                   | Complete |
| 24   | Kasikeu   | Provision of certified seeds of maize, beans, green grams & cow peas.   | 1,500,000  | 1,499,085                              | 100%                   | Complete |
| 25   | Kasikeu<br>Nguumo<br>Mbitini<br>Kitise<br>Kilungu | Technical evaluation of flagship projects (Kasikeu Grain Milling Plant, Kitise slaughter house, Nguumo and 2 cold rooms   | 1,500,000  | 1,453,013                              | 97%                    | Complete |
| 26   | Kathonzweni                                       | Feasibility study and designs for Kathonzweni livestock abattoir  | 1,300,000  | 1,250,080                              | 96%                    | Complete |
| 27   | Mbooni  | Agriculture Development Programme   | 1,295,100  | 1,195,100                              | 92%                    | Complete |
| 28   | Kathonzweni                                       | Operationalisation of Kathonzweni dairy processing plant  | 1,100,000  | 1,100,000                              | 100%                   | Complete |
| 29   | Makindu   | Servicing of machinery and procurement of packaging material done   | 2,000,000  | 1,024,880                              | 51%                    | Complete |
| 30   | Mbooni  | Supply of certified seeds (maize & beans)   | 2,021,700  | 1,000,000                              | 49%                    | Complete |
| 31   | Ivingoni/Nzambani                                 | Farmers trainings and Timely provision of certified seeds; Beans, Green grams(ks20),sunflower &cowpeas  | 1,000,000  | 1,000,000                              | 100%                   | Complete |
| 32   | Kalawa  | support farmers with farm inputs and Train identified farmers to be ToTs of the others ( seed Bulking)  | 1,000,000  | 1,000,000                              | 100%                   | Complete |
| 33   | Tulimani  | Development of sustainable value chains: avocado, mango, coffee, Provision of certified maize, beans seeds, Capacity building of the farmers and recruitment of Extension officers  | 1,000,000  | 1,000,000                              | 100%                   | Complete |
| 34   | All   | Agriculture Mechanization Services(AMS)-farm ponds rehabilitation - Provision of mechanization services   | 1,000,000  | 999,990                                | 100%                   | Complete |
| 35   | Kathonzweni                                       | Agricultural development( Supply of certified pasture seeds)  | 1,000,000  | 996,370                                | 100%                   | Complete |
| 36   | Kithungo kitundu                                  | Vegetable value chain developement (Tomatoes, frenchbeans and local vegetables) - Water connection, electricity connection and operationalisation of the Utangwa vegetable agregation centres and establishment of a agro-tree nursery. | 989,161  | 989,161                                | 100%                   | Complete |
| 37   | Kako/waia   | Provision of certified seeds  | 1,000,000  | 952,396                                | 95%                    | Complete |
| 38   | Nguumo  | Goat value chain development- PWDs  | 950,100  | 950,100                                | 100%                   | Complete |
| 39   | Mavindini   | Youth in Agriculture project  | 1,000,000  | 940,574                                | 94%                    | Complete |
| 40   | Kithungo/Kitundu                                  | procurement of Fuel and Lubricant in the Department of Agriculture  | 909,000  | 909,000                                | 100%                   | Complete |
| 41   | Mukaa   | Distribution of certified seed (Maize and beans) adaptive to Mukaa climate  | 1,000,000  | 897,835                                | 90%                    | Complete |
| 42   | Mbooni  | Dairy farming and livestock keeping   | 922,440  | 894,480                                | 97%                    | Complete |
| 43   | Mbooni  | Revitalize Kikima dairy cooperative and Provision of AI services  | 2,000,000  | 825,006                                | 41%                    | Complete |
| 44   | Thange  | Livestock development   | 655,400  | 655,400                                | 100%                   | Complete |
| 45   | Kee   | Provision of certified mango, avocado seedlings, certified seeds, fertilizer and other farm inputs  | 889,112  | 640,900                                | 72%                    | Complete |
| 46   | County Wide                                       | Co-operative development and management   | 612,264  | 612,264                                | 100%                   | Complete |

| S/No | Project Location    | Project Name   | FY 2024/25<br>Supplementary<br>Budget (2)<br>Estimates | Expenditure<br>as at 30th<br>June 2025 | Absorption<br>Rate (%) | Status   |
|------|---------------------|--|--|--|------------------------|----------|
| 47   | County wide         | Artificial Insemination (AI)   | 609,731  | 609,600                                | 100%                   | Complete |
| 48   | Nzau/Kilili/Kalamba | Transportation of Manure (Fuel)  | 800,000  | 585,700                                | 73%                    | Complete |
| 49   | Muvau Kikumini      | Agricultural Training Institute - Kwa Kathoka  | 506,414  | 506,414                                | 100%                   | Complete |
| 50   | Mavindini           | Fuel for Backhoe   | 500,000  | 499,897                                | 100%                   | Complete |
| 51   |                     | Installation of Pallets at Sattelite Fertiliser Stores   | 499,554  | 499,554                                | 100%                   | Complete |
| 52   | Kathonzweni         | Training of young agripreneurs   | 500,000  | 492,220                                | 98%                    | Complete |
| 53   | Kitise/Kithuki      | Training of young agripreneurs   | 500,000  | 474,434                                | 95%                    | Complete |
| 54   | Kikumbulyu North    | Matching grant to the Ward Agricultural SACCO  | 500,000  | 340,511                                | 68%                    | Complete |
| 55   | Kathonzweni         | Agricultural development( Subsidized AI services)  | 900,000  | 277,840                                | 31%                    | Complete |
| 56   | Kalawa              | Establish Satellite Fertiliser Depot   | 500,000  | 265,399                                | 53%                    | Complete |
| 57   | All                 | Rabies Elimination programme   | 260,000  | 260,000                                | 100%                   | Complete |
| 58   | Kilungu             | Avocado Value Chain development  | 551,100  | 152,620                                | 28%                    | Complete |
| 59   | Wote/Nziu           | Fruit Value chain development  | 296,000  | 147,500                                | 50%                    | Complete |
| 60   | Thange              | Purchase of Gala Goats and distribution to farmers   | 1,000,000  | 123,106                                | 12%                    | Complete |
| 61   | Nguumo              | Agriculture Development Programme  | 120,000  | 120,000                                | 100%                   | Complete |
| 62   | Wote/Nziu           | Extension Service delivery-Support establishment of one model youth community led extension service delivery (Malooi Youth Demonstration Farm and Kanoto Farmers society - Tulimani) | 3,099,004  | 118,485                                | 4%                     | Ongoing  |
| 63   | County wide         | Food security initiatives - support to farm ponds programme  | 116,000  | 115,912                                | 100%                   | Complete |
| 64   | Nguumo              | Subsidized farm pond Development   | 115,000  | 114,914                                | 100%                   | Complete |
| 65   | Nguumo              | Completion of Nguumo poultry aggregation centre  | 80,000   | 80,000                                 | 100%                   | Complete |
| 66   | Mbitini             | Operationalization of post harvest facility (cold room pack house) at Kavuthu in Mbitini ward  | 100,000  | 64,839                                 | 65%                    | Complete |
| 67   | County wide         | Fruit development programme  | 234,032  | 50,000                                 | 21%                    | Complete |
| 68   | All                 | Livestock Disease Control  | 48,000   | 47,700                                 | 99%                    | Complete |
| 69   | Kako/ Waia          | Kyang'ondu stock yard  | 31,000   | 29,600                                 | 95%                    | Complete |
| 70   | Mtito Andei         | Provision of Gala goat   | 1,000,000  | 26,240                                 | 3%                     | Ongoing  |
| 71   | Countywide          | Establishment of low pest zones  | 82,600   | 12,600                                 | 15%                    | Complete |
| 72   | Kako/waia           | Establish Satellite Fertiliser at Wambiti- Electrification   | 500,000  | -                                      | 0%                     | Complete |
| 73   | Kee                 | Establish Satellite Fertilizer Depot at Kee- equipping with computer, pallets, staffing and Provide Soil testing services at the facility  | 500,000  | -                                      | 0%                     | Complete |
| 74   | Kee                 | Ward based SACCO   | 340,511  | -                                      | 0%                     | Complete |
| 75   | Thange              | Matching grant to the Ward Agricultural SACCO  | 150,000  | -                                      | 0%                     | Complete |
| 76   | Countywide          | IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)   | 197,800  | -                                      | 0%                     | Complete |
| 77   |                     | Livestock Value Chain Support Project  | 21,485,520   | -                                      | 0%                     | Ongoing  |
| 78   | HQ                  | Operationalization of dairy unit(thorough purchase of 6 heifers dairy cattle feed) livestock disease control which is being established by AgriFI                                    | 375,550  | -                                      | 0%                     | Ongoing  |
| 79   | Kasikeu             | Rehabilitation of Kasikeu stock yard and toilet.   | 454,275  | -                                      | 0%                     | Complete |

| S/No | Project Location | Project Name  | FY 2024/25<br>Supplementary<br>Budget (2)<br>Estimates | Expenditure<br>as at 30th<br>June 2025 | Absorption<br>Rate(%) | Status         |
|------|------------------|---|--|--|-----------------------|----------------|
| 80   | Mukaa            | Avocado development Programme   | 141,408  | -                                      | 0%                    | Ongoing        |
| 81   | Mukaa            | Establishment of Mukaa ward tree nurseries  | 60,000   | -                                      | 0%                    | Ongoing        |
| 82   | Ilima            | AI Development  | 329,685  | -                                      | 0%                    | Not<br>started |
| 83   | Mukaa            | Fruit development- Avocado and mango value chains   | 2,400,000  | -                                      | 0%                    | Ongoing        |
| 84   | All Wards        | Kenya Agricultural Business Development Project (KABDP)   | 10,918,919   |  | 0%                    | Not<br>started |
| 85   | Countywide       | Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP) | 5,000,000  |  | 0%                    | Complete       |
|      |                  |   | <b>358,867,098</b>                                     | <b>242,675,436</b>                     | 68%                   |                |

#### **4.6.2. Non-Financial Performance**

During the period under review, the Department of Agriculture, Livestock, and Cooperative Development in Makueni County made substantial progress toward enhancing food security, improving livelihoods, and advancing agricultural productivity through a range of strategic interventions.

The department scaled up agricultural support services, reaching a total of 121,260 farmers with extension services across the county. These services were instrumental in improving on-farm practices, boosting yields, and promoting resilience among farming communities.

To address seed access and increase productivity, 36.782 metric tonnes of assorted certified seeds—including 27.464 MT of maize, 3.806 MT of beans, and 5.512 MT of green grams—were distributed to 18,277 farmers across ten wards. The seeds were planted on over 1,542 hectares and are projected to yield more than 1,000 metric tonnes of produce, significantly enhancing food availability in the county. In addition, 65 farm ponds were excavated under the Agricultural Mechanization Services (AMS) programme, benefiting 42 households by improving water harvesting and irrigation potential.

Further, the county operationalized one aggregation center and packhouse in Wote, marking a major milestone in strengthening post-harvest handling and market access. Through collaboration with five exporters, 483,446 mangoes (Apple and Kent varieties), with an average weight of 8 kilograms depending on size, were exported to international markets including Oman, Dubai, Qatar, and the United Kingdom. This initiative is helping Makueni farmers tap into global markets, increasing their income and reducing post-harvest losses.

In the livestock sub-sector, the department intensified animal health programs, vaccinating 110,808 cattle and 72,503 goats and sheep, surpassing the quarterly targets and safeguarding livestock productivity. Additionally, 2,237 artificial inseminations were conducted across 11 wards, promoting genetic improvement and boosting dairy production potential.

The poultry sector also benefited from disease control efforts, with 1,321 birds vaccinated against Fowl Pox and over 16,000 birds vaccinated against Newcastle Disease. In total, 31,283 carcasses were processed countywide, including 9,306 beef, 3,630 sheep, 18,306 goats, and 41 pigs, reflecting a strong output in meat production and supply.

The cooperative movement saw notable growth during the period, with 25 new cooperative societies registered and 13 existing ones audited. These efforts have enhanced transparency, governance, and economic empowerment through collective action.

Under the National Agricultural Value Chain Development Programme (NAVCDP), the county recruited 210 enumerators (seven per ward) to strengthen farmer data collection and program monitoring. Of these, 164 enumerators had submitted data by the end of the quarter, with about five active per ward. Data collection is ongoing and will inform targeted support interventions. In addition, 15 SACCOs benefited from a SACCO Inclusion Grant totaling KSh 15 million, while another 15 SACCOs are awaiting approvals and disbursement. To further support coffee farming, 26,600 seedlings were distributed to members of four cooperative societies: Kikima (20,100 seedlings), Kithangathini (4,517 seedlings), Kithumani (878 seedlings), and Masokani (1,105 seedlings). This intervention aims to boost coffee production and diversify farmer income sources.

**Table 32: Non-Financial Performance for Agriculture**

| Programme                                      | Sub Programme   | Delivery Unit   | Key Output  | Key performance Indicator   | Target (s)                     | Actuals as at 30th June 2025               | Variance |
|--|---|---|---|---|--------------------------------|--|----------|
| General Administration & Planning              | Efficient and effective support services for delivery   | Agricultural General Administration and Planning Unit | Improved extension services                                     | Number of new extension officers employed                         | 10                             | 4  | 6        |
|  |   |   |   | Number of farmers accessing the extension services                | 170,520                        | 121260                                     | 49,260   |
| Land, Crop development & productivity          | Grains VC development                                   | Directorate of agriculture                            | Availability of quality seed for high value crops               | Metric tonnes of certified seeds procured and supplied to farmers | 252                            | 37   | 215      |
|  | Food Security initiative-support to Farm Pond Programme |   |   | Increase food access and availability                             | Number of farm ponds excavated | 96   | 65       |
|  |   |   | Number of avocado seedlings supplied to farmers in the county   |   | 1000                           | 0  | 1000     |
|  |   |   | Area under low pest prevalence zone in Acres                    |   | 20640                          | 4,000                                      | 16640    |
|  |   |   | Households under low pest prevalence zone                       |   | 41040                          | 10,000                                     | 31040    |
|  |   |   | Number of farmers trained on integrated pest management system  |   | 4300                           | 5,415                                      | -1,115   |
|  |   |   | Soil conservation and water harvesting and range rehabilitation |   | Digging of Zai pits            | Number of Kms of farm terraces constructed | 100      |
|  | Number of agroforestry tree nurseries established       |   |   | 1   |                                | 0  | 1        |
| Agribusiness and information management        | Fruit and vegetable aggregation and processing          | Directorate of agriculture                            | Completion of Makueni Integrated Grain Processing Plant         | Number of cold room operationalized                               | 2                              | 0  | 2        |
|  |   |   |   | Number of aggregation centres constructed                         | 10                             | 1  | 10       |
|  | Complete grain processing plant                         |   |   | 1   | 1                              | 1  |          |
|  | MT of pulses processed by the plant                     |   |   | 100   | 0                              | 100  |          |
|  | Revenue generated by the plant in Millions Kshs         |   |   | 20  | 0                              | 20   |          |
| Livestock Resources Management and Development | Dairy development                                       | Livestock and veterinary services directorate         | Animals inseminated   | Number of AI administered   | 7,000                          | 2,237                                      | 4,763    |
|  |   |   |   | Number of insemination done – goats                               | 1500                           | 0  | 1500     |
|  | Meat value chain development                            | Livestock production Unit                             | Increased poultry   | Number of chicks procured and supplied to farmers                 | 0                              | 0  | 0        |

| Programme                              | Sub Programme  | Delivery Unit                  | Key Output   | Key performance Indicator  | Target (s) | Actuals as at 30th June 2025 | Variance  |
|--|--|--------------------------------|--|--|------------|------------------------------|-----------|
|  |  |                                | production   |  |            |                              |           |
|  |  |                                |  | Quantity in Kgs of pasture seeds procured and supplied to farmers  | 2000       | 535                          | 1465      |
|  | Fisheries Development                                    | Fisheries Unit                 | Aquaculture production systems/equipment enhanced              | Number of Fishermen/fish farmer trained  | 250        | 120                          | 130       |
|  |  |                                |  | Number of fibre glass canoe procured   | 0          | 0                            | 0         |
|  |  |                                |  | Number fishing gears for pond harvesting (seine nets)  | 0          | 0                            | 0         |
|  |  |                                |  | Number of hatchery farms with quality brooding stock   | -          | 0                            | -         |
|  | Livestock disease control                                | Veterinary Service Directorate | Increase livestock vaccination to cover 70% of at risk animals | Number of animals vaccinated - cattle  | 80,000     | 110,808                      | -30,808   |
|  |  |                                |  | Number of goats/sheep vaccinated   | 120,000    | 72,503                       | 120,000   |
|  |  |                                |  | Number of dogs vaccinated  | 30,000     | 1,340                        | 28,660    |
|  |  |                                |  | Number of birds vaccinated   | 150,000    | 19,666                       | 130,334   |
|  |  |                                | Veterinary camps outreach                                      | Number of veterinary camps held  | 6          | 0                            | 6         |
|  | Veterinary Public Health                                 | Veterinary Service Directorate | Meat carcass inspected   | Number of carcasses inspected – beef   | 26,000     | 12,166                       | 13,834    |
|  |  |                                |  | Number of carcasses inspected - goats/sheep  | 90,000     | 35,118                       | 54,882    |
|  |  |                                | Slaughter houses inspected                                     | Number of slaughter house inspected  | 81         | 60                           | 21        |
|  |  |                                |  | Amount of revenue generated by the veterinary public health programme and vaccination/livestock movement permits programme | 10,000,000 | 6,912,325                    | 3,087,675 |
| Cooperative Development and Management | Improved governance, management of cooperative societies | Directorate of cooperatives    | Audit and inspection report                                    | No. of cooperatives audited and inspected  | 70         | 13                           | 57        |
|  |  |                                | Training meetings  | AGMs held  | 90         | 40                           | 50        |
|  |  |                                | AGM reports  | New cooperative societies  | 10         | 25                           | -15       |
|  |  |                                | Improved community savings culture                             | Percentage increase in members savings   | 10%        | 4%                           | 10%       |



## **Challenges and Emerging Issues – Agriculture Sector**

### **Challenges**

1. **Delayed Disbursement of conditional grants Funds:** Funds for the conditional grants such as National Value Chain Development Programme(NAVCD) were disbursed late, affecting the timely implementation of planned activities and reducing absorption capacity.
2. **Inadequate Budget Allocation:** The agriculture sector remains underfunded relative to its needs, limiting the ability to scale up programmes such as input subsidies, extension services, mechanization, and irrigation.
3. **Inadequate Human Resources:** Shortage of skilled personnel due to non-replacement of retired staff and minimal recruitment negatively affected project supervision, service delivery, and extension outreach.
4. **High Cost of Inputs and Operations:** Rising prices of seeds, fertilizers, agrochemicals, and fuel led to increased project implementation costs and reduced farmers' uptake of subsidized interventions..
5. **Poor Governance in Co-operatives:** Mismanagement in agricultural co-operatives affected access to collective markets and credit, thus undermining value chain development.

### **Emerging Issues**

1. **Climate Change Impacts:** Increasingly erratic weather patterns—such as delayed rains, prolonged droughts, and floods—disrupted the agricultural calendar and affected productivity.
2. **Technology-Driven Extension Services:** The sector began piloting digital tools such as mobile applications for pest surveillance, farmer profiling, and reporting.
3. **Evolving Pest Resistance and New Threats:** There is growing concern over resistance to conventional pesticides and the emergence of new invasive species, requiring updated integrated pest management approaches.
4. **Land Degradation and Diminishing Soil Fertility:** Unsustainable land use practices continued to affect soil health and long-term productivity, highlighting the need for integrated soil fertility management.

#### 4.7. Department of ICT, Education, and Internships

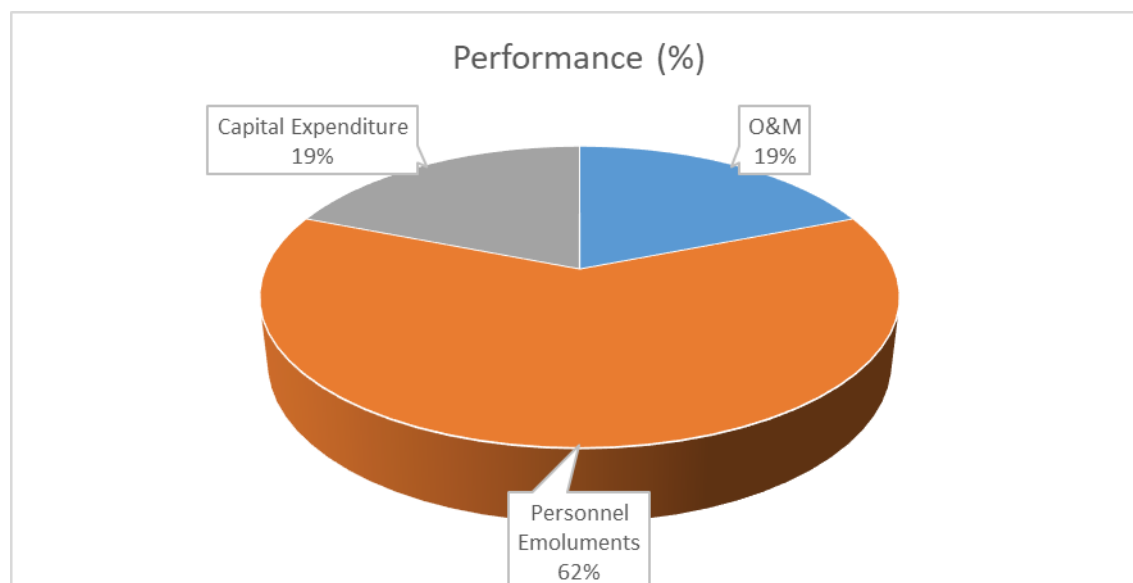
##### 4.7.1. Financial Performance Summary

The total expenditure for the period ending 30<sup>th</sup> June 2025 was KShs 1,096,813,279 against a budget of 1,188,923,636, which translates to an absorption rate of 92 percent. The absorption rates for recurrent and development expenditures stood at 95 percent and 83 percent, respectively. The total expenditure on operations and maintenance was 19 percent of the total expenditure, personnel 62 percent, and development 19 percent.

**Table 33: Department of Education Summary of Budget and Expenditures**

| Expenditure item       | FY 2023/24 Revised Budget (2) Estimates | Expenditures as at June 30, 2025 | Performance (%) |
|------------------------|---|----------------------------------|-----------------|
| Operations             | 19,407,766                              | 16,694,626                       | 86              |
| Maintenance            | 207,586,437                             | 189,865,157                      | 91              |
| <b>Sub-total</b>       | <b>226,994,203</b>                      | <b>206,559,784</b>               | <b>91</b>       |
| Personnel Emoluments   | 714,757,884                             | 685,107,445                      | 96              |
| <b>Total Recurrent</b> | <b>941,752,087</b>                      | <b>891,667,229</b>               | <b>95</b>       |
| Capital Expenditure    | 247,171,549                             | 205,146,050                      | 83              |
| <b>Totals</b>          | <b>1,188,923,636</b>                    | <b>1,096,813,279</b>             | <b>92</b>       |

The department's total expenditure consisted of 62 percent for personnel emoluments, 19 percent for operations and maintenance, and 19 percent for development.



**Figure 14: Department of Education Expenditure by Economic Classification**

##### Recurrent Expenditure Performance

The department utilized KShs. **891,667,229** against a budget of KShs. **941,752,087** on recurrent which represents 93 percent absorption rate. The highest expenditures were incurred under the salaries and wages at KShs. 685,107,445 followed by scholarship vote at KShs. 25,000,000. The analysis of the expenditure is provided in the table below;

**Table 34: Department of Education Recurrent Expenditure Performance**

| No. | Expenditure Item  | FY 2024/25<br>Supplementary<br>Budget (2) Estimates | Expenditure as<br>at 30th June<br>2025 | Absorption<br>rate(%) |
|-----|---|---|--|-----------------------|
| 1   | Salaries & Wages  | 714,757,884   | 685,107,445                            | 96                    |
| 2   | Utilities-Electricity                                       | 1,000,000   | 632,626                                | 63                    |
| 3   | Utilities-Water and Sewerage                                | 500,000   | 500,000                                | 100                   |
| 4   | Communication-Telephone                                     | 332,503   | 56,000                                 | 17                    |
| 5   | Domestic Travel Costs                                       | 465,470   | 461,190                                | 99                    |
| 6   | Daily Subsistence Allowance                                 | 2,100,000   | 1,858,520                              | 89                    |
| 7   | Advertising & Publicity                                     | 100,000   | 94,200                                 | 94                    |
| 8   | Rent-Non-Residential (C.I.C Centres & showroom)             | 435,600   | 61,050                                 | 14                    |
| 9   | Hospitality-Catering Services                               | 2,275,100   | 1,654,467                              | 73                    |
| 10  | Membership fees   | 84,823  | 84,823                                 | 100                   |
| 11  | Office & General Supplies-stationery                        | 2,059,343   | 2,058,948                              | 100                   |
| 12  | Refined fuels, Oils, & Lubricants-others                    | 4,000,000   | 3,493,966                              | 87                    |
| 13  | Other Operating Expenses-Financial Management and Reporting | 200,000   | 67,810                                 | 34                    |
| 14  | Contracted Guards   | 1,587,960   | 1,587,960                              | 100                   |
| 15  | Community Information Centres AIA                           | 400,000   | 381,600                                | 95                    |
| 16  | Planning, Budget & Indicator tracking                       | 200,000   | 43,600                                 | 22                    |
| 17  | Facilitation of ICT Officers                                | 867,467   | 867,467                                | 100                   |
| 18  | Facilitation of library services                            | 200,000   | 190,900                                | 95                    |
| 19  | Facilitation of ECDE Officers & teachers                    | 2,599,500   | 2,599,500                              | 100                   |
| 20  | Maintenance Expenses-Motor Vehicles                         | 3,500,000   | 3,405,593                              | 97                    |
| 21  | Maintenance of Office-Furniture & Equipment                 | 444,080   | 437,570                                | 99                    |
| 22  | Maintenance of ICT hardware equipment                       | 500,000   | 499,958                                | 100                   |
| 23  | Purchase of Computers, Printers, and other IT Equipment     | 400,000   | 179,241                                | 45                    |
| 24  | Bandwidth H/Q   | 7,200,000   | 6,892,138                              | 96                    |
| 25  | Bandwidth (MCRH, mbooni SCH, Makindu SCH)                   | 2,000,000   | 1,622,000                              | 81                    |
| 26  | Webhosting  | 2,950,000   | 2,784,000                              | 94                    |
| 27  | Scholarships  | 25,000,000  | 25,000,000                             | 100                   |
| 28  | County Bursaries  | 1,500,000   | -                                      | 0                     |
| 29  | CIC Repair & Maintenance                                    | 300,000   | 299,590                                | 100                   |
| 30  | Support to Education  | 1,500,000   | 1,223,833                              | 82                    |
| 31  | SMS System  | 1,000,000   | 1,000,000                              | 100                   |
| 32  | Issuance of bursaries-Emali/Mulala                          | 4,500,000   | 4,500,000                              | 100                   |
| 33  | Issuance of bursaries-Ilima                                 | 5,000,000   | 5,000,000                              | 100                   |
| 34  | Issuance of bursaries-Ivingoni/Nzambani                     | 3,000,000   | 3,000,000                              | 100                   |
| 35  | Issuance of bursaries-Kako/Waia                             | 3,000,000   | 3,000,000                              | 100                   |
| 36  | Issuance of bursaries-Kalawa                                | 2,000,000   | 2,000,000                              | 100                   |
| 37  | Issuance of bursaries-Kasikeu                               | 3,000,000   | 3,000,000                              | 100                   |
| 38  | Issuance of bursaries-Kathonzweni                           | 3,000,000   | 3,000,000                              | 100                   |

| No. | Expenditure Item   | FY 2024/25<br>Supplementary<br>Budget (2) Estimates | Expenditure as<br>at 30th June<br>2025 | Absorpt<br>ion<br>rate(%) |
|-----|--|---|--|---------------------------|
| 39  | Issuance of bursaries-Kee  | 3,500,000   | 3,500,000                              | 100                       |
| 40  | Issuance of bursaries-Kiima kiu/Kalanzoni                                  | 2,000,000   | 2,000,000                              | 100                       |
| 41  | Issuance of bursaries-Kikumbulyu North                                     | 5,000,000   | 5,000,000                              | 100                       |
| 42  | Issuance of bursaries-Kikumbulyu South                                     | 4,950,000   | 4,950,000                              | 100                       |
| 43  | Issuance of bursaries-Kilungu  | 5,000,000   | 5,000,000                              | 100                       |
| 44  | Issuance of bursaries-Kisau/Kiteta   | 3,950,000   | 3,950,000                              | 100                       |
| 45  | Issuance of bursaries-Kithungo/Kitundu                                     | 3,000,000   | 3,000,000                              | 100                       |
| 46  | Issuance of bursaries-Kitise/Kithuki                                       | 4,000,000   | 4,000,000                              | 100                       |
| 47  | Issuance of bursaries-Makindu  | 7,000,000   | 7,000,000                              | 100                       |
| 48  | Issuance of bursaries-Masongaleni  | 3,000,000   | 3,000,000                              | 100                       |
| 49  | Issuance of bursaries-Mavindini  | 3,000,000   | 3,000,000                              | 100                       |
| 50  | Issuance of bursaries-Mbitini  | 4,000,000   | 4,000,000                              | 100                       |
| 51  | Issuance of bursaries-Mbooni   | 2,000,000   | 2,000,000                              | 100                       |
| 52  | Issuance of bursaries-Mtito Andei  | 3,000,000   | 3,000,000                              | 100                       |
| 53  | Issuance of bursaries-Mukaa  | 3,000,000   | 3,000,000                              | 100                       |
| 54  | Issuance of bursaries-Muvau/Kikumini                                       | 3,000,000   | 3,000,000                              | 100                       |
| 55  | Issuance of bursaries-Nguu/Masumba   | 6,000,000   | 6,000,000                              | 100                       |
| 56  | Issuance of bursaries-Nguumo   | 4,000,000   | 4,000,000                              | 100                       |
| 57  | Issuance of bursaries-Nzaui/Kilili/Kalamba                                 | 7,000,000   | 7,000,000                              | 100                       |
| 58  | Issuance of bursaries-Thange   | 3,000,000   | 3,000,000                              | 100                       |
| 59  | Issuance of bursaries-Tulimani   | 5,000,000   | 5,000,000                              | 100                       |
| 60  | Issuance of bursaries-Ukia   | 4,000,000   | 4,000,000                              | 100                       |
| 61  | Issuance of bursaries-Nziu/Wote  | 3,000,000   | 3,000,000                              | 100                       |
| 62  | Issuance of bursaries (Payment of Ward Bursary Committee)-Ilima            | 50,000  | -                                      | 0                         |
| 63  | Issuance of bursaries (Payment of Ward Bursary Committee)-Kikumbulyu North | 43,000  | -                                      | 0                         |
| 64  | Issuance of bursaries (Payment of Ward Bursary Committee)-Kikumbulyu South | 50,000  | -                                      | 0                         |
| 65  | Issuance of bursaries(Payment of Ward bursary Committee)-Kisau/Kiteta      | 50,000  | -                                      | 0                         |
| 66  | Issuance of bursaries (Payment of Ward Bursary Committee)-Mbitini          | 43,000  | -                                      | 0                         |
| 67  | Issuance of bursaries (Payment of Ward Bursary Committee)-Nguumo           | 43,000  | -                                      | 0                         |
| 68  | ECDE Capitation  | 14,400,000  | 12,756,255                             | 89                        |
| 69  | Internship, Mentoring & Volunteer Programme                                | 18,200,000  | 17,957,180                             | 99                        |
| 70  | Makueni Tech and innovation hub programmes                                 | 500,000   | -                                      | 0                         |
| 71  | UNICEF GRANT SUPPORT - Capacity Building of ECDE Teachers                  | 1,740,000   | 907,800                                | 52                        |
| 72  | Conditional Grant for transferred Library services                         | 11,273,357  | -                                      | 0                         |
|     | <b>Total</b>   | <b>941,752,087</b>                                  | <b>891,667,229</b>                     | <b>95</b>                 |

### Development Expenditure Performance

The department utilized KShs. 205,146,050 out of a total development budget of KShs. 247,171,549, reflecting an absorption rate of 83 percent.

The highest development expenditure was recorded under Government Automation, accounting for KShs. 11,814,371, followed by VTC Development and Capitation, which utilized KShs. 6,121,791. A detailed breakdown of the expenditure is provided in the table below;

**Table 35: Department of Education Development Expenditure and Project Status**

| S/No | Ward           | Project Name  | FY 2024/25<br>Supplementary Budget<br>(2) Estimates | Expenditure as at 30th<br>June 2025 | Absorption<br>rate(%) | Project<br>status |
|------|----------------|---|---|-------------------------------------|-----------------------|-------------------|
| 1    | County wide    | CTTI Development and capitation   | 6,121,791   | 6,121,791                           | 100%                  | Ongoing           |
| 2    | HQ             | Government Automation -Government Automation - CIHMIS Phase two   | 14,135,445  | 6,921,596                           | 49%                   | Complete          |
| 3    | HQ             | Government Automation - Government Automation - budget automation and education system  | 3,000,000   | 1,315,900                           | 44%                   | Complete          |
| 4    | HQ             | Government Automation -Government Automation - Other ICT programmes   | 3,576,875   | 3,576,875                           | 100%                  | Complete          |
| 5    | Kee            | Kyandumbi ECDE - Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.  | 3,700,000   | 3,700,000                           | 100%                  | Complete          |
| 6    | Kilungu        | Muthethe ECDE – Construction of two classrooms with an office, 3-door pit latrine with urinal, electrical works, shelving to the stores, 2 lockable metallic cabinets, 2 wooden desks, 2 wooden arm chairs, water harvesting goods ( 10,000 ltrs water tank and base), 40 kiddy chairs and 20 kiddy tables, play equipment 4 piece set (double swing, slide, climbing frame, and double see-saw) display soft board and branding, publicity and signwriting | 3,500,000   | 1,842,877                           | 53%                   | Ongoing           |
| 7    | Kisau/Kiteta   | Construction of Kyooni ECDE   | 3,200,000   | 3,200,000                           | 100%                  | Complete          |
| 8    | Kisau/Kiteta   | Construction of Muluti ECDE   | 3,200,000   | 3,200,000                           | 100%                  | Complete          |
| 9    | Kikumini/Muvau | Construction of Kithoni ECDE centre   | 2,500,000   | 2,500,000                           | 100%                  | Complete          |
| 10   | Nguumo         | Construction of 1 ECDE class at Katangini   | 1,000,000   | -                                   | 0%                    | Ongoing           |

| S/No | Ward    | Project Name   | FY 2024/25<br>Supplementary Budget<br>(2) Estimates | Expenditure as at 30th<br>June 2025 | Absorption<br>rate(%) | Project<br>status |
|------|---------|--|---|-------------------------------------|-----------------------|-------------------|
| 11   | Kee     | Kasunguni ECDE Centre -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting | 4,300,000   | 4,290,068                           | 100%                  | Complete          |
| 12   | Kasikeu | Ngiluni ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting          | 4,300,000   | 4,246,996                           | 99%                   | Complete          |
| 13   | Kasikeu | Kwa Kalelo ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores,2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting        | 4,300,000   | 4,300,000                           | 100%                  | Complete          |
| 14   | Mbitini | Ngoto ECDE -2no. ECDE Classrooms with an office; Electrical Works; Shelving to the stores; 2No. Wooden Desks; 2No. Wooden Arm Chairs; Water harvesting goods (10,000Ltrs Water Tank and base); 40 No. Kiddy chairs and 20. No. Kiddy tables; Play equipment 4 piece set (double swing, slide, climbing frame and double seesaw); Display soft Pin board, White Board & Mark-Pens and ; Branding, Publicity and Signwriting   | 3,600,000   | 3,461,289                           | 96%                   | Complete          |

| S/No | Ward              | Project Name  | FY 2024/25<br>Supplementary Budget<br>(2) Estimates | Expenditure as at 30th<br>June 2025 | Absorption<br>rate(%) | Project<br>status |
|------|-------------------|---|---|-------------------------------------|-----------------------|-------------------|
| 15   | Nguu/Masumba      | Kwa-Mukonyo ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores,2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden armchairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, play equipment 4-piece set (double swing, slide, climbing frame and double seesaw), Display soft board and Branding, Publicity and Signwriting | 3,600,000   | 3,448,562                           | 96%                   | Complete          |
| 16   | Nguu/Masumba      | Matutu ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores,2No.lockable metallic cabinets,2No. Wooden Desks, 2No. Wooden armchairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, play equipment 4-piece set (double swing, slide, climbing frame and double seesaw), Display soft board and Branding, Publicity and Signwriting     | 3,600,000   | 3,513,041                           | 98%                   | Complete          |
| 17   | Ivingoni/Nzambani | Matulani ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works,2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting                          | 3,600,000   | 3,600,000                           | 100%                  | Complete          |
| 18   | Ilima             | Mwaani ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)  | 3,500,000   | 3,396,569                           | 97%                   | Complete          |
| 19   | Ilima             | Inyokoni ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)  | 3,500,000   | 3,395,778                           | 97%                   | Complete          |
| 20   | Ilima             | Kiluluini ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)   | 3,500,000   | 3,424,037                           | 98%                   | Complete          |
| 21   | Ukia              | Kisyungii ECDE-Construction of one class, toilet, an office,10,000L water tank and renovation of the existing class.  | 3,300,000   | 3,299,418                           | 100%                  | Complete          |
| 22   | Ilima             | Kathangathini ECDE Construction of one class room with office and store, water harvesting (10,000 ltrs water tank)  | 2,500,000   | 2,493,139                           | 100%                  | Complete          |

| S/No | Ward                 | Project Name  | FY 2024/25<br>Supplementary Budget<br>(2) Estimates | Expenditure as at 30th<br>June 2025 | Absorption<br>rate(%) | Project<br>status |
|------|----------------------|---|---|-------------------------------------|-----------------------|-------------------|
| 23   | Mukaa                | Construction of Uthini ECDE   | 2,500,000   | 2,497,274                           | 100%                  | Complete          |
| 24   | Mtito Andei          | Yindundu ECDE Class- Construction of 1no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs,Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting | 2,500,000   | 2,495,517                           | 100%                  | Complete          |
| 25   | Mtito Andei          | Mwaani ECDE Class - Construction of 1no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting | 2,500,000   | 2,500,000                           | 100%                  | Complete          |
| 26   | Mtito Andei          | Silanga ECDE Class - Construction of 1no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting | 2,500,000   | 2,500,000                           | 100%                  | Complete          |
| 27   | Nzaui/Kilili/Kalamba | Construction of Kwa Kalui ECDE  | 2,400,000   | 2,400,000                           | 100%                  | Complete          |
| 28   | Nzaui/Kilili/Kalamba | Construction of Maatha ECDE   | 2,400,000   | 2,398,968                           | 100%                  | Complete          |
| 29   | Kee                  | Kivai ECDE Centre -Construction of ECDE classroom   | 2,300,000   | 1,408,788                           | 61%                   | Ongoing           |
| 30   | Kithungo Kitundu     | Construction of Ngaani ECDE Class   | 2,000,000   | 1,993,987                           | 100%                  | Complete          |
| 31   | Makindu              | Kai ECDE-1 no. ECDE Classroom with an office; Electrical Works; Shelving to the stores; 1No. Wooden Desk;   | 2,400,000   | 80,760                              | 3%                    | Ongoing           |



| S/No | Ward                 | Project Name  | FY 2024/25<br>Supplementary Budget<br>(2) Estimates | Expenditure as at 30th<br>June 2025 | Absorption<br>rate(%) | Project<br>status |
|------|----------------------|---|---|-------------------------------------|-----------------------|-------------------|
|      |                      | 1No.Wooden Arm Chair; 20 No. Kiddy chairs and 10. No. Kiddy tables; Play equipment 2-piece set (double swing, slide, climbing frame and double see-saw); Displays of Pin board, White Board &Mark Pens and Branding, Publicity and Signwriting  |   |                                     |                       |                   |
| 32   | Kee                  | Fencing of Kyanduya CTTI  | 1,500,000   | 1,487,409                           | 99%                   | Complete          |
| 33   | Nzaui/Kilili/Kalamba | Construction of ECDE class at Kalamba Pri.Sch   | 1,200,000   | -                                   | 0%                    | Ongoing           |
| 34   | Kee                  | Construction of toilet at Kivaku ECDE and water harvesting  | 800,000   | 800,000                             | 100%                  | Complete          |
| 35   | Mbooni               | Yatwa ECDE - Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting | 4,400,000   | 1,699,437                           | 39%                   | Ongoing           |
| 36   | Tulimani             | Wambuli ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine withUrinal, Electrical Works, Shelving to the stores,2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting  | 4,400,000   | 4,400,000                           | 100%                  | Complete          |
| 37   | Kako/waia            | Itulu ECDE - Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables,Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),  | 4,300,000   | 4,298,343                           | 100%                  | Complete          |
| 38   | Kikumbulyu North     | Ithumula ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works,  | 4,300,000   | 4,300,000                           | 100%                  | Complete          |

| S/No | Ward               | Project Name  | FY 2024/25<br>Supplementary Budget<br>(2) Estimates | Expenditure as at 30th<br>June 2025 | Absorption<br>rate(%) | Project<br>status |
|------|--------------------|---|---|-------------------------------------|-----------------------|-------------------|
|      |                    | Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting   |   |                                     |                       |                   |
| 39   | Mavindini          | Methovini Ecde -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting | 4,300,000   | 1,643,948                           | 38%                   | Ongoing           |
| 40   | Ivingoni/Nzambani  | Iiani ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see- saw),Display soft board and Branding, Publicity and Signwriting    | 3,600,000   | 3,594,138                           | 100%                  | Complete          |
| 41   | KiimaKiu/Kalanzoni | Kwa Ndeke ECDE - Construction of double classroom with an office and store  | 3,600,000   | 3,532,867                           | 98%                   | Complete          |
| 42   | KiimaKiu/Kalanzoni | Construction of Mwanyani ECDE   | 3,600,000   | 3,578,584                           | 99%                   | Complete          |
| 43   | Mbitini            | Kavuthu ECDE - 2no. ECDE Classrooms with an office; Electrical Works; Shelving to the stores; Water harvesting goods (10,000Ltrs Water Tank and base); 40 No. Kiddy chairs and 20. No. Kiddy tables; Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw); Display soft Pin board, White Board & Mark Pens and Branding, Publicity and Signwriting   | 3,600,000   | 3,600,000                           | 100%                  | Complete          |
| 44   | Kathonzweni        | Kaiani ECDE Centre -2no. ECDE Classrooms with an office; Electrical Works; Shelving to the stores; 2No. Wooden Desks;   | 3,500,000   | 1,654,223                           | 47%                   | Ongoing           |

| S/No | Ward        | Project Name   | FY 2024/25<br>Supplementary Budget<br>(2) Estimates | Expenditure as at 30th<br>June 2025 | Absorption<br>rate(%) | Project<br>status |
|------|-------------|--|---|-------------------------------------|-----------------------|-------------------|
|      |             | 2No. Wooden Arm Chairs; Water harvesting goods (10,000Ltrs Water Tank and base); 40 No. Kiddy chairs and 20. No. Kiddy tables; Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw); Display soft Pin board, White Board & Mark Pens and Branding, Publicity and Signwriting  |   |                                     |                       |                   |
| 45   | Kalawa      | Kasooni ECDE - Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting | 3,000,000   | 153,125                             | 5%                    | Complete          |
| 46   | Kalawa      | Kathulumbi CTTI - Construction of Twin workshop at Kathulumbi CTTI   | 3,000,000   | 3,000,000                           | 100%                  | Complete          |
| 47   | Kalawa      | Mutanda CTTI - Construction of a twin workshop   | 3,000,000   | 2,155,702                           | 72%                   | Ongoing           |
| 48   | Thange      | Thange ecde- 1no. ECDE Classrooms with an office; Electrical Works; Shelving to the stores;1No. Wooden Desks; 1No. Wooden Arm Chairs; Water harvesting goods (10,000Ltrs Water Tank); Play equipment - 4 piece set (double swing, slide, climbing frame and double see-saw); Display soft Pin board, White Board & Mark Pens; Branding, Publicity and Signwriting; 20 Kiddy chairs and 10 Kiddy table  | 2,100,000   | 2,100,000                           | 100%                  | Complete          |
| 49   | Thange      | Kithasyu ecde and kithasyu library roofing - 1no. ECDE Classrooms with an office; Electrical Works; Shelving to the stores; 1 No. Wooden Desks; 1No. Wooden Arm Chairs; Water harvesting goods (10,000Ltrs Water Tank); Play equipment -4 piece set (double swing, slide, climbing frame and double see-saw); Display soft Pin board, White Board & Mark Pens; Branding, Publicity and Signwriting; 20 Kiddy chairs and 10 Kiddy table                                     | 2,100,000   | 2,100,000                           | 100%                  | Complete          |
| 50   | Kathonzweni | Equipping of Kiangini ICT Centre   | 1,500,000   | 1,500,000                           | 100%                  | Complete          |
| 51   | Masongaleni | Yikitaa ECDE - Yikitaa ECDE Construction of a Classroom  | 1,500,000   | 1,500,000                           | 100%                  | Complete          |

| S/No | Ward                 | Project Name   | FY 2024/25<br>Supplementary Budget<br>(2) Estimates | Expenditure as at 30th<br>June 2025 | Absorption<br>rate(%) | Project<br>status |
|------|----------------------|--|---|-------------------------------------|-----------------------|-------------------|
|      |                      | (One classroom and electrical conduit)   |   |                                     |                       |                   |
| 52   | Mbooni               | Construction of a dormitory at Mukaatini CTTI  | 2,299,261   | 2,299,261                           | 100%                  | Complete          |
| 53   | Mavindini            | Construction of dormitory at Ivinga Nzia CTTI (Changed to fencing and workshop)  | 3,430,000   | 3,430,000                           | 100%                  | Complete          |
| 54   | 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   | 2,450,000                           | 100%                  | Complete          |
| 55   | Muvau/Kikumini       | Kimuumo ECDE center (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)                              | 1,960,000   | 1,959,669                           | 100%                  | Complete          |
| 56   | Nzaui/Kilili/Kalamba | Matiliku ECDE (One classroom with electrical conduit and lockable cabinet)   | 2,400,000   | 24,000                              | 1%                    | Ongoing           |
| 57   | Nzaui/Kilili/Kalamba | Maumi ECDE (One classroom with electrical conduit and lockable cabinet)  | 2,400,000   | 24,000                              | 1%                    | Ongoing           |
| 58   | 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   | 3,430,000                           | 100%                  | Complete          |
| 59   | Ukia                 | Construction of Mumbuni Primary ECDE Class (One classroom and electrical conduit)  | 1,470,000   | 1,470,000                           | 100%                  | Complete          |
| 60   | Kisau/ Kiteta        | Kakuswi CTTI Construction of 2 dormitories (female and male)   | 6,830,000   | 6,830,000                           | 100%                  | Complete          |
| 61   | Nguumo               | Katangini ECDE Construction of a Classroom (One classroom and electrical conduit)  | 1,470,000   | 1,470,000                           | 100%                  | Ongoing           |
| 62   | Kasikeu              | Kitumbini CTTI Dormitory (changed to fencing)  | 1,470,000   | 1,470,000                           | 100%                  | Complete          |
| 63   | Mukaa                | Kwa Muatha ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.   | 2,940,000   | 2,940,000                           | 100%                  | Complete          |
| 64   | 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   | 3,136,000                           | 100%                  | Complete          |
| 65   | Nguumo               | Ndeini CTTI Electricity connection   | 64,301  | 64,301                              | 100%                  | Ongoing           |
| 66   | 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.        | 375,946   | 375,946                             | 100%                  | Complete          |
| 67   | Kitise/ Kithuki      | Yinthungu CTTI – Construction of a boys’ dormitory.  | 1,960,000   | 1,960,000                           | 100%                  | Complete          |

| S/No | Ward                 | Project Name  | FY 2024/25<br>Supplementary Budget<br>(2) Estimates | Expenditure as at 30th<br>June 2025 | Absorption<br>rate(%) | Project<br>status |
|------|----------------------|---|---|-------------------------------------|-----------------------|-------------------|
| 68   | Nzaui/Kilili/Kalamba | Yiuma ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.   | 2,940,000   | 2,940,000                           | 100%                  | Complete          |
| 69   | Mbitini              | Yuuni ECDE Construction of 2classroom,office, store, 3 door pit latrine and 5000lts tanks   | 1,781,305   | 1,752,984                           | 98%                   | Complete          |
| 70   | Mtito Andei          | Miangeni ECDE - Construction of two classrooms, an office, a store, toilets and a 5000 ltrs water tank  | 382,478   | -                                   | 0%                    | Complete          |
| 71   | Nguu/Masumba         | Kwa Matungu CTTI  | 712,400   | -                                   | 0%                    | Ongoing           |
| 72   | Ukia                 | Construction of workshop and equipping at Ukaatuni CTTI   | 1,743,332   | 1,743,332                           | 100%                  | Complete          |
| 73   | HQ                   | Government automation   | 6,973,943   | -                                   | 0%                    | Complete          |
| 74   | Tulimani             | Upgrading of Kyamuthengi community library  | 59,500  | 59,500                              | 100%                  | Complete          |
| 75   | HQ                   | CTTI Development and capitation   | 774,813   | 774,813                             | 100%                  | Complete          |
| 76   | Kee                  | Nguluni ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.                                | 234,898   | 234,898                             | 100%                  | Complete          |
| 77   | Mavindini            | Construction of dormitory at Mavindini CTTI   | 2,122,038   | 2,122,038                           | 100%                  | Complete          |
| 78   | Nzaui/Kilili/Kalamba | Construction of Kalamba ECDE (One classroom with electrical conduit and lockable cabinet)   | 30,000  | 30,000                              | 100%                  | Complete          |
| 79   | Muvau/Kikumini       | Construction of Kambi Mawe ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair) | 62,602  | 62,602                              | 100%                  | Complete          |
| 80   | Mtito Andei          | Kavungwa ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)                   | 69,553  | 69,553                              | 100%                  | Complete          |
| 81   | Kathonzweni          | Construction of Kiangini Youth Empowerment center. –<br>Construction of ICT Hub/Computer lab/Resource center  | 131,431   | 131,431                             | 100%                  | Complete          |
| 82   | Mtito Andei          | Mavindini ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)                  | 103,600   | 103,600                             | 100%                  | Complete          |
| 83   | Emali/Mulala         | Mwasa Ng'ombe ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.                          | 162,066   | 162,066                             | 100%                  | Complete          |
| 84   | Muvau/Kikumini       | Ndukuma ECDE center (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)             | 21,609  | 21,609                              | 100%                  | Complete          |
| 85   | Kathonzweni          | Ngomano ECDE - Construction of 2 classroom, 3 door pit  | 523,196   | 523,196                             | 100%                  | Complete          |

| S/No | Ward                | Project Name   | FY 2024/25<br>Supplementary Budget<br>(2) Estimates | Expenditure as at 30th<br>June 2025 | Absorption<br>rate(%) | Project<br>status |
|------|---------------------|--|---|-------------------------------------|-----------------------|-------------------|
|      |                     | latrine electrical conduit metallic cabinet wooden table and arm chair.  |   |                                     |                       |                   |
| 86   | 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   | 3,430,000                           | 100%                  | Complete          |
| 87   | Mbitini             | Installation of tanks and gutters at Masokani CTTI and Kithumani   | 75,860  | 75,860                              | 100%                  | Complete          |
| 88   | Ilima               | Isovyva CTTI Construction of Dormitory and fencing   | 998,197   | 998,197                             | 100%                  | Complete          |
| 89   | Kathonzweni         | Kathonzweni CTTI – Construction of pit latrine Toilets   | 980,000   | 980,000                             | 100%                  | Complete          |
| 90   | Kikumbulyu North    | Katilamuni ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.                                      | 210,632   | 210,632                             | 100%                  | Complete          |
| 91   | Kilungu             | Kauti CTTI Equipping   | 187,494   | 187,494                             | 100%                  | Complete          |
| 92   | Kiima Kiu/Kalanzoni | Kwa Kea primary ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.                                 | 127,964   | 127,964                             | 100%                  | Complete          |
| 93   | Kikumbulyu North    | Kyaani ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.  | 107,028   | 107,028                             | 100%                  | Complete          |
| 94   | Mbitini             | Kyumbuni ECDE- Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.                                       | 126,178   | 126,178                             | 100%                  | Complete          |
| 95   | Kilungu             | Mutongu ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.  | 161,122   | 161,122                             | 100%                  | Complete          |
| 96   | Kilungu             | Mutongu ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.  | 2,940,000   | 2,940,000                           | 100%                  | Complete          |
| 97   | 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. | 166,646   | 166,646                             | 100%                  | Complete          |
| 98   | Emali/Mulala        | Ng'etha CTTI- Construction of twin workshop and equipping  | 282,649   | 282,649                             | 100%                  | Complete          |
| 99   | Kisau/ Kiteta       | Ngaa ECDE Construction of 2 classrooms, office, store and water tanks (5000ltrs)   | 161,122   | 161,122                             | 100%                  | Complete          |
| 100  | Thange              | Ngokolani ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)                           | 62,503  | 62,503                              | 100%                  | Complete          |

| S/No | Ward               | Project Name   | FY 2024/25<br>Supplementary Budget<br>(2) Estimates | Expenditure as at 30th<br>June 2025 | Absorption<br>rate(%) | Project<br>status |
|------|--------------------|--|---|-------------------------------------|-----------------------|-------------------|
| 101  | Nguu/Masumba       | Ngongweni Primary school ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.                            | 179,907   | 179,907                             | 100%                  | Complete          |
| 102  | 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. | 142,696   | 142,696                             | 100%                  | Complete          |
| 103  | Thange             | Nzouni ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)                                  | 72,179  | 72,179                              | 100%                  | Complete          |
| 104  | Tulimani           | construction of one door Pit latrine at Mulooni ECDE Centre  | 490,000   | 490,000                             | 100%                  | Complete          |
| 105  | Kisau/ Kiteta      | Songeni ECDE Construction of 2 classroom, water harvesting (5000lts tank) electrical conduit, metallic cabinet, lockable wooden table and arm chair.                     | 238,950   | 238,950                             | 100%                  | Complete          |
| 106  | Kalawa             | Syongungi ECDE – Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.  | 2,940,000   | 2,940,000                           | 100%                  | Complete          |
| 107  | Masongaleni        | Ulinzi ECDE - (One classroom and electrical conduit)   | 59,240  | 59,240                              | 100%                  | Complete          |
| 108  | Nguumo             | Uvileni CTTI Construction of a toilet  | 36,011  | 36,011                              | 100%                  | Complete          |
| 109  | Emali/Mulala       | Fencing, Construction of workshops of Kakulu CTTI  | 771,354   | 771,354                             | 100%                  | Complete          |
| 110  | Kalawa             | Syokilati ECDE Construction of a class   | 35,429  | 35,429                              | 100%                  | Complete          |
| 111  | Kalawa             | Mweleli ECDE Construction of a classroom   | 36,624  | 36,624                              | 100%                  | Complete          |
| 112  | Kasikeu            | Construction of Kwa Mbumbu ECDE  | 533,472   | 533,472                             | 100%                  | Complete          |
| 113  | Kiimakui/Kalanzoni | Kisse ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)  | 3,500,000   | 3,500,000                           | 100%                  | Complete          |
| 114  | Kikumbulyu North   | Kiaoni ECDE Construction of one classroom  | 84,392  | 84,392                              | 100%                  | Complete          |
| 115  | Kilungu            | Kyakathungu ECDE   | 70,000  | 70,000                              | 100%                  | Complete          |
| 116  | Kilungu            | Kyakituku ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)  | 292,845   | 292,845                             | 100%                  | Complete          |
| 117  | Kilungu            | Mutanda ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)  | 70,000  | 70,000                              | 100%                  | Complete          |
| 118  | Kisau/Kiteta       | Kalimani ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)   | 463,534   | 463,534                             | 100%                  | Complete          |
| 119  | Mbitini            | Muambwani ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)  | 192,092   | 192,092                             | 100%                  | Complete          |
| 120  | Mtito Andei        | Ngwata CTTI Construction of a workshop   | 47,556  | 47,556                              | 100%                  | Complete          |

| S/No | Ward         | Project Name   | FY 2024/25<br>Supplementary Budget<br>(2) Estimates | Expenditure as at 30th<br>June 2025 | Absorption<br>rate(%) | Project<br>status |
|------|--------------|--|---|-------------------------------------|-----------------------|-------------------|
| 121  | Mukaa        | Construction of Kitaingo CTTI workshops and power connection | 1,129,280   | 50,410                              | 4%                    | Ongoing           |
| 122  | Nguu/Masumba | Completion of Kwa Matungu classes                            | 110,213   | 26,160                              | 24%                   | Complete          |
| 123  | Nguu/Masumba | Kwa Matungu CTTI-Purchase of Land                            | 300,000   | -                                   | 0%                    | Complete          |
| 124  | Nguumo       | Makusu ECDE (One classroom and electrical conduit)           | 110,000   | 110,000                             | 100%                  | Complete          |
|      |              | <b>Total</b>   | <b>247,171,549</b>                                  | <b>205,146,050</b>                  | <b>83%</b>            |                   |



#### 4.7.2. Non-Financial Performance

The department County Government completed the construction of new classrooms in 34 ECDE centres, with works ongoing in 8 additional centres, aimed at providing a conducive learning environment. 959 teachers were capacity built on nurturing care framework and CBC curriculum to enhance holistic approach in child development. To promote retention and transition to secondary and other training institutions, a total of 18,173 needy students were supported through bursaries, while 675 bright and needy students benefitted from scholarships.

The department recruited, placed and managed a total of 125 interns with an aim to equip them with skills to enhance their employability. 53 out of 61 Vocational Training Centres (VTCs) received capitation with an aim to subsidize training cost and enhance access to vocation training. 633 community members across 15 Community Information centres were trained on ICT to boost ICT literacy levels. Kiangini Community Information Centre was equipped and operationalized to provide ICT training at the grassroots level.

**Table 36: Department of Education Non Finance Performance**

| Programme                                    | Sub Programme  | Delivery Unit                           | Key Output   | Key performance Indicator  | Target (s) | Actuals as at 30 <sup>th</sup> June 2025 | Variance  |
|--|--|---|--|--|------------|--|-----------|
| Early Childhood Development Education (ECDE) | ECDE Infrastructural development                     | Early Childhood Development Education   | New classrooms constructed in ECDE centers           | No. of ECDE centers with newly constructed classroom(s)                  | 42         | 34                                       | 8         |
|  | Human resource development                           | Early Childhood Development Education   | ECDE teachers capacity built                         | No. of ECDE teachers capacity built                                      | 959        | 959                                      | 0         |
| County Bursary and Scholarship               | County Bursary and Scholarship                       | Support to Education                    | Students supported with bursary                      | No. of bursary beneficiaries   | 17,000     | 18,173                                   | (+1,173)  |
|  |  |   | Continuing students supported through scholarships   | No. of continuing students supported through scholarships.               | 675        | 675                                      | 0         |
| Community libraries and resource centres     | Development of county libraries and resource centres | Support to Education                    | Community Libraries and Resource Centres established | No. of citizens accessing community library and Resource Centre services | 6,000      | 22,971                                   | (+16,971) |
| Technical and Vocational Training            | Infrastructural development                          | Technical and Vocational Training       | VTCs Rehabilitated and equipped                      | No of VTCs rehabilitated and equipped;                                   | 3          | 2  | 1         |
|  | VTC Capitation                                       | Technical and Vocational Training       | Trainees benefiting from capitation                  | No. of trainees under capitation   | 5,000      | 4,716                                    | 284       |
| Internship, Mentorship and volunteerism      | Internship   | Internship, Mentorship and volunteerism | Interns benefiting from Internship programme         | No. of interns under internship programme                                | 90         | 125                                      | (+35)     |

| Programme                                | Sub Programme                         | Delivery Unit | Key Output                                    | Key performance Indicator  | Target (s) | Actuals as at 30 <sup>th</sup> June 2025 | Variance |
|--|---------------------------------------|---------------|---|--|------------|--|----------|
| Information and Communication Technology | ICT Infrastructural Development       | ICT           | Devices covered by Network security licenses  | No. of devices covered by network security licenses                                    | 566        | 766                                      | (+266)   |
|  |                                       | ICT           | Facilities connected with LAN                 | No. of facilities connected with LAN complete with user support equipment and training | 1          | 1  | 0        |
|  | ICT Training and Innovation Promotion | ICT           | Members of public trained on basic ICT skills | No. of trained members of public   | 700        | 633                                      | 67       |
|  |                                       | ICT           | Complete Innovations                          | No. of innovations and research works completed  | 2          | 5  | (+3)     |
|  | Automation & Service Delivery         | ICT           | Increased automated services                  | Proportion of government services that have been automated                             | 60         | 43                                       | 50       |

### 4.7.3. Challenges, Lessons Learnt and Recommendations

#### Challenges

Over the period, the department faced the following challenges;

- (a) Delayed disbursement of funds from the national treasury; This significantly hindered the timely implementation of key programmes and projects.
- (b) Budget Constraints: Inadequate budget allocations resulted in the non-implementation of several key programmes and projects, many of which are essential for achieving the department's core objectives and improving service delivery
- (c) Inadequate staff: The department faced persistent staffing shortages due to budgetary ceilings on staff emoluments. Additionally, natural attrition, inadequate succession planning, and limited investment in staff capacity building further weakened the efficiency and effectiveness of service delivery.
- (d) Unforeseen external risks: Fluctuations in prices of construction materials introduced significant volatility into project planning and implementation. These unpredictable factors disrupted budgets and timelines, complicating project execution and overall management.

## Lessons Learnt

- (a) Importance of adequate and timely Funding: Timely and sufficient financial resources are fundamental to the smooth execution of projects and programmes. Delays in funding can derail project timelines.
- (b) Leveraging on Public-Private Partnerships (PPPs): PPPs have proven to be an effective approach to addressing financial and human resource gaps. They offer not only additional funding but also access to technical expertise, innovation, and improved service delivery efficiency.
- (c) Need for a staff exit strategy: A clear and proactive staff exit strategy is essential for managing staffing gaps and ensuring continuity in service delivery
- (d) Capacity building for staff: Ongoing training and capacity building are vital to equip staff with emerging knowledge and skills; strengthening human capital ensures improved performance, better project outcomes, and a higher standard of public service.
- (e) Continuous Monitoring and Evaluation is essential: Regular performance reviews and continuous monitoring help keep projects on track. These processes enable early identification of issues, support timely decision-making, and promote accountability, ultimately increasing the effectiveness and success rate of projects.

## Recommendations

- (a) Strengthen Public Private Partnerships: Promote collaboration with private sectors and non-state actors to bridge resource gaps and leverage technical expertise.
- (b) Develop and implement a staff exit and succession strategy: Establish a formal staff exit and succession planning framework to proactively address staffing gaps resulting from retirement, transfers, or resignations. This will ensure service continuity and retention of institutional knowledge.
- (c) Invest in continuous capacity building of the staff: Allocate resources and develop structured training programs to regularly upskill staff in emerging technologies, education trends, and project management practices

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

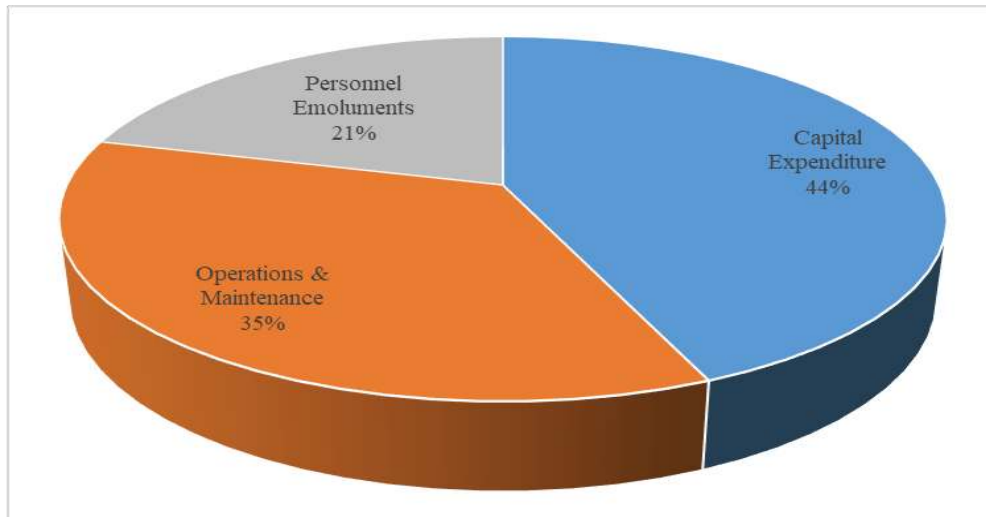
##### 4.8.1. Financial Performance Summary

The total department expenditure for the FY 2024/25 was Kshs. 228,356,600 against a budget of Kshs. 274,949,771, which translates to an absorption rate of 83 percent. The absorption rate for the recurrent was 87 percent, while for development it was 79 percent.

**Table 37: Department Gender Summary of Budget and Expenditures**

| Economic Classification             | FY 2024/25 Supplementary(2) Budget Estimates | Expenditures As At 30th June 2025 | Absorption Rate (%) |
|-------------------------------------|--|-----------------------------------|---------------------|
| <b>Recurrent Expenditure</b>        |  |                                   |                     |
| Operations                          | 27,550,965                                   | 24,076,291                        | 87                  |
| Maintenance                         | 68,955,888                                   | 57,070,610                        | 83                  |
| <b>Operations &amp; Maintenance</b> | <b>96,506,853</b>                            | <b>81,146,901</b>                 | <b>84</b>           |
| Personnel Emoluments                | 51,966,026                                   | 47,635,524                        | 92                  |
| <b>Total Recurrent</b>              | <b>148,472,879</b>                           | <b>128,782,425</b>                | <b>87</b>           |
| <b>Development Expenditure</b>      |  |                                   |                     |
| Capital Expenditure                 | 126,476,892                                  | 99,574,175                        | 79                  |
| <b>Total Budget</b>                 | <b>274,949,771</b>                           | <b>228,356,600</b>                | <b>83</b>           |

The total expenditure for the department comprised of 35 percent operations and maintenance, 44 percent capital expenditures and 21 percent personnel emoluments.



**Figure 15: Department of Gender Expenditure by Economic Classification**

##### Recurrent Expenditure Performance

The total recurrent expenditure was Kshs. 128,782,425 against a budget of Ksh. 148,472,879 translates to an 87 percent absorption rate. Salaries and Wages had the highest expenditure of Kshs. 47,635,523.90, followed by KYISA Games- facilitating activities for county teams in

KYISA games at Ksh. 16,398,769.70. The analysis of the expenditure is provided in the table below;

**Table 38:: Department of Gender Recurrent Expenditure Performance**

| Economic Item & Title   | FY 2024/25 Supplementar y Budget Estimates (2) | Actual Expenditure FY 2024/25 (Kshs.) | Absorptio n rate |
|---|--|---------------------------------------|------------------|
| Salaries And Wages  | 51,966,026.09                                  | 47,635,523.90                         | 92%              |
| Telephone, Telex, Facsimile & mobile phone services                     | 200,000.00                                     | 200,000.00                            | 100%             |
| Domestic Travel Costs   | 300,000.00                                     | 169,275.00                            | 56%              |
| Daily Subsistence Allowance   | 1,000,000.00                                   | 855,220.00                            | 86%              |
| Publishing & printing Services  | 50,000.00                                      | 50,000.00                             | 100%             |
| Advertising, Publicity Campaigns & Awareness                            | 120,000.00                                     | 100,000.00                            | 83%              |
| Training Expenses   | 330,000.00                                     | 306,815.00                            | 93%              |
| Hospitality-Catering Services   | 973,244.00                                     | 961,100.00                            | 99%              |
| Office & General Supplies-stationery                                    | 571,700.00                                     | 571,547.90                            | 100%             |
| Computer &Computer Accessories  | 199,800.00                                     | 109,400.00                            | 55%              |
| Office & General Supplies-Sanitary                                      | 50,000.00                                      | -                                     | 0%               |
| Hospitality Services  | 353,593.00                                     | 326,400.00                            | 92%              |
| Refined Fuels, Oils & Lubricants  | 2,960,004.00                                   | 1,950,613.80                          | 66%              |
| Membership Fees, Dues, and Subscriptions to Professional Bodies         | 30,000.00                                      | 20,000.00                             | 67%              |
| Planning, Budget, Statistics, and Indicator Tracking                    | 694,600.00                                     | 689,500.00                            | 99%              |
| Budget Implementation Committee   | 500,000.00                                     | 468,600.00                            | 94%              |
| Financial Reporting   | 372,000.00                                     | 304,189.65                            | 82%              |
| Performance Contracting   | 586,420.00                                     | 436,460.00                            | 74%              |
| Youth Empowerment - Youth   | 8,000,000.00                                   | 7,391,650.00                          | 92%              |
| Youth Empowerment - Sports  | 9,000,000.00                                   | 8,116,120.00                          | 90%              |
| Training of Gender Officers   | 200,000.00                                     | -                                     | 0%               |
| Partnership and linkages  | 259,604.00                                     | 249,900.00                            | 96%              |
| Gender Sub-County Office /Constituency Operating Expenses               | 800,000.00                                     | 799,500.00                            | 100%             |
| Maintenance of motor vehicles   | 2,028,969.00                                   | 881,893.85                            | 43%              |
| Coordination of sub-county activities for gender and social development | 500,000.00                                     | 323,560.00                            | 65%              |
| Children/OVC protection development and support                         | 500,000.00                                     | 257,300.00                            | 51%              |
| Empowerment to PWDs   | 2,700,000.00                                   | 2,277,510.35                          | 84%              |
| Makueni Youth Apprenticeship Programme                                  | 500,000.00                                     | 183,648.30                            | 37%              |
| Coordination of Youth Activities at Devolved Units                      | 1,000,000.00                                   | 915,700.00                            | 92%              |
| Maintenance of a fitness centre   | 200,000.00                                     | 199,459.80                            | 100%             |
| Facilitation of County Sports Officers                                  | 250,000.00                                     | 235,000.00                            | 94%              |
| Elderly livelihood support  | 400,000.00                                     | 86,700.00                             | 22%              |
| Tetheka Fund -Administration Costs                                      | 700,000.00                                     | 497,100.00                            | 71%              |
| Youth Empowerment -HQ   | 121,869.43                                     | 71,869.00                             | 59%              |
| Youth mentorship-thome wa muika   | 800,000.00                                     | 752,877.25                            | 94%              |
| Gender Based Violence Programmes  | 122,000.00                                     |                                       | 0%               |
| Emali Mulala - Makueni Child Protection Centre                          | 2,019,436.45                                   | 1,366,350.00                          | 68%              |
| PWD Mapping, Registration and Census-Ilima                              | 396,500.00                                     | 370,522.00                            | 93%              |
| Sports Development  | 135,310.00                                     | 135,300.00                            | 100%             |
| PWD Mapping, Registration and Census-Kako Waia                          | 800,500.00                                     | 468,000.00                            | 58%              |
| PWD Mapping, Registration and Census-Kalawa                             | 500,000.00                                     | 367,200.00                            | 73%              |
| Social Protection :Support to vulnerable Elderly, PWDs                  | 112,500.00                                     |                                       | 0%               |

| <b>Economic Item &amp; Title</b>   | <b>FY 2024/25<br/>Supplementar<br/>y Budget<br/>Estimates (2)</b> | <b>Actual<br/>Expenditure<br/>FY 2024/25<br/>(Kshs.)</b> | <b>Absorptio<br/>n rate</b> |
|--|---|--|-----------------------------|
| PWD Mapping, Registration and Census   | 28,500.00   |  | 0%                          |
| Ujuzi TekeTeke   | 114,290.00  | 10,080.00  | 9%                          |
| PWD Mapping, Registration and Census-Kee   | 498,500.00  | 468,000.00   | 94%                         |
| PWD Mapping, Registration and Census-Kikumbulyu North  | 498,500.00  | 468,000.00   | 94%                         |
| Youth empowerment programme  | 19,580.00   | -  | 0%                          |
| Youth Empowerment and sports development   | 42,254.00   |  | 0%                          |
| PWD Mapping, Registration and Census   | 28,500.00   |  | 0%                          |
| PWD Mapping, Registration and Census-Kilungu   | 497,500.00  | 468,000.00   | 94%                         |
| PWD Mapping, Registration and Census   | 30,500.00   |  | 0%                          |
| PWD Mapping, Registration, and Census-Makindu  | 498,500.00  | 468,000.00   | 94%                         |
| Youth empowerment programme; Ajira kwa vijana, ujuzi teketeke  | 24,000.00   | 24,000.00  | 100%                        |
| PWD Mapping, Registration, and Census-Masongaleni  | 396,900.00  | 367,200.00   | 93%                         |
| PWD Mapping, Registration, and Census-Mavindini  | 25,500.00   |  | 0%                          |
| Sports Development Programme and Levelling of Kyangoma Stadium   | 8,400.00  |  | 0%                          |
| PWD Mapping, Registration, and Census-Mukaa  | 474,500.00  | 468,000.00   | 99%                         |
| PWD Mapping, Registration, and Census-Nguu/Masumba   | 497,500.00  | 468,000.00   | 94%                         |
| PWD Mapping, Registration, and Census-Nguumo   | 500,500.00  | 468,000.00   | 94%                         |
| Youth empowerment Ajira kwa vijana, ujuzi teketeke 500,000 and sports 1000000  | 19,220.00   | 19,140.00  | 100%                        |
| Youth empowerment programme  | 12,160.00   | 12,160.00  | 100%                        |
| Youth empowerment programme  | 69,600.00   |  | 0%                          |
| Social Groups development programme  | 41,340.00   |  | 0%                          |
| Sports Development Programme kwa kamoli (utaati) talent center : leveling of ground and wash rooms   | 35,210.00   | 35,100.00  | 100%                        |
| Support to organized groups including PWDs in Nziu sub ward tents and chairs and other equipments  | 39,360.00   |  | 0%                          |
| GBV Protection -Anti GBV campaigns and awareness creation; Legal Aid and Justice Suppoty: including filing complaints and seeking redress, Prevention activities, Collaboration and Networking with partners                         | 2,275,000.00  | 2,184,242.80   | 96%                         |
| KYISA Games- facilitating activities for county teams in KYISA games   | 19,420,600.00   | 16,398,769.70  | 84%                         |
| Sports development programme and leveling of Kyangoma stadium  | 465,590.00  | 369,397.60   | 79%                         |
| Social Protection Development - 3200 litre Water Tanks for needy persons and vulnerable households   | 51,150.00   |  | 0%                          |
| Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals 1.4 and ujizi teketeke 600k | 1,800,000.00  | 1,200,000.00   | 67%                         |
| LigiMashinani cash awards  | 540,649.00  | 540,649.00   | 100%                        |
| Sports-Youth development Programme, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals  | 1,400,000.00  | 1,400,000.00   | 100%                        |
| Sports and Youth development Programme-Ligi Mashinani/Supa Cup   | 1,050,000.00  | 1,050,000.00   | 100%                        |
| Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals                            | 1,050,000.00  | 1,050,000.00   | 100%                        |
| Sports and Youth development Programme - Tournament Model-payment of referres, purchase of playing balls, facillitation of scouts, exposure expenses and other associated expenses and Choir competition                             | 1,050,000.00  | 1,050,000.00   | 100%                        |
| Sports and Youth development Programme - Youth, Talent and   | 1,050,000.00  | 1,050,000.00   | 100%                        |

| <b>Economic Item &amp; Title</b>  | <b>FY 2024/25<br/>Supplementary Budget<br/>Estimates (2)</b> | <b>Actual<br/>Expenditure<br/>FY 2024/25<br/>(Kshs.)</b> | <b>Absorption<br/>rate</b> |
|---|--|--|----------------------------|
| Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals  |  |  |                            |
| Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals   | 1,050,000.00   | 1,050,000.00   | 100%                       |
| Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals   | 1,050,000.00   | 1,050,000.00   | 100%                       |
| Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals   | 770,000.00   | 770,000.00   | 100%                       |
| Sports and Youth Development Programme – Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals   | 700,000.00   | 700,000.00   | 100%                       |
| Sports and Youth Development Programme – Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals   | 700,000.00   | 700,000.00   | 100%                       |
| Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals   | 700,000.00   | 700,000.00   | 100%                       |
| Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals   | 700,000.00   | 700,000.00   | 100%                       |
| Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals   | 700,000.00   | 700,000.00   | 100%                       |
| Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals   | 700,000.00   | 700,000.00   | 100%                       |
| Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals (support of Kshs. 400,000 to ASU team playing Division 1 for purchase of 2 pairs of uniform, soccer boots, 20 balls and fuel) | 700,000.00   | 700,000.00   | 100%                       |
| Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals   | 700,000.00   | 700,000.00   | 100%                       |
| Sports and Youth development- Ujuzi teketeke  | 700,000.00   |  | 0%                         |
| Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals   | 700,000.00   | 700,000.00   | 100%                       |
| Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals   | 700,000.00   | 700,000.00   | 100%                       |
| Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals   | 700,000.00   | 700,000.00   | 100%                       |
| Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals   | 700,000.00   | 700,000.00   | 100%                       |

| <b>Economic Item &amp; Title</b>  | <b>FY 2024/25<br/>Supplementary Budget<br/>Estimates (2)</b> | <b>Actual<br/>Expenditure<br/>FY 2024/25<br/>(Kshs.)</b> | <b>Absorption<br/>rate</b> |
|---|--|--|----------------------------|
| Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals | 700,000.00   | 700,000.00   | 100%                       |
| Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposal  | 700,000.00   | 700,000.00   | 100%                       |
| 'Youth Development through empowerment-Ujuzi teketeke'  | 300,000.00   |  | 0%                         |
| Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals | 945,000.00   | 945,000.00   | 100%                       |
| Sports and youth development programme-Youth, Talent and Infrastructure development for athletics, ball games, indoor games, establishment of sports fund and development of sports development proposal. | 700,000.00   | 700,000.00   | 100%                       |
| Sports and Youth development Programme -Youth, Talent and Infrastructure development for establishment of sport fund and development of athletics, ballgames, indoor games, sports development proposals  | 700,000.00   | 700,000.00   | 100%                       |
| PWD mapping, Registration and Census  | 500,000.00   |  | 0%                         |
| Youth Economic Empowerment (Ujuzi Teke Teke)  | 100,000.00   | 6,720.00   | 7%                         |
| Mapping, Registration and census of PWDs  | 300,000.00   | 2,000.00   | 1%                         |
| Sports and Youth Development Programme Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sports fund and development of sports development proposals  | 1,400,000.00   | 1,400,000.00   | 100%                       |
| Sports and Youth development Programme Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals   | 700,000.00   | 700,000.00   | 100%                       |
| Ligi Mashinani  | 600,000.00   | 600,000.00   | 100%                       |
| Sports development – Ward Tournament  | 700,000.00   |  | 0%                         |
| Youth Empowerment- Ujuzi Teke Teke  | 200,000.00   | 20,160.00  | 10%                        |
| Sports and Youth development program-Youth, Talent and infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals     | 400,000.00   | 400,000.00   | 100%                       |
| Talent Development (All stars exposure)   | 200,000.00   | 200,000.00   | 100%                       |
| Ujuzi Tekete  | 200,000.00   |  | 0%                         |
| <b>TOTAL</b>  | <b>148,472,878.97</b>  | <b>128,782,424.90</b>                                    | <b>87%</b>                 |



**Development Expenditure Performance**

The development expenditure was Kshs. 99,574,175 against a budget of Kshs. 126,476,892 resulting to 79 percent absorption rate. The highest expenditure of Kshs 10,591,289 was spent on sports development programme while the second highest expenditure of Kshs. 3,060,412 was spent on Makueni Child Protection Centre. The analysis of the expenditure is provided in the table below;

**Table 39: Department of Gender Development expenditures and Project Status**

| S/No | Project Location    | Project Name  | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status   |
|------|---------------------|---|---|----------------------------------|-----------------|----------|
| 1    | HQ                  | Sports Development Programme(Pool table competition),Supa Cup,Special Olympics and Ndukuma Run/Marathon)  | 10,615,000                                    | 10,591,289                       | 100%            | Complete |
| 2    | Emali Mulala        | Makueni Child Protection Centre   | 4,847,470                                     | 3,060,412                        | 63%             | Complete |
| 3    | Kilungu             | Support to Groups – Purchase of 15 (100-seater) Tents and Chairs  | 3,000,000                                     | 2,999,400                        | 100%            | Complete |
| 4    | Kisau/Kiteta        | Support to groups(Tents and chairs)   | 3,000,000                                     | 2,999,326                        | 100%            | Complete |
| 5    | Emali/Mulala        | Makueni child protection centre-operationalization, electrification and equipping, Solarization   | 3,000,000                                     | 2,980,308                        | 99%             | Complete |
| 6    | Mbitini             | Purchase of chairs and Tents  | 3,000,000                                     | 2,840,532                        | 95%             | Complete |
| 7    | Nguu/Masumba        | Masumba playground (Fencing, shade, levelling and construction of a toilet)   | 3,000,000                                     | 2,806,818                        | 94%             | Complete |
| 8    | Mtito Andei         | Support to social welfare groups tents and chairs   | 2,750,000                                     | 2,744,732                        | 100%            | Complete |
| 9    | Mbitini             | Mbeletu playground -Levelling and protection works  | 4,000,000                                     | 2,637,921                        | 66%             | Complete |
| 10   | County Wide         | Youth empowerment programme   | 2,824,205                                     | 2,636,205                        | 93%             | Complete |
| 11   | All wards           | KYISA Games- facilitating activities for county teams in KYISA games  | 3,000,000                                     | 2,580,420                        | 86%             | Complete |
| 12   | Emali/Mulala        | Support to groups with chairs and tents   | 2,500,000                                     | 2,499,000                        | 100%            | Complete |
| 13   | Mukaa               | Purchase of tents and chairs to 10 groups(Aka ma Meko CBO,Uka Wone CBO,Kwa Kakue CBO,Kya Wendo Welfare,Ndwikili Welfare,Wenyeani Welfare,Kiunduani Welfare,Kamuthini Welfare,Kyathuki Welfare and Muamba wa Kithumba Welfare) | 2,500,000                                     | 2,497,502                        | 100%            | Complete |
| 14   | Thange              | Purchase of Tents and Chairs for registered groups.   | 2,500,000                                     | 2,492,110                        | 100%            | Complete |
| 15   | Kisau/Kiteta        | Kiteta Playground   | 2,100,000                                     | 2,000,077                        | 95%             | Complete |
| 16   | Mavindini           | Completion Of Mavindini Play Ground- Drainage Structures And Sporting Infrastructure  | 2,000,000                                     | 1,999,824                        | 100%            | Complete |
| 17   | Mbooni              | Installation of highmast floodlight at Kyangoma Playground  | 2,000,000                                     | 1,997,872                        | 100%            | Complete |
| 18   | Kikumbulyu South    | Support to Groups with Gas cylinders  | 2,000,000                                     | 1,978,329                        | 99%             | Complete |
| 19   | Masongaleni         | Purchase of Tents   | 2,000,000                                     | 1,893,610                        | 95%             | Complete |
| 20   | Kee                 | Tents and chairs- For SHGs  | 1,600,000                                     | 1,575,971                        | 98%             | Ongoing  |
| 21   | KiimaKiu/Kalan zoni | Purchase of tents for 6 CBOs(Deborah, Kalanzoni, Mbondoni, Ulu, Kavuko and Kathungu)  | 1,500,000                                     | 1,499,923                        | 100%            | Complete |
| 22   | Ilima               | Purchase of tents and chairs for organized groups   | 1,500,000                                     | 1,499,729                        | 100%            | Complete |

| S/No | Project Location     | Project Name   | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status   |
|------|----------------------|--|---|----------------------------------|-----------------|----------|
| 23   | Mavindini            | Support to organised groups -Tents and Chairs.   | 1,500,000                                     | 1,498,800                        | 100%            | Complete |
| 24   | Wote/Nziu            | Sports Development Programme; Nziu playground-Levelling and goal posts   | 1,500,000                                     | 1,497,940                        | 100%            | Complete |
| 25   | Kikumbulyu South     | Plastic chairs for FBOs  | 1,500,000                                     | 1,474,555                        | 98%             | Complete |
| 26   | Ukia                 | Kwa Kamoli talent center-Construction of a modern talent center and equipping  | 1,500,000                                     | 1,451,848                        | 97%             | Complete |
| 27   | Kithungo Kitundu     | Support to registered groups( Tents and Chairs)-Witiko wa Uvuu SHG,Uvunguo wa Kilyungi SHG, Ivuso ya Kaliani SHG and Wenda Ukooka Ititu SHG,Kiia United SHG,Wendo wa Linga SHG   | 1,500,000                                     | 1,424,400                        | 95%             | Complete |
| 28   | Nzaui/Kilili/Kalamba | Support to Groups-Chairs and tents (Nzaui region, catholic parish Matiliku, Ndumoni Welfare, kikui welfare, Tuwaa Welfare, Yimwaa Welfare, New Nzaui Welfare, Kawala welfare-Nzaui, Kiluluini Welfare and Yiuma Welfare                                  | 1,250,000                                     | 1,249,847                        | 100%            | Complete |
| 29   | Kiimakiu/Kalanzoni   | Leveling of Kiu primary ground and public toilet   | 1,038,100                                     | 1,037,714                        | 100%            | Complete |
| 30   | Ilima                | GBV – Facilitation of GBV victims for medical support and other logistics  | 1,000,000                                     | 1,000,000                        | 100%            | Complete |
| 31   | Kako/waia            | Ligi Mashinani   | 1,000,000                                     | 999,998                          | 100%            | Ongoing  |
| 32   | Mbitini              | Purchase of PA System  | 1,000,000                                     | 999,589                          | 100%            | Complete |
| 33   | Emali/Mulala         | Purchase of public address system  | 1,000,000                                     | 999,589                          | 100%            | Complete |
| 34   | Kathonzweni          | Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals <b>(Changed to supply of tents and chairs)</b> | 1,000,000                                     | 999,165                          | 100%            | Complete |
| 35   | Thange               | Social support-purchase of mattresses and blankets   | 1,000,000                                     | 980,352                          | 98%             | Ongoing  |
| 36   | Kitise/Kithuki       | Construction of public dias (Jukwaa) at Kitise Market  | 1,000,000                                     | 918,989                          | 92%             | Complete |
| 37   | Mbooni               | Support to organized groups: water harvesting tanks from path poverty Kenya.   | 1,000,000                                     | 900,980                          | 90%             | Ongoing  |
| 38   | Tulimani             | Youth empowerment-Licensing  | 1,000,000                                     | 826,364                          | 83%             | Complete |
| 39   | Ilima                | Boda boda training and licensing   | 1,000,000                                     | 810,000                          | 81%             | Ongoing  |
| 40   | Ivingoni/Nzambani    | Youth empowerment programme (Ujuzi Teke Teke)  | 1,000,000                                     | 684,151                          | 68%             | Complete |
| 41   | Nguu/Masumba         | Sports and Youth Development Programme Youth, Talent and   | 600,000                                       | 600,000                          | 100%            | Complete |

| S/No | Project Location     | Project Name   | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status   |
|------|----------------------|--|---|----------------------------------|-----------------|----------|
|      |                      | Infrastructure development for athletics, ballgames, indoor games, establishment of sports fund and development of sports development proposals  |   |                                  |                 |          |
| 42   | Tulimani             | Sports-Youth development Programme, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals                | 600,000                                       | 599,997                          | 100%            | Complete |
| 43   | Nguu/Masumba         | ‘Youth Development through empowerment-Ujuzi teketeke’   | 700,000                                       | 596,150                          | 85%             | Complete |
| 44   | All wards            | GBV Protection -Anti GBV campaigns and awareness creation; Legal Aid and Justice Support: including filing complaints and seeking redress, Prevention activities, Collaboration and Networking with partners | 925,000                                       | 510,215                          | 55%             | Complete |
| 45   | Kikumini/Muvau       | PWD support-Assistive Devices -Support PWDs with assorted assistive devices  | 500,000                                       | 492,499                          | 98%             | Ongoing  |
| 46   | Emali/Mulala         | PWD Support – support PWDs with assorted Assistive Devices   | 500,000                                       | 492,480                          | 98%             | Complete |
| 47   | Nguu/Masumba         | PWD Support – Assistive devices  | 500,000                                       | 492,442                          | 98%             | Complete |
| 48   | Mukaa                | PWD support-Assistive Devices -Support PWDs with assorted assistive devices  | 500,000                                       | 492,427                          | 98%             | Complete |
| 49   | Ukia                 | Supply of 500 Chairs to Organized groups   | 500,000                                       | 492,415                          | 98%             | Complete |
| 50   | Ukia                 | PWD support-assistive Devises-support PWDs with assorted assistive devices   | 500,000                                       | 492,295                          | 98%             | Complete |
| 51   | Kitise/Kithuki       | PWD support-Assistive Devices -Support PWDs with assorted assistive devices  | 500,000                                       | 492,256                          | 98%             | Complete |
| 52   | Kathonzweni          | PWD support-Assistive Devices -Support PWDs with assorted assistive devices  | 500,000                                       | 492,152                          | 98%             | Complete |
| 53   | Kee                  | PWD support-Assistive Devices -Support PWDs with assorted assistive devices  | 500,000                                       | 492,122                          | 98%             | Ongoing  |
| 54   | Mbooni               | PWD support-Assistive Devices -Support PWDs with assorted assistive devices  | 500,000                                       | 492,015                          | 98%             | Ongoing  |
| 55   | Ivingoni/Nzambani    | PWD support-Assistive Devices -Support PWDs with assorted assistive devices  | 500,000                                       | 491,502                          | 98%             | Complete |
| 56   | Nzaui/Kilili/Kalamba | PWD support-Assistive Devices -Support PWDs with assorted assistive devices  | 500,000                                       | 491,500                          | 98%             | Complete |
| 57   | Kako/waia            | PWDs mapping   | 500,000                                       | 474,942                          | 95%             | Complete |
| 58   | Mbitini              | Sports and Youth development Programme - Youth, Talent and   | 450,000                                       | 450,000                          | 100%            | Complete |

| S/No | Project Location     | Project Name  | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status   |
|------|----------------------|---|---|----------------------------------|-----------------|----------|
|      |                      | Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals  |   |                                  |                 |          |
| 59   | Thange               | Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals | 450,000                                       | 450,000                          | 100%            | Complete |
| 60   | Kasikeu              | Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals | 450,000                                       | 449,926                          | 100%            | Complete |
| 61   | Masongaleni          | Sports and Youth development Programme - Tournament Model- payment of referres, purchase of playing balls, facillitation of scouts, exposure expenses and other associated expenses and Choir competition | 450,000                                       | 449,242                          | 100%            | Complete |
| 62   | Nzaui/Kilili/Kalamba | Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals  | 405,000                                       | 405,000                          | 100%            | Complete |
| 63   | Mavindini            | Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals | 450,000                                       | 404,615                          | 90%             | Complete |
| 64   | 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)   | 400,000                                       | 400,000                          | 100%            | Complete |
| 65   | Ivingoni/Nzambani    | Sports and Youth development Programme-Ligi Mashinani/Supa Cup  | 450,000                                       | 393,654                          | 87%             | Complete |
| 66   | Kee                  | Youth Empowerment Programme-Issuance of Driving licenses  | 500,000                                       | 378,000                          | 76%             | Complete |
| 67   | Kithungo/Kitundu     | Youth empowerment programme   | 342,400                                       | 342,400                          | 100%            | Complete |
| 68   | Mbooni               | Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games,  | 330,000                                       | 329,975                          | 100%            | Complete |

| S/No | Project Location | Project Name  | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status   |
|------|------------------|---|---|----------------------------------|-----------------|----------|
|      |                  | establishment of sport fund and development of sports development proposals   |   |                                  |                 |          |
| 69   | Emali/Mulala     | Sports and Youth Development Programme – Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals       | 800,000                                       | 300,000                          | 38%             | Complete |
| 70   | Ilima            | Sports and Youth Development Programme – Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals       | 300,000                                       | 300,000                          | 100%            | Complete |
| 71   | Kalawa           | Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals       | 300,000                                       | 300,000                          | 100%            | Complete |
| 72   | Kathonzweni      | Support to special groups with tents and chairs-Kathonzweni Youth network CBO, Wendano wa Kiteei SHG, kwakavisi-kwakika CBO and Woni wa Kanthaatu SHG. <b>(To be changed to support to sports development )</b> | 300,000                                       | 300,000                          | 100%            | Complete |
| 73   | Kikumbulyu North | Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals        | 300,000                                       | 300,000                          | 100%            | Complete |
| 74   | Kikumini/Muvau   | Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals       | 300,000                                       | 300,000                          | 100%            | Complete |
| 75   | Ukia             | Sports and youth development programme-Youth, Talent and Infrastructure development for athletics, ball games, indoor games, establishment of sports fund and development of sports development proposal.       | 300,000                                       | 300,000                          | 100%            | Complete |
| 76   | Wote/Nziu        | Sports and Youth development Programme -Youth, Talent and Infrastructure development forestablishment of sport fund and development of athletics, ballgames, indoor games, sports development proposals         | 300,000                                       | 300,000                          | 100%            | Complete |
| 77   | Nguumo           | Sports and Youth development Programme Youth, Talent and  | 300,000                                       | 300,000                          | 100%            | Complete |

| S/No | Project Location     | Project Name  | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status   |
|------|----------------------|---|---|----------------------------------|-----------------|----------|
|      |                      | Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals  |   |                                  |                 |          |
| 78   | Kisau/Kiteta         | Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals  | 300,000                                       | 299,979                          | 100%            | Complete |
| 79   | Kee                  | Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals  | 300,000                                       | 299,960                          | 100%            | Complete |
| 80   | Mtito Andei          | Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals   | 300,000                                       | 299,954                          | 100%            | Complete |
| 81   | Mukaa                | Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposal  | 300,000                                       | 299,500                          | 100%            | Complete |
| 82   | Emali Mulala         | Upgrading mulala play ground  | 407,623                                       | 250,000                          | 61%             | Complete |
| 83   | Kithungo Kitundu     | Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals  | 300,000                                       | 240,000                          | 80%             | Ongoing  |
| 84   | Kikumbulyu South     | Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals 1.4 and ujizi teketeke 600k                              | 200,000                                       | 200,000                          | 100%            | Complete |
| 85   | Nzaui/Kilili/Kalamba | Issuance of Birth Certificates  | 200,000                                       | 181,300                          | 91%             | Complete |
| 86   | KiimaKiu/Kalan zoni  | Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals(support of Kshs. 400,000 to ASU team playing Division 1 | 300,000                                       | 100,000                          | 33%             | Complete |

| S/No | Project Location     | Project Name  | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status      |
|------|----------------------|---|---|----------------------------------|-----------------|-------------|
|      |                      | for purchase of 2 pairs of uniform, soccer boots, 20 balls and fuel)  |   |                                  |                 |             |
| 87   | Kitise/Kithuki       | Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals | 300,000                                       | 100,000                          | 33%             | Ongoing     |
| 88   | Makindu              | Sports and Youth development program-Youth, Talent and infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals     | 100,000                                       | 100,000                          | 100%            | Complete    |
| 89   | Mukaa                | Leveling of Uvete playground and construction of a toilet.  | 100,066                                       | 100,000                          | 100%            | Complete    |
| 90   | Kisau/Kiteta         | Sports Development Program-Leveling of Iviani, Kivani and Kiteta playgrounds  | 100,899                                       | 95,000                           | 94%             | Complete    |
| 91   | Kithungo/Kitundu     | Levelling of Kusyongali playground  | 114,554                                       | 80,000                           | 70%             | Complete    |
| 92   | Makindu              | Youth empowerment programme; Ajira kwa vijana, ujuzi teketeke   | 77,000  | 77,000                           | 100%            | Complete    |
| 93   | County Wide          | Gender Based Violence programmes  | 119,425                                       | 72,200                           | 60%             | Complete    |
| 94   | Kako/waia            | Construction of Boda boda Shed  | 101,094                                       | 54,500                           | 54%             | Complete    |
| 95   | Nzaui/Kilili/Kalamba | Support to Women Groups   | 500,000                                       | 45,740                           | 9%              | Ongoing     |
| 96   | Nzaui/Kilili/Kalamba | Tents and Chairs to five groups   | 1,250,000                                     | 43,750                           | 4%              | Complete    |
| 97   | Thange               | Social Protection programme   | 22,775  | 18,900                           | 83%             | Complete    |
| 98   | Kikumbulyu North     | Social Groups Development; Purchase of tents and Plastic Chairs   | 18,900  | 18,900                           | 100%            | Complete    |
| 99   | Kalawa               | PWD support-Assistive Devices -Support PWDs with assorted assistive devices   | 500,000                                       | 17,500                           | 4%              | Not started |
| 100  | Kasikeu              | PWD support-Assistive Devices -Support PWDs with assorted assistive devices   | 500,000                                       | 17,500                           | 4%              | Not started |
| 101  | KiimaKiu/Kalan zoni  | PWD support-Assistive Devices -Support PWDs with assorted assistive devices   | 500,000                                       | 17,500                           | 4%              | Ongoing     |
| 102  | Kikumbulyu North     | PWD support-Assistive Devices -Support PWDs with assorted assistive devices   | 500,000                                       | 17,500                           | 4%              | Ongoing     |
| 103  | Kikumbulyu South     | Support to elderly  | 500,000                                       | 17,500                           | 4%              | Not started |



| S/No | Project Location       | Project Name   | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status      |
|------|------------------------|--|---|----------------------------------|-----------------|-------------|
| 104  | Kithungo Kitundu       | PWD support-Assistive Devices - Support PWDs with assorted assistive devices               | 500,000                                       | 17,500                           | 4%              | Not started |
| 105  | Mbitini                | PWD support-Assistive Devices -Support PWDs with assorted assistive devices                | 500,000                                       | 17,500                           | 4%              | Complete    |
| 106  | Mtito Andei            | PWD support-Assistive Devices -Support PWDs with assorted assistive devices                | 500,000                                       | 17,500                           | 4%              | Ongoing     |
| 107  | Tulimani               | PWD support-Assistive Devices -Support PWDs with assorted assistive devices                | 500,000                                       | 17,500                           | 4%              | Not started |
| 108  | Wote/Nziu              | PWD support-Assistive Devices -Support PWDs with assorted assistive devices                | 500,000                                       | 17,500                           | 4%              | Ongoing     |
| 109  | Masongaleni            | Social Groups development programme  | 16,380  | 16,380                           | 100%            | Complete    |
| 110  | Kitise/Kithuki         | Rehabilitation of Kitise Market public dias  | 1,000,000                                     | 300                              | 0%              | Complete    |
| 111  | Kikumbulyu South       | Support to Bodaboda (Purchase of motorbikes for Bodaboda)                                  | 2,500,000                                     | -                                | 0%              | Not started |
| 112  | Thange                 | Ujuzi Tekete   | 800,000                                       | -                                | 0%              | Ongoing     |
| 113  | Emali/Mulala           | Boda-boda Shades   | 500,000                                       | -                                | 0%              | Ongoing     |
| 114  | Ilima                  | Sports development (Levelling of field at Musalala area and improvement of Akatch Stadium) | 984,850                                       | -                                | 0%              | Not started |
| 115  | Kathonzweni            | Youth Economic Empowerment (Ujuzi Teke Teke)   | 400,000                                       | -                                | 0%              | Ongoing     |
| 116  | Kilungu                | Youth empowerment(Training and licensing of Boda Boda Riders and car driving)              | 1,400,000                                     | -                                | 0%              | Ongoing     |
| 117  | Ilima                  | Sports development – Ward Tournament   | 300,000                                       | -                                | 0%              | Complete    |
| 118  | Kitise/Kithuki         | Youth Empowerment- Ujuzi Teke Teke   | 800,000                                       | -                                | 0%              | Ongoing     |
| 119  | Kikumbulyu North       | Sports and Youth development- Ujuzi teketeke   | 300,000                                       |                                  | 0%              | Ongoing     |
| 120  | Nzaui/Kilili/Kalamamba | Support to Youth Groups (Ujuzi Teketeke)   | 850,000                                       |                                  | 0%              | Ongoing     |
| 121  | Emali/Mulala           | Emali mechanics support program  | 500,000                                       |                                  | 0%              | Complete    |
| 122  | Kikumbulyu South       | Youth empowerment  | 1,000,000                                     |                                  | 0%              | Ongoing     |
| 123  | Masongaleni            | Purchase of blankets-Heavy duty  | 115,608                                       |                                  | 0%              | Not started |
| 124  | Tulimani               | Birth and Death certificate registration   | 267,983                                       |                                  | 0%              | Ongoing     |
| 125  | Wote                   | Sports Development Programmes  | 350,000                                       |                                  | 0%              | Ongoing     |

| S/No | Project Location | Project Name  | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status   |
|------|------------------|---|---|----------------------------------|-----------------|----------|
| 126  | County Wide      | Sport Development   | 517,011                                       |                                  | 0%              | Complete |
| 127  | Kathonzweni      | Social Protection Programme - Provision of wheelchairs and Assistive devices to PWD | 35,027  |                                  | 0%              | Complete |
| 128  | Nguumo           | Gender and social services-PWD-Assistive devices, assessment and registration       | 140,140                                       |                                  | 0%              | Complete |
| 129  | Thange           | Construction of Boda boda Shed- Kyaani  | 48,050  |                                  | 0%              | Complete |
| 130  | Wote/Nziu        | Completion of Kitikyumu playground  | 12,332  |                                  | 0%              | Complete |
|      |                  |   | <b>126,476,892</b>                            | <b>99,574,175</b>                | <b>79%</b>      |          |

#### **4.8.2. Non-Financial Performance**

The County Government made commendable efforts to promote socio-economic empowerment and inclusion across various vulnerable groups. A total of 136 organized groups were supported with tents and chairs to hire out for income generation. In support of Persons with Disabilities (PWDs), 576 individuals were issued with assistive devices to enhance their mobility and self-reliance, with an additional 264 beneficiaries identified and awaiting similar support.

To empower the youth, the county government engaged 10 youth in an apprenticeship programme to empower them with the skills required in the job market. 30 youth were issued with tools of trade to kick-start small income-generating activities, under a programme targeting 69 beneficiaries during the financial year. To improve employability in the transport sector, 66 beneficiaries were trained in motor vehicle driving and issued with licenses, while training for another 110 beneficiaries is ongoing.

To nurture and support talent development, the government facilitated four sports leagues (at ward level, sub-county, county level, and National level 'KYISA'), where various sports were played. Winners were awarded cash prizes, and different teams across the county received sports gear and equipment. Six playfields were developed to improve access to quality sports facilities. Boda boda tournaments were organized across the wards, engaging teams made up of motorcycle operators to promote safety and security. Thirty sets of uniforms and 122 balls were issued to the teams. The government also organized the Ndukuma marathon with 425 participants, aiming to promote climate conservation and identify sporting talent.

**Table 40: Gender Department Non-Financial Performance**

| Programme                    | Sub Programme   | Delivery Unit | Key Output   | Key Performance Indicator   | Planned Targets FY 2024/25 | Actuals as at 30th June 2025 | Variance |
|------------------------------|---|---------------|--|---|----------------------------|------------------------------|----------|
| Gender and Social protection | Support to elderly  | Gender        | Improved livelihood and protection for PWDs, Elderly and OVCs                  | No. of elderly persons supported with food and non-food items   | 2,500                      | 0                            | 2,500    |
|                              | Support to persons with disabilities                                      | Gender        |  | No. of persons with disabilities benefitting with assorted assistive devices and income generating activities | 1,500                      | 576                          | 924      |
|                              | Support to groups   | Gender        | Empowerment to groups  | No. of groups supported with tents ,chairs and tanks  | 54                         | 136                          | (+82)    |
|                              | Operationalization of the Makueni child protection and development centre | Gender        | Enhanced children protection   | No. of children benefitting from rescue and rehabilitation services   | 70                         | 0                            | 70       |
| Sport development            | Infrastructural development   | Sports        | Upgrading of sporting infrastructure   | No. of play fields developed  | 6                          | 6                            | 0        |
|                              | Sport activities  | Sports        | Sport league games supported to nurture talents and promote sports development | No. of. leagues supported   | 4                          | 4                            | 0        |
| Youth empowerment            | Ujuzi teketeke'- youth programme  | Youth         | Youth issued with tools of trade for economic empowerment                      | No. of youth supported with tools of trade for economic empowerment   | 69                         | 30                           | 39       |
|                              | Makueni Youth Apprenticeship Programme (MYAP)                             | Youth         | Youth engaged on Makueni Youth Apprenticeship Programme (MYAP)                 | No. of youth engaged in MYAP programme  | 350                        | 10                           | 340      |
|                              | Skill enhancement   | Youth         | Youth empowered through motor-   | No. of beneficiaries trained in motor-vehicle driving and issued with licenses                                | 176                        | 66                           | 110      |

| Programme | Sub Programme | Delivery Unit | Key Output                                     | Key Performance Indicator   | Planned Targets FY 2024/25 | Actuals as at 30th June 2025 | Variance |
|-----------|---------------|---------------|--|---|----------------------------|------------------------------|----------|
|           |               |               | vehicle driving and motorcycle riding training | Number of beneficiaries trained in motorcycle riding and issued with licenses | 141                        | 0                            | 141      |

### 4.8.3. Challenges, Lessons Learnt and Recommendations

#### Challenges

- (a) Inadequate budget allocation; Many planned programs, especially those targeting Orphans and Vulnerable Children (OVCs) and the elderly, were not implemented due to limited financial resources.
- (b) Facilitation challenges: The department lacks a designated vehicle, which has hindered the timely provision of rescue services for Gender-Based Violence (GBV) cases and affected the ability to undertake field activities
- (c) Staffing shortages; the department has insufficient staff, leaving some employees overstretched and unable to effectively deliver their mandate.
- (d) Increased needy cases reported. There is an increased number of needy and vulnerable cases reported, far exceeding the available budget.

#### Lessons learnt

- (a) Collaborating with the private sector and development partners enhances resource mobilization and expands the reach of social programs
- (b) Awareness creation is crucial in addressing social challenges such as gender-based violence and child protection. Informed communities are more responsive and proactive
- (c) Gender mainstreaming in all departmental programs ensures inclusivity and balanced outcomes
- (d) Interdepartmental Synergy: Collaboration with other departments improves efficiency, avoids duplication, and allows for optimal use of technical expertise and shared resources.

**Recommendations:**

- (a) Increase Budgetary Allocation: Prioritize enhanced funding for critical social protection programs, especially those targeting PWDs, OVCs, and the elderly
- (b) Enhance Public-Private Partnerships to address financial gaps and provide technical expertise.
- (c) Procure departmental vehicle: This will provide gender based rescue operations, follow-up interventions and strengthen fieldwork
- (d) Strengthen human resource capacity: Recruit additional technical and field staff to bridge staffing gaps and improve program coverage and service delivery
- (e) Mainstream Gender and Disability in All Programs: Ensure every project or initiative includes a gender and disability inclusion component.

#### 4.9. Departments of Health Services

##### 4.9.1. Financial Performance Summary

The total departmental expenditure for FY 2024/25 was Kshs **3,742,565,594** against a budget of **Kshs. 4,199,913,815** which translates to an absorption rate of 89 percent. The department had a recurrent budget of Kshs **3,114,502,328**, spent **Kshs 2,919,050,902**, translating to 94 percent. The development budget was **Kshs 1,085,411,487** and the expenditure of **Kshs 823,514,692** translating to 76 percent absorption rate.

**Table 41: Health Department Summary of budget and expenditures**

| Economic Item & Title          | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Variance (Kshs.)   | Absorption Rate |
|--------------------------------|---|----------------------------------|--------------------|-----------------|
| <b>Recurrent Expenditure</b>   |   |                                  |                    |                 |
| Operations                     | 520,390,082                                   | 492,444,589                      | 27,945,493         | 95%             |
| Maintenance                    | 139,028,797                                   | 103,018,112                      | 36,010,684         | 74%             |
| <b>Sub Total</b>               | <b>659,418,879</b>                            | <b>595,462,701</b>               | <b>63,956,177</b>  | <b>90%</b>      |
| Personnel                      | 2,455,083,449                                 | 2,323,588,201                    | 131,495,248        | 95%             |
| <b>Total Recurrent</b>         | <b>3,114,502,328</b>                          | <b>2,919,050,902</b>             | <b>195,451,425</b> | <b>94%</b>      |
| <b>Development Expenditure</b> |   |                                  |                    |                 |
| Capital Expenditure            | 1,085,411,487                                 | 823,514,692                      | 261,896,795        | 76%             |
| <b>Total Budget</b>            | <b>4,199,913,815</b>                          | <b>3,742,565,594</b>             | <b>457,348,220</b> | <b>89%</b>      |

The departmental expenditure consisted of personnel emoluments at 62 percent, operations and maintenance at 16 percent, and 22 percent on development. The department's high number of human resources resulted in the highest expenditure being recorded under personnel emoluments.

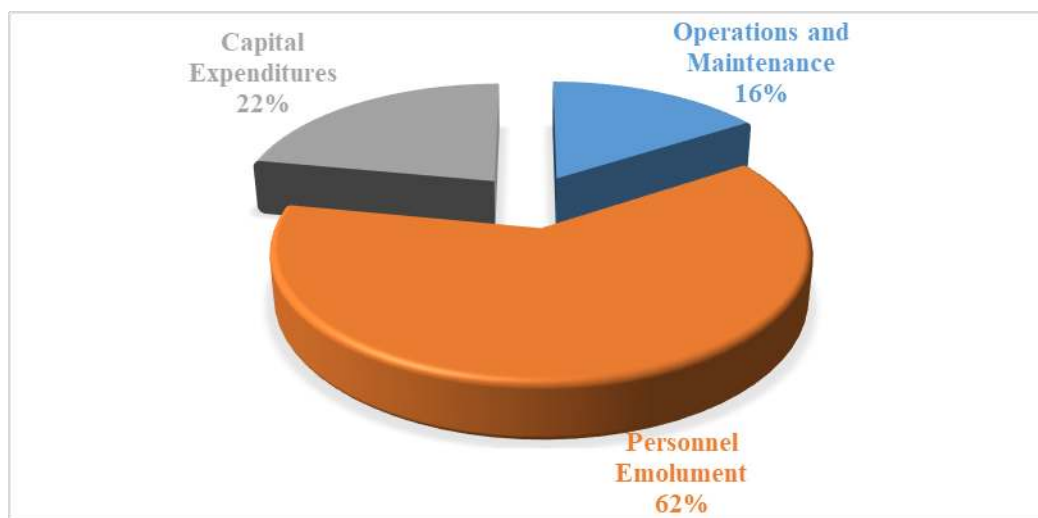


Figure 16: Department of Health Services Expenditure per Economic Classification

## Recurrent Expenditure Performance

The department had a recurrent budget of Kshs 3,114,502,328, spent Kshs 2,919,050,902 translating to 94 percent. The highest expenditure within the recurrent budget was allocated to medical drugs, followed by Community Health strategy.

**Table 42: Department of Health Services Recurrent Expenditure Performance**

| Economic Item & Title   | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Variance (Kshs.) | Absorption Rate |
|---|---|----------------------------------|------------------|-----------------|
| 22110101Salaries & Wages  | 2,455,083,449                                 | 2,323,588,201                    | 131,495,248      | 95%             |
| 2211001Medical Drugs, Dressings and other Non- Pharmaceutical Medical Items, hospital beddings and linen, Laboratory Materials, Supplies and Small Equipment (Essential medicines and medical supplies) | 310,000,000                                   | 308,712,118                      | 1,287,882        | 100%            |
| 2210799Community Health strategy  | 70,227,500                                    | 70,227,500                       | -                | 100%            |
| 2210101Electricity  | 36,500,000                                    | 35,113,124                       | 1,386,876        | 96%             |
| 2211399Rural Health Facilities Financing  | 31,461,990                                    | 29,611,803                       | 1,850,187        | 94%             |
| 2211399Public Health  | 20,000,000                                    | 19,731,599                       | 268,401          | 99%             |
| 2211399Recurrent Financing of Healthcare  | 17,520,000                                    | 15,819,447                       | 1,700,553        | 90%             |
| 2220201Maintenance of Plant, Machinery and Equipment  | 35,093,096                                    | 14,180,382                       | 20,912,714       | 40%             |
| 2211399County Ambulance Services/Maintenance  | 11,000,000                                    | 10,766,084                       | 233,916          | 98%             |
| 2211203Refined Fuels & Lubricants   | 11,000,000                                    | 10,699,418                       | 300,582          | 97%             |
| 2220101Maintenance Expenses-Motor Vehicles  | 10,000,000                                    | 9,873,526                        | 126,474          | 99%             |
| 2211399Primary health care  | 9,233,472                                     | 9,173,181                        | 60,291           | 99%             |
| 2211399Community Medical Support and Outreach   | 9,000,000                                     | 8,783,932                        | 216,068          | 98%             |
| 2210799Reproductive Health-Family planning  | 9,000,000                                     | 6,609,963                        | 2,390,037        | 73%             |
| Promotion of county health laboratory services  | 7,000,000                                     | 6,581,940                        | 418,060          | 94%             |
| 2210303Daily Subsistence Allowance  | 3,600,000                                     | 3,599,940                        | 60               | 100%            |
| 2210799Post basic training  | 3,200,000                                     | 3,183,044                        | 16,956           | 99%             |
| 2210801Catering Services(Receptions, Accommodation, drinks  | 3,000,000                                     | 2,959,419                        | 40,581           | 99%             |
| 2210799Psychosocial counselling and Well being  | 2,831,884                                     | 2,570,243                        | 261,641          | 91%             |
| 2210301Travel Costs   | 2,100,000                                     | 2,099,005                        | 995              | 100%            |
| 2211399County supportive supervision, Commodity Audit   | 2,000,000                                     | 1,994,560                        | 5,440            | 100%            |
| 2211101General office Supplies-stationery   | 2,000,000                                     | 1,990,603                        | 9,397            | 100%            |
| 2211399Health Promotion and Awareness   | 2,000,000                                     | 1,963,190                        | 36,810           | 98%             |
| 2211399PLHIV Programme  | 2,000,000                                     | 1,919,300                        | 80,700           | 96%             |
| 2211399Annual performance review  | 2,000,000                                     | 1,902,565                        | 97,435           | 95%             |
| 2211399Development of AWP   | 2,000,000                                     | 1,864,238                        | 135,762          | 93%             |
| 2211399Planning, budgeting ,Monitoring and evaluation   | 2,512,137                                     | 1,765,540                        | 746,597          | 70%             |
| 2220205Maintenance-Buildings-Non Residential  | 2,000,000                                     | 1,681,371                        | 318,629          | 84%             |
| 2210704Seminars,training and conferences  | 1,500,000                                     | 1,500,000                        | -                | 100%            |



| <b>Economic Item &amp; Title</b>                                   | <b>FY 2024/25<br/>Supplementary<br/>Budget (2)<br/>Estimates</b> | <b>Expenditure<br/>as at 30th<br/>June 2025</b> | <b>Variance<br/>(Kshs.)</b> | <b>Absorption<br/>Rate</b> |
|--|--|---|-----------------------------|----------------------------|
| 2211399Development of departmental strategic plan                  | 1,500,000  | 1,490,600                                       | 9,400                       | 99%                        |
| Promotion of network of care services                              | 1,000,000  | 992,400   | 7,600                       | 99%                        |
| Purchase of Office Computers, printers & photocopiers              | 800,000  | 799,940   | 60                          | 100%                       |
| 2211103Sanitary and Cleaning Materials/Equipment                   | 800,000  | 775,103   | 24,897                      | 97%                        |
| 2211102Supplies and accessories for Computers                      | 750,000  | 738,963   | 11,037                      | 99%                        |
| 2211304Medical Bills   | 1,000,000  | 605,000   | 395,000                     | 61%                        |
| 2210502Publishing & printing Services                              | 500,000  | 499,074   | 926                         | 100%                       |
| 2211399Prefeasibility studies                                      | 500,000  | 494,500   | 5,500                       | 99%                        |
| Health research and data management                                | 500,000  | 416,868   | 83,132                      | 83%                        |
| Medical bills and surgical implants-Thange                         | 309,870  | 307,170   | 2,700                       | 99%                        |
| 2210202Internet Connections  | 300,000  | 300,000   | -                           | 100%                       |
| 2210201Telephone, Telex, Facsimile and Mobile Phone Services/Bills | 250,000  | 250,000   | -                           | 100%                       |
| 2210102Water and Sewerage  | 250,000  | 245,145   | 4,855                       | 98%                        |
| 2220210Maintenance of Computers, Software                          | 500,000  | 175,575   | 324,425                     | 35%                        |
| 2210504Advertising, Awareness & Publicity Campaigns                | 200,000  | 175,160   | 24,840                      | 88%                        |
| Medical bills and surgical implants-IIima                          | 1,158,996  | 134,064   | 1,024,932                   | 12%                        |
| Medical bills and surgical implants-Kikumbulyu North               | 383,444  | 110,668   | 272,776                     | 29%                        |
| 2211306Membership fees   | 50,000   | 46,100  | 3,900                       | 92%                        |
| Medical bills and surgical implants-Masongaleni                    | 29,336   | 29,336  | -                           | 100%                       |
| Health AIA - Cash Balances   | 17,814,975   |   | 17,814,975                  | 0%                         |
| Integrated Nutrition Activities Matching Grant                     | 8,907,780  |   | 8,907,780                   | 0%                         |
| Medical bills and surgical implants-Nzaui/Kilili/Kalamba           | 543,595  |   | 543,595                     | 0%                         |
| Purchase of Bedding and Linen                                      | 500,000  |   | 500,000                     | 0%                         |
| Purchase of Ambulances   | 500,000  |   | 500,000                     | 0%                         |
| Medical bills and surgical implants-Tulimani                       | 391,180  |   | 391,180                     | 0%                         |
| Medical bills and surgical implants-Mukaa                          | 133,000  |   | 133,000                     | 0%                         |
| Medical bills and surgical implants-Kikumbulyu South               | 66,302   |   | 66,302                      | 0%                         |
| Transforming Health Systems for Universal Care Project (WB)        | 322  |   | 322                         | 0%                         |

#### 4.9.2. Development Expenditure Performance

The development budget was Kshs 1,085,411,487 and the expenditure of Kshs 823,514,692 translating to 76 percent absorption rate. The development implementation status is provided in the table

**Table 43: Department of Health Services Development Expenditure and Project Status**

| S/No | Project Location     | Project Name  | FY 2024/25<br>Supplementary<br>Budget (2) Estimates | Expenditure<br>as at 30th<br>June 2025 | Absorption<br>Rate | Status   |
|------|----------------------|---|---|--|--------------------|----------|
| 1    | HQ                   | NHIF/SHA Reimbursements   | 367,570,000   | 367,570,000                            | 100%               | Complete |
| 2    | HQ                   | Medical Health Services Fees - Facility Improvement fee(Cash collection) - Hospitals            | 156,430,000   | 156,430,000                            | 100%               | Complete |
| 3    | HQ                   | Conditional Allocation for Community Health Promoters (CHPs) Project                            | 113,700,000   | 113,700,000                            | 100%               | Complete |
| 4    | County wide          | Universal health care programme - Hospital  | 70,000,000  | 65,800,170                             | 94%                | Complete |
| 5    | HQ                   | Nutrition International Donor funding   | 42,027,560  | 42,027,560                             | 100%               | Complete |
| 6    | HQ                   | Basic Salary Arrears for County Government Health Workers.                                      | 30,568,273  | -                                      | 0%                 | Ongoing  |
| 7    | Mbooni               | Completion & equipping of Mbooni isolation ward   | 30,000,000  | 12,598,564                             | 42%                | Ongoing  |
| 8    | HQ                   | Conditional Grant - for COVID 19 Emergency response -   | 27,257,613  | 10,710,275                             | 39%                | Ongoing  |
| 9    | HQ                   | Infrastructure improvement for Makueni Referral Hospital - Mortuary, Gate and medical equipment | 21,467,879  | 17,087,350                             | 80%                | Ongoing  |
| 10   | HQ                   | MCRH Morgue Fridges - AIA   | 20,000,000  | -                                      | 0%                 | Ongoing  |
| 11   | County wide          | Feasibility and operationalization of model health centers                                      | 19,000,000  | 18,983,150                             | 100%               | Complete |
| 12   | HQ                   | Infrastructure improvement for Health Facilities-AIA  | 14,905,700  | 11,572,583                             | 78%                | Complete |
| 13   | HQ                   | DANIDA – Matching grant for level 2 and 3 facilities  | 12,636,000  | 12,636,000                             | 100%               | Complete |
| 14   | HQ                   | DANIDA- Primary healthcare in devolved context  | 11,407,500  | 11,407,500                             | 100%               | Complete |
| 15   | County wide          | Purchase of medical Equipment   | 8,000,000   | 7,880,550                              | 99%                | Complete |
| 16   | Nzaui/Kilili/Kalamba | Matiliku X-Ray and extension of the outpatient block  | 8,000,000   | 5,857,670                              | 73%                | Complete |
| 17   | County wide          | Universal Health Care Registration Fees   | 7,350,000   | 7,350,000                              | 100%               | Complete |
| 18   |                      | Nutrition Programme - matching grant  | 5,386,965   | 2,157,471                              | 40%                | Complete |
| 19   | Masongaleni          | Masimbani Dispensary - Upgrading: Maternity - Block with septic tank and equipping              | 4,800,000   | 4,682,361                              | 98%                | Complete |

| S/No | Project Location     | Project Name   | FY 2024/25<br>Supplementary<br>Budget (2) Estimates | Expenditure<br>as at 30th<br>June 2025 | Absorption<br>Rate | Status   |
|------|----------------------|--|---|--|--------------------|----------|
| 20   | Muvau/Kikumini       | Kikumini Model health center   | 4,585,142   | 2,510,273                              | 55%                | Ongoing  |
| 21   | Ukia                 | Nzouni Dispensary-Construction of staff quarters, placenta pit, ash pit, electrification and fencing                           | 4,500,000   | 4,478,296                              | 100%               | Complete |
| 22   | Mavindini            | Upgrading of Mavindini Health center   | 4,312,000   | 4,277,319                              | 99%                | Complete |
| 23   | Kalawa               | Kalawa Sub County Hospital - Solarization  | 4,000,000   | 200,512                                | 5%                 | Ongoing  |
| 24   | Kithungo Kitundu     | Ngai Health Centre -Equipping maternity wing, upgrading septic tank, additional staff, electricity connectivity                | 4,000,000   | 3,808,925                              | 95%                | Complete |
| 25   | Kikumbulyu South     | Kalungu dispensary -Construction of Staff quarters and upgrading   | 3,920,000   | 3,916,599                              | 100%               | Complete |
| 26   | Ilima                | Upgrading of Kyang'a Dispensary – construction of staff quarters   | 3,430,000   | 3,429,009                              | 100%               | Complete |
| 27   | HQ                   | Facility infrastructure improvement including Makueni mortuary, sultan hospital, theatre for Kibwezi and others                | 3,286,325   | 3,255,206                              | 99%                | Complete |
| 28   | Kee                  | Construction of Kivani staff quarters  | 3,222,450   | 2,198,460                              | 68%                | Complete |
| 29   | HQ                   | Upgrading Kibwezi Sub County Hospital - theatre block, toilets, land scaping and rehabilitation unit                           | 3,000,000   | 1,550,000                              | 52%                | Complete |
| 30   | Emali/Mulala         | Mwanyani Model Health Centre - Construction of new staff quarters.   | 3,000,000   | 96,253                                 | 3%                 | Ongoing  |
| 31   | Nguumo               | Ndovoini dispensary (Fencing, installation of a gate, electrification(drop), ceiling, and supply of a 10,000liters water tank) | 3,000,000   | 292,825                                | 10%                | Complete |
| 32   | Nguu/Masumba         | Thithi Dispensary  | 2,706,465   | 1,836,995                              | 68%                | Complete |
| 33   | Kathonzweni          | Kathonzweni Health Centre -Construction and Equipping of Laboratory  | 2,200,000   | 87,815                                 | 4%                 | Ongoing  |
| 34   | Makindu              | Hospital bills and implants  | 2,000,000   | 21,238                                 | 1%                 | complete |
| 35   | Nguumo               | hospitals bills and implants   | 2,000,000   | 1,798,699                              | 90%                | Complete |
| 36   | Nzaui/Kilili/Kalamba | Surgical Implants  | 2,000,000   | 77,507                                 | 4%                 | Complete |
| 37   | Kalawa               | Kathulumbi - Equipping   | 2,000,000   | 549,280                                | 27%                | Ongoing  |
| 38   | Kasikeu              | Kwale Dispensary -Construction of a septic tank, Provision of  | 2,000,000   | 1,980,000                              | 99%                | Complete |

| S/No | Project Location | Project Name   | FY 2024/25<br>Supplementary<br>Budget (2) Estimates | Expenditure<br>as at 30th<br>June 2025 | Absorption<br>Rate | Status   |
|------|------------------|--|---|--|--------------------|----------|
|      |                  | electricity back up, Construction of a fence and installation of a gate and Renovation works of the health centre. |   |  |                    |          |
| 39   | Nguu/Masumba     | Masumba Dispensary -Rehabilitation & renovation works  | 2,000,000   | 397,660                                | 20%                | Complete |
| 40   | Kathonzweni      | Upgrading of Mbuvo Health Centre to model health centre  | 2,000,000   | 1,934,436                              | 97%                | Ongoing  |
| 41   | Kalawa           | Katangini Dispensary -completion of maternity block and incinerator  | 1,960,000   | 1,960,000                              | 100%               | Complete |
| 42   | Kilungu          | Kyanganda Dispensary – Fencing, solarization and water connectivity  | 1,884,003   | 1,884,003                              | 100%               | Complete |
| 43   | Masongaleni      | Upgrading Kithyululu Model Health Centre   | 1,775,636   | 1,775,103                              | 100%               | Complete |
| 44   | Ukia             | Construction of outpatient block at Kilala Dispensary  | 1,555,067   | 1,555,067                              | 100%               | Complete |
| 45   | Kee              | Kasunguni Dispensary-fencing and construction of an incinerator  | 1,500,000   | 1,499,119                              | 100%               | Ongoing  |
| 46   | Makindu          | Installation of fence and chain link at Kiboko dispensary.   | 1,500,000   | 1,500,000                              | 100%               | Complete |
| 47   | Kikumbulyu South | Fence Kyanginywa and electricity   | 1,500,000   | 101,100                                | 7%                 | Complete |
| 48   | Kalawa           | Renovation and extension of waiting bay and furniture mbavani dispensary   | 1,500,000   | 1,210,000                              | 81%                | Complete |
| 49   | Kee              | Renovation of Ngiluni Dispensary   | 1,500,000   | 1,497,500                              | 100%               | Complete |
| 50   | Nguu/Masumba     | Yikivumbu Dispensary-Finishing of maternity ward   | 1,500,000   | 1,492,072                              | 99%                | Complete |
| 51   | Kalawa           | Kalawa health centre(Fencing and gate)   | 1,470,000   | 1,470,000                              | 100%               | Complete |
| 52   | Tulimani         | Uvaani dispensary  | 1,404,736   | 1,404,735                              | 100%               | Complete |
| 53   | Kalawa           | Katangini Dispensary - Completion of Maternity Block and Incenarator   | 1,390,450   | 1,390,450                              | 100%               | Complete |
| 54   | Kee              | Upgrading of Mutulani dispensary with ashpit, incinerator,laboratory equipping and staff quarters                  | 1,347,992   | -                                      | 0%                 | Ongoing  |
| 55   | Kikumbulyu North | Health implants to ward  | 1,335,460   | 438,750                                | 33%                | Ongoing  |
| 56   | Kee              | Upgrading of Mutulani Dispensary-  | 1,313,911   | -                                      | 0%                 | Ongoing  |
| 57   | Kikumbulyu South | Implants and hospital bills  | 1,297,800   | 968,520                                | 75%                | Complete |
| 58   | County wide      | Purchase of medical Equipment  | 1,159,977   | -                                      | 0%                 | Complete |
| 59   | Ilima            | Kyambeke Health Centre – upgrading of the facility   | 1,053,569   | 934,702                                | 89%                | Complete |

| S/No | Project Location     | Project Name   | FY 2024/25<br>Supplementary<br>Budget (2) Estimates | Expenditure<br>as at 30th<br>June 2025 | Absorption<br>Rate | Status   |
|------|----------------------|--|---|--|--------------------|----------|
| 60   | Kalawa               | Fencing and gate at Kathongo dispensary  | 1,000,000   | 223,444                                | 22%                | Complete |
| 61   | Emali/Mulala         | Medical Bills  | 1,000,000   | 38,875                                 | 4%                 | Complete |
| 62   | Kasikeu              | Payings of medical Bills for patients in the ward  | 1,000,000   | 1,000,000                              | 100%               | Complete |
| 63   | Kikumbulyu South     | Upgrading of Mikuyuni Dispensary – Wiring, water connection and construction of waste management facility                        | 1,000,000   | -                                      | 0%                 | Complete |
| 64   | Mbitini              | Fencing of Mutyambua Health Center   | 1,000,000   | 282,066                                | 28%                | Complete |
| 65   | Kasikeu              | Muua Dispensary -Equipping of a laboratory.  | 1,000,000   | 680,900                                | 68%                | Ongoing  |
| 66   | Ilima                | Mwaani Dispensary – construction of galley   | 1,000,000   | 15,514                                 | 2%                 | Ongoing  |
| 67   | Nzaui/Kilili/Kalamba | Fencing of Ndumoni dispensary  | 1,000,000   | 850,000                                | 85%                | Complete |
| 68   | Ilima                | Upgrading of Nzukini Health Centre (Renovations)   | 980,000   | 980,000                                | 100%               | Complete |
| 69   | Muvau/Kikumini       | Kambi Mawe Dispensary  | 979,389   | -                                      | 0%                 | Ongoing  |
| 70   | Kikumbulyu South     | Construction of PWD Empowered structures at Kalulini Health centre   | 946,563   | 946,563                                | 100%               | Complete |
| 71   | Ilima                | Musalala Dispensary – upgrading  | 943,086   | 943,086                                | 100%               | Complete |
| 72   | Thange               | Medical bills  | 900,000   | 768,555                                | 85%                | Complete |
| 73   | Nguu/Masumba         | Medical Bills  | 800,000   | 407,647                                | 51%                | Complete |
| 74   | Ivingoni/Nzambani    | Construction & equipping of ward and Mortuary at nthongoni dispensary and septic tank  | 781,200   | 779,460                                | 100%               | Complete |
| 75   | Ukia                 | Upgrading and construction of ward at Mukuyuni Sub County Hospital   | 753,182   | 752,324                                | 100%               | Complete |
| 76   | Mtito Andei          | Medical bills  | 700,000   | 219,670                                | 31%                | Complete |
| 77   | Kathonzweni          | Upgrading Kathonzweni Health Center.   | 685,414   | 685,414                                | 100%               | Complete |
| 78   | Kathonzweni          | Construction of septic tank and waste pipe installation from the staff house and from the maternity wing for Kiangini Dispensary | 500,000   | 500,000                                | 100%               | Complete |
| 79   | Kikumbulyu South     | Upgrading of Kasemeini and Kyanginywa Dispensaries - incinerators  | 500,000   | 494,999                                | 99%                | Ongoing  |
| 80   | Kilungu              | Mutungu Health centre - Medical Bills for the needy cases and PWDs   | 500,000   | 18,112                                 | 4%                 | Complete |

| S/No | Project Location     | Project Name   | FY 2024/25<br>Supplementary<br>Budget (2) Estimates | Expenditure<br>as at 30th<br>June 2025 | Absorption<br>Rate | Status      |
|------|----------------------|--|---|--|--------------------|-------------|
| 81   | Masongaleni          | Medical Bills  | 500,000   | 61,594                                 | 12%                | Complete    |
| 82   | Emali/Mulala         | Fencing of Tutini Dispensary   | 500,000   | 485,868                                | 97%                | Complete    |
| 83   | Emali/Mulala         | Tutini Dispensary – fencing  | 500,000   | 144,192                                | 29%                | Complete    |
| 84   | Mbooni               | Completion & equipping of Mbooni isolation ward  | 474,000   | 450,000                                | 95%                | Ongoing     |
| 85   | Nzaui/Kilili/Kalamba | Purchase of tanks  | 451,760   | 441,760                                | 98%                | Complete    |
| 86   | Ukia                 | Kyuasini health centre   | 400,114   | 400,000                                | 100%               | Complete    |
| 87   | Kee                  | Solarisation of Kee Model Health Centre (Back-up)  | 400,000   | -                                      | 0%                 | Not started |
| 88   | Kasikeu              | Upgrading of Mang'ala dispensary (facelift,incinerator and equipping)  | 367,398   | 367,398                                | 100%               | Complete    |
| 89   | Kiima Kiu/Kalanzoni  | 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. | 340,040   | 269,800                                | 79%                | Complete    |
| 90   | Kitise/Kithuki       | Medical Bills and Implants   | 300,000   | 78,594                                 | 26%                | Ongoing     |
| 91   | Mukaa                | Equipping of Mutiluni Dispensary   | 294,828   | 294,828                                | 100%               | Complete    |
| 92   | Mtito Andei          | Construction & equipping of X-ray block and theatre at Kambu sub county hospital   | 249,974   | 249,973                                | 100%               | Complete    |
| 93   | Emali/Mulala         | Construction of X-Ray block and equipping at Emali Model Health Centre   | 240,205   | 240,205                                | 100%               | Complete    |
| 94   | Ukia                 | Upgrading of Nthangu dispensary  | 96,643  | 96,643                                 | 100%               | Complete    |
| 95   | Kikumbulyu North     | Kisayani health centre wards   | 90,000  | 90,000                                 | 100%               | Complete    |
| 96   | Muvau/Kikumini       | Mumbuni Health Center  | 70,021  | 68,095                                 | 97%                | Complete    |
| 97   | Kasikeu              | Completion of Kiou Dispensary block, staff house and water tanks   | 68,874  | 68,874                                 | 100%               | Complete    |
| 98   | Kako/waia            | Kako health center Construction of administration block block  | 60,000  | 60,000                                 | 100%               | Complete    |
| 99   | Ilima                | Upgrading of Kyambeke Dispensary-construction of two wards -Male and Female  | 59,783  | 59,783                                 | 100%               | Complete    |

| S/No | Project Location     | Project Name  | FY 2024/25<br>Supplementary<br>Budget (2) Estimates | Expenditure<br>as at 30th<br>June 2025 | Absorption<br>Rate | Status   |
|------|----------------------|---|---|--|--------------------|----------|
| 100  | Kee                  | Upgrading of health facilities in Kee Ward  | 55,665  | 50,000                                 | 90%                | Complete |
| 101  | Nzaui/Kilili/Kalamba | Matiliku Subcounty Hospital (Dental Chair, accessories and other small equipment)                 | 46,007  | 46,007                                 | 100%               | Complete |
| 102  | Thange               | Kyaani dispensary -Construction of maternity wing   | 45,000  | 45,000                                 | 100%               | Complete |
| 103  | Kikumbulyu North     | Medical bills and surgical implants   | 42,610  | 42,610                                 | 100%               | Complete |
| 104  | Kikumbulyu South     | Lab and maternity Equipping of mbuinza dispensary   | 30,000  | 30,000                                 | 100%               | Complete |
| 105  | Mukaa                | Upgrading of Kamuthini Dispensary(Completion of injection room and equipping of maternity)        | 29,542  | -                                      | 0%                 | Complete |
| 106  | KiimaKiu/Kalanzoni   | Renovation of Ngiini dispensary - Re-roofing, repair of wall cracks, tiling, painting and ceiling | 22,500  | 22,500                                 | 100%               | Complete |
| 107  | Masongaleni          | Yikivuthi Dispensary -Tiling and Fencing  | 22,500  | -                                      | 0%                 | Complete |
| 108  | Makindu              | Upgrading of Kamboo Health Centre-Facelifting and construction of maternity                       | 21,000  | 20,000                                 | 95%                | Complete |
| 109  | Nguu/Maumba          | Construction of Kwa ndava Dispensary  | 18,885  | 18,884                                 | 100%               | Complete |
| 110  | Kilungu              | Kyanganda Health Facility – construction of staff quarters  | 15,000  | 15,000                                 | 100%               | Complete |
| 111  | Kasikeu              | Construction of Kiou Top dispensary   | 11,508  | 11,500                                 | 100%               | Complete |
| 112  | HQ                   | Transforming Health Systems for Universal Care Project (WB)                                       | 322   | 322                                    | 100%               | Complete |

### **4.9.3. Non-Finance Performance**

The government supported preventive and promotive health services, where delivery under skilled personnel increased from 89 percent in 2023 to 92 percent in 2024. This slight increase resulted from continuous outreaches and the construction of more maternity wards. However, the percentage of women attending at least 4 Antenatal Care (ANC) visits also decreased from 68 percent to 67 percent. This target has reduced due to the shift from NHIF to SHA which saw programs like Linda Mama come to an end. Immunization coverage dropped from 98 percent to 88 percent, mainly due to erratic commodity (vaccines) supply and a drop in the number of children under 12 months. The proportion of pregnant women who were supplemented with Iron and Folic Acid Supplementation (IFAS) increased from 98 percent to 100 percent due to the availability of commodities. However, there is a challenge with the consumption of IFAS. To address this, the sector will enhance the outreach program on the importance of the supplement. Furthermore, the proportion of children aged 6-59 months who were supplemented with Vitamin A increased from 82 percent to 89 percent. This resulted from the availability of commodities and continuous outreaches to Early Childhood Development centres. Additionally, 1,549 villages were declared Open Defecation Free (ODF) against a target of 600, significantly improving sanitation status.

In curative and rehabilitation services, the average length of hospital stay reduced from 4.5 days to 4.3 days. The laboratory services improved, where 65 percent of health facilities have established sample referral networks and 65 percent of laboratories are enrolled in external quality assurance schemes. The drug fill rate increased from 65 percent to 70 percent which is an improvement though there need for an improved supply of health commodities and technologies. A total of 3,400 households were registered under the Makueni Care Scheme. The population under SHA increased from 15 to 30 percent. On Infrastructure development, 1 new health facility was constructed, while others were upgraded and equipped to offer comprehensive healthcare services. The department in partnership safaricom Foundation is constructing an OPD block at Sultan Hamud SCH, a maternity block at Ngaakaa HC with UASID, an ablution Block at Kambi Mawe HC and equipping of other facilities by different partners. The government automated health service by acquiring Digital Health Commodities Management Systems, in 15 health facilities. An end-to-end automation of health services through the County Integrated Health Management Information System (CIHMIS) dubbed “Afya Makueni,” was also established and expanded to 3 more level 4 Hospitals. The system helps in tracking health products, revenue and patient management.



**Table 44: Department of Health Services Non-Finance Performance**

| Sub-program/<br>Focus Area                             | Key Performance Indicators  | Baseline | FY 2024/25 |   |          |
|--|---|----------|------------|---|----------|
|  |   | 2023/24  | Targets    | Actual<br>as at<br>30 <sup>th</sup><br>June<br>2025 | Variance |
| <b>Program: Preventive and Promotive Services</b>      |   |          |            |   |          |
| Immunization   | Proportion of children under one year Fully immunized   | 100      | 100        | 100   | 0        |
|  | % of deliveries conducted under-skilled personnel   | 91       | 92         | 92  | 0        |
|  | % of pregnant women attending at least 4 ANC visits   | 68       | 70         | 67  | -3       |
|  | Proportion of pregnant women attending ANC who are supplemented with Iron Folic Acid Supplementation (IFAS) | 100      | 100        | 100   | 0        |
|  | Proportion of children 6-59 months supplemented with Vitamin A  | 80.0     | 85         | 88  | 3        |
| NCDs   | Percentage of women aged 15–49 years screened for cervical cancer   | 0.5      | 0.6        | 0.6   | 0        |
|  | % of over five outpatient cases patients screened for hypertension  | 0.2      | 0.4        | 0.5   | 0.1      |
|  | % of over five outpatient cases screened for diabetes   | 0.2      | 0.4        | 0.5   | 0.1      |
| Psychosocial<br>counseling                             | No. of residents reached with counseling services   | 50000    | 5500       | 59000   | 400      |
|  | No. of one on one structured sessions   | 5000     | 6000       | 6000  | 0        |
|  | No. of groups therapy services provided   | 3000     | 3200       | 3300  | 100      |
|  |   |          |            |   |          |
| Community Health<br>strategy                           | No. of community dialogue days conducted  | 1000     | 1800       | 1880  | 80       |
| HIV/AIDS   | % of expectant women LWHIV who are currently on ART   | 98.5     | 100        | 99.0  | -1       |
|  | % of HIV positive clients linked to care  | 100      | 100        | 100.0   | 0        |
| TB   | TB cure rate  | 93       | 94         | 93.5  | 0.5      |
|  | TB treatment success rate   | 97       | 98         | 98.0  | 0        |
| Health Promotion                                       | The number of world health days commemorated  | 8        | 10         | 11  | 1        |
|  | Number of Radio/TV sessions held  | 10       | 11         | 11  | 0        |
|  | Number of Health IEC materials both soft and hard designed, developed, printed and disseminated.            | 20000    | 20000      | 21600   | 1600     |
| <b>Program: Curative &amp; Rehabilitative Services</b> |   |          |            |   |          |
| Inpatient services                                     | The average length of stay  | 5.2 days | 4.5        | 4.3   | -0.2     |

| Sub-program/<br>Focus Area                            | Key Performance Indicators  | Baseline | FY 2024/25 |   |          |
|---|---|----------|------------|---|----------|
|   |   | 2023/24  | Targets    | Actual<br>as at<br>30 <sup>th</sup><br>June<br>2025 | Variance |
|   | Facility death rate   | 4.6      | 4.5        | 4.50  | 0        |
|   | Percentage of facilities with sample referral networks                    | 50.0     | 60         | 65.0  | 5        |
|   | Percentage of laboratories enrolled in External quality assurance schemes | 70.0     | 75         | 80.0  | 5        |
| Pharmacy  | Number of orders placed   | 4        | 4          | 4   | 0        |
| Rehabilitative<br>Services                            | No. physiotherapy visits  | 24,000   | 2400       | 24,500  | 500      |
|   | No. orthopedic visits   | 19,500   | 20000      | 20,500  | 500      |
|   | No. occupational therapy visits   | 11,500   | 12000      | 12,300  | 300      |
| <b>Program: General Administration &amp; Planning</b> |   |          |            |   |          |
| Health Infrastructure                                 | No. of health facilities renovated  | 10       | 15         | 17  | 2        |
| Health Automation                                     | No. of facilities automated   | 4        | 6          | 12  | 6        |
| Health Financing                                      | The proportion of population registered under SHA/SHIF                    | 25.00    | 30         | 30.00   | 0        |

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

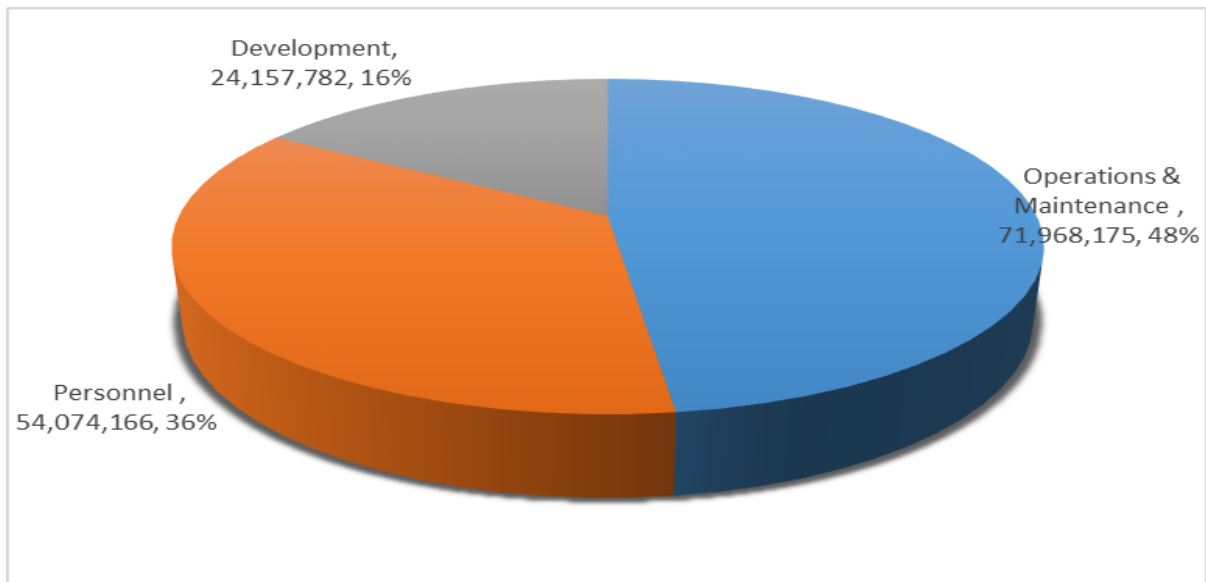
##### 4.10.1. Financial Performance Summary

During the FY 2024/25, total expenditure amounted to KShs 150,200,124, representing 85 percent absorption rate against the approved budget of KShs 180,206,486. Within the period, Personnel Emoluments recorded the highest absorption at 92 percent while Development Expenditure registered the lowest at 68 percent.

**Table 45: Department of Trade Summary of Financial Performance**

| Economic Classification | FY 2024/25 Supplementary(2) Budget Estimates | Expenditures As At 30 June 2025 | Absorption Rate (%) |
|-------------------------|--|---------------------------------|---------------------|
| Operations              | 10,700,000                                   | 8,803,124                       | 84                  |
| Maintenance             | 70,797,215                                   | 63,165,050                      | 89                  |
| <b>Sub total</b>        | <b>81,497,215</b>                            | <b>71,968,175</b>               | <b>88</b>           |
| Personnel               | 58,990,000                                   | 54,074,166                      | 92                  |
| <b>Total Recurrent</b>  | <b>140,487,215</b>                           | <b>126,042,341</b>              | <b>90</b>           |
| Capital Expenditure     | 39,719,271                                   | 24,157,782                      | 68                  |
| <b>Total Budget</b>     | <b>180,206,486</b>                           | <b>150,200,124</b>              | <b>85</b>           |

The department total expenditure comprised of 36 percent personnel emoluments, 48 percent operation and maintenance and 16 percent development.



**Figure 17: Department of Trade Expenditure by Economic Classification**

##### Recurrent Expenditure Performance

During the Financial year, the highest spending was on Salaries and Wages at KShs. 54,074,166, followed by Public Sanitation activities; including market cleaning, waste collection,

transportation, and disposal at KShs. 34,204,835. The lowest expenditure was on Publishing and Printing Services at KShs. 39,998.

**Table 46: Department of Trade Recurrent Expenditure Performance**

| No | Expenditure Item  | FY 2024/25<br>Supplementary(2)<br>Budget Estimates | Expenditures As<br>At 30th June 2025 | Absorption<br>Rate (%) |
|----|---|--|--------------------------------------|------------------------|
| 1  | Salaries and wages  | 58,990,000   | 54,074,166                           | 92                     |
| 2  | Promotion of Public Sanitation- Market Cleaning,<br>Waste collection, transportation and disposal | 40,780,000   | 34,204,835                           | 84                     |
| 3  | Maintenance of other assets - Markets, tourism<br>centers   | 6,463,360  | 6,461,848                            | 100                    |
| 4  | Market Governance   | 3,000,000  | 2,993,004                            | 100                    |
| 5  | Tourism Promotion development programme   | 3,000,000  | 2,946,013                            | 98                     |
| 6  | Arts, Music and Culture Promotion and Development   | 2,800,000  | 2,775,245                            | 99                     |
| 7  | Small Business Development Centers USAID<br>Matching Grant  | 2,707,767  | 2,704,288                            | 100                    |
| 8  | Fuels, Oils & Lubricants  | 3,200,000  | 2,315,000                            | 72                     |
| 9  | Marketing of County products(Promotion)   | 2,400,000  | 2,116,746                            | 88                     |
| 10 | Daily Subsistence Allowance   | 1,800,000  | 1,771,400                            | 98                     |
| 11 | Maintenance Expenses-Motor Vehicles   | 2,100,000  | 1,677,740                            | 80                     |
| 12 | Makueni County Music and Cultural Festival (Kenya<br>Music and Cultural Festival (KMCF))          | 1,700,000  | 1,676,374                            | 99                     |
| 13 | Exhibitions and Trade fairs   | 1,596,088  | 1,581,800                            | 99                     |
| 14 | Consumer Protection programme   | 1,800,000  | 1,569,971                            | 87                     |
| 15 | Domestic Travel Costs   | 1,200,000  | 1,188,936                            | 99                     |
| 16 | Markets management(market committee election and<br>management)                                   | 1,000,000  | 988,196                              | 99                     |
| 17 | Hospitality-Catering Services   | 900,000  | 876,972                              | 97                     |
| 18 | E Marketing Portal  | 900,000  | 815,240                              | 91                     |
| 19 | Office & General Supplies-Sanitary, furniture   | 750,000  | 718,284                              | 96                     |
| 20 | Training Expenses   | 500,000  | 477,000                              | 95                     |
| 21 | Telephone, Telex, Facsimile and Mobile Phone<br>Services  | 500,000  | 459,000                              | 92                     |
| 22 | Electricity   | 600,000  | 363,245                              | 61                     |
| 23 | Documentation and Digitization of Traditional<br>Knowledge and Cultural Expressions of the Akamba | 400,000  | 361,750                              | 90                     |
| 24 | Makueni Recording Studios   | 350,000  | 292,000                              | 83                     |
| 25 | Office & General Supplies-stationery  | 400,000  | 253,390                              | 63                     |
| 26 | Planning, Budget and Indicator Tracking   | 250,000  | 192,500                              | 77                     |
| 27 | Water and Sewerage  | 100,000  | 90,000                               | 90                     |
| 28 | Subscription to professional bodies   | 100,000  | 57,400                               | 57                     |
| 29 | Publishing & printing Services  | 200,000  | 39,998                               | 20                     |
|    | <b>Trade Total</b>  | <b>140,487,215</b>                                 | <b>126,042,342</b>                   | <b>90</b>              |

### Development Expenditure Performance

During the period under review, development expenditure totalled KShs. 24,157,782, translating to an absorption rate of 68%. The highest outlay was directed toward Market Infrastructure Improvement, accounting for KShs. 5,517,512. Notably, six projects registered no expenditure, reflecting a 0% absorption rate.

**Table 47: Department of Trade Development Expenditure and Project Status**

| No. | Ward                   | Project Name   | FY 2024/25<br>Supplementary<br>Budget Estimates 2 | Expenditures As At<br>30th June 2025 | Absorption<br>Rate (%) | Project Status |
|-----|------------------------|--|---|--------------------------------------|------------------------|----------------|
| 1   | HQ                     | Market Infrastructure Improvement(Makindu,Kikima,Kibwezi,Kalawa,)      | 8,000,000   | 5,517,512                            | 69                     | Complete       |
| 2   | HQ                     | Skip Bins ( Kikima, Mtito andei, Tawa,Makindu)                         | 2,000,000   | 1,975,992                            | 99                     | Complete       |
| 3   | Mukaa                  | Uvete market shed (Construction of worktops, compartments)             | 2,000,000   | 1,890,176                            | 95                     | Complete       |
| 4   | Kithungo<br>Kitundu    | Construction of sanitation block at Kitundu market and Kilyungi Market | 2,000,000   | 1,855,415                            | 93                     | Complete       |
| 5   | Kee                    | Construction of Kola Sanitation block (shelved) and water storage      | 1,600,000   | 1,520,055                            | 95                     | Complete       |
| 6   | Kilungu                | Nunguni Business Centre and Town Infrastructure Upgrade                | 2,961,242   | 1,057,187                            | 36                     | Complete       |
| 7   | Kiimakiu/<br>Kalanzeni | construction of Public toilet at Kwa DC                                | 1,000,000   | 949,969                              | 95                     | Complete       |
| 8   | Kiimakiu/<br>Kalanzeni | Construction of Mavivye public toilet                                  | 1,000,000   | 947,248                              | 95                     | Complete       |
| 9   | Kiimakiu/<br>Kalanzeni | Construction of Kiu market public toilet                               | 1,000,000   | 947,248                              | 95                     | Complete       |
| 10  | Kiimakiu/<br>Kalanzeni | construction of Ulu public toilet                                      | 1,000,000   | 944,981                              | 94                     | Complete       |
| 11  | HQ                     | Tourism infrastrucure improvement                                      | 1,500,000   | 935,119                              | 62                     | complete       |
| 12  | Kiimakiu/<br>Kalanzeni | Construction of sanitation block at Kilome market                      | 1,000,000   | 921,173                              | 92                     | Complete       |
| 13  | Thange                 | Construction of toilets at Kyaani and Ngokolani                        | 1,300,000   | 800,000                              | 62                     | Complete       |

|    |                        |  |                   |                   |           |             |
|----|------------------------|--|-------------------|-------------------|-----------|-------------|
| 14 | Kisau/<br>Kiteta       | Cottage industry support for Kingongi-Mivuko women group                     | 700,000           | 699,900           | 100       | Complete    |
| 15 |                        | Construction of a three door latrine at Utini Market                         | 650,000           | 615,221           | 95        | Complete    |
| 16 | Nguumo                 | Uvileni market toilet  | 1,000,000         | 599,412           | 60        | Complete    |
| 17 | Kalawa                 | Syokilati market toilet  | 500,000           | 498,776           | 100       | Complete    |
| 18 | Kathonzwe<br>ni        | Construction of a public toilet at Kavumbu Market                            | 500,000           | 474,419           | 95        | Complete    |
| 19 | Kalawa                 | Syotuvuli market toilet  | 500,000           | 471,681           | 94        | Complete    |
| 20 | HQ                     | Special Economic Zone(prefeasibility study-EIA, master plan ) at Kwa Kathoka | 2,000,000         | 414,700           | 21        | On going    |
| 21 | HQ                     | ESP Markets  | 1,000,000         | 121,500           | 12        | On going    |
| 22 | Ukia                   | Ukia Junction Market-Construction of a public toilet                         | 1,000,000         | 0                 | 0         | Not started |
| 23 | Kathonzwe<br>ni        | Construction of a Public Toilet at Yemulwa Market                            | 700,000           | 0                 | 0         | Complete    |
| 24 | Kalawa                 | Kinze Market toilet  | 500,000           | 0                 | 0         | Not started |
| 25 | Emali/<br>Mulala       | Emali wholesale market( KDSP Project)  | 201,241           | 0                 | 0         | complete    |
| 26 | Kiimakiu/<br>Kalanzoni | Construction of public toilet at Ngiini Playground                           | 53,859            | 0                 | 0         | Complete    |
| 27 | Kiimakiu/<br>Kalanzoni | Construction of a public toilet at Marwa Market                              | 52,929            | 0                 | 0         | Complete    |
|    |                        | <b>Trade Total</b>   | <b>35,719,270</b> | <b>24,157,782</b> | <b>68</b> |             |

#### 4.10.2. Non-Financial Performance

To strengthen Micro, Small, and Medium Enterprises (MSMEs), the County Government partnered with the Kenya Small Business Development Centres (KSBDC) to deliver integrated services across all MSME tiers. These included capacity building, consultancy, training, business advisory, policy research, and market intelligence. As a result, 425 entrepreneurs were trained to improve their entrepreneurial competencies. In promotion and outreach, the County organized and/or participated in four trade fairs and exhibitions. To enhance public hygiene standards, 13 sanitation facilities were constructed, although two of these developments were affected by unresolved land ownership disputes.

To enhance trade, four infrastructure facilities were either developed or rehabilitated. A total of 7,600 weighing and measuring instruments were verified, with an additional 1,600 inspected to uphold compliance and ensure fairness in trade practices. Solid waste management was strengthened through the installation of four skip bins and improvements to waste collection systems in designated areas. The County facilitated market access by supporting 15 exhibitors through the Kenya Association of Manufacturers (KAM). In collaboration with Strathmore University, it participated in two East African Community (EAC) trade fairs. Consequently, 35 producers were successfully linked to markets. Additionally, the County took part in the 23rd EAC MSMEs Trade Fair in Bujumbura, Burundi—fully sponsoring three MSMEs and partially sponsoring two others.

Revenue generation in the tourism and cultural sectors was bolstered by promoting three sites—Mbui Nzau, Nzau Hill, and Kivale Hill—with Mbui Nzau launched as a new destination. Three tourism circuits were also established within Mbooni sub-county. Stakeholder engagement included sensitizing 61 tourism actors on the Destination Makueni platform, partnering with religious leaders on the proposed Nzau Hill Prayer Centre, and collaborating with six parastatals and two associations. The County hosted two cultural festivals and exhibitions and supported 10 artists, particularly in music and performing arts. Efforts in cultural heritage included organizing two major events focused on development, preservation, and promotion of local traditions. The department supported 320 participants to perform in the 97th KMCF edition held in Taita Taveta County. The county achieved remarkable success, earning 17 trophies and over 30 certificates for items ranked in positions one through three.

**Table 48: Department of Trade Non-Financial Performance**

| Programme                       | Indicators                     | Baseline 2023/24 | Targets 2024/25 | Achievement As At 30th June 2025 | Variance |
|---------------------------------|--------------------------------|------------------|-----------------|----------------------------------|----------|
| Trade development and promotion | No. of MSMEs trained           | 120              | 140             | 425                              | 285      |
|                                 | No. of stakeholders' fora held | 3                | 4               | 3                                | 1        |

| Programme  | Indicators  | Baseline 2023/24 | Targets 2024/25 | Achievement As At 30th June 2025 | Variance |
|--|---|------------------|-----------------|----------------------------------|----------|
|  | No. of trade infrastructure developed and renovated                           | 4                | 4               | 4                                | 0        |
|  | No of market centres with solid waste management services                     | 165              | 170             | 205                              | 65       |
|  | % of construction of modern market implemented                                |                  |                 | 0                                |          |
|  | No. of policies approved by The County Assembly                               | 1                | 1               | 0                                | 1        |
| Industrial development   | Number of products developed  | 5                | 5               | 0                                | 5        |
|  | Number of innovations supported   | 8                | 10              | 0                                | 10       |
|  | Number of Jua Kali association supported                                      | 6                | 6               | 5                                | 1        |
|  | Complete incubation Centre  | 1                | 0               | 0                                | 0        |
| Marketing and market linkages  | Number of producers linked to market  | 30               | 35              | 25                               | 10       |
|  | No. of trade fairs and exhibitions held                                       | 4                | 4               | 2                                | 2        |
|  | No. of Business to Business fora held   | 4                | 4               | 2                                | 2        |
| Tourism development and promotion                                      | No. of tourism site promoted  | 2                | 10              | 6                                | 4        |
|  | No. of circuits promoted  | 1                | 1               | 1                                | 0        |
|  | No. of activities implemented in the master plan                              | 2                | 2               | 1                                | 1        |
|  | No. of stakeholders engaged   | 2                | 2               | 0                                | 2        |
| Conservation, Preservation and Promotion of Arts, Culture and Heritage | No. of cultural festivals and exhibitions held                                | 5                | 6               | 6                                | 0        |
|  | No. of trainings on intellectual property rights                              | 4                | 6               | 6                                | 0        |
|  | No. of artists promoted and supported in the cultural and creative industries | 145              | 165             | 320                              | 145      |
|  | No of culture events held   | 3                | 6               | 5                                | 1        |



### **4.10.3. Challenges, Lessons Learnt and Recommendations**

#### **Challenges**

- a) Payment processing delays impeded the timely execution of planned programs.
- b) Inadequate transportation capacity and over-reliance on limited vehicles disrupted scheduled activities.
- c) Staffing constraints, particularly the shortage of weights and measures officers, undermined service delivery.
- d) Financial limitations curtailed the reach and impact of training and capacity-building interventions.
- e) Competing departmental priorities exerted additional pressure on already constrained resources.
- f) Delays by contractors and insufficient funding slowed project implementation, adversely affecting the quality and upkeep of sanitation facilities

#### **Lessons learnt**

- a) Early engagement with stakeholders and close collaboration with national agencies are essential for the effective and timely delivery of programs.
- b) Establishing clear selection criteria and conducting thorough needs assessments enhance the relevance and impact of training initiatives.
- c) Robust data management and preservation practices facilitate efficient knowledge sharing and informed decision-making.
- d) Timely delivery of verification and inspection services is highly valued by traders, underscoring the importance of maintaining service standards to prevent dissatisfaction.

#### **Recommendations**

- a) Facilitate the timely disbursement of funds and adopt supportive measures to ensure prompt execution of program activities.
- b) Strengthen data management and planning through rigorous data preservation protocols and transparent trainee selection criteria.
- c) Boost service delivery capacity by recruiting additional weights and measures officers and allocating dedicated transport for their operations.
- d) Address logistical and operational bottlenecks to maintain consistent and efficient service delivery.
- e) Foster inclusive stakeholder engagement to enhance coordination, accountability, and ownership throughout implementation.
- f) Scale up resource allocation for sanitation infrastructure development, with targeted investment in toilet construction, facility maintenance, and liquid waste management.

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

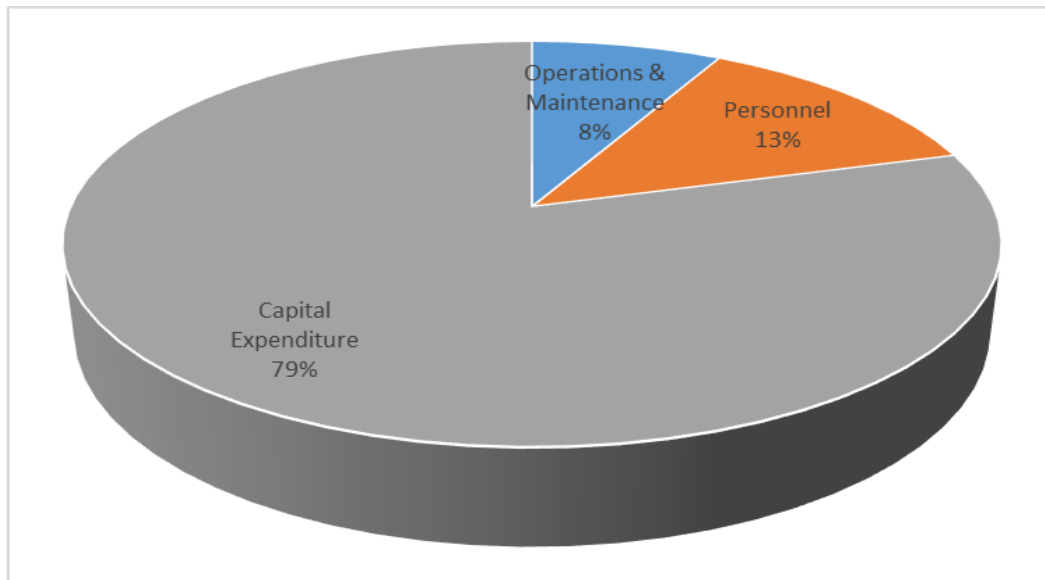
##### 4.11.1. Financial Performance Summary

The departmental expenditure for the last twelve months of FY 2024/25 is Kshs 594,555,327 against a budgeted figure of Kshs. 680,735,322, reflecting an overall absorption rate of 87 percent. The absorption rates for recurrent and development expenditures stood at 94 percent and 86 percent, respectively.

**Table 49: Department Transport Summary of Budget and Expenditures**

| Economic Classification        | FY 2024/25<br>Supplementary (2)<br>Budget Estimates | Expenditures As At<br>30 <sup>th</sup> June 2025 | Absorption<br>Rate (%) |
|--------------------------------|---|--|------------------------|
| <b>Recurrent Expenditure</b>   |   |  |                        |
| Operations                     | 21,772,639  | 21,351,520                                       | 98                     |
| Maintenance                    | 25,792,000  | 25,131,279                                       | 97                     |
| <b>Sub Total</b>               | <b>47,564,639</b>                                   | <b>46,482,799</b>                                | 98                     |
| Personnel                      | 82,719,715  | 75,826,405                                       | 92                     |
| <b>Total Recurrent</b>         | <b>130,284,354</b>                                  | <b>122,309,205</b>                               | 94                     |
| <b>Development Expenditure</b> |   |  |                        |
| Capital Expenditure            | 550,450,968   | 472,246,122                                      | 86                     |
| <b>Total Budget</b>            | <b>680,735,322</b>                                  | <b>594,555,327</b>                               | 87                     |

The total expenditure for the period comprised of 13 percent on personnel emoluments, 8 percent on operations and maintenance and 79 percent on development activities.



**Figure 18: Infrastructure, Expenditure Summary Per Economic Classification**

### Recurrent Expenditure Performance

Analysis of the recurrent expenditure shows that KShs. 75,826,405.45 was spent on personnel emoluments and KShs 46,482,800 was spent on operations and maintenance. The highest O&M expenditure was on Maintenance expenses- plant & equipment at KShs 17,513,295.40, followed by electricity at KShs. 14,515,853.

**Table 50: Transport Department Recurrent Expenditure Performance**

| No | Economic Item & Title   | FY 2024/25 Supplementary Budget (2) Estimates | Actual Expenditure FY 2024/25 (Kshs.) | Absorption Rate (%) |
|----|---|---|---------------------------------------|---------------------|
| 1  | Salaries & Wages  | 82,719,715.00                                 | 75,826,405.45                         | 92                  |
| 2  | Casuals and other contracted services                           | 103,320.00                                    | 81,948.45                             | 79                  |
| 3  | Utilities- Electricity  | 14,515,899.00                                 | 14,515,853.00                         | 100                 |
| 4  | Utilities-Water and Sewerage                                    | 40,000.00                                     |                                       | 0                   |
| 5  | Telephone, Telex, Facsimile & mobile phone services             | 200,000.00                                    | 136,960.00                            | 68                  |
| 6  | Communication-Internet Connection                               | 25,000.00                                     | 20,000.00                             | 80                  |
| 7  | Communication-Courier & Postal Services                         | 20,000.00                                     | 20,000.00                             | 100                 |
| 8  | Domestic Travel Costs   | 121,420.00                                    | 118,940.00                            | 98                  |
| 9  | Daily Subsistence Allowance                                     | 1,000,000.00                                  | 992,297.00                            | 99                  |
| 10 | Foreign Daily subsistence allowance                             | 350,000.00                                    | 290,156.00                            | 83                  |
| 11 | Publishing & printing Services                                  | 200,000.00                                    | 195,000.00                            | 98                  |
| 12 | Training Expenses   | 347,000.00                                    | 340,435.25                            | 98                  |
| 13 | Catering Services(Receptions, Accommodation,drinks              | 700,000.00                                    | 667,700.00                            | 95                  |
| 14 | Office & General Supplies-stationery                            | 600,000.00                                    | 575,237.00                            | 96                  |
| 15 | office & General Supplies-Computer Accessories                  | 200,000.00                                    | 191,711.00                            | 96                  |
| 16 | Office & General Supplies-Sanitary                              | 50,000.00                                     | 40,000.00                             | 80                  |
| 17 | Fuels, Oils & Lubricants  | 2,500,000.00                                  | 2,500,000.00                          | 100                 |
| 18 | Planning, budget indicator training                             | 400,000.00                                    | 396,182.75                            | 99                  |
| 19 | Financial Reporting   | 200,000.00                                    | 193,200.00                            | 97                  |
| 20 | Membership fees,Dues & Subscriptions to Professional Bodies     | 200,000.00                                    | 75,900.00                             | 38                  |
| 21 | Maintenance Expenses-Motor Vehicles                             | 3,000,000.00                                  | 2,925,373.00                          | 98                  |
| 22 | Maintenance Expenses-Plant & Equipment                          | 18,000,000.00                                 | 17,513,295.40                         | 97                  |
| 23 | Maintenance-Buildings- Non Residential                          | 1,000,000.00                                  | 994,176.00                            | 99                  |
| 24 | Development of Annual Energy inventory survey                   | 700,000.00                                    | 657,062.00                            | 94                  |
| 25 | Development ,Validation and dissemination of County Energy plan | 250,000.00                                    | 250,000.00                            | 100                 |

|    |  |                       |                       |           |
|----|--|-----------------------|-----------------------|-----------|
| 26 | Departmental performance review                | 250,000.00            | 246,510.00            | 99        |
| 27 | Development and operationalisation of policies | 200,000.00            | 200,000.00            | 100       |
| 28 | Public transport management                    | 242,000.00            | 214,648.00            | 89        |
| 29 | Energy Promotion                               | 1,050,000.00          | 1,031,275.00          | 98        |
| 30 | Annual vehicle inspection                      | 300,000.00            | 300,000.00            | 100       |
| 31 | Muisyo-Ngomoni river drift                     | 400,000.00            | 400,000.00            | 100       |
| 32 | Purchase of Computers/laptops/cameras/printers | 400,000.00            | 398,940.00            | 100       |
|    |  | <b>130,284,354.00</b> | <b>122,309,205.00</b> | <b>94</b> |

### **Development Expenditure performance**

The development expenditure was Kshs. 472,246,122 against a budget of Kshs. 550,450,968 resulting to an absorption rate of 86 percent. The highest expenditure was spent on Rural Electrification Programme amounting to Kshs 30,000,000, followed by installation of street lights phase 2 around Kikima market to Mukonde stretch at Kshs. 11,911,969. The analysis of the expenditure is provided in the table below;

**Table 51: Transport Department Development Expenditure and Project status**

| No. | Ward               | Project Name  | FY 2024/25 Supplementar y Budget (2) Estimates | Expenditure by 30th June, 2025 | Absorptio n rate(%) | Status   |
|-----|--------------------|---|--|--------------------------------|---------------------|----------|
| 1   | Kasikeu            | Repair and Maintenance of flood lights  | 400,000  | -                              | 0%                  | Complete |
| 2   | Masongaleni        | Repair of Solar market lights (intregrated model) at Katulye, Masaku Ndogo and Kyumani Markets  | 650,000  | 549,668.00                     | 85%                 | Complete |
| 3   | Ivingoni/ Nzambani | Murraming of Yimbuvu-Kwa Muma-Mbotela Market  | 1,000,000                                      | 965,325.00                     | 97%                 | Complete |
| 4   | Ivingoni/ Nzambani | Opening of Kiuukuni-Kwa Malonza-Yumbuni-Rose Dominic-Nzeveni-Ndithini   | 1,000,000                                      | 907,000.00                     | 91%                 | Complete |
| 5   | Ivingoni/ Nzambani | Opening of Kwa Ngolo-Kwa Mbithi-Kwa Kitosya-Kwa Muthusi-Kitheini  | 1,000,000                                      | 881,754.25                     | 88%                 | Complete |
| 6   | Ivingoni/ Nzambani | Opening of Kwa Masaa road I   | 1,000,000                                      | 928,000.00                     | 93%                 | Complete |
| 7   | Kako/Waia          | Routine maintenance of Kako/Waia ward access roads  | 1,000,000                                      | 963,340.60                     | 96%                 | Complete |
| 8   | Kalawa             | REREC matching grant - connection of electricity to Mutanda CTTI, Kathulumbi CTTI, Mutembuku CTTI, Kathongo Dispensary and Syotuvali Dispensary             | 1,000,000                                      | 999,457.00                     | 100%                | Ongoing  |
| 9   | Kikumbulyu South   | Kwakitavu road structures   | 1,000,000                                      | 994,773.70                     | 99%                 | Complete |
| 10  | Kikumbulyu South   | Kibwezi-BPP Streetlights  | 1,000,000                                      | 1,000,000.00                   | 100%                | Complete |
| 11  | Kilungu            | Routine maintenance of Kilungu access roads(Fuel)   | 1,000,000                                      | 914,400.00                     | 91%                 | Ongoing  |
| 12  | Kitise/ Kithuki    | Rehabilitation of 4 solar floodlights   | 1,000,000                                      | -                              | 0%                  | Complete |
| 13  | Masongaleni        | Construction of culverts along Ngangani, Yumbuni, Katulye, Yikitaa, Kasuangove, Yikivuthi, Utini, Kithyululu, Wande, mwaani Masaku ndogo.                   | 1,000,000                                      | -                              | 0%                  | Complete |
| 14  | Mbitini            | Road Improvement (Fuel)   | 1,000,000                                      | 986,161.00                     | 99%                 | Complete |
| 15  | Nguumo             | Routine maintenance of Nguumo ward access roads-Machine Hire.   | 1,000,000                                      | 911,900.00                     | 91%                 | Complete |
| 16  | Thange             | Routine maintenance of Thange ward access roads   | 1,000,000                                      | 921,920.00                     | 92%                 | Complete |
| 17  | Thange             | Murramming, grading of Kwa Agnes-St.Peter-Aic-St.Marys-Veneti-Own machinery and installation of Culverts  | 1,000,000                                      | 789,239.00                     | 79%                 | Complete |
| 18  | Thange             | Construction of Culverts at Kikingini-usalama- muusini-maikuu-kwa malyungi-kwa mwololo-kwa nyaanya- ituumo-utithi-kalulu-kwa muthoka- makwata- stage iviani | 1,000,000                                      | 939,239.00                     | 94%                 | Complete |
| 19  | Tulimani           | Routine maintenance of Tulimani ward access roads   | 1,000,000                                      | 1,000,000.00                   | 100%                | Complete |
| 20  | Wote/Nziu          | Shimo-Kwa Maluna-Kwa Ngulue-Kamunyolo dam (Box culverts and light grading)  | 1,000,000                                      | -                              | 0%                  | Ongoing  |
| 21  | Mtito Andei        | Rehabilitation of market solar lights-Nthunguni, Kathekani, Darajani, Kiteng'ei and Mwakila Markets   | 1,065,000                                      | -                              | 0%                  | Ongoing  |
| 22  | Kathonzweni        | Installation and rehabilitation of market lights at Kiteei, Mbuvo Nzau,Kavumbu and Kiluluni markets   | 1,100,000                                      | 62,000.00                      | 6%                  | Complete |
| 23  | Masongaleni        | Installation of Solar Market lights at Munyenze, Kithiiani, Kithyululu and Kyanguli Markets   | 1,400,000                                      | 1,400,000.00                   | 100%                | Complete |

| No. | Ward                   | Project Name  | FY 2024/25<br>Supplementary<br>Budget (2)<br>Estimates | Expenditure<br>by 30th June,<br>2025 | Absorption<br>rate(%) | Status   |
|-----|------------------------|---|--|--------------------------------------|-----------------------|----------|
| 24  | Ukia                   | Installation of 2 15 m concrete pole Market lights at Ikalyoni market and Kyau market   | 1,400,000  | 1,354,001.00                         | 97%                   | Complete |
| 25  | Ilima                  | Market lighting – Mutini, Musalala and Kwa Mwove markets  | 1,500,000  | 78,254.00                            | 5%                    | Ongoing  |
| 26  | KiimaKiu/Kalan<br>zoni | Fuel for Maintenance of Ngiini-kwa Mohamed-uiini primary-kwa kala-lake oil-kalanzoni road-kwa muthusi-kwa atumia-mbondoni road.       | 1,500,000  | 1,495,000.0                          | 100%                  | Ongoing  |
| 27  | Kilungu                | Kitituni – Nyaani Road – construction of gabions  | 1,500,000  | 1,474,523.00                         | 98%                   | Complete |
| 28  | Kilungu                | Kilungu – Kimandeni Road - construction of Gabions  | 1,500,000  | 1,486,420.00                         | 99%                   | Complete |
| 29  | Kitise/ Kithuki        | Fuel for Routine maintenance of Kitise ward access roads  | 1,000,000  | 1,000,000.00                         | 100%                  | Ongoing  |
| 30  | Nguumo                 | Murraming of JCC Kaunguni-Kwa Muoka to Kwa Kivivye -3KM road.   | 1,500,000  | 1,414,875.00                         | 94%                   | Complete |
| 31  | Ukia                   | Installation of road structures across Kilala/Iuani   | 1,500,000  | 1,381,320.00                         | 92%                   | Ongoing  |
| 32  | Ukia                   | Construction of road structures across Ukia sub ward  | 1,500,000  | 1,423,140.00                         | 95%                   | Complete |
| 33  | Ukia                   | Construction of concrete slab 30m long along Kavani Kituluku Dispensary Road  | 1,500,000  | 1,489,453.00                         | 99%                   | Complete |
| 34  | Ukia                   | Construction of concrete slab 40m long along Makuli Forest Road at Kwa Mbunga   | 1,800,000  | 1,771,134.80                         | 98%                   | Complete |
| 35  | Kalawa                 | Road improvement programme ( Fuel)  | 1,900,000  | 1,900,000.00                         | 100%                  | Complete |
| 36  | Kikumbulyu<br>North    | Muageni drift -Construction of drifts   | 2,000,000  | -                                    | 0%                    | Complete |
| 37  | Ivingoni/<br>Nzambani  | Murraming of Kwa skizana-Kwa Kimangu-Pondeni-Kwa Jane to Katheini Road  | 2,000,000  | 1,927,369.00                         | 96%                   | Complete |
| 38  | Ivingoni/<br>Nzambani  | County Machinery- Routine maintenance of Ivingoni /nzambani ward access roads - Opening of feeder roads, light grading, mitre drains- | 1,600,000  | 1,506,870.00                         | 94%                   | Ongoing  |
| 39  | Ivingoni/<br>Nzambani  | Murraming of Kwa Mwambu-Mbukoni-Manyata-Mbotela Market  | 2,000,000  | 1,931,528.00                         | 97%                   | Complete |
| 40  | Ivingoni/<br>Nzambani  | Opening of Muthingiini-Nzambani roads   | 2,000,000  | 1,965,756.00                         | 98%                   | Complete |
| 41  | Kako/waia              | Installation of floodlights in Kitongu market   | 2,000,000  | 1,936,324.00                         | 97%                   | Complete |
| 42  | Kee                    | Drainage structures on roads  | 2,000,000  | 1,937,436.00                         | 97%                   | Complete |
| 43  | Kikumbulyu<br>North    | Kiaoni flood light  | 2,000,000  | 1,920,010.00                         | 96%                   | Complete |
| 44  | Kikumbulyu<br>North    | Kisayani street light   | 2,000,000  | 30,000.00                            | 2%                    | Complete |
| 45  | Kikumbulyu<br>North    | Kathyaka Flood lights   | 2,000,000  | 1,790,753.35                         | 90%                   | Complete |
| 46  | Kikumbulyu<br>South    | REREC matching grant (AIC Mbeetwani and surrounding villages)   | 2,000,000  | 1,944,020.00                         | 97%                   | Ongoing  |
| 47  | Kithungo/<br>Kitundu   | Routine maintenance of Kithungo/Kitundu ward access roads(Hire of graders)  | 2,000,000  | 1,800,000.00                         | 90%                   | Complete |
| 48  | Kithungo/<br>Kitundu   | Kwa Nzelu-Ndandini-Kyevutula-Munyeetani(Culverts and grading)   | 2,000,000  | 1,918,954.00                         | 96%                   | Complete |
| 49  | Kitise/ Kithuki        | Construction of Key Wall at Londokwe along Nzouni- Manza Road   | 2,000,000  | 1,965,034.00                         | 98%                   | Complete |
| 50  | Kitise/ Kithuki        | Construction of Key Wall at Londokwe along Matheani -Kwa Nyaa Road  | 2,000,000  | 1,968,746.00                         | 98%                   | Complete |

| No. | Ward                | Project Name  | FY 2024/25<br>Supplementar<br>y Budget (2)<br>Estimates | Expenditure<br>by 30th June,<br>2025 | Absorptio<br>n rate(%) | Status   |
|-----|---------------------|---|---|--------------------------------------|------------------------|----------|
| 51  | Kitise/ Kithuki     | Construction of high mast floodlight at Yinthungu market  | 2,000,000   | 1,953,780.00                         | 98%                    | Complete |
| 52  | Mbitini             | Installation of highmast floodlight at Mutyambua market   | 2,000,000   | 1,929,862.00                         | 96%                    | Complete |
| 53  | Kako/waia           | Road improvement programme ( Machine hire - MTF)  | 2,200,000   | 2,069,340.00                         | 94%                    | Complete |
| 54  | Mavindini           | Road works on Kavingoni-Nduu ndune - Syandoo - Ngosini Road   | 2,500,000   | 2,439,818.00                         | 98%                    | Complete |
| 55  | Nguumo              | Opening, spot murraming and culvert installation along Kibarani-Wivia-Kiuani Road   | 2,500,000   | 2,293,945.00                         | 92%                    | Complete |
| 56  | Thange              | Opening of new roads-Hire of dozer  | 2,500,000   | 2,305,948.00                         | 92%                    | Complete |
| 57  | Kalawa              | Road improvement programme (Machine hire - MTF)   | 3,000,000   | 3,000,000.00                         | 100%                   | Complete |
| 58  | Kathonzweni         | Fuel for routine maintenance of Kathonzweni ward access roads   | 500,000   | 456,986.05                           | 91%                    | Complete |
| 59  | Kathonzweni         | Opening,grading and road structures of Londokwe- Mbuvo Nzau- Munathi- Syethe- Kwa Mbalya- Kyunyu- Ebeneza- Kwa Ngomoli- Kwa Kavisi-Kateiko- Mwis- Itumbule- Kasayani-Kyemole road(Machine Hire)   | 3,000,000   | 2,775,165.00                         | 93%                    | Complete |
| 60  | Kathonzweni         | Gravelling, Culverts,gabions and drifts at Kathonzweni –Kathamboni spill way  | 3,000,000   | 2,892,033.00                         | 96%                    | Complete |
| 61  | KiimaKiu/Kalan zoni | Routine maintenance of KiimaKiu/Kalan zoni ward access roads( (Machine Hire)  | 3,782,995   | 3,782,995.00                         | 100%                   | Complete |
| 62  | Kikumbulyu South    | Routine maintenance of Kikumbulyu South ward access roads   | 3,000,000   | 2,755,304.00                         | 92%                    | Ongoing  |
| 63  | Kisau/Kiteta        | Floodlights at Mbiiani ,Nthungoni,Katungoli, Kwa Kulomba and Kavutini Markets   | 3,000,000   | -                                    | 0%                     | Complete |
| 64  | Kithungo/ Kitundu   | Installation of floodlights at Kyanzuki, Katumani, Munyeetani and Muumani markets   | 3,000,000   | 2,827,028.00                         | 94%                    | Complete |
| 65  | Kitise/ Kithuki     | Opening & Grading of Athiani-Kithayoni-Mwania-Kwa Nzula-Kwa Kimasyu- Kikome- Kwa Nyaa Road (machine hire)   | 3,000,000   | 2,936,662.00                         | 98%                    | Complete |
| 66  | Makindu             | Installation of three phase electrification and a transformer (to be placed Kwa Kimuyu Church) for Ziwani,Kiuani,Yiani and Katheka Kai Villages, enroute, Skygo Petrol station, Kwa Mavuti, Kwa Simon Muthiani Junction to Kwa Kimuyu church. | 3,000,000   | 3,000,000.00                         | 100%                   | Ongoing  |
| 67  | Mavindini           | Maintenance and Installation Of Drainage Structures of Nzeveni-Kwa Ndungulu-Kwa JoelKwa Ndene-Catholic Church-Kwa Letu-Kwa Muthoka-Kwa Ngei Road  | 3,000,000   | 2,952,906.00                         | 98%                    | Complete |
| 68  | Mavindini           | Opening and grading of Wito Farm-Mbavini- Kaiiani-Sinai-Ctti-Nguthunu-Nditiku- Kwa Kaunda Road  | 3,000,000   | 2,829,136.00                         | 94%                    | Complete |
| 69  | Mbooni              | Opening of New roads  | 2,000,000   | 1,888,876.00                         | 94%                    | Complete |
| 70  | Mukaa               | Hire of machinery for Mukaa ward access roads   | 2,700,000   | 2,635,158.00                         | 98%                    | Complete |
| 71  | Nguu/Masumba        | Roads opening across the ward( Machine Hire-MTF)  | 3,000,000   | 2,900,000.00                         | 97%                    | Complete |
| 72  | Nguu/Masumba        | Opening grading murraming and drainage works of Makutano, kyaani kiua ni vololo rd  | 3,000,000   | -                                    | 0%                     | ongoing  |
| 73  | Nguumo              | Installation of a flood light at Kiunduani market   | 3,000,000   | 2,894,184.00                         | 96%                    | Complete |
| 74  | Nguumo              | Grading, murraming and construction of drainage system in Kiunduani market.   | 3,000,000   | 2,804,861.00                         | 93%                    | Complete |
| 75  | Thange              | Culverts and Murraming, grading of Kwa Agnes-St.Peter-Aic-St.Marys-Veneti Road  | 3,000,000   | 3,000,000.00                         | 100%                   | Complete |
| 76  | Thange              | Heavy grading of Kikingini-usalama- muusini-maikuu-kwa malunyi-kwa mwololo- kwa nyaanya- ituumo-utithi-kalulu-kwa muthoka- makwata- stage iviani  | 3,000,000   | 3,000,000.00                         | 100%                   | Complete |
| 77  | Ukia                | Electrification across 10 villages in upper Iuani cluster   | 3,000,000   | 2,760,000.00                         | 92%                    | Ongoing  |
| 78  | Wote/Nziu           | Routine maintenance of Wote Ward access road (Machine Hire-MTF)   | 3,000,000   | 3,000,000.00                         | 100%                   | Ongoing  |

| No. | Ward                   | Project Name  | FY 2024/25<br>Supplementary<br>Budget (2)<br>Estimates | Expenditure<br>by 30th June,<br>2025 | Absorption<br>rate(%) | Status   |
|-----|------------------------|---|--|--------------------------------------|-----------------------|----------|
| 79  | KiimaKiu/Kalan<br>zoni | Opening, grading, murraming, installation structures and drainage of Tuvilani-Kiongwani Girls-Kavuko-Kwawala-Rubis Petrol Station Road  | 3,100,000  | 2,967,132.00                         | 96%                   | Complete |
| 80  | Tulimani               | Heavy grading and murraming, Construction of Nguani drift and Culverts and drainage works of kwa Ithitu – Itetani – Kikumbo road  | 3,100,000  | 3,092,583.00                         | 100%                  | Complete |
| 81  | Mtito Andei            | Hire of road maintenance equipment  | 3,185,000  | 3,160,280.00                         | 99%                   | Complete |
| 82  | Kitise/ Kithuki        | Light grading & drainage works of Kiambani-Kiuuku-Kithuki-Matheani-Kitise road (Hire of Machines-MTF)   | 4,000,000  | 3,620,000.00                         | 91%                   | Complete |
| 83  | Makindu                | Routine maintenance of Makindu ward access roads, Opening , grading and murraming of all access roads around Kiambani schools and Kwa Kimongo Muoki Area, Makindu Stock Yard - Mulilii Market, Skygo-St.Mathew-Airstrip-Airstrip centre to Kwa Kimuyu church, Kwa Ngala road at Yinzau (covering of kwa Ngala pit), Murraming of 3KM Nthia - Mbiuni road and Kwa Kijana-Kavatini-Syusyani to Yiani. | 3,500,000  | 3,500,000.00                         | 100%                  | Complete |
| 84  | Kilungu                | Muthethe Road – ABC Church Kalongo- opening of Muthethe Primary road to Kyakathungu Primary - grading, culverts, murruming, slabbing and gabions  | 3,900,000  | 3,777,709.00                         | 97%                   | Complete |
| 85  | Mavindini              | Routine maintenance of Mavindini ward access roads Opening of Feeder Roads(Machine hire-MTF)  | 3,900,000  | 3,645,180.00                         | 93%                   | Complete |
| 86  | Kako/waia              | Road Improvement Programme Kwa Kimeu, Mwani Market Kwa Chief Ndiku - Nguumo road  | 4,000,000  | 3,940,000.00                         | 99%                   | Complete |
| 87  | Kako/waia              | Ikundu, Kwa mali, Kwa maingi, Kitongu kwa ndungi road-Machine Hire-MTF  | 4,000,000  | 3,774,393.00                         | 94%                   | Complete |
| 88  | Kikumini/Muva<br>u     | Opening of access roads - MTF   | 3,500,000  | 3,450,000.00                         | 99%                   | Ongoing  |
| 89  | Kikumini/Muva<br>u     | Road Structures   | 4,000,000  | 3,715,607.00                         | 93%                   | Complete |
| 90  | Kilungu                | Kithangathini – Kisyani – nduu Sunday school road – concrete works  | 4,000,000  | 3,921,932.00                         | 98%                   | Complete |
| 91  | Kithungo/<br>Kitundu   | Survey, Road opening and widening and Murraming of Kwa Titus-Aic Mbiuni-kwa IwaIkanga Road  | 4,000,000  | 3,780,088.00                         | 95%                   | Complete |
| 92  | Kithungo/<br>Kitundu   | Opening and grading, Construction of culverts and gabions and Murraming of Kitundu-Mwea-Kalala-Ititu-Ngai Health Centre Road  | 4,000,000  | 3,918,217.00                         | 98%                   | Complete |
| 93  | Masongaleni            | REREC Matching Grant-Mitamboni Village in Mukaange Sub Ward and Miangeni/Maluini Villages in Kyumani Sub Ward and Ngangani Village  | 4,000,000  | 4,000,000.00                         | 100%                  | Ongoing  |
| 94  | Mbooni                 | Routine maintenance of Mbooni ward access roads Allocate funds for Opening of feeder roads, Spot murraming, Installation of culverts and drifts and Routine Road maintenance Kikima market Improvement programme  | 4,000,000  | 4,000,000.00                         | 100%                  | Complete |
| 95  | Mtito Andei            | Opening, Grading, Murruming, Construction of Drift, Culverts and other Road structures of Kamulalani – Kalimani – Kitengei – Kilumilo – Yindundu – Athi-Makutani – Mikomani –Kambu River- Lukenya Junction – Ilikoni- Mwaani – Misani – Kamunyu – Ngiluni – Syusyani – Iviani.  | 4,000,000  | 3,979,152.00                         | 99%                   | Complete |
| 96  | Mukaa                  | Murraming, grading, drainage structures of Kanini kaseo-Kwa Ngumu-Mt.Carmel-Kwa wakata road   | 4,000,000  | 1,109.55                             | 0%                    | Complete |
| 97  | Nguumo                 | Murraming, Culverts and drifts of Kwa kivou Tala-kwa kinyingi-Kaunguni-Tindima  | 4,000,000  | 3,906,648.00                         | 98%                   | Complete |



| No. | Ward                 | Project Name  | FY 2024/25 Supplementar y Budget (2) Estimates | Expenditure by 30th June, 2025 | Absorptio n rate(%) | Status   |
|-----|----------------------|---|--|--------------------------------|---------------------|----------|
|     |                      | road  |  |                                |                     |          |
| 98  | Tulimani             | Floodlights at Iiani market,Itetani market,Wanzauni market and Mavindu market   | 4,000,000                                      | 3,874,382.00                   | 97%                 | Complete |
| 99  | Tulimani             | Ndiangu-Malaa- Kanoto Ndo,kyanguma-Ithemboni-Mukangu- Mavindu road Heavy grading and murraming, Construction of Nguani drift and Culverts and drainage works  | 4,000,000                                      | 46,500.00                      | 1%                  | Complete |
| 100 | Wote/Nziu            | Opening and grading of Mutinda- Mbalu-Kitheini pri-Makuli-Nichodemus-Kwa Matheka road   | 4,000,000                                      | 4,000,000.00                   | 100%                | Complete |
| 101 | Wote/Nziu            | Road structures (Culverts, gabions and backfilling on specific roads)   | 4,000,000                                      | 4,000,000.00                   | 100%                | Complete |
| 102 | Nzau/Kilili/Kal amba | Opening of road(Kshs.2.5M) and Grading of roads (Kshs.1.775M  | 4,706,086                                      | 4,606,086.35                   | 98%                 | Ongoing  |
| 103 | Kasikeu              | Construction of Kating'ila drift- Construction of a drift on the road to Kwale centre to Kima   | 4,500,000                                      | 4,463,771.00                   | 99%                 | Complete |
| 104 | Mukaa                | Kiongwani-Mwaani- Kitonguni- Uvete Road Murraming, grading, drainage structures   | 4,500,000                                      | 4,332,261.00                   | 96%                 | Complete |
| 105 | Nguumo               | Opening of the road, Road for water, Grading,culverts and drifts of Kilema-Muundani-Kwa kanyasya-Muuani Soko Muyo-Mutantheu Road  | 4,500,000                                      | 4,242,278.00                   | 94%                 | Complete |
| 106 | Kilungu              | Opening access roads, Heavy grading, compacting, drainage system installation (drifts, culverts, gabions), murraming of kwa muloki-kwa esther-kwa kamusyi, AIC Nunguni-Mutungu Hospital-kwa Ebenezer-kwa PK-Kwa ndeke-mwanyani kisulya-kiumoni-kithembe GFBC-kwa Josia Mwangangi  | 4,600,000                                      | -                              | 0%                  | Complete |
| 107 | Kikumbulyu North     | Construction of Muangeni drift  | 5,000,000                                      | 5,000,000.00                   | 100%                | Complete |
| 108 | Kikumbulyu South     | Upgrading and Murraming of Kangesu -- Ithambaumme – Kwa Nzinga – GFF – Mutokwe ECDE road -Murraming and construction of drainage structures – Drifts and gabions  | 5,000,000                                      | 4,615,121.00                   | 92%                 | Complete |
| 109 | Kisau/Kiteta         | Routine maintenance of Kisau/Kiteta ward access roads(Machine Hire-MTF)   | 5,000,000                                      | 4,920,520.00                   | 98%                 | Complete |
| 110 | Kisau/Kiteta         | Road opening (Machine Hire-MTF)   | 5,000,000                                      | 4,620,372.00                   | 92%                 | Complete |
| 111 | Wote/Nziu            | Surveying, Opening grading and murraming and structures of Makolongo-Kwa Juda-Kaiti-lili-Kavingo road (Machine Hire)  | 5,000,000                                      | 4,786,169.55                   | 96%                 | Ongoing  |
| 112 | Kasikeu              | Machine Hire and Fueling for kasikeu ward access roads (3.5M inhouse, 3.5M MTF)   | 7,000,000                                      | 6,907,586.70                   | 99%                 | Ongoing  |
| 113 | Kikumbulyu North     | Machine hire  | 7,000,000                                      | 6,787,904.00                   | 97%                 | Complete |
| 114 | Masongaleni          | Hire of machines for road opening, grading and graveling of access roads in the Ward.<br>1. Grading Murraming and road structures of Ngangani, Yumbuni, Katulye, Yikita, Kasua ngove, Yikivuthi, Utiini, Kithyululu, Wande, mwaani Masaku ndogo. 2. Kithiiani Ulilini road. 3. Rhodah Kavusya Miumoni road. 4. Wande Muangeni road. 5. KARI, Florah Wambua, Kwa Muema, Makongeni roads. | 7,000,000                                      | 6,694,534.00                   | 96%                 | Complete |
| 115 | HQ                   | Maintenance of street/flood lights- Climate action  | 10,000,000                                     | 10,000,000.00                  | 100%                | Ongoing  |
| 116 | HQ                   | Enhancement of infrastructure projects(to facilitate payment of project components removed during FY 2023/24 budget)  | 8,386,455                                      | 8,289,896.95                   | 99%                 | Complete |
| 117 | Mbooni               | Installation of street lights phase 2 around Kikima market to mukonde stretch,  | 12,000,000                                     | 11,911,969.00                  | 99%                 | Complete |

| No. | Ward                  | Project Name   | FY 2024/25<br>Supplementary<br>Budget (2)<br>Estimates | Expenditure<br>by 30th June,<br>2025 | Absorption<br>rate(%) | Status      |
|-----|-----------------------|--|--|--------------------------------------|-----------------------|-------------|
|     |                       | Construction of market perimeter fencing, Construction of concrete box covered drainage channels and Cabro paving of the market  |  |                                      |                       |             |
| 118 | HQ                    | Rural Electrification Programme - REREC Matching grant   | 30,000,000   | 30,000,000.00                        | 100%                  | Ongoing     |
| 119 | Emali/Mulala          | Opening, Murraming, Grading and Road structures in Masauti-muselele-mumbuni-mungetheele road   | 4,500,000  | 4,303,240.00                         | 96%                   | Complete    |
| 120 | Emali/Mulala          | Routine maintenance of Emali/Mulala ward access roads (Machine Hire -Kshs.2M, 0.5m fuel and 1.6 routine maintenance)   | 4,000,000  | 4,000,000.00                         | 100%                  | Complete    |
| 121 | Ilima                 | Machine hire for the following roads; ABC Kavatanzou – Mutambukoni-Kamunandani – kwa ndile road – opening and grading, Kiluluini-Kikuswi-Kivwauni-Mitini road – Grading, Kyambeke-kyakatoni-Matwiku-Mwaani road – Grading, Kwamwove-nzukini-isovya-kavatanzou road - grading - MTF | 4,500,000  | 4,500,000.00                         | 100%                  | Ongoing     |
| 122 | Mbooni                | Kikima town and Markets improvement programme  | 2,000,000  | -                                    | 0%                    | Complete    |
| 123 | Ukia                  | CDD for Mutambuukoni to kituluku road  | 23,504   |                                      | 0%                    | Not started |
| 124 | Kalawa                | Road improvent programme – light grading – 5M<br>opening of roads – 4M<br>Fuel in-house machines – 2M.   | 77,150   | 70,000.00                            | 91%                   | Ongoing     |
| 125 | Kalawa                | Road Improvement Programme   | 241,306  |                                      | 0%                    | Not started |
| 126 | Kalawa                | Roads - Machine Hire   | 59,584   | -                                    | 0%                    | Not started |
| 127 | Kee                   | Solar market lighting  | 2,100,000  |                                      | 0%                    | Complete    |
| 128 | Kalawa                | Grading and murraming from malamuni - miangeni -kinze- mbavani- mutembuku-syongungi to kwa maseka junction   | 3,509,550  | 3,509,304.00                         | 100%                  | Complete    |
| 129 | Kikumini/Muva<br>u    | Routine maintenance of Muvau/kikumini ward access roads (Machine Hire)MTF  | 5,500,000  | 4,649,920.00                         | 85%                   | Ongoing     |
| 130 | Kitise/ Kithuki       | Installation of floodlights in markets (mayuu, Kwa nyaa, kithayoni, katangini, mwakini ,nzouni, winzeni, kingangi, rehabilitation - ngunguuni, yinthungu, kyase, Mwanja)   | 3,000,000  | 2,365.95                             | 0%                    | Complete    |
| 131 | Mtito Andei           | Instalation of Street lighting in mikomani, Kilumilo and Kwa Kinyuti, Nzoila, Ngiluni, Iviani and Yindundu markets   | 3,000,000  | -                                    | 0%                    | Ongoing     |
| 132 | Ukia                  | Grading and Murraming of road across Kilala/Iuani - Fuel   | 1,500,000  | 1,450,834.00                         | 97%                   | Ongoing     |
| 133 | Ukia                  | Grading and spot Murraming of road across Ukia sub ward - MTF  | 1,500,000  | 1,411,360.00                         | 94%                   | Complete    |
| 134 | Emali/Mulala          | Emali street lights rehabilitation   | 500,000  | 440,000.00                           | 88%                   | Complete    |
| 135 | Ivingoni/<br>Nzambani | Installation of culverts at Chief Ngutu road   | 400,000  | 398,764.00                           | 100%                  | Complete    |
| 136 | Ivingoni/<br>Nzambani | Murraming of Nzeveni-Selewa-Kwa Matundu-Kwa Willy Road   | 1,250,000  | 1,196,742.00                         | 96%                   | Complete    |
| 137 | Kasikeu               | Drainage works Kwa Malenge   | 4,000,000  | 3,800,000.00                         | 95%                   | Complete    |
| 138 | Kee                   | Machine hire (wet rate)-Shovel MTF, Opening of roads   | 1,500,000  | 1,500,000.00                         | 100%                  | Ongoing     |
| 139 | Kee                   | Machine hire (wet rate)-Grader MTF, Grading of roads   | 1,000,000  | 985,300.00                           | 99%                   | Complete    |

| No. | Ward                    | Project Name   | FY 2024/25<br>Supplementary<br>Budget (2)<br>Estimates | Expenditure<br>by 30th June,<br>2025 | Absorption<br>rate(%) | Status   |
|-----|-------------------------|--|--|--------------------------------------|-----------------------|----------|
| 140 | Kee                     | Road improvement programme-Fuel  | 850,000  | 474,500.00                           | 56%                   | Complete |
| 141 | Kee                     | Construction of drainage structures at Kitandi-Muusini-Kakisya-Munyuni-Nguluni Road  | 1,000,000  | 960,300.00                           | 96%                   | Complete |
| 142 | Kikumini/Muva<br>u      | Ngomeni key wall and murraming   | 500,000  | 344,501.00                           | 69%                   | Complete |
| 143 | Kilungu                 | Routine maintenance of roads-Fuel  | 327,229  | 300,000.00                           | 92%                   | Complete |
| 144 | Kitise/ Kithuki         | Opening & Grading of Athiani-Kithayoni-Mwania-Kwa Nzula-Kwa Kimasyu-Kikome- Kwa Nyaa Road (machine hire)   | 500,000  | 333,200.00                           | 67%                   | Complete |
| 145 | Makindu                 | Roads improvement programme(Fuel)  | 500,000  | 155,080.00                           | 31%                   | Ongoing  |
| 146 | Masongaleni             | 1. Machinery –mgwata –miami-kativani shopping centre-kyambusya-5km<br>2. Thange drift-miumoni market-cutline-4km<br>3. Mitonguni market-railway crossing-4km<br>4. Mitonguni –kwa ndolo-1.4<br>5. Kyambusya-miami mrkt-1.4<br>6. Silimbi-kwa mbusya-kwa mutu-mukaange-6km<br>7. Isunguluni-church-mukaange river-miami dispensary -4km | 490,000  | 490,000.00                           | 100%                  | Ongoing  |
| 147 | Mavindini               | Fuel for Grading of roads using County Machinery   | 800,000  | 589,228.00                           | 74%                   | Ongoing  |
| 148 | Mbitini                 | Road maintenance – (Fuel)  | 986,944  | 910,000.00                           | 92%                   | Complete |
| 149 | Mbitini                 | Opening of roads Kithumani – Muamani road  | 2,000,000  | 1,976,539.00                         | 99%                   | Complete |
| 150 | Mbitini                 | Road improvement (MTF)   | 1,446,336  | 1,400,000.00                         | 97%                   | Complete |
| 151 | Mtito Andei             | Hire of road maintenance equipment   | 1,917,764  | 1,805,957.00                         | 94%                   | Complete |
| 152 | Mtito Andei             | Roads improvement programme-Hire of equipment-MTF  | 2,500,000  | 1,950,000.00                         | 78%                   | Ongoing  |
| 153 | Mukaa                   | Road improvement   | 1,280,346  | -                                    | 0%                    | Ongoing  |
| 154 | Nguu/Masumba            | Matongoleni Culvert  | 2,000,000  | 2,000,000.00                         | 100%                  | Complete |
| 155 | Nguu/Masumba            | Road Improvement, Light Grading  | 2,000,000  | 1,892,109.00                         | 95%                   | Ongoing  |
| 156 | Nguu/Masumba            | Kanyiliilya - ilivini road- installation of culverts   | 1,004,213  | 940,633.00                           | 94%                   | Complete |
| 157 | Thange                  | Installation of floodlight at Matulani and rehabilitation of unworking flood lights at Masonga market, Kilungu, Machinery (zion), Metava   | 1,400,000  | 1,200,000.00                         | 86%                   | Complete |
| 158 | Tulimani                | Roads improvement programme  | 801,540  | 801,540.00                           | 100%                  | Complete |
| 159 | Nzau/Kilili/Kal<br>amba | Rehabilitation of market lighting (Mulika Mwizi) and street lightings  | 200,000  | -                                    | 0%                    | Ongoing  |
| 160 | Nguu/Masumba            | Survey of roads  | 100,000  | -                                    | 0%                    | Ongoing  |
| 161 | Kitise/ Kithuki         | Installation of flood lights at matheani market  | 500,000  | 500,000.00                           | 100%                  | Complete |
| 162 | Kikumbulyu<br>South     | Market solar light rehabilitation programme( siembeni, Mbui nzau, Kyanginywa, mikuyuni)  | 588,000  | 588,000.00                           | 100%                  | Complete |
| 163 | Masongaleni             | Rehabilitation as integrated lights at Yikita and Ulilanzi markets and installation of a new integrated solar light at Kiambani market.  | 779,708  | 779,708.00                           | 100%                  | Ongoing  |
| 164 | Kasikeu                 | Drainage structures - Culverts; Kwa kavenzi-mitamboni-mwangini road  | 18,080   |                                      | 0%                    | Complete |
| 165 | Thange                  | Grading and murraming kwa jc – muthungue primary - ituumo(fuel for county  | 80,220   | 68,600.00                            | 86%                   | Complete |

| No. | Ward                  | Project Name  | FY 2024/25<br>Supplementary<br>Budget (2)<br>Estimates | Expenditure<br>by 30th June,<br>2025 | Absorption<br>rate(%) | Status   |
|-----|-----------------------|---|--|--------------------------------------|-----------------------|----------|
|     |                       | machinery)  |  |                                      |                       |          |
| 166 | Thange                | Grading marraming of utithi- kyumbi – silanga – kwa mailu(fuel for county machinery)  | 88,647   | 78,276.00                            | 88%                   | Complete |
| 167 | Mbooni                | Kikima market development   | 200,000  | 200,000.00                           | 100%                  | Complete |
| 168 | Kikumbulyu<br>North   | Street lighting for main stage to Kisayani Health centre  | 980,000  | 980,000.00                           | 100%                  | Complete |
| 169 | Masongaleni           | Solar Market Floodlights - 1M<br>Kativani, Kavatini, Makutano, Ndauni Markets.  | 27,132   | -                                    | 0%                    | Complete |
| 170 | Kilungu               | Kyaka drift construction  | 1,000,000  | 999,135.60                           | 100%                  | Complete |
| 171 | Tulimani              | Installation of flood lights at Kalawani  | 1,000,000  | 996,548.00                           | 100%                  | Complete |
| 172 | Mukaa                 | Installation of integrated solar light system ( Kamuthini, Kiongwani,Kyandue,<br>Kyangala, Mutiluni &Maiani   | 99,387   | 99,000.00                            | 100%                  | Complete |
| 173 | Kikumini/Muva<br>u    | Kwa Mulinge drift   | 1,470,000  | 1,464,922.00                         | 100%                  | Complete |
| 174 | Ivingoni/<br>Nzambani | Road improvement( Matulani roads)   | 1,440,000  | 1,425,469.60                         | 99%                   | Complete |
| 175 | Thange                | Electrification of Usalama Market(Matching grant)   | 200,000  |                                      | 0%                    | Complete |
| 176 | Kitise/ Kithuki       | Construction of road structures (Culverts and Drifts)   | 499,188  | 499,188.00                           | 100%                  | Complete |
| 177 | Thange                | Culverts across the Ward  | 1,960,000  | 40,000.00                            | 2%                    | Complete |
| 178 | Thange                | Heavy grading and gravelling, of Machinery- Baptist – Makongenii – Nzavoni-<br>Ndivuni – Kamunyuni drift – Veneti – Muusini - Maikuu- Ituumo – Kasasule | 29,400   | 29,400.00                            | 100%                  | Complete |
| 179 | Kee                   | Installation of street lights in markets  | 764,976  | 748,272.00                           | 98%                   | Complete |
| 180 | Ivingoni/<br>Nzambani | Installation of Street Lights within the Makutano Talent Centre   | 1,960,000  | 1,960,000.00                         | 100%                  | Complete |
| 181 | Mtito andei           | Solar market flood lights at Kyusyani, Mbeetwani,Songea, Kalimani, Mavindini,<br>Makutano, Mисуuni and Kwa Kinyuti                                      | 35,678   |                                      | 0%                    | Complete |
| 182 | Masongaleni           | Road Improvement Program - Hire of Machines   | 56,515   | 54,485.00                            | 96%                   | Complete |
| 183 | Kitise/ Kithuki       | REREC matching grand (for Kitise and Kithuki subwards)  | 224,515  | 224,515.00                           | 100%                  | Complete |
| 184 | Kitise/ Kithuki       | Opening and grading of Kalembu- mulango road through kwa kavilu   | 1,942,980  | 1,910,986.00                         | 98%                   | Complete |
| 185 | Kitise/ Kithuki       | Opening of matheani kwa nyaa road   | 2,430,180  | 2,422,148.95                         | 100%                  | Complete |
| 186 | Thange                | Kwa Kavuu- Kwa Kyulu- ithaayoni- kasasule- kwa kolovoi road ( Murraming)  | 1,901,814  | 1,901,814.20                         | 100%                  | Complete |
| 187 | Kithungo/<br>Kitundu  | Kilyungi hybrid high mast floodlight  | 76,347   | 75,000.00                            | 98%                   | Complete |
| 188 | Kilungu               | Kituiuni Junction – Mutanda primary (culverts, grading, spot marraming and spot<br>slabs)   | 2,897,720  | 2,849,118.35                         | 98%                   | Complete |
| 189 | Kikumini/Muva<br>u    | Kwa Kateli Drift  | 2,940,000  | 2,793,570.55                         | 95%                   | Complete |
| 190 | Wote/Nziu             | Road opening (Ndivuni- Kisemeini- KwaMukosi- Nziu Market) road opening and<br>grading( Machine Hire)  | 2,914,240  | 2,902,303.60                         | 100%                  | Complete |
| 191 | Mukaa                 | Road improvement programme - Hire of machinery  | 2,965,200  | 2,958,773.00                         | 100%                  | Complete |

| No. | Ward                  | Project Name   | FY 2024/25 Supplementar y Budget (2) Estimates | Expenditure by 30th June, 2025 | Absorptio n rate(%) | Status   |
|-----|-----------------------|--|--|--------------------------------|---------------------|----------|
| 192 | Mbitini               | opening of roads and hire of machinery   | 2,905,950                                      | 2,905,489.00                   | 100%                | Complete |
| 193 | Wote/Nziu             | Kwa Kitingi -Kwa Joel -Kwa Mwaniki road opening and grading (Machine Hire)   | 3,211,116                                      | 3,105,615.55                   | 97%                 | Complete |
| 194 | Mbitini               | Kwa Kitei Drift  | 111,988  | 111,988.00                     | 100%                | Complete |
| 195 | Kitise/ Kithuki       | Road Improvement program – Machine hire  | 105,836  | -                              | 0%                  | Complete |
| 196 | Mavindini             | Road improvements (Hire of machinery)  | 3,307,315                                      | -                              | 0%                  | Ongoing  |
| 197 | Kiimakiu/Kalan zoni   | Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)  | 3,920,000                                      | 3,907,494.40                   | 100%                | Complete |
| 198 | Kilungu               | Itambani – Kyanganda Road (Culverts, grading and spot marruming)   | 85,644   | 85,644.00                      | 100%                | Complete |
| 199 | Kilungu               | Road improvement – fuel/Machine hire   | 3,757,610                                      |                                | 0%                  | Complete |
| 200 | Kitise/ Kithuki       | Construction of kwa Kalelo - Winzeni drift   | 4,000,000                                      | 4,000,000.15                   | 100%                | Complete |
| 201 | Kitise/ Kithuki       | Installation of road structures and culverts - Mbata - Mayuu - Manza - Ngunguuni - Athiani road  | 4,000,000                                      | 3,932,623.00                   | 98%                 | Complete |
| 202 | Kako/Waia             | Construction of Kako - Kandulyu (Savani) Drift   | 2,108,881                                      | 2,079,354.40                   | 99%                 | Complete |
| 203 | Kasikeu               | Road improvement and maintenance   | 310,088  | 159,000.00                     | 51%                 | Complete |
| 204 | Nguumo                | Fuel/Machine Hire for Heavy grading, spot Murraming, slab construction, installation of culverts at Ngambi ya Munzyu- Tuanga road  | 4,410,000                                      | 4,359,145.10                   | 99%                 | Complete |
| 205 | Mbitini               | Construction of Mbulutini Ndauni drift   | 4,900,000                                      | -                              | 0%                  | Ongoing  |
| 206 | Wote/Nziu             | Construction of Muaani drift and murraming of Jones to Muaani Girls road   | 1,596,480                                      | 1,521,666.70                   | 95%                 | Complete |
| 207 | Kikumini/Muva u       | Road improvements(Hire of machinery)   | 4,701,770                                      | 4,701,770.00                   | 100%                | Complete |
| 208 | Nzaui/Kilili/Kal amba | Roads improvement across the Ward.   | 1,969,070                                      | 1,968,821.00                   | 100%                | Complete |
| 209 | Nguumo                | Road improvement (Fuel/Machine Hire)   | 4,279,470                                      | 4,250,194.00                   | 99%                 | Complete |
| 210 | Mukaa                 | Heavy grading, murraming and drainage works on Mukaa-Uvete road  | 269,250  | 100,000.00                     | 37%                 | Complete |
| 211 | Ilima                 | grading, murraming and installation of structures at Mbaloni – Kyangunzu – Wautu – Kyambeke – Kwa Mwove – Nzukini – Kisuu – Upendo – Syathani – Kyenzenzeni Road   | 5,880,000                                      | 5,812,153.90                   | 99%                 | Complete |
| 212 | Kikumbulyu South      | opening of and ugrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road   | 5,878,400                                      | 5,818,376.00                   | 99%                 | Complete |
| 213 | Mbitini               | Mbulutini drift- Construction of a drift   | 7,650,000                                      | -                              | 0%                  | Ongoing  |
| 214 | HQ                    | Maintenance of street/flood lights   | 1,100,000                                      | 1,096,500.00                   | 100%                | Complete |
| 215 | 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 . | 341,401  | 341,400.00                     | 100%                | Complete |
| 216 | Mbooni                | Muisyo-Ngomeni river drift   | 8,811,658                                      | 8,811,657.00                   | 100%                | Complete |
| 217 | Kiimakiu/Kalan zoni   | Kwa Kavesa drift & Culvert, heavy grading and murraming and drainage works from Ngiini- Kalanzoni - Yaitha and rehabilitation and construction of gabions at Kwa   | 7,383,212                                      | 7,383,211.50                   | 100%                | Complete |

| No. | Ward | Project Name            | FY 2024/25<br>Supplementar<br>y Budget (2)<br>Estimates | Expenditure<br>by 30th June,<br>2025 | Absorptio<br>n rate(%) | Status   |
|-----|------|-------------------------|---|--------------------------------------|------------------------|----------|
|     |      | Malonga - Mulumini road |   |                                      |                        |          |
| 218 | HQ   | Green energy promotion  | 244,900   | 244,900.00                           | 100%                   | Complete |
|     |      | <b>TOTAL</b>            | <b>550,450,968</b>                                      | <b>472,246,122.35</b>                | <b>86%</b>             |          |

#### **4.11.2. Non-Financial Performance**

During the period, the County Government strengthened road network connectivity by opening 249.3 km of new roads, maintaining 1665km, and rehabilitating 57.6km. Additionally, nine drifts were constructed, and 13,050 meters of catch water mitre drains were excavated to enhance road drainage.

In the Public Works sector, a team from the department visited Machakos County to engage in peer-to-peer learning on the "one-stop shop" approach. This model was designed to streamline the processes of design, supervision, approval, revenue generation and regulation for both public and private developments within the county. The team wet home with a wealth of knowledge in matters system approvals.

In support of the National Development Agenda on housing, the County Rural and Urban Affordable Housing Committee held meetings and conducted a monitoring and evaluation site visits to the Wote Affordable Housing Project.

To boost security and extend trading hours in markets, 70 grid streetlights, 15 grid floodlights and 45 integrated solar market lights were installed across the wards.

**Table 52: Department of Transport Non-Financial Performance**

| Programme                         | Sub Programme                     | Delivery Unit    | Key Output             | Key performance Indicator  | Target (s) | Actuals as at 30th June 2025 | Variance |
|-----------------------------------|-----------------------------------|------------------|------------------------|--|------------|------------------------------|----------|
| General administration & planning | General administration & planning | HQ               | Energy Plan            | % of completion of energy plan   | 100%       | 100%                         | 0        |
|                                   |                                   |                  |                        | Development and operationalization of policies (energy policy, public works policy and housing policy) | 100%       | 100%                         | 0        |
| Road Infrastructure improvement   | Road transport                    | Roads Department | Roads management       | Kms of roads opened  | 100        | 249.3                        | 149.3    |
|                                   |                                   |                  |                        | Km of roads maintained(grading, spot improvement)  | 600        | 1665                         | 1065     |
|                                   |                                   |                  |                        | No. of kms of roads rehabilitated to all weather (gravelling and drainage works)                       | 60         | 57.6                         | -2.4     |
|                                   |                                   |                  | Construction of drifts | No of Drifts constructed   | 10         | 9                            | -1       |
| Energy Promotion and Development  | Energy Promotion and Development  | Energy           |                        | Installation of street lights  | 30         | 70                           | 40       |
|                                   |                                   |                  |                        | Installation of flood lights   | 6          | 15                           | 9        |
| Rural electrification             | Rural electrification             | Energy           | Rural electrification  | Households connected with electricity  | 500        | 568                          | 68       |
| Road safety                       | Road safety                       | Transport        |                        | % reduction in road traffic accidents  | 30%        | 20%                          | -10%     |

### 4.11.3. Challenges, Lessons Learnt and Recommendations

#### Emerging Issues

- 1) Lack of policies that limit political interference in project planning and implementation, ensuring prioritization is based on technical needs and long-term sustainability.
- 2) Change of budgetary allocation from the National Government (withdrawal of RMLF)
- 3) Budget mutilations



## **Challenges**

Implementation of the above programme is faced by the following challenges;

1. Inadequate and fixed budgets allocation to projects leading to reduced scope of work as compared to the project needs. This leaves critical project elements unattended and hence does not completely address the needs of the people.
2. Political interference especially during project planning and implementation phase. This factor has negatively affected proper prioritization of project and scope thus negatively impacting of sustainability of the projects. The limited resources for instance are used to open new while neglecting maintenance of existing roads.
3. Stakeholders conflict of interest leading to delayed implementation
4. Encroachment of road reserves and other public land especially in urban centers
5. Inadequate resources and tools of work for project supervision and contract management during project implementation.
6. Inadequate capacity building of staff
7. Frequent breakdowns of equipment and inadequate resources for maintenance have hindered the timely implementation of in-house road improvement projects.
8. Acute understaffing e.g. The directorate of Energy has only one staff

## **Recommendations**

1. Advocate for enhanced budgetary allocations to ensure that projects are adequately financed to cover the full scope of work and address pressing road infrastructure needs
2. Stakeholder engagement/involvement at all levels of budget process and project cycle
3. Develop and enforce policies that limit political interference in project planning and implementation, ensuring prioritization is based on technical needs and long-term sustainability
4. Collaborate with lands department to survey and beacon all public road reserves and other public lands.
5. Capacity building of the officers undertaking projects.
6. Strengthen partnerships with stakeholders, including political leaders, community members and development partners to build consensus and reduce political interference
7. Collaborate with the road agencies (KeRRA, KeNHA, and KURA) in road maintenance and development – upgrade some of the county major roads to Consistency/national truck roads
8. Employment of staff to complete the approved establishment and fill the existing gaps
9. Replace staff who have retired

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

### 4.12.1. Financial Performance Summary

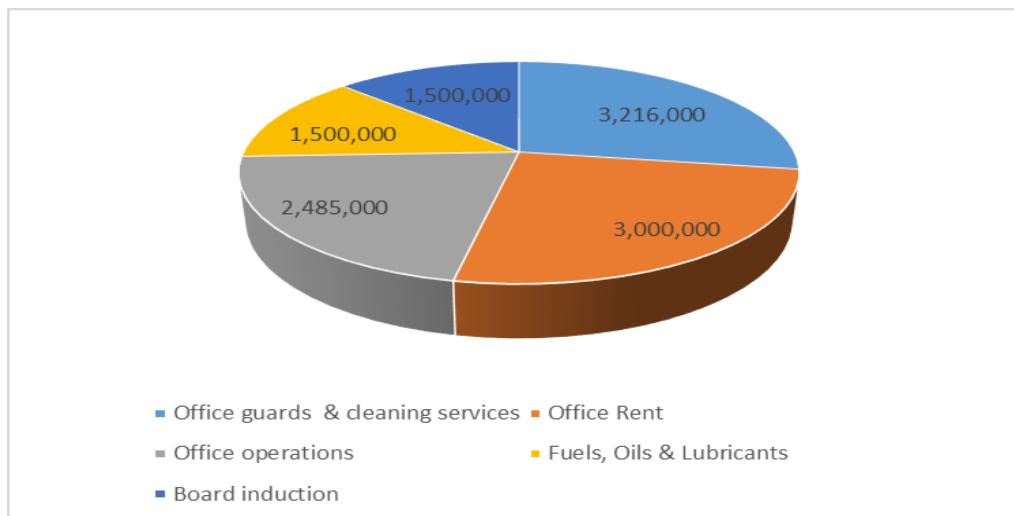
The total department expenditure for the FY 2024/25 was KShs 334,206,996.2 against budget of KShs 619,077,104 which translates to an absorption rate of 54 percent.

**Table 53: Department of Lands Summary of Budget and Expenditures**

| Economic Classification        | FY 2024/25 Supplementary(2) Budget Estimates | Expenditures As At 30th June 2025 | Absorption Rate (%) |
|--------------------------------|--|-----------------------------------|---------------------|
| <b>Recurrent Expenditure</b>   |  |                                   |                     |
| Operations                     | 2,317,854                                    | 2,209,0124                        | 95                  |
| Maintenance                    | 5,800,000                                    | 5,276,792                         | 91                  |
| <b>Sub Total</b>               | <b>28,972,854</b>                            | <b>27,366,915</b>                 | <b>94</b>           |
| Personnel                      | 56,904,726                                   | 52,162,666                        | 92                  |
| <b>Total Recurrent</b>         | <b>85,877,580</b>                            | <b>79,529,581</b>                 | <b>93</b>           |
| <b>Development Expenditure</b> |  |                                   |                     |
| Capital Expenditure            | 533,199,524                                  | 254,677,415                       | 48                  |
| <b>Total Budget</b>            | <b>619,077,104</b>                           | <b>334,206,996</b>                | <b>54</b>           |

### Expenditure by Economic Classification

The The total expenditure constituted of operations and maintenance eight percent, development expenditure 76 percent and personnel emoluments 16 percent, the figure below shows the departmental expenditures per economic classification;



**Figure 19: Department Lands Expenditure by Economic Classification**

### Recurrent Expenditure Performance

The department's recurrent expenditure was KShs **79,529,580.75** against a budget of KShs **85,877,579.85** translating to 93 percent absorption rate. Analysis of the recurrent expenditure shows that Salaries and Wages had the highest expenditure of KShs 52,162,665.50, followed by revenue mobilisation on land-based revenue with the expenditure of KShs 4,098,000.00.

**Table 54: Department of Lands Recurrent Expenditure Performance**

| N o. | Expenditure Item   | FY 2024/25 Supplementary(2) Budget Estimates | Expenditures As At 30 <sup>th</sup> June 2025 | Absorption Rate (%) |
|------|--|--|---|---------------------|
| 1    | Salaries And Wages   | 56,904,726.00                                | 52,162,665.50                                 | 92%                 |
| 2    | Revenue mobilization on land-based revenue   | 4,098,000.00                                 | 4,098,000.00                                  | 100%                |
| 3    | Daily Subsistence Allowance  | 3,600,000.00                                 | 3,568,886.00                                  | 99%                 |
| 4    | Fuels, Oils & Lubricants   | 2,800,000.00                                 | 2,794,000.00                                  | 100%                |
| 5    | Maintenance Expenses - Motor Vehicle   | 2,500,000.00                                 | 2,368,816.75                                  | 95%                 |
| 6    | Budget Implementation Committee  | 1,486,500.00                                 | 1,485,000.00                                  | 100%                |
| 7    | Wildlife Management Electric Fence   | 1,600,000.00                                 | 1,458,409.00                                  | 91%                 |
| 8    | Hospitality-Catering Services Accommodation, Gifts & Drinks                            | 1,409,348.00                                 | 1,367,279.75                                  | 97%                 |
| 9    | Security of land tenure - Provision of title deeds for Ngai Ndethya settlement Scheme. | 1,425,520.00                                 | 1,261,880.00                                  | 89%                 |
| 10   | Purchase of Noise Control Equipment (Meter, Camera, and GPS Gargets)                   | 1,000,000.00                                 | 999,799.85                                    | 100%                |
| 11   | Environmental Administration, Coordination, and Governance                             | 950,000.00                                   | 949,968.00                                    | 100%                |
| 12   | Finalization of Environment, Forest and Solid Waste Policies                           | 830,000.00                                   | 828,400.00                                    | 100%                |
| 13   | County Environmental Committee   | 750,000.00                                   | 746,100.00                                    | 99%                 |
| 14   | Hospitality supplies- World environment day & International Forest Day                 | 750,000.00                                   | 745,302.50                                    | 99%                 |
| 15   | Domestic Travel Costs  | 700,000.00                                   | 683,440.00                                    | 98%                 |
| 16   | Urban Development (Resolution of boundary and land ownership disputes)                 | 649,465.00                                   | 544,918.00                                    | 84%                 |
| 17   | County Tree Planting Day   | 500,000.00                                   | 493,602.70                                    | 99%                 |
| 18   | Planning, budgeting and indicator tracking   | 500,000.00                                   | 491,600.00                                    | 98%                 |
| 19   | Other Operating expenses - Financial Management & Reporting                            | 350,000.00                                   | 350,000.00                                    | 100%                |
| 20   | Office & General Supplies- stationery  | 300,000.00                                   | 300,000.00                                    | 100%                |
| 21   | Environmental Impact Assessment  | 300,000.00                                   | 275,880.00                                    | 92%                 |

| N o. | Expenditure Item   | FY 2024/25 Supplementary(2) Budget Estimates | Expenditures As At 30 <sup>th</sup> June 2025 | Absorption Rate (%) |
|------|--|--|---|---------------------|
|      | and Audit  |  |   |                     |
| 22   | Restoration of fragile landscapes and wetlands                     | 300,000.00                                   | 251,925.90                                    | 84%                 |
| 23   | Environment conferences and sensitization                          | 250,000.00                                   | 239,200.00                                    | 96%                 |
| 24   | Environmental Conservation, Silvicultural practices and management | 200,000.00                                   | 197,840.00                                    | 99%                 |
| 25   | Environmental education program                                    | 200,000.00                                   | 170,500.00                                    | 85%                 |
| 26   | office & General Supplies-Computer Accessories                     | 150,000.00                                   | 148,792.80                                    | 99%                 |
| 27   | Publishing & printing Services                                     | 100,000                                      | 100,000.00                                    | 100%                |
| 28   | Office & General Supplies-Sanitary                                 | 100,000.00                                   | 98,359.00                                     | 98%                 |
| 29   | Environmental Inspection and Monitoring                            | 100,000.00                                   | 97,640.00                                     | 98%                 |
| 30   | Membership fees  | 100,000.00                                   | 75,375.00                                     | 75%                 |
| 31   | Surveying of Machinery and Kinyambu Mkts                           | 71,620.00                                    | 69,220.00                                     | 97%                 |
| 32   | Communication-Courier & Postal Services                            | 50,000.00                                    | 50,000.00                                     | 100%                |
| 33   | Land Survey and issuance of title deeds                            | 36,780.85                                    | 36,780.00                                     | 100%                |
| 34   | Training Expenses  | 20,000.00                                    | 20,000.00                                     | 100%                |
| 35   | Mining Mapping & development                                       | 200,000.00                                   | -   | 0%                  |
| 36   | Wildlife Conservation and Management                               | 95,620.00                                    | -   | 0%                  |
| 37   | Fuel for desilting of Londokwe dam using county machinery          | 500,000.00                                   | -   | 0%                  |
|      | <b>TOTAL</b>   | <b>85,877,579.85</b>                         | <b>79,529,580.75</b>                          | <b>93</b>           |

### Development Expenditure Performance

The department spent KShs 254,677,415 on development during the period under review. This was against a budget of KShs 533,199,524 which represents 48 percent absorption rate.

**Table 55: Lands Department Development Expenditure and Project Status**

| Ward                 | Expenditure Item   | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30 <sup>th</sup> June2025 | Absorption rate (%) | Status      |
|----------------------|--|---|---|---------------------|-------------|
| Nguu/Masumba         | Yikivumbu Survey and Titling   | 2,000,000.00                                  | 1,997,840.00                                | 100%                | Complete    |
| Tulimani             | Urban planning- preparation and implementation of Urban land use plan for Tawa Market      | 3,500,000.00                                  | 3,500,000.00                                | 100%                | Complete    |
| HQ                   | Urban infrastructure development   | 525,492.55                                    | 525,492.00                                  | 100%                | Complete    |
| Countywide           | Urban Development (Resolution of boundary and land ownership disputes)                     | 252,686.00                                    | 252,686.00                                  | 100%                | Complete    |
| Emali/Mulala         | Survey of ward road network and ward public utilities                                      | 500,000.00                                    | 494,825.75                                  | 99%                 | Ongoing     |
| Ukia                 | Survey of access roads and public lands in Ukia ward                                       | 300,000.00                                    | -   | 0%                  | Not Started |
| Kikumbulyu South     | Survey and planning koya/Maanda market   | 500,000.00                                    | 500,000.00                                  | 100%                | Complete    |
| Mtito Andei          | Security of land tenure - Provision of title deeds for Ngai Ndethya settlement Scheme.     | 574,480.00                                    | 571,880.00                                  | 100%                | Complete    |
| Ukia                 | Riverine conservation and restoration  | 100,000.00                                    | -   | 0%                  | Not Started |
| HQ                   | Resolution of boundary and land ownership disputes and issuance of public utilities' title | 8,850,000.00                                  | 8,741,013.35                                | 99%                 | Ongoing     |
| New                  | Rehabilitation of Nthunguni Gulley and tree compensation during road reopening             | 400,000.00                                    | 292,600.00                                  | 73%                 | Ongoing     |
| Mbitini              | Rehabilitation of Kwa Ngwili/Ndilo gulley  | 3,642,827.50                                  | 3,551,699.00                                | 97%                 | Ongoing     |
| Kee                  | Rehabilitation of gulleys and road bush clearing and drainage                              | 500,000.00                                    | 494,531.20                                  | 99%                 | Ongoing     |
| ilima                | Purchase of land for Mwaani dispensary   | 1,000,000.00                                  | 1,000,000.00                                | 100%                | Complete    |
| HQ                   | Planting of trees -Climate change fund   | 700,000.00                                    | -   | 0%                  | Not Started |
| Kasikeu              | Planning of Kayata market  | 1,622,600.00                                  | 1,548,438.00                                | 95%                 | Ongoing     |
| Kalawa               | Planning and survey of Kathulumbi market   | 359,144.00                                    | 355,214.00                                  | 99%                 | Ongoing     |
| Kalawa               | Planning and survey of Kalawa market   | 1,000,000.00                                  | 1,000,000.00                                | 100%                | Complete    |
| HQ                   | Operationalization of Kee-Mbooni Municipality  | 4,422,400.00                                  | 4,371,335.30                                | 99%                 | Ongoing     |
| Nzaui/Kilili/Kalamba | Ndumoni dispensary (purchase of land)  | 200,000.00                                    | -   | 0%                  | Not Started |
| Nzaui/Kilili/Kalamba | Mulata dispensary (purchase of land)   | 75,000.00                                     | -   | 0%                  | Not Started |
| Kalawa               | Mbooni – Kee Municipality  | 1,000,000.00                                  | 913,495.00                                  | 91%                 | Ongoing     |
| Kee                  | Mbooni – Kee Municipality  | 1,000,000.00                                  | 1,000,000.00                                | 100%                | Complete    |
| Mbooni               | Mbooni – Kee Municipality  | 1,000,000.00                                  | 1,000,000.00                                | 100%                | Complete    |
| Tulimani             | Mbooni – Kee Municipality  | 1,000,000.00                                  | 1,000,000.00                                | 100%                | Complete    |
| Mtito Andei          | Market survey of Mtito Andei Market: Market survey,  | 1,925,002.00                                  | 1,925,002.00                                | 100%                | Complete    |

| Ward                | Expenditure Item  | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30 <sup>th</sup> June2025 | Absorption rate (%) | Status      |
|---------------------|---|---|---|---------------------|-------------|
|                     | Preparation of peritarer and picking individual parcels and issuance of leasehold title deeds   |   |   |                     |             |
| Emali/Mulala        | Land succession program, survey and titling   | 1,500,000.00                                  | 62,160.00                                   | 4%                  | Ongoing     |
| Mbooni              | Kyaavua Village Land Clinic, Mapping and titling  | 1,000,000.00                                  | 887,959.45                                  | 89%                 | Ongoing     |
| HQ                  | IDA (World Bank) Credit: Kenya Urban Support Project(KUSP)-Urban Institutional Grant(UIG)   | 35,000,000.00                                 | 32,309,300.00                               | 92%                 | Ongoing     |
| HQ                  | IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant - Matching Grant | 86,823,400.00                                 | 9,771,970.00                                | 11%                 | Ongoing     |
| HQ                  | IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant                  | 285,492,870.00                                | 130,310,832.15                              | 46%                 | Ongoing     |
| HQ                  | IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant                  | 14,792,940.00                                 | 13,587,134.65                               | 92%                 | Ongoing     |
| Kathonzweni         | Fuel for desilting of londokwe dam using county machinery   | 1,418,520.00                                  | -   | 0%                  | Not Started |
| Nzau/Kilili/Kalamba | Forest conservation and awareness (Tree planting/water weirs/sand dams)   | 2,085,000.00                                  | 2,011,149.00                                | 96%                 | Ongoing     |
| HQ                  | FLOCA Funding   | 633,125.98                                    | -   | 0%                  | Not Started |
| Tulimani            | Feasibility study on mining   | 1,600,000.00                                  | 1,599,024.00                                | 100%                | Complete    |
| Countywide          | Enhancement of LIMS System and data clerks  | 2,000,000.00                                  | 2,000,000.00                                | 100%                | Complete    |
| Mtito Andei         | EIA and exision of Ngai Ndethya Settlement scheme   | 486,219.00                                    | 461,000.00                                  | 95%                 | Ongoing     |
| Kathonzweni         | Desilting of Londokwe earth dam under climate change (Fuel)--Climate change fund  | 2,000,000.00                                  | -   | 0%                  | Not Started |
| Kitise/Kithuki      | Construction of 2 sand dams at Kwa Maundu, Musau Ndati to Londokwe River -Climate change fund   | 2,000,000.00                                  | 1,838,400.00                                | 92%                 | Ongoing     |
| Mbooni              | Conservation of KWA KITHUE wetland  | 199,000.00                                    | 199,000.00                                  | 100%                | Complete    |
| HQ                  | Conditional allocation ; 20% Share of Mineral Royalties   | 99,857.00                                     | -   | 0%                  | Not Started |
| Muvau/Kikumini      | Climate Change initiative   | 444,250.00                                    | 378,684.30                                  | 85%                 | Ongoing     |
| HQ                  | Climate change Fund Board   | 476,730.00                                    | -   | 0%                  | Not Started |
| HQ                  | Climate change Fund Board   | 6,000,000.00                                  | 3,992,358.60                                | 67%                 | Ongoing     |
| HQ                  | CCRI FLLoCA Matching Grant  | 35,971,960.00                                 | 11,084,310.00                               | 31%                 | Ongoing     |
| HQ                  | CCIS(County Climate Institutional Support) FLLoCA Matching Grant  | 11,000,000.00                                 | 6,532,947.6                                 | 59%                 | Ongoing     |

| Ward    | Expenditure Item   | FY 2024/25<br>Supplementary<br>Budget (2) Estimates | Expenditure as<br>at 30 <sup>th</sup> June2025 | Absorption rate<br>(%) | Status      |
|---------|--|---|--|------------------------|-------------|
| HQ      | CCIS FLLoCA Matching Grant   | 49,420.00   | -  | 0%                     | Not Started |
| HQ      | CCF Administrative cost- proposal development,<br>Vetting, Projects Grievances committees, EIA,<br>WCCPC-Climate change fund | 1,176,600.00  | 1,176,600.00                                   | 100%                   | Complete    |
| Makindu | Beaconing and issuance of title deeds.   | 4,000,000.00  | 1,438,534.10                                   | 36%                    | Ongoing     |
|         | <b>Total</b>   | <b>533,199,524.03</b>                               | <b>254,677,415.4</b>                           | <b>48%</b>             |             |

#### **4.12.2. Non-Financial Performance**

The department achieved significant urban land use planning and management milestones during the review period. A notice of implementation for Tawa's urban land use plan was issued, followed by a stakeholder meeting, selecting a Project Management Committee (PMC), and data collection for the draft plan. In the proposed Kee-Mbooni Municipality, an ad-hoc committee was appointed and inaugurated, the municipality's boundaries were delineated, and the committee's report was submitted to the County Executive Committee for adoption. The department also conducted land clinics in 14 markets across various sub-counties. These clinics focused on sensitizing the public on land-based revenue and the Makueni Ardhi initiative, enhancing stakeholder awareness and participation in land matters. Under Survey and Tilting the department conducted public participation in preparation for Yikivumbu Survey and Titling. In beaconing and issuance of title deeds, all requests received are processed and titles are issued to the concerned beneficiaries. Reports prepared and filed. Through the County Climate Resilience Investment (CCRI) Grant and Matching grant, the county is in the process of implementation of 12 Integrated projects aimed at addressing the impacts of climate change through innovative actions is in progress.

Under CCIS, activities realized were: updating the PCRA digital system and uploading of additional tools, Review of the Climate Change action plan, One stakeholder meeting, Validation of the M&E plan, dissemination of Climate information, and Knowledge exchange through a visit by the State department of devolution for Benchmarking on Project management committees and dissemination of Climate information.



**Table 56: Department of Lands Non-Financial Performance**

| Programme                             | Sub Programme                             | Delivery Unit | Key Output  | Key performance Indicator                      | Target (s) | Actuals as at 30 <sup>th</sup> June 2025 | Variance |
|---------------------------------------|---|---------------|---|--|------------|--|----------|
| General Administration                | General Administration & support services | Lands         | Effective support services for delivery of departments programmes | No. of M&E reports prepared on quarterly basis | 4          | 4  | 0        |
| Urban Planning                        | Physical Planning of towns                | Lands         | Well planned towns  | No of land use plans implemented               | 1          | 1  | 0        |
| Land Survey & Mapping                 | Land survey for titling                   | Lands         | Survey for Issuance of Title Deeds Support                        | No of markets survey                           | 2          | 2  | 0        |
|                                       |   |               |   | No. of titles issued purchased parcels         | 1,200      | 1,200                                    | 0        |
| Mining mapping & development          | Mining mapping & development              | Lands         | Improved mining exploration                                       | No of artisanal committees prepared            | 1          | 0  | 1        |
| Environment management and protection | Environment management and protection     |               | Improved environment conservation                                 | No of forest mapped                            | 2          | 1  | 1        |
|                                       |   |               |   | No of CC proposals funded                      | 15         | 10                                       | 5        |
|                                       |   |               |   | No of sessions conserved                       | 20         | 15                                       | 5        |

#### 4.13. Department of Water, Sanitation and Irrigation

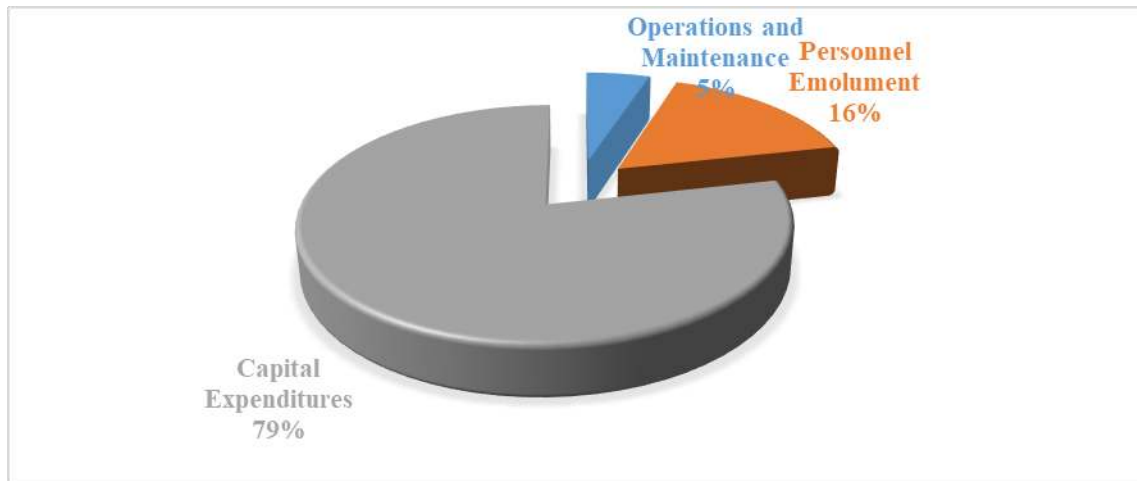
##### 4.13.1. Financial Performance Summary

The annual expenditure for the Department of Water, Sanitation and Irrigation for FY 2024/25 was Kshs. 456,778,344, against a revised budget of Kshs. 620,887,017. This translated to an overall absorption rate of 74 percent.

**Table 57: Department of Water Summary of Budget and Expenditures**

| Economic Item & Title          | FY 2024/25<br>Supplementary Budget<br>(2) Estimates | Expenditure as<br>at 30th June<br>2025 | Absorption<br>Rate |
|--------------------------------|---|--|--------------------|
| <b>Recurrent Expenditure</b>   |   |  |                    |
| Operations                     | 24,209,660  | 20,647,934                             | 85                 |
| Maintenance                    | 3,133,970   | 2,544,470                              | 81                 |
| <b>Sub Total</b>               | <b>27,343,630</b>                                   | <b>23,192,404</b>                      | <b>85</b>          |
| Personnel                      | 82,009,068  | 75,174,979                             | 92                 |
| <b>Total Recurrent</b>         | <b>109,352,698</b>                                  | <b>98,367,383</b>                      | <b>90</b>          |
| <b>Development Expenditure</b> |   |  |                    |
| <b>Capital Expenditure</b>     | 511,534,319   | 358,410,961                            | 70                 |
| <b>Total Budget</b>            | <b>620,887,017</b>                                  | <b>456,778,344</b>                     | <b>74</b>          |

The absorption rate for the recurrent budget was 90 percent, while for development recorded and absorption rate of 74 percent.



**Figure 20: Department Water Expenditure Per Economic classification**

Out of the total annual expenditures, 79 percent was spent development activities, 16 percent on personnel emoluments and five percent on operations and maintenance.

### Recurrent Expenditure Performance

Analysis of the recurrent expenditure of Kshs 98,367,383 reveals that the department spent Kshs. 75,174,979 to personnel emoluments, accounting for 79 percent of the total recurrent expenditure for the FY 2024/25. Additionally, Kshs. 23,192,404 was spent on operations and maintenance, representing 21 percent of the total recurrent expenditure for the FY 2024/25.

**Table 58: Department of Water Recurrent Expenditure Performance**

| Economic Item & Title  | FY 2024/25<br>Supplementary<br>Budget (2) Estimates | Expenditure<br>as at 30th<br>June 2025 | Absorption<br>Rate |
|--|---|--|--------------------|
| 2110101 Salaries & Wages   | 82,009,068  | 75,174,979                             | 92%                |
| Annual Staff team-building conferences   | 4,000,000   | 4,000,000                              | 100%               |
| Casuals and other contracted services  | 4,000,000   | 2,966,039                              | 74%                |
| 2210303 Daily Subsistence Allowance  | 2,446,571   | 2,446,571                              | 100%               |
| Board committees conferences and seminars                                      | 2,309,663   | 2,309,663                              | 100%               |
| 2211201 Refined Fuels & Lubricants   | 2,500,000   | 2,294,568                              | 92%                |
| 2220101 Maintenance Expenses-Motor Vehicles                                    | 2,033,970   | 1,600,000                              | 79%                |
| 2210801 Catering Services(Receptions, Accommodation, drinks                    | 1,500,000   | 1,500,000                              | 100%               |
| Water Act Governance & Administration  | 1,099,997   | 768,659                                | 70%                |
| 2210201 Telephone, Telex, Facsimile and Mobile Phone Services                  | 750,000   | 750,000                                | 100%               |
| Office & General Supplies and Services   | 1,000,000   | 645,900                                | 65%                |
| Community outreach   | 1,500,000   | 612,632                                | 41%                |
| 2210301 Domestic Travel Costs  | 603,429   | 603,429                                | 100%               |
| 2210799 Training Expenses  | 600,000   | 575,828                                | 96%                |
| 2210303 Domestic Travel & Subs-Water Extension Services                        | 700,000   | 439,090                                | 63%                |
| 2211101 General office Supplies-stationery                                     | 600,000   | 354,733                                | 59%                |
| Maintenance of Civil Works   | 300,000   | 300,000                                | 100%               |
| Water Trucking   | 300,000   | 300,000                                | 100%               |
| 2210102 Water and Sewerage   | 300,000   | 289,824                                | 97%                |
| Routine Maintenance- Other Assets (boreholes / pipelines etc.)                 | 200,000   | 200,000                                | 100%               |
| Boreholes drilling services /Maintenance of drilling rig and Test pumping unit | 200,000   | 133,970                                | 67%                |
| 2211306 Annual subscription fees   | 70,000  | 70,000                                 | 100%               |
| 2210504 Advertising & Publicity  | 130,000   | 21,000                                 | 16%                |
| Dam Construction Services/Maintenance of Earth moving equipment                | 100,000   | 10,500                                 | 11%                |
| 2211102 Supplies and accessories for Computers and printers                    | 100,000   | -                                      | 0%                 |

**Source: County Treasury**

Analysis of expenditure by vote reveals that the department spent the highest amount of Kshs 4,000,000 on the Annual Staff team building conferences vote. The second highest expenditure, Kshs 2,966,039, was recorded for Casuals and other contracted services vote. On the other hand, the vote for Dam Construction Services/Maintenance of Earth moving equipment had the lowest expenditure, with only Kshs 10,500 spent.

## Development Expenditure Performance

Development expenditure for the period was Kshs 358,410,961 against a budget of Kshs 511,534,319 representing 70 percent absorption rate.

**Table 59: Department of Water Development Expenditure and Projects Status**

| No | Project Location | Project Name   | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status   |
|----|------------------|--|---|----------------------------------|-----------------|----------|
| 1  | Mbooni           | Mulima earthdam - Desilting, Construction of a treatment and Water distribution and Supply supply phase 2 (rehabilitation of syiluni pipeline and installation of water storage tanks for the existing 5No. water kiosks and rehabilitation of vandalized kwa kiinga genset) | 40,000,000                                    | 16,877,542                       | 42%             | Ongoing  |
| 2  | Kikumini/Muvau   | Ndukuma Earthdam - Feasibility study for distribution water, draw off system (siphon system); Connect with existing pipeline kwa phillip to kyemole; Conservation of water ways; rehabilitation of existing pipeline to the existing tanks and Pegging of the dam area       | 15,000,000                                    | 15,000,000                       | 100%            | Complete |
| 3  | Masongaleni      | Uyi Earth Dam-Counter Funding with NDMA  | 9,941,310                                     | 9,920,876                        | 100%            | Complete |
| 4  | 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                                     | 9,506,000                        | 100%            | Ongoing  |
| 5  | HQ               | Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam construction Unit(DCU)  | 9,000,000                                     | 8,492,601                        | 94%             | Complete |
| 6  | Mavindini        | Athi Mavindini water project   | 7,668,213                                     | 7,668,213                        | 100%            | Complete |
| 7  | 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.   | 7,417,400                                     | 7,387,177                        | 100%            | Complete |
| 8  | Mbooni           | Mulima Water project   | 7,004,740                                     | 7,004,740                        | 100%            | Complete |
| 9  | Mukaa            | Kyanzisi water project - Phase 1: Sand dam construction, 50m3 sump construction, pumping system installation, installation of 2km pipeline to Kaembeni tanks, and rehabilitation of kiosk at Kaembeni  | 7,000,000                                     | 6,900,417                        | 99%             | Ongoing  |
| 10 | Tulimani         | Ikokani water project - Rehabilitation and desilting of the intake, Distribution line to Kalawani market, Kakenge and Tututha areas, Re-design of pumping system to Mulooni  | 6,965,115                                     | 6,621,115                        | 95%             | Complete |

| No | Project Location | Project Name  | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status      |
|----|------------------|---|---|----------------------------------|-----------------|-------------|
|    |                  | and Distribution line to Mulooni and Kanoto areas. Ikokani we have kalawani market , 4no schools Matungwa primary school, Matungwa Secondary School, Kiliku primary school, Tututha Secondary school and Tututha Primary school), 4no. water kiosks (kalawani market, kiliku primary, kithuluni market and leva market).  |   |                                  |                 |             |
| 11 | Makindu          | Athi Tunguni water project- Additional funding to facilitate implementation to scope  | 8,820,000                                     | 6,544,874                        | 74%             | Ongoing     |
| 12 | Mukaa            | Kaketa water project - Phase 1; Sand dam wall raising, disilting, fencing, construction of a 50m sump draw-off, installation of a pumping system, installation of a 2km rising main to an existing masonry tank at Kithumba, renovation of the existing masonry tank at Kithumba.   | 7,000,000                                     | 6,405,380                        | 92%             | Ongoing     |
| 13 | Kako/waia        | Miau earth dam - Rising main to kwa katheo and water distribution network to nhangathini, kitandi Ctti, ngovu and mba makets, construction of 5 No. water kiosks and installation of water tank for each kiosk, construction of 1 No. 50 cubic metres masonry storage tank, water distribution to 2 No. schools (Miau Primary School and Miau Secondary School) | 6,000,000                                     | 6,000,000                        | 100%            | Ongoing     |
| 14 | Emali/Mulala     | Distribution of water at Ilengeni Springs   | 5,900,000                                     | 5,900,000                        | 100%            | Complete    |
| 15 | Mavindini        | Distribution and piping of athi-mavindini water project   | 5,880,000                                     | 5,880,000                        | 100%            | Complete    |
| 16 | Wote/Nziu        | Kamunyolo earth dam - Construction of spillway, rehabilitation of the raising mains and solarization  | 10,000,000                                    | 5,788,756                        | 58%             | Complete    |
| 17 | Kikumbulyu North | Athi Tunguni to Kilema Hill Water Project   | 5,733,568                                     | 5,733,568                        | 100%            | Ongoing     |
| 18 | Kikumbulyu South | Rehabilitation and distribution of Kithokoosyo Water Project - Rehabilitation of existing line and construction of treatment facility – distribution line to Kwa Muindi, junction line from Kwa Agnes to Kyanginywa and construction of water kiosk   | 5,566,035                                     | 5,566,035                        | 100%            | Not started |
| 19 | Kikumini/Muva    | Mutemwa Borehole - Equipping, fencing and distribution  | 5,500,000                                     | 5,500,000                        | 100%            | Ongoing     |
| 20 | Kikumini/Muva    | Kikumini Borehole - Solarization, elevation tank, Rehabilitation of pipeline from source to Kona Baridi, Kari,  | 5,500,000                                     | 5,021,853                        | 91%             | Ongoing     |

| No | Project Location    | Project Name  | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status   |
|----|---------------------|---|---|----------------------------------|-----------------|----------|
|    |                     | Central and Kikumini Market.  |   |                                  |                 |          |
| 21 | HQ                  | Kenya Water and Sanitation and Hygiene (K-WASH)Programme - Development of K-WASH-County Water and Sanitation strategy and investment Plan   | 5,000,000                                     | 5,000,000                        | 100%            | Complete |
| 22 | Ilima               | Kiusyi water project – intake enhancement, submersible pump & control pannel, raising main, solarization, rehabilitation of distribution line to an existing water kiosk at mwaani market   | 5,000,000                                     | 5,000,000                        | 100%            | Complete |
| 23 | Ukia                | Itenge water project-Installation of 3KM 3” diameter Itenge rising main. Submersible pump, control panel, solarization,2.5Km Makongo, Kyambalasi, Kilolo rising main 2Km Nzouni rising main | 5,000,000                                     | 5,000,000                        | 100%            | Ongoing  |
| 24 | Mtito Andei         | Kambu Kitengei Water Project-Construction of 2 water tanks at Kitengei and Kwa Muange   | 5,000,000                                     | 4,999,581                        | 100%            | Complete |
| 25 | Nguumo              | Athi Water project  | 4,900,000                                     | 4,900,000                        | 100%            | Ongoing  |
| 26 | Kikumini/Muva       | Construction of Thwake Sand Dam   | 9,172,000                                     | 4,644,250                        | 51%             | Ongoing  |
| 27 | Wote/Nziu           | Distribution of Kathuma borehole  | 4,445,079                                     | 4,332,269                        | 97%             | Complete |
| 28 | Mbooni              | Ndueni Earth Dam Rehabilitation and distribution to kwa Nduu(Kwa Mutunga wa Kyatha-Kwa Mbisu - Kwa Mutunga and Nzeveni AIC church)  | 4,900,000                                     | 4,200,000                        | 86%             | Complete |
| 29 | Ivingoni/Nzambani   | Kwa Kalekye borehole - Kiosks and Extension of pipeline to muthingiini-kwa mbata- makokani-mbenuu and Nzambani,Construction of Water points and tank  | 4,000,000                                     | 4,000,000                        | 100%            | Complete |
| 30 | Mukaa               | Drilling and equipping borehole in Mukaa Boys and Ukia Girls Secondary school - Drilling and equipping of borehole  | 4,000,000                                     | 4,000,000                        | 100%            | Ongoing  |
| 31 | Mbooni              | Kyambui Water Project-Construction of masonry tank at Misakwani and distribution of water to Mutwii, Ngungu ,Umu Villages and Kyuu coffee Factory   | 4,000,000                                     | 4,000,000                        | 100%            | Complete |
| 32 | Nzau/Kilili/Kalamba | Supply of water tanks to water projects – Kilinga, Kisinzi, Mwanyani and Ithimani and Yanthooko water projects and other projects   | 4,000,000                                     | 4,000,000                        | 100%            | Complete |
| 33 | Nzau/Kilili/Kalamba | Supply of Water tanks to water projects mandela, Kweleli, Syaolwe, Kwa Moto and Isololo water project and other   | 4,000,000                                     | 4,000,000                        | 100%            | Complete |

| No | Project Location   | Project Name  | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status   |
|----|--------------------|---|---|----------------------------------|-----------------|----------|
|    |                    | projects  |   |                                  |                 |          |
| 34 | HQ                 | project feasibility studies - project feasibility studies   | 4,000,000                                     | 4,000,000                        | 100%            | Complete |
| 35 | Tulimani           | Extension of upper Ngwani water project Construction of storage tanks, Pumping line to the storage tank, Distribution lines to Malili shopping centre and Uvaani area and Construction of water kiosks along the line. Construction of storage tanks, Pumping line to the storage tank, Distribution lines to Malili shopping centre and Uvaani area andConstruction of 6No.water kiosks (Malili market, Kamwinzi junction, Uvaani Dispensary, kanoto shopping centre, uvaani primary school and uvaani secondary school) along the line. | 4,000,000                                     | 3,906,744                        | 98%             | Complete |
| 36 | Ivingoni/Nzambani  | Katheka Kai Borehole- Distribution to household level (piping and construction of water kiosks) areas to be connected include Mwiwiwa- NTHONGONI Regina-Kitumbi- Mwanzia-Charlse,Kiembeni-katuaa-kwa Musatawe and Mwita syano-Kitheini-   | 4,000,000                                     | 3,806,496                        | 95%             | Complete |
| 37 | HQ                 | Water Development Programme - Water Development Programme(Repairs and Maintenance of Boreholes)   | 3,787,578                                     | 3,787,578                        | 100%            | Complete |
| 38 | Kako/waia          | Waia earth dam - Installation of solar power supply for pumping system , installation of submersible pump and Water treatment chambers.   | 4,000,000                                     | 3,784,172                        | 95%             | Ongoing  |
| 39 | Kiimakiu/Kalanzoni | Katatu dam –desilting by using – county machines  | 3,882,480                                     | 3,745,225                        | 96%             | Complete |
| 40 | Kee                | Ngiitini borehole Solarization and distribution - Solarization, elevated storage tank and distribution of the water to Kivani clusters (Ngiitini, Kyuluni and Kyangungi villages) each village served by a water kiosk  | 4,000,000                                     | 3,743,864                        | 94%             | Complete |
| 41 | Mbitini            | Construction of reinforced concrete intake sump tank 100 cubic For Mbuthani water project   | 3,716,770                                     | 3,716,770                        | 100%            | Ongoing  |
| 42 | Kathonzweni        | Kwa Mbila Water Project - Intallation of new HDPE(3") pipeline from elevated tank to Mbuvo Health Centre to Katangini(Ngomano) and pipeline extension from Kwa Mbiti and relocation of Tank to Milute & two water kiosks to Kyunyu and fencing the solar area   | 3,868,000                                     | 3,515,120                        | 91%             | Complete |

| No | Project Location   | Project Name   | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status   |
|----|--------------------|--|---|----------------------------------|-----------------|----------|
| 43 | Kiimakiu/Kalanzoni | Drilling of a borehole (using County machinery) at Kwawala and construction of two Water Kiosks at Kwawala and Kwa kingee  | 3,500,000                                     | 3,500,000                        | 100%            | Complete |
| 44 | Nguumo             | Desilting of Sekeleni earthdam   | 3,430,000                                     | 3,430,000                        | 100%            | Complete |
| 45 | KiimaKiu/Kalanzoni | Desilting of Kwa Loa Earthdam  | 3,500,000                                     | 3,375,114                        | 96%             | Complete |
| 46 | Masongaleni        | Ndauni pipeline - Rehabilitation of water pipeline and water points by KIMAWASCO   | 4,500,000                                     | 3,183,619                        | 71%             | Complete |
| 47 | HQ                 | Drilling and test pumping unit(DTU) - maintenance Rig  | 5,000,000                                     | 3,156,901                        | 63%             | Complete |
| 48 | Kasikeu            | Drilling, equipping and distribution of Masokani borehole  | 3,196,110                                     | 3,151,570                        | 99%             | Complete |
| 49 | Wote/Nziu          | Kituasi water project (Sump Construction)  | 3,298,996                                     | 3,039,640                        | 92%             | Complete |
| 50 | Emali/Mulala       | Kwa Maima earth dam - Dam Wall, Reservoir, Draw-off System, Cattle water trough, Fence, Communal water point/kiosk and access road to the Dam.   | 4,000,000                                     | 3,000,000                        | 75%             | Ongoing  |
| 51 | Makindu            | Excavation of Syengoni earth dam   | 3,000,000                                     | 3,000,000                        | 100%            | Complete |
| 52 | Mbitini            | Distribution of Ilengeni water - Feasibility survey, survey and design, construction of distribution pipeline to Masue, Construction of water kiosk, installation of 10,000 m3 plastic tank  | 3,000,000                                     | 3,000,000                        | 100%            | Complete |
| 53 | Nguu/Masumba       | Drilling and casing of New Kakili Iiani borehole and Yikivumbu Iiani borehole  | 3,000,000                                     | 3,000,000                        | 100%            | Complete |
| 54 | Kithungo Kitundu   | Kyamuata Water Project - Construction of gravity mains to kyambwika ECDE, Construction of 3No. water kiosks at Kyambwika , Kakuyuni market and kyamuata market and extension to kyamuata primary school and kyamuata market                  | 3,000,000                                     | 2,988,931                        | 100%            | Ongoing  |
| 55 | Ukia               | Ithanze Water Project-2.5Km water distribution pipeline while connecting existing Ithanze Water kiosk  | 3,000,000                                     | 2,937,744                        | 98%             | Ongoing  |
| 56 | Emali/Mulala       | Construction of Kwa Maima Earth dam  | 2,920,000                                     | 2,920,000                        | 100%            | Ongoing  |
| 57 | Kasikeu            | Mikuyu 2 Water Project. - Construction of a 50m3 water sump at source, Installation of a 1km distribution pipeline to Kasikeu Health Centre,50m3 water sump at source, Installation of a 1km distribution pipeline to Kasikeu Health Centre, | 3,172,700                                     | 2,831,120                        | 89%             | Complete |
| 58 | Mavindini          | Kwa Ngoka Borehole - Drilling,equipping and distribution of Kwa Ngoka borehole, Construction of a water kiosk at   | 2,817,940                                     | 2,817,940                        | 100%            | Ongoing  |



| No | Project Location     | Project Name  | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status   |
|----|----------------------|---|---|----------------------------------|-----------------|----------|
|    |                      | point source, installation of 10 000 m3 plastic tank  |   |                                  |                 |          |
| 59 | Kee                  | Rehabilitation of Nzalani Earth dam- Scooping of the dam<br>Construction of embankment wall   | 3,158,154                                     | 2,726,797                        | 86%             | Complete |
| 60 | Nguumo               | Mukameni Borehole Water Project- Pipeline extension from Mukameni to Kiunduani,Kwa kaviti area to Ilatu area  | 6,000,000                                     | 2,557,620                        | 43%             | Ongoing  |
| 61 | Kisau/Kiteta         | Kithongo borehole   | 2,500,000                                     | 2,500,000                        | 100%            | Complete |
| 62 | Kako/waia            | Kwa Mateng'e earth dam construction - Construction of earth dam and distribution to sofia kithendu  | 4,000,000                                     | 2,438,400                        | 61%             | Ongoing  |
| 63 | Kalawa               | Kwa Muthama Earthdam – desilting, hire of machinery   | 2,450,000                                     | 2,360,713                        | 96%             | Complete |
| 64 | Thange               | Drilling and equipping Muthungue borehole   | 3,500,000                                     | 2,149,510                        | 61%             | Ongoing  |
| 65 | Mbitini              | Ilengeni water project(Ilengeni- Ngoto - kwouthuku pumping system, storage and distribution .)  | 2,072,176                                     | 2,072,176                        | 100%            | Complete |
| 66 | Kithungo Kitundu     | Kiumi Water Project - Rehabilitation of Kitundu –kilyungi pipeline and extension to water distribution network to ithembo. construction of 1No. water kiosk at ithembo. market to be served is kilyungu and ithemboni shopping centre and 2No.schools (Kilyungi secondary school and Kilyungi primary school). Replacement of water storage tank at for kiumbuni water kiosk. | 3,500,000                                     | 2,035,360                        | 58%             | Complete |
| 67 | Mukaa                | Drilling and distribution of Maiani Borehole  | 3,295,200                                     | 2,016,480                        | 61%             | Ongoing  |
| 68 | Emali/Mulala         | Mulala primary borehole - Borehole drilling and development with Casing, Solar Pumping System, 50CuM Main reservoir. Communal Water point and connection to Mulala girls  | 2,005,320                                     | 2,005,320                        | 100%            | Complete |
| 69 | Kisau/Kiteta         | Ndumanu earth dam   | 3,000,000                                     | 2,000,000                        | 67%             | Complete |
| 70 | Emali/Mulala         | Solarisation and equipping of Emali Township Borehole   | 2,000,000                                     | 2,000,000                        | 100%            | Complete |
| 71 | Nzaui/Kilili/Kalamba | Kwa Koki, Kwa Kavuki and Isololo water project  | 1,964,795                                     | 1,964,795                        | 100%            | Complete |
| 72 | Mavindini            | Yekanga Borehole - Drilling,equipping and distribution of Yekanga borehole, Construction of a water kiosk at point source, installation of 10 000 m3 plastic tank   | 1,928,140                                     | 1,928,140                        | 100%            | Ongoing  |
| 73 | Mbooni               | Rehabilitation of water tank and pipeline rehabilitation to Yatwa-Itaani village  | 1,904,420                                     | 1,904,420                        | 100%            | Ongoing  |
| 74 | Kisau/Kiteta         | Syumbe borehole   | 1,845,240                                     | 1,845,240                        | 100%            |          |
| 75 | Kikumbulyu           | Kilisa water tank reseivoir.  | 2,000,000                                     | 1,833,485                        | 92%             | Complete |

| No | Project Location   | Project Name  | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status   |
|----|--------------------|---|---|----------------------------------|-----------------|----------|
|    | North              |   |   |                                  |                 |          |
| 76 | Kako/waia          | Drilling and capping of Kathamba borehole - inhouse works   | 1,802,294                                     | 1,802,294                        | 100%            | Complete |
| 77 | Ivingoni/Nzambani  | Drilling of Nzambani Borehole   | 1,800,000                                     | 1,800,000                        | 100%            | Complete |
| 78 | 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.  | 6,169,529                                     | 1,555,071                        | 25%             | Ongoing  |
| 79 | Kathonzweni        | Makutano Water Project - Drilling and test pumping of new borehole  | 1,500,000                                     | 1,500,000                        | 100%            | Complete |
| 80 | Kitise/Kithuki     | Kwa mbila earthdam -Distribution from Kiambani to Kiuuku  | 1,500,000                                     | 1,500,000                        | 100%            | Complete |
| 81 | Kitise/Kithuki     | Kimundi water project - Repair of pipeline, provision of water tanks and solar repairs replacement  | 1,500,000                                     | 1,500,000                        | 100%            | Ongoing  |
| 82 | Kee                | Distribution of Kyandumbi water - Distribution of Kyandumbi water to Mavia Meu and Makongo  | 1,435,042                                     | 1,435,042                        | 100%            | Complete |
| 83 | Mtito Andei        | Hydrological survey, drilling and test pumping at Mang'elele  | 1,800,000                                     | 1,416,229                        | 79%             | Complete |
| 84 | Mbooni             | Rehabilitation of Mulima earth dam  | 1,905,334                                     | 1,105,334                        | 58%             | Complete |
| 85 | KiimaKiu/Kalanzoni | Kasalama borehole water distribution - Equipping, rising main rehabilitation, and construction of 8km pipeline with upto 4no. Kiosks(kiosks at demiu, Kautandini, Kwa Dc and Upeponi. Part of the funds, Kshs. 250,000 be spent for purchase of 10,000L plastic water tank, concrete base, shed and piping at Marwa market..) | 6,700,000                                     | 1,050,111                        | 16%             | Ongoing  |
| 86 | Kikumbulyu North   | Pipeline extension to Kiaoni market (KIBMAWASCO)  | 1,000,000                                     | 1,000,000                        | 100%            | Complete |
| 87 | Kilungu            | Ndiani water project – 2km raising main, (utumo umu area supply), 100cu.m masonry tank, 2km distribution line, 2No. water kiosks with tanks.  | 2,000,000                                     | 954,366                          | 48%             | Ongoing  |
| 88 | HQ                 | Water Fund Establishment  | 800,000                                       | 800,000                          | 100%            | Complete |
| 89 | Kikumini/Muva      | Kwa Mutemwa borehole- distribution to kwa Musuva – Kavumbu – kathiani market  | 1,921,355                                     | 775,359                          | 40%             | Complete |
| 90 | Kisau/Kiteta       | Lungu borehole  | 2,500,000                                     | 760,511                          | 30%             | Complete |
| 91 | Kikumini/Muva      | Distribution of Water from Itaa Borehole to Kwa Kiviku  | 1,000,000                                     | 746,310                          | 75%             | Ongoing  |

| No  | Project Location  | Project Name  | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status      |
|-----|-------------------|---|---|----------------------------------|-----------------|-------------|
| 92  | HQ                | Makueni Rural Water Board(MARUWAB) Operationalization   | 728,500                                       | 728,500                          | 100%            | Complete    |
| 93  | Makindu           | Water (Repair pipes Kiboko under pass. KPLC Power payment of Kiboko Twaandu . Kisingo Bore hole- installation of new pump)  | 650,000                                       | 650,000                          | 100%            | Complete    |
| 94  | Kathonzweni       | Maintenance and fueling of ward backhoe and disilting small communal dams using the same machine  | 3,138,700                                     | 541,800                          | 17%             | Complete    |
| 95  | Kithungo/Kitu ndu | Mitooni water project-Distribution to Mitooni Hill and Kithungo market  | 1,230,000                                     | 506,580                          | 41%             | Not started |
| 96  | Kee               | Miradi kwa jamii(MKJ) (Sand dams/drifts labour at Kiliani and Iiani)  | 500,000                                       | 500,000                          | 100%            | Complete    |
| 97  | Emali/Mulala      | Piping of Matiku Borehole to Matiku Market  | 500,000                                       | 489,000                          | 98%             | Complete    |
| 98  | Kikumini/Muva     | Kwa Mwenga Borehole - Installation of Pumping unit, Flashing  | 1,000,000                                     | 466,072                          | 47%             | Ongoing     |
| 99  | Kikumbulyu South  | Ilingoni pipeline extension by KIBMAWASCO   | 433,965                                       | 409,400                          | 94%             | Complete    |
| 100 | Kee               | Inhouse Machines for Rehabilitation of Kawenini Earthdam in Mavia meu   | 432,958                                       | 363,008                          | 84%             | Not started |
| 101 | Kikumbulyu North  | Service line rehabilitation Milu-KIMAWASCO  | 355,100                                       | 354,722                          | 100%            | Complete    |
| 102 | Kitise/Kithuki    | Athi Matheani Kithuki water project - Rehabilitation of Athi Matheani Kithuki water project for irrigation (Feasibility study)  | 750,000                                       | 335,900                          | 45%             | Ongoing     |
| 103 | Nguumo            | Construction of water stand at Kwangala borehole (Kaunguni)   | 500,000                                       | 275,806                          | 55%             | Ongoing     |
| 104 | Kako/Waia         | Water improvement programme   | 276,776                                       | 275,047                          | 99%             | Complete    |
| 105 | Mukaa             | Desilting and fencing of Ngomeni earth dam  | 265,852                                       | 264,835                          | 100%            | Complete    |
| 106 | Wote/Nziu         | Kituasi Water project- Construction of 4 inch raising main to Kwa Wambua Kimeu, solarization and electricity, installation of pump set, elevated metallic water tank (100m3). | 10,000,000                                    | 202,980                          | 2%              | Ongoing     |
| 107 | Kitise/Kithuki    | Repair of Kwa Kaivu Borehole  | 150,000                                       | 150,000                          | 100%            | Complete    |
| 108 | Tulimani          | Rehabilitation of Lower Ngwani Water Project - Rehabilitation of Pumping System   | 124,800                                       | 124,800                          | 100%            | Complete    |
| 109 | HQ                | Water Development Programme   | 124,000                                       | 124,000                          | 100%            | Complete    |

| No  | Project Location | Project Name  | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status      |
|-----|------------------|---|---|----------------------------------|-----------------|-------------|
| 110 | Kee              | Rehabilitation of dams( Kivaku, Ndumani, Imilini and Kikonde earth dams)  | 5,388,459                                     | 111,150                          | 2%              | Complete    |
| 111 | Kilungu          | Ndiani Water Project – solarization, 2km distribution line with water kiosks  | 100,000                                       | 100,000                          | 100%            | Complete    |
| 112 | Kalawa           | Kwa ivali Earthdam - Desilting reservoir, rehabilitation of kiosk and fencing   | 71,540  | 71,540                           | 100%            | Complete    |
| 113 | Kee              | Kithuni Borehole – Equipping and Distribution - Equipping with solar pumping system and Distribution of water to Kithuni dispensary and Kithuni shopping centre and mavuu village with 2No Water Kiosks | 1,500,000                                     | 62,980                           | 4%              | Ongoing     |
| 114 | Kisau/Kiteta     | Lungu Borehole  | 637,068                                       | 42,840                           | 7%              | Complete    |
| 115 | Kisau/Kiteta     | Water improvement in Kiamani and Kyome market(tank and accessories), Kyala self help group/ Sinai self help group/Mulunga self help group (generator and pipes)   | 807,629                                       | 35,320                           | 4%              | Complete    |
| 116 | Kitise/Kithuki   | Kwanyaa borehole - Purchase and installation of motor   | 500,000                                       | 23,760                           | 5%              | Complete    |
| 117 | Makindu          | Kiboko Twaandu water project KPLC bill payment  | 700,000                                       | 18,305                           | 3%              | Complete    |
| 118 | Kikumini/Muva    | Kwa Muia Earth Dam - desilting.   | 3,000,000                                     | 6,240                            | 0%              | Ongoing     |
| 119 | Kitise/Kithuki   | Mukameni B Borehole - Purchase and installation of motor  | 500,000                                       | 3,500                            | 1%              | Complete    |
| 120 | Masongaleni      | Kiambani borehole - Pipeline installation, construction of water tank and water points by KIMAWASCO   | 5,115,704                                     | -                                | 0%              | Not started |
| 121 | Kikumbulyu North | Construction of Kathyaka Masonry tank/ under KIBMAWASCO   | 4,320,000                                     | -                                | 0%              | Complete    |
| 122 | Wote/Nziu        | Kaiti 1 - submersible pumps and infiltration galleries  | 4,000,000                                     | -                                | 0%              | Ongoing     |
| 123 | Nguu Masumba     | Kikuu-Kiangini water Project( Katangini)  | 3,700,000                                     | -                                | 0%              | Not started |
| 124 | Kee              | Kyamyatu Earth dam  | 2,954,636                                     | -                                | 0%              | Not started |
| 125 | Kikumbulyu North | Athi-tunguni water project- Construction of pipeline from treatment plant to Tunguni, construction of storage tank at Tunguni and distribution  | 2,900,000                                     | -                                | 0%              | Ongoing     |
| 126 | Kalawa           | Katukulu Earthdam - desilting Hire of machinery - Katukulu Earthdam - desilting Hire of machinery   | 2,500,000                                     | -                                | 0%              | Ongoing     |
| 127 | Thange           | Extension of Kimawasco system at kinyambu market - Kwa Masaku Pipeline and construction of water tank   | 2,500,000                                     | -                                | 0%              | Complete    |
| 128 | Kilungu          | Design and Construction of Water Supply to Nunguni  | 2,147,965                                     | -                                | 0%              | Ongoing     |

| No  | Project Location     | Project Name  | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status      |
|-----|----------------------|---|---|----------------------------------|-----------------|-------------|
|     |                      | Market - Phase 1  |   |                                  |                 |             |
| 129 | Ivingoni/Nzambani    | Water improvement/design  | 2,104,570                                     | -                                | 0%              | Complete    |
| 130 | Kathonzweni          | Construction of a new sump for Kikuu- Kwa Kavisi water project and rehabilitation of raising main   | 2,000,000                                     | -                                | 0%              | Complete    |
| 131 | Makindu              | Installation of Kanaani water project pump of a 20m3/h three-phase and extension of 1.6 km to Ikoyo   | 1,750,000                                     | -                                | 0%              | Complete    |
| 132 | Kalawa               | Katukulu Earth dam  | 1,500,000                                     | -                                | 0%              | Ongoing     |
| 133 | Mavindini            | Water improvement programme   | 1,259,455                                     | -                                | 0%              | Complete    |
| 134 | Emali/Mulala         | Feasibility study of Muooni Mega dam  | 1,000,000                                     | -                                | 0%              | Complete    |
| 135 | Kikumbulyu South     | Extension of KIMAWASCO to Miamba 8 - distribution line to Miamba and rehabilitation of 1no.water kiosk  | 1,000,000                                     | -                                | 0%              | Complete    |
| 136 | Mbitini              | Mbuthani water sump repair and extension to Kwa Mavoo   | 1,000,000                                     | -                                | 0%              | Ongoing     |
| 137 | Mukaa                | Construction of Water tank at Kiongwani primary for Kwa Kakue water project   | 845,560                                       | -                                | 0%              | Ongoing     |
| 138 | Nzaui/Kilili/Kalamba | Maintenance of Boreholes and waterlines   | 800,000                                       | -                                | 0%              | Complete    |
| 139 | Kitise/Kithuki       | Athi Mwanja water project - Distribution of Athi Mwanja water project for irrigation(Feasibility study)   | 750,000                                       | -                                | 0%              | Ongoing     |
| 140 | Kee                  | Water improvement programmes  | 685,450                                       | -                                | 0%              | Not started |
| 141 | Makindu              | Kwa Mbuli borehole- diagnosis, installation of a bigger pump, addition of solar and connection of water to nearby tanks.  | 500,000                                       | -                                | 0%              | Not started |
| 142 | Mbitini              | Mbuthani water sump extension   | 500,000                                       | -                                | 0%              | Ongoing     |
| 143 | Mukaa                | Repair and distribution of Nzaini Borehole - Repair and distribution of Nzaini Borehole   | 500,000                                       | -                                | 0%              | Not started |
| 144 | Nzaui/Kilili/Kalamba | Mbiuni Borehole   | 500,000                                       | -                                | 0%              | Not started |
| 145 | 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 | 414,979                                       | -                                | 0%              | Complete    |
| 146 | Emali/Mulala         | Emali Chiefs Borehole   | 406,439                                       | -                                | 0%              | Complete    |
| 147 | Mbooni               | Mulima Water Project Pipeline Repair  | 376,660                                       | -                                | 0%              | Complete    |
| 148 | Nguumo               | Repair of motor for Kaunguni dispensary borehole and  | 371,200                                       | -                                | 0%              | Complete    |

| No  | Project Location     | Project Name  | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status      |
|-----|----------------------|---|---|----------------------------------|-----------------|-------------|
|     |                      | Kalandaleni borehole  |   |                                  |                 |             |
| 149 | Nzaui/Kilili/Kalamba | Kwa Muthama Borehole  | 343,000                                       | -                                | 0%              | Complete    |
| 150 | Kiimakiu/Kalanzoni   | Kwa Ngumu Borehole-Repair   | 307,405                                       | -                                | 0%              | Complete    |
| 151 | Emali/Mulala         | Matiku/Kwa kasoda tanks   | 299,900                                       | -                                | 0%              | Complete    |
| 152 | Emali/Mulala         | Distribution of Mumbuni samp(Solarisation and distribution at source)                               | 266,367                                       | -                                | 0%              | Complete    |
| 153 | Masongaleni          | Mitonguni water pipe line by KIMAWASCO  | 275,047                                       | -                                | 0%              | Complete    |
| 154 | Thange               | Purchase of Motorbike for ward water officer  | 200,000                                       | -                                | 0%              | Complete    |
| 155 | Kako/Waia            | Kavingiliti earthdam - in house machines  | 199,568                                       | -                                | 0%              | Complete    |
| 156 | Tulimani             | Masyonyeki Earth dam- Construction of an earth dam, draw off and fencing                            | 172,000                                       | -                                | 0%              | Complete    |
| 157 | Thange               | Solarization and installation of 2-10000 Litre water tank in Kikunduku borehole                     | 144,390                                       | -                                | 0%              | Complete    |
| 158 | Emali/Mulala         | Drilling and Equipping of Emali Rehabilitation Centre Borehole                                      | 100,000                                       | -                                | 0%              | Complete    |
| 159 | Kalawa               | AKWASH water project- Extension of AKWASH and distribution to kathongo kavumbu and Mweleli clusters | 100,000                                       | -                                | 0%              | Complete    |
| 160 | Kalawa               | Drilling and equipping of 5 No. boreholes in the ward using own machines                            | 100,000                                       | -                                | 0%              | Complete    |
| 161 | Nguu/Masumba         | Thithi borehole   | 80,000  | -                                | 0%              | Complete    |
| 162 | Ukia                 | Supply of pipes and fittings for Kilala health centre and Kyambiwa water project                    | 80,000  | -                                | 0%              | Not started |
| 163 | Mtito Andei          | Equipment hire for desilting earth dams(Kwa Kitwa,Kwa Manza, Kwa Kasau and Victoria Earth dams)     | 67,000  | -                                | 0%              | Complete    |
| 164 | Emali/Mulala         | Drilling of Emali Police station Borehole   | 61,110  | -                                | 0%              | Complete    |
| 165 | Mukaa                | Desilting and expansion of Kwa ng'oku earth dam as an alternative project for Mangani borehole      | 56,440  | -                                | 0%              | Complete    |
| 166 | Nguu/Masumba         | Ndovoini Borehole- Installation of a casing, pump, motor and solarization                           | 50,000  | -                                | 0%              | Complete    |
| 167 | Kilungu              | Rehabilitation of Nduu Water project  | 37,180  | -                                | 0%              | Complete    |
| 168 | Nguumo               | Athi river water project-Distribution of Athi river water project from Athi                         | 4,900,000                                     |                                  | 0%              | Ongoing     |

| No  | Project Location | Project Name  | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status   |
|-----|------------------|---|---|----------------------------------|-----------------|----------|
| 169 | Mavindini        | Kiimani Borehole – Drilling and Equipping   | 35,000  |                                  | 0%              | Complete |
| 170 | Kako/Waia        | Nyaanyaa A earthdam- Distribution of water to ngoluni,kyang'ondu and, usalala,kitandi | 24,914  |                                  | 0%              | Complete |
|     |                  |   | <b>511,534,319</b>                            | <b>358,410,961</b>               | 70%             |          |

*Source: County Treasury*

#### 4.13.2. Non-Financial Performance

Access to safe and reliable water is a vital development goal, essential for achieving Makueni Vision 2025 and Sustainable Development Goal (SDG) 6. Since the start of devolution, the county has made substantial investments in water harvesting, leading to significant achievements, including a reduction in the distance to the nearest water source. In some wards, universal access to water is within reach, with citizens now able to obtain water within 3.5 kilometers. This marks a notable improvement from an average distance of 8 kilometers in 2013. Current data indicates that 65.5 percent of households can access water in under 30 minutes, while 10 percent rely on public taps or stands. The sector aims to increase access to basic water services from 46 percent to 70 percent by 2027.

Efforts to increase water access, water harvesting, storage, and last mile water connectivity to household and public institutions during the period under review were enhanced through; construction of 10 small dams each with an average capacity of 5,000M<sup>3</sup>, five sand dams, drilling and equipping of 18 boreholes resulting to increased volumes of water harvested. To reduce the distance to water source and minimize the time taken to water sources, 235 Km of pipeline extension were done and water distributed to 112 markets and 103 public institutions. These efforts benefitted a total of 32,538 households with approximately 162,915 individuals.

**Table 60: Department of Water Non-Financial Performance**

| Program                      | Delivery Unit             | Key output   | Key Performance Indicator  | Baseline | 2024/25 |  |          |
|------------------------------|---------------------------|--|--|----------|---------|--|----------|
|                              |                           |  |  | 2023/24  | Targets | Actuals as at 30 <sup>th</sup> June 2025 | Variance |
| Water harvesting and storage | Department of Water (DCU) | Increase proportion of households with access to reliable water supply to 70%; | No. of small dams of 50,000M <sup>3</sup> & < 500,000M <sup>3</sup> constructed/ desilting/ expansion/ rehabilitated | 12       | 10      | 10                                       | 0        |
|                              |                           |  | No. of sand dams/Weirs with Sumps constructed/ rehabilitated   | 7        | 10      | 10                                       | 0        |



|  |                                    |   |   |     |     |     |    |
|--|------------------------------------|---|---|-----|-----|-----|----|
| Ground Water development                   | Department of Water (DTU)          | Reduce distance to the nearest                                      | No. of Boreholes Drilled /rehabilitated/ Equipped   | 37  | 20  | 30  | 10 |
| Piped water supply infrastructure          | Department of Water (SC engineers) |   | Km. of water pipelines constructed  | 159 | 200 | 235 | 35 |
|  |                                    |   | No of community water points/ Water Kiosks Constructed  | 53  | 50  | 50  | 0  |
|  |                                    |   | No. of rural HH accessing water in community water Points /water kiosks constructed.  |     |     |     |    |
|  |                                    |   | No. of water treatment systems installed in unimproved water sources (CFU, Chlorine dosing units etc.)  | 3   | 3   | 3   | 0  |
|  |                                    |   | No. of new urban households with access to piped water.   | 300 | 300 | 300 | 0  |
|  |                                    |   | No. of urban centres/Markets connected with reliable piped water  | 35  | 30  | 20  | 0  |
|  |                                    |   | No. of public institutions connected with piped water (schools, health centres)   | 20  | 20  | 20  | 0  |
| No. of water projects connected with solar | 10                                 |   | 10  | 10  | 0   |     |    |
| Urban and Rural Water Governance           | Directorate of water governance    | Enhanced capacity of existing water management bodies in the county | No. of Water Service Providers meeting over 70% compliance as set out in the regulators' guidelines.  | 3   | 3   | 3   | 0  |
|  | Directorate of water governance    | Increased participation by community members                        | No. of Community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability. | 100 | 100 | 120 | 20 |

*Source: County Treasury*

#### 4.14. County Public Service Board

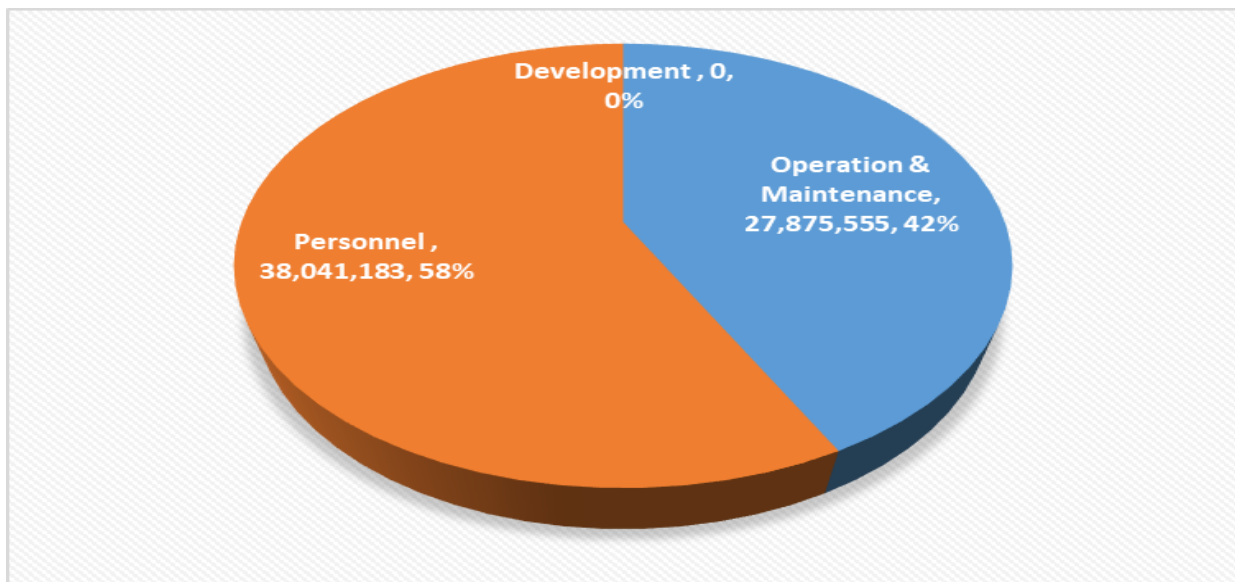
##### 4.14.1. Financial Performance Summary

In the FY 2024/25, the County Public Service Board incurred expenditures totalling KShs. 40,702,390, against an allocated budget of KShs. 70,998,317 reflecting an absorption rate of 57 percent

**Table 61: CPSB Summary of Budget and Expenditures**

| Economic Classification | FY 2024/25 Supplementary(2) Budget Estimates | Expenditures As At 30th June 2025 | Absorption Rate (%) |
|-------------------------|--|-----------------------------------|---------------------|
| Operations              | 22,276,355                                   | 21,376,143                        | 96                  |
| Maintenance             | 6,722,490                                    | 6,499,412                         | 97                  |
| <b>Sub-total</b>        | <b>28,998,845</b>                            | <b>27,875,555</b>                 | 96                  |
| Personnel Emoluments    | 41,499,472                                   | 38,041,183                        | 92                  |
| <b>Total Recurrent</b>  | <b>70,498,317</b>                            | <b>65,916,738</b>                 | 94                  |
| Capital Expenditure     | 0  | 0                                 | 0                   |
| <b>Total</b>            | <b>70,498,317</b>                            | <b>65,916,738</b>                 | 94                  |

The department's total expenditure was composed of 58% for personnel emoluments, with the remaining portion allocated to operations and maintenance. Notably, there was no budgetary provision for development during the period.



**Figure 21: CPSB Expenditure by Economic Classification**

##### **Recurrent Expenditure Performance**

The department incurred a recurrent expenditure of KShs. 65,916,738 for the FY 2024/25 translating to an absorption of 94 per cent. The highest expenditure was on salaries and wages at

KShs 38,041,183 followed by Boards, Committees, Conferences and Seminars at KShs. 2,316,993. The analysis of the expenditure is provided in the table below;

**Table 62: CPSB Recurrent Expenditure Performance**

| No | Expenditure Item  | FY 2024/25<br>Supplementary(2)<br>Budget Estimates | Expenditures As At<br>31st March 2025 | Absorption Rate<br>(%) |
|----|---|--|---------------------------------------|------------------------|
| 1  | Basic Salaries And Wages  | 41,499,472   | 38,041,183                            | 92                     |
| 2  | Boards, Committees, Conferences and Seminars                        | 2,325,210  | 2,316,993                             | 100                    |
| 3  | Human resource reforms-   | 2,145,000  | 2,135,454                             | 100                    |
| 4  | Training Expenses-Board   | 1,800,000  | 1,800,000                             | 100                    |
| 5  | Daily Subsistence Allowances-Board members                          | 1,750,000  | 1,730,800                             | 99                     |
| 6  | Recruitment and selection   | 1,700,000  | 1,686,350                             | 99                     |
| 7  | Catering Services(Receptions, Accommodation, drinks)                | 1,500,000  | 1,477,375                             | 98                     |
| 8  | Payment of Rent   | 1,451,925  | 1,451,900                             | 100                    |
| 9  | HR management software  | 1,300,000  | 1,286,400                             | 99                     |
| 10 | Daily Subsistence Allowance- Secretariat Staff                      | 1,300,000  | 1,239,580                             | 95                     |
| 11 | National values and principles promotion and reporting              | 1,200,000  | 1,193,300                             | 99                     |
| 12 | Training Expenses- Secretariat                                      | 1,200,000  | 1,090,882                             | 91                     |
| 13 | Refined Fuels & Lubricants  | 1,045,000  | 1,044,138                             | 100                    |
| 14 | ISO Certification   | 1,250,000  | 944,100                               | 76                     |
| 15 | Office Reallocation   | 950,000  | 913,447                               | 96                     |
| 16 | Maintenance Expenses-Motor Vehicles                                 | 900,000  | 900,000                               | 100                    |
| 17 | Travel Costs  | 700,000  | 672,480                               | 96                     |
| 18 | Internet Connections  | 662,000  | 662,000                               | 100                    |
| 19 | Contracted Guards & Cleaning services                               | 590,000  | 521,190                               | 88                     |
| 20 | Productivity mainstreaming  | 650,000  | 520,159                               | 80                     |
| 21 | Purchase of Office Computers, printers & photocopiers               | 497,000  | 497,000                               | 100                    |
| 22 | Supplies and accessories for Computers                              | 450,000  | 449,406                               | 100                    |
| 23 | Maintenance of Buildings  | 350,414  | 339,809                               | 97                     |
| 24 | Membership fees   | 345,000  | 339,450                               | 98                     |
| 25 | Office & General Supplies others                                    | 320,354  | 319,678                               | 100                    |
| 26 | Webhosting  | 300,000  | 286,130                               | 95                     |
| 27 | Purchase of office equipment  | 255,076  | 255,076                               | 100                    |
| 28 | General office Supplies-stationery                                  | 250,020  | 249,873                               | 100                    |
| 29 | Contracted Professional Services-                                   | 250,000  | 245,633                               | 98                     |
| 30 | Publishing & Printing Services                                      | 230,000  | 230,000                               | 100                    |
| 31 | Sanitary and Cleaning Materials                                     | 227,436  | 227,436                               | 100                    |
| 32 | Purchase of office furniture & fittings                             | 350,000  | 215,200                               | 61                     |
| 33 | Financial Reporting   | 166,800  | 166,800                               | 100                    |
| 34 | Contracted Technical Services                                       | 164,510  | 163,997                               | 100                    |
| 35 | Maintenance of Computers, Software, Networks & Surveillance Systems | 120,000  | 120,000                               | 100                    |

| No | Expenditure Item   | FY 2024/25 Supplementary(2) Budget Estimates | Expenditures As At 31st March 2025 | Absorption Rate (%) |
|----|--|--|------------------------------------|---------------------|
| 36 | Water and Sewerage   | 113,000                                      | 88,970                             | 79                  |
| 37 | Advertising, Awareness ,Communication & Publicity Campaigns; | 60,000                                       | 60,000                             | 100                 |
| 38 | Telephone, Telex, Facsimile and Mobile Phone Services        | 33,000                                       | 32,450                             | 98                  |
| 39 | Subscription to Newspapers, Magazines and Periodicals        | 2,100  | 2,100                              | 100                 |
| 40 | Electricity  | 95,000                                       | -                                  | 0                   |
|    | <b>Total</b>   | <b>70,498,317</b>                            | <b>65,916,738</b>                  | <b>94</b>           |

#### 4.14.2. Non-Financial Performance

To enhance human resource development, the county government promoted 290 staff and recruited 33 new staff. To improve service delivery, the board digitized 20 percent of its records. The analysis of the non-financial performance is provided in the table below;

**Table 63: CPSB Non-Financial Performance**

| Programmes                                | Sub Programme                             | Delivery Unit               | Key Outputs                   | Key Performance Indicators  | Baseline 2023 | Planned Targets FY 2024/25 | Actual as at 30 <sup>th</sup> June 2025 | Variance |
|---|---|-----------------------------|-------------------------------|---|---------------|----------------------------|---|----------|
| Public Service Management and Development | Public Service Management and Development | County Public Service Board | Customer satisfaction surveys | % level of satisfaction with service delivery/ customer satisfaction        | 60            | 65                         | 60                                      | 5        |
|   |   |                             | Efficient service delivery    | Average turnaround time for key processes and requests (Mins)               | -             | 5                          | 5                                       | 0        |
|   |   |                             |                               | % of the population satisfied with their last experience of public services | 60            | 70                         | 70                                      | 0        |
|   |   |                             |                               | No. of ISO Audit reports done   | 0             | 1                          | 0                                       | 1        |
|   |   |                             |                               | % of Digitized Records  | 20            | 60                         | 20                                      | 40       |
|   |   |                             |                               | % of public servants meeting 70% of performance appraisal targets           | 100           | 90                         | 100                                     | -10      |
|   |   |                             |                               | Percentage of Performance Evaluations Completed on time                     | 100           | 100                        | 0                                       | 100      |
|   |   |                             |                               | % of schemes of service prepared and validated                              | 0             | 50                         | 0                                       | 50       |
|   |   |                             |                               | No of staff promoted  |               | 200                        | 290                                     | -90      |
|   |   |                             |                               | No of new staff recruited   |               | 100                        | 33                                      | 67       |

#### 4.15. Wote municipality

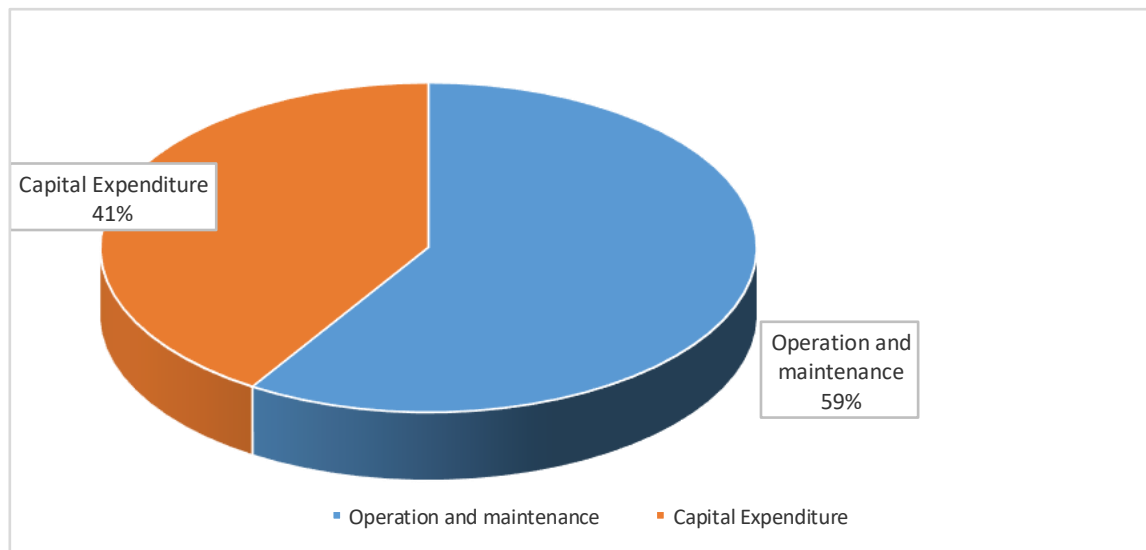
##### 4.15.1. Financial Performance Summary

The total expenditure for the Wote Municipality in FY 2024/25 was **Kshs 83,300,448** which translated to an absorption rate of **69 percent** against a budget of **Kshs 120,245,616**. The analysis of Wote Municipality is as shown below;

**Table 64: Wote Municipality Summary of Budget and Expenditures**

| Expenditure item                   | FY 2023/24 Supplementary Budget Estimates (2) | Expenditure as at 30th June 2025 | Absorption Rate % |
|------------------------------------|---|----------------------------------|-------------------|
| <b>Recurrent Expenditure</b>       |   |                                  |                   |
| <b>Other Recurrent Expenditure</b> |   |                                  |                   |
| Operations                         | 36,504,430                                    | 29,440,323                       | 81%               |
| Maintenance                        | 30,472,547                                    | 25,323,564                       | 83%               |
| <b>Sub Total</b>                   | <b>66,976,977</b>                             | <b>54,763,887</b>                | <b>82%</b>        |
| Personnel                          | 2,954,428                                     |                                  | -                 |
| <b>Total Recurrent</b>             | <b>69,931,405</b>                             | <b>54,763,887</b>                | <b>78%</b>        |
| <b>Development Expenditure</b>     |   | -                                |                   |
| <b>Capital Expenditure</b>         | 50,314,211                                    | 28,536,560.80                    | 57%               |
| <b>Total</b>                       | <b>120,245,616</b>                            | <b>83,300,448</b>                | <b>69%</b>        |

The total municipal expenditures constituted 59 percent on operations and maintenance and 41 percent on development expenditure. The expenditures are as shown in the following figure;



**Figure 22: Wote Municipality Expenditure by Economic Classification**

## Recurrent Expenditure Performance

Wote Municipality spent Kshs **54,763,888** against a budget of Kshs **66,976,977** translating to an absorption rate of 82 percent. Promotion regulation and provision of refuse collection and solid waste management services had the highest expenditure of Kshs **16,969,447** followed by electricity at Kshs **12,075,382**.

**Table 65: Wote Municipality Recurrent Expenditure Performance**

| Expenditure item  | FY 2023/24 Supplementary Budget Estimates (2) | Expenditure as at 30th June 2025 | Absorption Rate % |
|---|---|----------------------------------|-------------------|
| Promotion regulation and provision of refuse collection and solid waste management services | 21,456,547                                    | 16,969,447                       | 79%               |
| Utilities- Electricity  | 18,571,000                                    | 12,075,382                       | 65%               |
| Board and Committee sitting allowances  | 3,300,000                                     | 3,286,944                        | 100%              |
| Office guards & cleaning services   | 3,216,000                                     | 3,139,324                        | 98%               |
| Office Rent   | 3,000,000                                     | 2,795,781                        | 93%               |
| Office operations   | 2,485,000                                     | 2,472,726                        | 100%              |
| Fuels, Oils & Lubricants  | 1,500,000                                     | 1,489,655                        | 99%               |
| Board induction   | 1,500,000                                     | 1,486,526                        | 99%               |
| Street lights maintenance costs   | 1,400,000                                     | 1,400,000                        | 100%              |
| Wote Green Public park operation and maintenance:   | 1,400,000                                     | 1,248,072                        | 89%               |
| Profiling nature based enterprises and risk analysis  | 1,000,000                                     | 967,116                          | 97%               |
| Asset management operations-County Assets valuation   | 840,000                                       | 832,945                          | 99%               |
| Environmental administration, coordination and governance                                   | 800,000                                       | 787,020                          | 98%               |
| Policy formulation and institutional framework  | 700,000                                       | 681,100                          | 97%               |
| Hospitality-Catering Services Accommodation, Gifts & Drinks                                 | 707,053                                       | 676,942                          | 96%               |
| Maintenance Expenses - Motor Vehicle  | 1,000,000                                     | 664,877                          | 66%               |
| Other Operating expenses-Financial Reporting  | 659,800                                       | 631,903                          | 96%               |
| Daily Subsistence Allowance   | 600,000                                       | 599,697                          | 100%              |
| Domestic Travel Costs   | 500,000                                       | 488,940                          | 98%               |
| Municipal Quarterly Citizen Fora costs  | 500,000                                       | 467,846                          | 94%               |
| Budget implementation and M&E   | 450,000                                       | 439,440                          | 98%               |
| Planning, budgeting and indicator tracking  | 300,000                                       | 282,541                          | 94%               |
| Foreign Daily subsistence allowance   | 252,400                                       | 252,222                          | 100%              |
| Office & General Supplies-stationery  | 200,000                                       | 200,000                          | 100%              |
| Foreign Travel Costs  | 144,000                                       | 143,940                          | 100%              |
| Water and Sewerage  | 125,177                                       | 120,000                          | 96%               |
| Publishing & printing Services  | 50,000  | 50,000                           | 100%              |

| Expenditure item                               | FY 2023/24 Supplementary Budget Estimates (2) | Expenditure as at 30th June 2025 | Absorption Rate % |
|--|---|----------------------------------|-------------------|
| Subscription to Newspapers                     | 50,000  | 48,350                           | 97%               |
| Membership fees                                | 70,000  | 38,152                           | 55%               |
| Advertising & Publicity                        | 50,000  | 27,000                           | 54%               |
| Communication-Telephone                        | 50,000  | -                                | 0%                |
| office & General Supplies-Computer Accessories | 100,000                                       | -                                | 0%                |
| <b>Grand Total</b>                             | <b>66,976,977</b>                             | <b>54,763,888</b>                | <b>82%</b>        |

### Development Expenditure Performance

The municipality spend Kshs **28,536,561** on development activities out of development budget of Kshs **50,314,211** translating to 57 percent absorption rate. The project implementation status is as shown in the table below;

**Table 66: Wote Municipality Development Expenditure and Project Status**

| Expenditure item   | FY 2024/25 Supplementary Budget Estimates (2) | Expenditure as at 30th June 2025 | Absorption Rate % | Status    |
|--|---|----------------------------------|-------------------|-----------|
| Road upgrading - Cabro paving access roads in Wote Township -A thousand palms - kwa nguku - Equity road, Kapeo - Cooperative Bank parking lot, Mumu Super market Ngooni soda depot - kasanga butchery road | 9,100,200                                     | 9,097,250                        | 100%              | completed |
| Drainage improvement and Murrumingof Old slaughter to Kwa Kitindo Road - Construction of Culverts, Grading and Murruming   | 4,000,000                                     | 3,849,023                        | 96%               |           |
| Development and enforcement of Municipal Plans and Development control - Kilala and Kalamba markets  | 3,000,000                                     | 3,000,000                        | 100%              | completed |
| Purchase of ERP System   | 3,000,000                                     | 3,000,000                        | 100%              | completed |
| Erection of integrated solar flood light high mast 20 Metre (Bangladesh- Wote town) - 20 metre high flood light, Solar powered   | 3,000,000                                     | 3,000,000                        | 100%              | completed |
| Construction of Modern toilet at Kalamba - Construction of 5 door WC with urinal, septic, water tank   | 2,300,000                                     | 2,297,910                        | 100%              | completed |
| Renovation of old Mukuyuni Marikiti market   | 1,000,000                                     | 999,787                          | 100%              | completed |
| Construction of exhaustible pit Latrine at Mituvu Market and ikalyoni market   | 2,000,000                                     | 993,634                          | 50%               | Ongoing   |
| Construction of bodaboda sheds   | 1,000,000                                     | 888,268                          | 89%               | Ongoing   |
| Climate change adaptation initiative - Municipality greening programme   | 800,000                                       | 799,180                          | 100%              | completed |
| Repair of Green Park Borehole  | 1,000,000                                     | 611,510                          | 61%               | Ongoing   |

|   |                   |                   |            |             |
|---|-------------------|-------------------|------------|-------------|
| Development and enforcement of Municipal Plans and Development control                        | 27,736            | -                 | 0%         | Not started |
| IDA (World Bank) credit: Kenya Urban Support Project (KUSP)- Urban Institutional Grants (UIG) | 1,215             | -                 | 0%         | Not started |
| IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)    | 20,085,060        | -                 | 0%         | Not started |
| <b>Total</b>  | <b>50,314,211</b> | <b>28,536,562</b> | <b>57%</b> |             |

#### 4.15.2. Non-Financial Performance

The table below shows the planned targets and achievements realized.

**Table 67: Wote Municipality Non-Financial Performance**

| Program           | Delivery Unit     | Key Output                                    | Key performance Indicator                           | Baseline 2023 | Target (s) | Achievements As At 30 <sup>th</sup> June 2025 | Variance |
|-------------------|-------------------|---|---|---------------|------------|---|----------|
| Urban Development | Wote Municipality | Development plans implemented                 | No of approved development plans implemented        | 0             | 2          | 1   | 1        |
|                   |                   | dumpsite designated and protected             | No of dumpsite designated and protected             | 0             | 0          | 0   |          |
|                   |                   | Cabro paved parking zones                     | Meters of parking zones established and cabro paved | 700           | 2500       | 2500  | 0        |
|                   |                   | solar powered high mast floodlights installed | No of solar powered high mast floodlights installed | 0             | 1          | 1   | 0        |
|                   |                   | Market toilets constructed                    | No. of market toilets constructed                   | 1             | 3          | 0   | 3        |

#### 4.16. Emali Sultan Hamud Municipality

##### 4.16.1. Financial Performance Summary

The total expenditure for the period was Kshs. 44,966,038 against a budget of Kshs. 69,590,011, which translates to an absorption rate of 64 percent. The recurrent expenditure was 79 percent while the development expenditure was 52 percent. The fiscal performance is as shown in the table below.



**Table 68: Emali Sultan Hamud Municipality Budget Summary and Expenditure**

| Economic Classification | FY 2024/25<br>Supplementary(2)<br>Budget<br>Estimates | Expenditures as At<br>30 <sup>th</sup> June 2025 | Absorption Rate (%) |
|-------------------------|---|--|---------------------|
| Recurrent expenditure   |   |  |                     |
| Operations              | 9,928,225   | 9,806,372  | 98                  |
| Maintenance             | 13,286,000  | 12,630,921                                       | 95                  |
| <b>Sub total</b>        | <b>23,214,225</b>                                     | <b>22,437,293</b>                                | 96                  |
| Personnel               | 8,830,055   | 2,942,680  | 33                  |
| <b>Total recurrent</b>  | <b>32,044,280</b>                                     | <b>25,379,973</b>                                | 79                  |
| Capital expenditure     | 37,545,731  | 19,586,064                                       | 52                  |
| <b>Total</b>            | <b>69,590,011</b>                                     | <b>44,966,038</b>                                | 64                  |

**Recurrent Expenditure Performance**

The municipality spent a total of Kshs 25,379,973 against a recurrent budget of Kshs 32,044,280 translating to absorption rate of 79 percent. Promotion regulation and provision of refuse collection and solid waste management services had the highest expenditure at Kshs 8,371,563. The table below shows the expenditure per vote.

**Table 69: Emali Sultan Hamud Municipality Recurrent Expenditures Performance**

| No. | Expenditure Item  | FY 2024/25<br>Supplementary<br>Budget<br>(2)Estimates | Expenditures<br>As At 30 <sup>th</sup><br>June 2025 | Absorpti<br>on Rate<br>(%) |
|-----|---|---|---|----------------------------|
| 1.  | Promotion regulation and provision of refuse collection and solid waste management services | 9,000,000   | 8,371,563   | 93%                        |
| 2.  | Salaries & Wages  | 8,830,055   | 2,942,680   | 33%                        |
| 3.  | Board and Committee sitting allowances  | 2,100,000   | 2,099,627   | 100%                       |
| 4.  | Fuels, Oils & Lubricants  | 1,000,000   | 1,000,000   | 100%                       |
| 5.  | Office Rent   | 936,000   | 936,000   | 100%                       |
| 6.  | Daily Subsistence Allowance   | 800,000   | 800,000   | 100%                       |
| 7.  | Other Operating expenses-Office operating expenses  | 73,4000   | 734,000   | 100%                       |
| 8.  | Emali business centre operations and maintenance  | 700,000   | 676,765   | 97%                        |
| 9.  | Office guards & cleaning services   | 500,000   | 500,000   | 100%                       |
| 10. | Maintenance Expenses - Motor Vehicle  | 500,000   | 499,158   | 100%                       |
| 11. | Municipal Quarterly Citizen Fora  | 500,000   | 487,485   | 97%                        |
| 12. | Enforcement services  | 500,000   | 478,660   | 96%                        |
| 13. | Purchase of office equipment/Computers  | 450,000   | 449,534   | 100%                       |
| 14. | Communication-Internet Connection   | 480,000   | 400,000   | 83%                        |
| 15. | Domestic Travel Costs   | 400,000   | 400,000   | 100%                       |
| 16. | Purchase of PA system and generator   | 400,000   | 397,900   | 99%                        |
| 17. | Hospitality-Catering Services Accommodation, Gifts & Drinks                                 | 350,000   | 347,350   | 99%                        |
| 18. | Foreign Daily subsistence allowance   | 300,000   | 300,000   | 100%                       |

| No. | Expenditure Item  | FY 2024/25<br>Supplementary<br>Budget<br>(2)Estimates | Expenditures<br>As At 30th<br>June 2025 | Absorpti<br>on Rate<br>(%) |
|-----|---|---|---|----------------------------|
| 19. | Office & General Supplies-stationery                        | 300,000   | 300,000                                 | 100%                       |
| 20. | Other Operating expenses-Climate Action/greening            | 300,000   | 300,000                                 | 100%                       |
| 21. | Establishment of development control/planning unit          | 300,000   | 300,000                                 | 100%                       |
| 22. | Training Expenses   | 250,000   | 248,704                                 | 99%                        |
| 23. | Other Operating expenses-Resolution of land disputes        | 234,186   | 234,186                                 | 100%                       |
| 24. | Utilities-Water and Sewerage                                | 200,000   | 200,000                                 | 100%                       |
| 25. | Foreign Travel Costs  | 200,000   | 200,000                                 | 100%                       |
| 26. | Other Operating expenses-Financial Reporting and Management | 200,000   | 200,000                                 | 100%                       |
| 27. | Other Operating expenses-Development of bylaws and policies | 200,000   | 200,000                                 | 100%                       |
| 28. | sports and talent development                               | 200,000   | 200,000                                 | 100%                       |
| 29. | Water governance  | 200,000   | 200,000                                 | 100%                       |
| 30. | Planning, budgeting and indicator tracking                  | 200,000   | 196,510                                 | 98%                        |
| 31. | Utilities-Electricity                                       | 150,000   | 150,000                                 | 100%                       |
| 32. | Membership fees   | 130,000   | 129,850                                 | 100%                       |
| 33. | Communication-Telephone                                     | 100,000   | 100,000                                 | 100%                       |
| 34. | Advertising & Publicity                                     | 100,000   | 100,000                                 | 100%                       |
| 35. | office & General Supplies-Computer Accessories              | 100,000   | 100,000                                 | 100%                       |
| 36. | Sanitary and Cleaning Materials                             | 100,000   | 100,000                                 | 100%                       |
| 37. | Maintenance of Office Equipment                             | 100,000   | 100,000                                 | 100%                       |
|     | <b>Total</b>  | <b>32,044,280</b>                                     | <b>25,379,973</b>                       | <b>79%</b>                 |

### Development Expenditure

The municipality's development expenditure was Kshs. **19,586,064.20** against a budget of Kshs **37,545,731** translating to 52 percent absorption rate. The highest expenditure was incurred in purchase of cleaning machine. The project implementation status is as shown in the table below;

**Table 70:Emali Sultan Hamud Municipality Development Expenditure and project status**

| No | Ward               | Expenditure item/<br>Project name           | FY 2024/25<br>Supplementa<br>ry Budget(2) | Expenditures As<br>at 30 <sup>th</sup> June<br>2025 | Absorptio<br>n<br>Rate(%) | Project<br>status |
|----|--------------------|---|---|---|---------------------------|-------------------|
| 1. | Emali Municipality | Purchase of cleaning machinery              | 6,000,000                                 | 6,000,000   | 100%                      | Complete          |
| 2. | Emali Municipality | Purchase of ERP system                      | 5,000,000                                 | 5,000,000   | 100%                      | Complete          |
| 3. | Emali Municipality | IDA (World Bank Credit: Kenya Urban Support | 20,083,771                                | 3,000,000   | 15%                       | Ongoing           |

| No        | Ward                      | Expenditure item/<br>Project name  | FY 2024/25<br>Supplementa<br>ry Budget(2) | Expenditures As<br>at 30 <sup>th</sup> June<br>2025 | Absorptio<br>n<br>Rate(%) | Project<br>status |
|-----------|---------------------------|--|---|---|---------------------------|-------------------|
|           |                           | Project(KUSP)-<br>Urban Development<br>Grant (UDG)                               |   |   |                           |                   |
| 4.        | Emali<br>Municipali<br>ty | Rehabilitation of<br>sultan Hamud<br>decentralized<br>treatment<br>facility(DTF) | 3,000,000                                 | 2,500,000   | 83%                       | Ongoing           |
| 5.        | Emali<br>Municipali<br>ty | Opening and sport<br>murraming of roads<br>at Emali and Sultan<br>Towns          | 1,600,162                                 | 1,600,162.2   | 100%                      | Complete          |
| 6.        | Emali<br>Municipali<br>ty | Purchase of market<br>cleaning equipment<br>and protective gear                  | 1,000,000                                 | 924,800   | 92%                       | Complete          |
| 7.        | Emali<br>Municipali<br>ty | Opening and<br>unclogging of<br>drainage systems                                 | 561,798                                   | 561,102   | 100%                      | Complete          |
| 8.        | Emali<br>Municipali<br>ty | Rehabilitation of<br>Emali recreation park                                       | 300,000                                   | 0   | 0%                        | Not started       |
| <b>9.</b> | <b>Total</b>              |  | <b>37,545,731</b>                         | <b>19,586,064.20</b>                                | <b>52%</b>                |                   |

#### 4.16.2. Non-Financial Performance

During the period under review, the following achievements were realized against the planned targets as per the table below;

**Table 71:Emali Sultan Hamud Municipality Non-Financial Performance**

| Program<br>me            | Delivery<br>Unit                              | Key Output                                 | Key performance<br>Indicator                               | Baseli<br>ne<br>2023 | Targ<br>et (s) | Achieve<br>ments<br>As At<br>30 <sup>th</sup><br>June<br>2025 | Variance |
|--------------------------|---|--|--|----------------------|----------------|---|----------|
| Urban<br>Developm<br>ent | Emali-<br>Sultan<br>Hamud<br>Municipali<br>ty | Drainage system<br>opened and<br>unclogged | No of meters of<br>opened and unclogged<br>drainage system |                      | 4,350<br>m     | 4,350m  | 0        |
|                          |   | DTF rehabilitated                          | No of Decentralized<br>treatment facility<br>rehabilitated |                      | 1              | 1   | 0        |
|                          |   | Parking zones<br>cabro paved               | Meters of parking<br>zones established and<br>cabro paved  |                      | 2,500          | 0   | 2,500    |
|                          |   | Roads opened                               | No of km of roads  |                      | 2Km            | 0   | 2Km      |

|  |  |  |        |  |  |  |  |
|--|--|--|--------|--|--|--|--|
|  |  |  | opened |  |  |  |  |
|--|--|--|--------|--|--|--|--|

#### 4.17. Sand Conservation and Utilization Authority

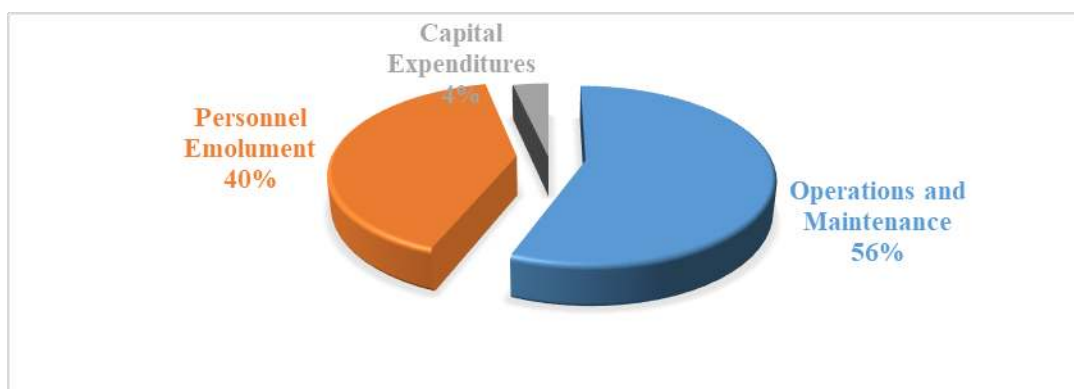
##### 4.17.1. Financial Performance Summary

The total Sand Authority expenditure for the FY 2024/25 was Kshs. **55,999,398** against a budget of Kshs. 63,553,699 which translated to an absorption rate of 88 percent. The Authority incurred an expenditure of Kshs 53,999,398 against a recurrent budget of Kshs 58,553,699 which translated to 92 percent. The authority absorbed 40 percent on development budget.

**Table 72: Sand Authority Summary of Budget and Expenditures**

| Economic Item & Title          | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate |
|--------------------------------|---|----------------------------------|-----------------|
| <b>Recurrent Expenditure</b>   |   |                                  |                 |
| Operations                     | 25,117,413                                    | 23,295,306                       | 93%             |
| Maintenance                    | 8,093,813                                     | 8,092,813                        | 100%            |
| <b>Sub Total</b>               | <b>33,211,226</b>                             | <b>31,388,119</b>                | <b>95%</b>      |
| Personnel                      | 25,342,473                                    | 22,611,279                       | 89%             |
| <b>Total Recurrent</b>         | <b>58,553,699</b>                             | <b>53,999,398</b>                | <b>92%</b>      |
| <b>Development Expenditure</b> |   |                                  |                 |
| Capital Expenditure            | 5,000,000                                     | 2,000,000                        | 40%             |
| <b>Total Budget</b>            | <b>63,553,699</b>                             | <b>55,999,398</b>                | <b>88%</b>      |

The Sand Authority had a total expenditure of Kshs 55,999,398 which constituted 56 percent operation and maintenance, 40 percent personnel emolument, and 4 percent capital expenditure.



**Figure 23: Sand Authority Expenditure per Economic classification**

### Recurrent Expenditure Performance

The Authority incurred an expenditure of Kshs 53,999,398 against a recurrent budget of Kshs 58,553,699 which translated to 92 percent. The highest recurrent expenditure was for medical insurance, at Kshs 6,800,789, followed by Strengthening sand resources governance and sustainable utilization vote, costing Kshs 3,638,109. The least expenditure was on Courier & Postal Services vote at KShs 9,450.

**Table 73 :Sand Authority Recurrent Expenditure Performance**

| Economic Item & Title  | FY 2024/25<br>Supplementar<br>y Budget (2)<br>Estimates | Expenditur<br>e as at 30th<br>June 2025 | Absorptio<br>n Rate |
|--|---|---|---------------------|
| Medical Insurance  | 6,800,789   | 6,800,789                               | 100%                |
| 2211399Strengthening sand resources governance and sustainable utilization | 3,638,109   | 3,638,109                               | 100%                |
| 2210802 Board Committee Expenses   | 3,300,000   | 3,300,000                               | 100%                |
| 2211399Enforcement   | 2,900,000   | 2,900,000                               | 100%                |
| 2211203Refined Fuels & Lubricants  | 2,168,000   | 2,167,915                               | 100%                |
| 2210303Daily Subsistence Allowance   | 1,909,820   | 1,909,820                               | 100%                |
| 2211399Review of Makueni Sand Act  | 1,796,900   | 1,795,900                               | 100%                |
| 2210801Catering Services(Receptions, Accommodation, drinks)                | 1,170,000   | 1,168,000                               | 100%                |
| 2211399Financial management & Reporting                                    | 2,000,000   | 999,630                                 | 50%                 |
| Maintenance Motor Vehicles   | 926,413   | 926,413                                 | 100%                |
| 2211305Security services   | 900,000   | 900,000                                 | 100%                |
| 2210301Travel Costs  | 509,160   | 509,160                                 | 100%                |
| 2211100Office & General Supplies and Services                              | 500,000   | 500,000                                 | 100%                |
| 2211102Supplies and accessories for Computers and printers                 | 483,000   | 483,000                                 | 100%                |
| 2210701Training Expenses   | 479,415   | 479,415                                 | 100%                |
| 2211399Research & Internship   | 405,000   | 405,000                                 | 100%                |
| 2211399Knoweldge Management  | 397,300   | 397,300                                 | 100%                |
| 2210201Telephone, Telex, Facsimile and Mobile Phone Services               | 418,000   | 394,500                                 | 94%                 |
| 2210603Payment of Rents and Rates - Sand Authority Head Office             | 770,000   | 393,028                                 | 51%                 |
| 2211399Partnership and linkages  | 386,200   | 386,200                                 | 100%                |
| Audit fees   | 232,000   | 232,000                                 | 100%                |
| 2210502Publishing & printing Services                                      | 200,000   | 199,890                                 | 100%                |
| 2210200Communication, Supplies and Services                                | 187,920   | 187,920                                 | 100%                |
| Bank Service Commission & Charges  | 150,000   | 150,000                                 | 100%                |
| 2210504Advertising, Awareness & Publicity Campaigns                        | 100,000   | 100,000                                 | 100%                |
| 2211306Annual subscription fees  | 36,200  | 36,200                                  | 100%                |
| 2210102Water and Sewerage  | 25,000  | 18,480                                  | 74%                 |
| 2210203 Courier & Postal Services  | 10,000  | 9,450                                   | 95%                 |
| Insurance-WIBA   | 412,000   |   | 0%                  |

### Development Expenditure

Analysis of the development expenditure for FY 2024/25 was Kshs. 2,000,000 against a budget Kshs 5,000,000 which represents 40 percent absorption rate.

**Table 74: Sand Authority Development Expenditure and Project Status**

| S/No | Project Location   | Project Name   | Contract sum (Kshs) | FY 2024/25 Supplementary Budget (2) Estimates | Expenditure as at 30th June 2025 | Absorption Rate | Status   |
|------|--------------------|--|---------------------|---|----------------------------------|-----------------|----------|
| 1    | ALL                | Sand Conservation Programmes                                 | 2,000,000.00        | 2,000,000                                     | 2,000,000                        | 100%            | Complete |
| 2    | Kiimakiu/Kalanzoni | Rehabilitation and Catchment conservation of Ikaasu earthdam | 2,999,980.80        | 3,000,000                                     | -                                | 0%              | ongoing  |

#### 4.17.2. Non-Financial Performance

During this period, the authority facilitated 30 barazas to identify and establish sand harvesting sites in different wards (Kiimakiu kalanzoni, makindu, Kee, Kithungo kitundu, Tulimani, Kikubulyu North, Kikumbulyu south and Kasikeu). Additionally, The Authority organized and conducted induction meetings for five newly nominated ward sand management committees in Thange, Mtito Andei, Ivingoni/Nzambani, Kako/Waia and Kikumbulyu North Wards. In partnership with the community, the Makueni Sand Authority is also undertaking the rehabilitation of Kwa Nditu Earth Dam.

**Table 75: Sand Authority Non-Financial Performance**

| Program                                   | Indicator                              | Baseline | 2024/25 |   |          |
|---|--|----------|---------|---|----------|
|   |  | 2023/24  | Target  | Actual as at 30 <sup>th</sup> June 2025 | Variance |
| Environmental Conservation and Management | No of legal frameworks developed       | 1        | 1       | 1                                       | 0        |
|   | No of sand dams constructed            | 3        | 3       | 5                                       | 2        |
|   | No of sensitization forums carried out | 50       | 30      | 50                                      | 20       |

#### 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.

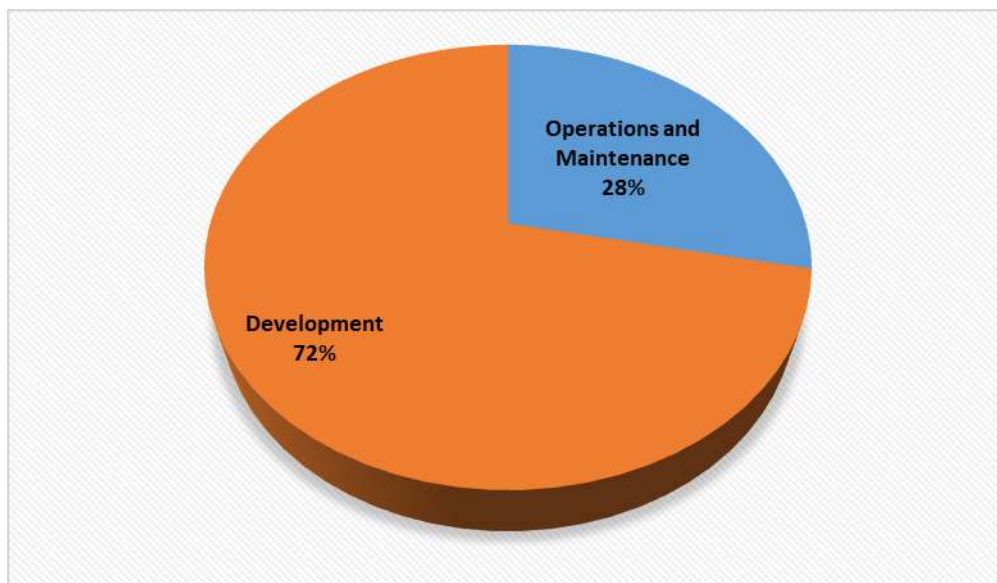
##### 4.18.1. Financial Performance Summary

As at 30th June 2025, the Authority incurred an expenditure of KShs. 62,835,129 from an allocation of KShs. 83,656,423, resulting in an absorption rate of 75 percent.

**Table 76: Makueni Fruit Development and Marketing Authority Budget Summary and Expenditure**

| Economic Classification | FY 2024/25 Supplementary(II) Budget Estimates | Expenditures As At 30 <sup>th</sup> June 2025 | Absorption Rate (%) |
|-------------------------|---|---|---------------------|
| Operations              | 15,366,359                                    | 15,365,881                                    | 100%                |
| Maintenance             | 3,586,759                                     | 3,586,703                                     | 100%                |
| <b>Sub Total</b>        | <b>18,953,118</b>                             | <b>18,952,584</b>                             | 100%                |
| Personnel               | 16,602,102                                    | -   |                     |
| <b>Total Recurrent</b>  | <b>35,555,220</b>                             | <b>14,733,953</b>                             | 41%                 |
| Development             | 48,101,203                                    | 48,101,176                                    | 100%                |
| <b>Total Budget</b>     | <b>83,656,423</b>                             | <b>62,835,129</b>                             | 75%                 |

The Authority expenditure on development and operations and maintenance (O&M) was 72 percent and 28 per cent respectively.



**Figure 24: Makueni County Fruit Development and Marketing Authority Expenditure per Economic Classification**

##### Recurrent Expenditure Performance

The Authority's recurrent expenditure amounted to KShs 18,952,584 which is 53 percent of the approved recurrent budget of KShs 35,555,220.

**Table 77: Makueni County Fruit Development and Marketing Authority Recurrent Expenditure Performance**

| Expenditure Item   | FY 2024/25 Supplementary (II) Budget Estimates | Expenditures As At 30th June 2025 | Absorption Rate(%) |
|--|--|-----------------------------------|--------------------|
| Salaries & Wages   | 16,602,102                                     | -                                 | 0                  |
| Utilities-Electricity  | 2,170,164                                      | 2,170,155                         | 100                |
| Utilities-Water and Sewerage   | 350,000  | 350,000                           | 100                |
| Communication-Telephone  | 240,000  | 240,000                           | 100                |
| Communication-Internet Connection  | 460,000  | 459,940                           | 100                |
| Communication- sales and Marketing Campaign                              | 1,000,000                                      | 999,907                           | 100                |
| Daily Subsistence Allowance  | 1,000,000                                      | 999,880                           | 100                |
| Advertising & Publicity  | 1,000,000                                      | 999,999                           | 100                |
| Hospitality-Catering Services Accommodation,Gifts & Drinks               | 300,000  | 299,999                           | 100                |
| Office & General Supplies-stationery                                     | 200,000  | 200,000                           | 100                |
| Fuels, Oils & Lubricants   | 2,000,000                                      | 2,000,000                         | 100                |
| Payment of casuals   | 2,210,695                                      | 2,210,515                         | 100                |
| Office expenses  | 300,000  | 299,995                           | 100                |
| Board /Governance allowances   | 2,340,000                                      | 2,339,991                         | 100                |
| Rent of depots / stores  | 180,000  | 180,000                           | 100                |
| Promotion and Incentives   | 1,000,000                                      | 1,000,000                         | 100                |
| KEBS certificates (puree, bottled water, RTD Juice)                      | 300,000  | 300,000                           | 100                |
| Certification HACCP  |  |                                   |                    |
| External Lab tests (Puree)   | 13,500   | 13,500                            | 100                |
| Membership Fees, Dues and Subscriptions to Professional and Trade Bodies | 180,000  | 180,000                           | 100                |
| Single business licence  | 122,000  | 122,000                           | 100                |
| Maintenance Expenses- Motor Vehicles                                     | 1,000,000                                      | 999,996                           | 100                |
| Maintenance of Plant, Machinery and Equipment                            | 1,586,759                                      | 1,586,711                         | 100                |
| Office guards & cleaning services  | 800,000  | 799,998                           | 100                |
| Website Maintenance/Social media   | 200,000  | 199,999                           | 100                |
|  | <b>35,555,220</b>                              | <b>18,952,584</b>                 | <b>53</b>          |

**Development Expenditure Performance**

The entity had a development expenditure of KShs. 48,101,176 against a budget of KShs. 48,101,203 reflecting an absorption of 100 percent. The following table indicate the development projects and their expenditure, absorption rate and status.

**Table 78: Makueni County Fruit Development and Marketing Authority Development Expenditure and Project Status**

| Project Name     | Project Location | FY 2024/25 Supplementary Budget (II) Estimates | Expenditure as at 30th June 2025 | Absorption rate(%) | Status   |
|------------------|------------------|--|----------------------------------|--------------------|----------|
| RTD line Repairs | HQ               | 1,000,000                                      | 999,994                          | 100%               | Complete |



| Project Name                             | Project Location | FY 2024/25 Supplementary Budget (II) Estimates | Expenditure as at 30th June 2025 | Absorption rate(%) | Status   |
|--|------------------|--|----------------------------------|--------------------|----------|
| Purchase of mangoes for puree production | HQ               | 13,400,000                                     | 13,399,996                       | 100%               | Complete |
| Puree production                         | HQ               | 11,561,000                                     | 11,560,998                       | 100%               | Complete |
| Ready to drink juice(RTD) production     | HQ               | 12,493,604                                     | 12,493,604                       | 100%               | Complete |
| Purified drinking water production       | HQ               | 269,682  | 269,679                          | 100%               | Complete |
| Installation of an Epoxy floor repair    | HQ               | 1,276,917                                      | 1,276,914                        | 100%               | Complete |
| Quality Management Certifications        | HQ               | 2,950,000                                      | 2,949,999                        | 100%               | Complete |
| ERP System and CCTV Enhancement          | HQ               | 4,000,000                                      | 3,999,998                        | 100%               | Complete |
| Waterline Repairs                        | HQ               | 550,000  | 549,994                          | 100%               | Complete |
| Effluent Treatment Plant(ETP)            | HQ               | 600,000  | 600,000                          | 100%               | Complete |
| <b>Total</b>                             |                  | <b>48,101,203</b>                              | <b>48,101,176</b>                | 100%               |          |

#### 4.18.2. Non-Financial Performance

In the FY 2024/25, the mango processing plant produced 304,630 kg of puree and 22 metric tons of ready-to-drink juice and generated a total revenue of KShs 32.063 Million.

**Table 79: Makueni County Fruit Development and Marketing Authority Non-Financial Performance**

| Programme                               | Sub Programme          | Delivery Unit                             | Key Output  | Key performance Indicator            | FY 2024/25  |                              |            |
|---|------------------------|---|---|--------------------------------------|-------------|------------------------------|------------|
|   |                        |   |   |                                      | Target (s)  | Actuals as at 30th June 2025 | Variance   |
| Agribusiness and information management | Fruit processing Plant | Directorate of agriculture and irrigation | Operationalized of Makueni Fruit Processing Plant Reconstitution line | Quantity of puree produced(drum)     | 3,000       | 1486                         | 1514       |
|   |                        |   |   | Quantity of RTD juice produced in MT | 750         | 22                           | 728        |
|   |                        |   |   | Revenue Generated                    | 100,000,000 | 29,511,228                   | 70,488,772 |

## **5.0. CHALLENGES, LESSONS LEARNT AND RECOMMENDATIONS**

### **5.1. Challenges**

- i. Funding Delays in Disbursement of Funds- National government disbursements to counties often face delays, affecting implementation timelines for projects.
- ii. Limited Own Source Revenue (OSR)- Revenue collection remains below targets due to poor enforcement, outdated valuation rolls, weak systems, and public resistance.
- iii. Procurement Delays- Lengthy and bureaucratic procurement procedures slow down project execution.
- iv. Pending Bills- Accumulated unpaid bills from previous years strain the current budget and affect liquidity.
- v. Low Absorption Rates- Some departments report underspending, especially on development budgets, due to poor planning and implementation inefficiencies.

### **5.2. Lessons Learnt**

- i. Adequate Early Planning is Crucial- Departments that engaged stakeholders and began procurement early showed better absorption and output delivery.
- ii. Digital Revenue Systems Improve Collection- Piloting of electronic revenue systems has shown positive impact in enhancing transparency and accountability.
- iii. Participatory Budgeting Works- Involving citizens through ward-level public participation helped prioritize impactful projects and improved ownership.
- iv. Need for Timely Reporting- Timely submission of financial and non-financial reports helps identify performance gaps early and inform adjustment

### **5.3. Recommendations**

- i. Strengthen Revenue Mobilization- Automate revenue collection, update valuation rolls, expand revenue bases, and sensitize the public on tax compliance.

- ii. Fast-track Procurement Processes- Streamline procurement planning and adopt framework contracts to reduce start-up delays.
- iii. Improve Cash Flow Management-Work closely with the National Treasury to ensure timely release of funds and improve expenditure predictability.
- iv. Address Pending Bills- Establish a pending bills verification committee and prioritize payment in future budgets.
- v. Strengthen Monitoring and Evaluation- Digitize project tracking systems and ensure departments submit quarterly performance reports.
- vi. Promote Citizen Engagement- Continue to use participatory budgeting forums and feedback mechanisms to align budget with public priorities.
- vii. Improve Departmental Coordination- Enhance interdepartmental coordination for cross-cutting programs and joint accountability