

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

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Our Ref: GMC/FIN/BGT.30/VOL.8(11)

Date: 30th January 2025

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

WOTE

Dear Sir,

RE: SUBMISSION OF FY 2024/25 SECOND QUARTER BUDGET IMPLEMENTATION REPORT

Pursuant to the provisions of Section 166 (4) of the Public Finance Management Act, 2012, attached please find FY 2024/25 second quarter budget implementation report for your consideration.

Kind regards.

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

Cc.

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

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



**DEPARTMENT OF FINANCE AND SOCIO ECONOMIC
PLANNING**

FY 2024/25



FIRST HALF BUDGET IMPLEMENTATION REPORT

JANUARY 2025

Makueni County Half Year Budget Implementation Report
FY 2024/25

To obtain copies of the document, please contact:

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

FOREWORD

The preparation of the First Half Budget Implementation Report for FY 2024/25 is guided by the principles and requirements as set forth in Section 166 of the Public Finance Management Act, 2012. It provides a comprehensive analysis of Makueni County Government budget performance from 1st July to 31st December 2024 and covers key aspects of budget implementations as outlined in the Annual Development Plan.

The report consolidates submissions by county departments and entities and highlights their financial and non-financial performance. It entails the approved Budget for the financial year 2024/25, Revenue performance, Actual expenditures, and the budget absorption rates of the County Government. It also acknowledges the dedication and hard work of the county staff members, whose tireless efforts have contributed to these successes.

Furthermore, the report details the implementation status of programs and projects during the specified period. It highlights key challenges encountered and lessons learned by departments during budget execution, along with relevant recommendations and areas of improvement. These insights will be crucial in guiding decision-making and resource allocation for the remaining half of the year.

Preparation of this report reaffirms commitment to ensuring the efficient and effective utilization of public resources to achieve the objectives outlined in the Annual Development Plan. Further, this report serves as a valuable tool for monitoring progress, identifying areas for improvement, and ensuring accountability and transparency by the County Government and its entities in line with Article 10(2c) of the Constitution of Kenya.



DAMARIS MUMO KAVOI

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

ACKNOWLEDGEMENT

The development of the first half budget implementation reports for FY 2024/25 has been a collaborative effort, and we extend our deepest appreciation to all those who contributed to its successful completion. Our sincere thanks go to the County Executive and County Assembly for their ongoing commitment to transparency and accountability in financial management. We would like to express our gratitude to the County Executive Committee Member for Finance, Planning, Budget, and Revenue, Damaris Mumo Kavoi, for her overall leadership during the report formulation.

We are grateful to the various county departments and agencies for their cooperation and timely submission of the required financial and non-financial data. Their contributions have provided a holistic view of the county's financial performance and have been critical in the compilation of this report.

Further, we extend our profound recognition to the technical team led by Annastacia Muendo (Director Budget and Expenditure) and composed of Mark Wambua Muthoka (Ag. Director of Revenue), Patrick Nzula (Ag. Director of Monitoring and Evaluation), Benson Kiniva (Deputy Director of Revenue Reporting) and Sylvia Mbevi (Ag Director Financial Accounting Services). The team also comprised of Budget Officers namely, Jeremiah Mutunga, Richard Mwendwa, Frankline Mambo and Margaret Muteti; Economists-Evans Kisilu, Jacob Kyungu, Lydia Kerubo, Mathias Mbweli, Nathan Wahome and Lucia Muia (Economist); Monitoring and Evaluation Officers-Benjamin Mengo, Madeline Mbatha, Rose Mutua, Ruth Mwongeli, Anthony Muema Mutunga, Dorcus Mwende, Mary Mutava, Emmanuel Mwendwa and Judith Mueni, Statistician Justus Mutunga and Accountants-Faith Matheka, Peninah Ndunda and Festus Mwendwa. Their commitment has been the driving force behind the success of this report.

Lastly, we appreciate the Departmental Budget Implementation Committees for their key role in the preparation of the report and all the technical officers for their commitment in implementation of the various projects and programmes across the county. The outputs of the different interventions are hereby reported in efforts to sustain economic gains for sustainable development.



MUTUA BONIFACE

**CHIEF OFFICER- SOCIO-ECONOMIC PLANNING, BUDGET, REVENUE,
MONITORING AND EVALUATION**

EXECUTIVE SUMMARY

The rationale for the budget implementation report stems from legal mandates of the Constitution of Kenya, 2010 article 228(6) and Section 166 of the Public Finance Management Act, 2012. The report ensures accountability, transparency, and effective utilization of public resources. It provides information on the status of budget implementation during the first half for FY 2024/25 by the County Government of Makueni and majorly covers financial and non-financial performance.

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

Chapter One: This chapter presents the approved supplementary 1 budget estimates for FY 2024/25 by the County Assembly. The total County budget for FY 2024/2025 is KShs. 12,228,491,513, with KShs. 4,299,672,818 allocated for development and KShs. 7,928,818,694 for recurrent expenditure. The government development allocation of 35 percent meets the fiscal responsibility principles set out in the PFMA 2012 of a minimum of 30 percent. The personnel ratio for the financial year is 43 percent, exceeding the required 35 percent according to the PFM Regulations, 2015.

Chapter Two: The chapter presents the county government half year revenue performance for FY 2022/23, FY 2023/24 and FY 2024/25. The FY 2024/25 budget is primarily financed through three main sources: Equitable Share (KShs 9.77 billion, 80%), Own Source Revenue (KShs 1.47 billion, 12%), and Conditional Allocations (Loans and Grants) (KShs 990 million, 8%). Revenue performance for the first half of FY 2024/25 stood at 41%, amounting to KShs 4.98 billion out of the projected KShs 12.23 billion. This represents an 11% improvement compared to the 30% performance recorded in the same period of FY 2023/24, largely due to the timely disbursement of exchequer funds in November 2024, unlike the delays experienced in November 2023.

Chapter Three: This chapter provides an overview of the county's expenditure categorized by economic classification, department, and program for the first half of FY 2024/25. During the first half of FY 2024/25, the County's total expenditure amounted to KShs 3.91 billion, reflecting an overall absorption rate of 32%. The County Executive spent KShs 3.47 billion out of its allocated KShs 11.24 billion budget, achieving a 31% absorption rate, while the County Assembly utilized KShs 441.95 million from its allocated KShs 985.47 million, resulting in a 45% absorption rate. Recurrent expenditure included KShs 2.18 billion spent on Personnel Emoluments and KShs 751.2 million on Operations and Maintenance.

Chapter Four; The chapter presents detailed expenditure for the departments and county agencies categorised by expenditure by economic classification, recurrent, development and the key performance expenditure for the first half of FY 2024/25.

Chapter Five; This section outlines the key challenges that affected budget execution across departments and agencies during the first half of FY 2024/25. It also reflects on lessons learnt and provides actionable recommendations to improve future budget implementation.

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ABBREVIATIONS AND ACRONYMS

AIA	Appropriations in Aid
AIE	Authority to Incur Expenditure
ANC	Antenatal Care
ASDSP	Agriculture Sector Development Support Programme
ASK	Agricultural Society of Kenya
CARA	County Allocation of Revenue Act
CBE	Census of Business Establishments
CBEF	County Budget and Economic Forum
CBIRR	County Budget Implementation Review Report
CBK	Central Bank of Kenya
CBROP	County Budget Review and Outlook Paper
CBTS	County Budget Transparency Surveys
CCIS	County Climate Institutional Support
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
COB	Controller of Budget
COVID-19	Coronavirus Disease 2019
CRA	Commission of Revenue Allocation
CRF	County Revenue Fund
CTTI	County Technical Training Institute
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
EU	European Union
FAO	Food and Agricultural Organization
FLLoCA	Financing Locally-Led Climate Action
FY	Financial Year
HRM	Human Resource Management
ICT	Information Communication Technology
IDA	International Development Association
IDEAS	Instruments for Devolution Advice and Support
IFMIS	Integrated Financial Management Information System
IPPD	Integrated Payroll Personnel Database
KDSP	Kenya Devolution Support Programme
KIAMIS	Kenya Integrated Agriculture Management Information System
KIMAWASCO	Kibwezi Makindu Water and Sanitation+C16 Company
KMCF	Kenya Music and Cultural Festival
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Project

KYISA	Kenya Youth Inter-County Sports Association
MCA	Makueni County Assembly
NARIGP	National Agricultural and Rural Inclusive Growth Project
NAVCDP	National Agricultural Value Chain Development Project
NHIF	National Health Insurance Fund
O&M	Operations and Maintenance
OSR	Own Source Revenues
OVC	Orphans and Vulnerable Children
PBB	Programme-Based Budget
PE	Personnel Emoluments
PFM	Public Finance Management
PICD	Participatory Integrated Community Development
REREC	Rural Electrification and Renewable Energy Corporation
RMLF	Road Maintenance Levy Fund
RRI	Rapid Results Initiative
SME	Small and Medium Enterprise
SRC	Salaries and Remuneration Commission
UHC	Universal Health Care
UIG	Urban Institutional Grants
ADP	Annual Development Plan
AMS	Agricultural mechanization services
ERM	Enterprise risk Management
KO	Key Outputs
KPIS	Key performance indicators
WASH	Water, Sanitation, and Hygiene
WB	World Bank

KEY HIGHLIGHTS

FY 2024/25 Approved Supplementary Budget (1) Estimates

The FY 2024/25 Approved Supplementary Budget (1) Estimates amounted to KShs 12,228,491,513, comprising the County Executive allocation of KShs. 11,243,024,522 (92 percent) and County Assembly allocation of KShs. 985,466,991 (eight percent). The budgetary allocation for recurrent amounts to KShs 7,928,818,695, while for development amounts to KShs 4,229,672,819, representing ratios of 65 and 35 percent, respectively. The health department received the highest allocation of 39 percent of the County's recurrent budget.

Total Projected Revenue Basket and Receipts for the FY 2024/25

The total county revenue target for the year is KShs 12,228,491,531, which comprises KShs 8,762,816,136 as the equitable share, KShs 1,004,193,182 FY 2023/24 Reallocation Budget, KShs 990,048,872 as conditional allocations, loans, and grants, and KShs 1,444,578,171 as the own source revenue target.

The revenue receipts for the half year amounted to KShs 4,978,871,771, representing 41 percent of the total expected revenue, marking an increase of 11% compared to the 2nd Quarter of the financial year 2023/24. This figure included KShs 3,526,383,006 equitable share, KShs 473,287,280 own source revenue, and KShs 31,000,000 in conditional allocations- other loans and grants. The own source revenue mobilized included KShs 308,088,963 generated by hospitals as AIA and KShs 165,198,317 from normal streams.

Overall Expenditure Summary per Economic Classification

The total expenditure for the first half of FY 2024/25 amounted to KShs 3,908,832,700, resulting in a 32 percent absorption rate. The county executive spent a total of KShs 3,469,847,687 against a budget of 11,243,024,522, reflecting a performance of 31 percent while the County Assembly spent KShs **438,985,013** from its budgetary allocation of 985,466,991 representing 45 percent performance.

The total recurrent expenditure for the period amounted to Kshs. 3,374,361,163 comprising of KShs 2,935,376,150 for County Executive and Kshs. 438,985,013 for county assembly. This represented 43% absorption rate against a total recurrent budget of KShs 7,928,818,694. The development expenditure for the period was 534,471,537 which translated to an absorption rate of 12 percent.

Expenditure Analysis per Department

During the first half of the 2024/25 fiscal year, the County Attorney recorded the highest absorption rate at 54 percent, followed by the County Public Service Board at 48 percent. The Department of Health Services recorded the highest absolute expenditure of Kshs 1,887,901,940 during the period under review

Non-Financial Performance

The Department of ICT, Education & Internship awarded 125 youth internship opportunities. A total of 15,712 citizens accessed community library and Resource Centre services in the first half of FY 2024/25. In ICT, one innovation and research work was completed. Additionally, 250 members of the public were trained in basic ICT skills.

During the first half of FY 2024/25, the Department of Devolution organized 49 disaster responses to improve disaster preparedness, response, and coordination. In the same period, 415 liquor premises were inspected and licensed. The Department ensured that 485 functional development committees were formed to ensure operational people's government.

To promote fiscal accountability and transparency, the Department of Finance and Economic Planning complied with the Public Finance Act (PFMA) requirements by preparing the necessary statutory plans and reports, developed key documents, including the FY 2023/24 budget implementation report, FY 2023/24 Annual Progress Review (APR), the budget circular, FY 2025/26 Annual Development Plan (ADP), the 2024 County Budget Review and Outlook Paper (CBROP), sector working groups (SWGs) report and procurement plan. Other reports prepared were on audit, project implementation, and revenue.

The Department of Gender, Children, Culture, and Social Services benefitted 400 PWDs with assorted assistive devices. In efforts to enhance dignity and promote menstrual hygiene among adolescent girls and boys, the county government, in partnership with the State Department of Protection, supported 150 boys and 150 girls with dignity packs.

During the plan period, immunization coverage improved to 100 percent, and the proportion of labs with sample referral networks improved to 65 percent. Additionally, 69 percent of pregnant mothers attended at least four antenatal care (ANC) visits. These improvements are attributed to increased follow-ups, health education, the purchase of additional cold chain equipment, and the establishment of more immunization sites. Regarding the community's nutrition, 96 percent of ANC mothers were supplemented with Iron Folic Acid (IFAS), while 82 percent of children aged 6 to 59 months were supplemented with vitamin A. The sector also drafted a Nutrition and Food Security Policy, which, once approved, will promote county nutrition and attract funds from other development partners.

Absorption Capacity

The County Government's cumulative expenditure reflected an overall absorption rate of 32 percent, which was largely affected by challenges encountered during the period. The challenges included delays in the disbursement of equitable share, conditional allocations, loans, and grants and low performance in Own Source Revenue (OSR) collections.

1.0 INTRODUCTION

1.1 Rationale for County Budget Implementation Reports

The FY 2024/2025 Budget marks the third budget under the third cycle of devolution for 2023-27. It implements the County Integrated Development Plan (CIDP 2023-27), themed "**A resilient economy for sustainable development**". The objective of the FY2024/25 County Annual Development Plan is to establish a foundation upon which the government's budgeting process for FY 2024/25 is built. The theme for the plan is **sustaining economic gains for sustainable development**. This report presents performance of second quarter of FY 2024/25.

The main objectives of the FY 2024/25 budget are to; enhance economic growth and development, increase household income, enhance access to water, increase agricultural production and food security, improve access to universal health care, improve resource mobilization and strategic partnerships, automate government services, and support key county infrastructure.

1.2 Background County Budget Implementation Reports

Pursuant to Section 166-(4a) of the Public Finance Management Act, 2012, the County Treasury shall prepare quarterly budget implementation reports and submit to the County Assembly and copies to the Office of Controller of Budget, National Treasury and Commission on Revenue Allocation(CRA) within one month after end of each quarter. The report provides a mechanism for accountability by ensuring that public funds are spent according to the approved budget. It highlights revenue, expenditure performance and the county government's achievements for the period under review as well as identifying issues affecting budget implementation and provides recommendations to enhance budget execution efficiency and effectiveness.

1.3 Budget Trends from FY 2022/23- 2024/25 Supplementary Budgets

The County development and recurrent budgets comparative analysis for FY 2022/23 to FY 2024/25 budget. The personnel allocation has been growing in the last three from KShs 4,430,496,269 in FY 2022/23 to KShs 5,197,972,381 which was occasioned by review of staff wages and benefits and absorption of ECDE teachers to permanent and pensionable terms. The government has ensured fiscal responsibility by allocating at least a minimum of 30 percent of total resources to development in the three years as shown in the figure 1 below;

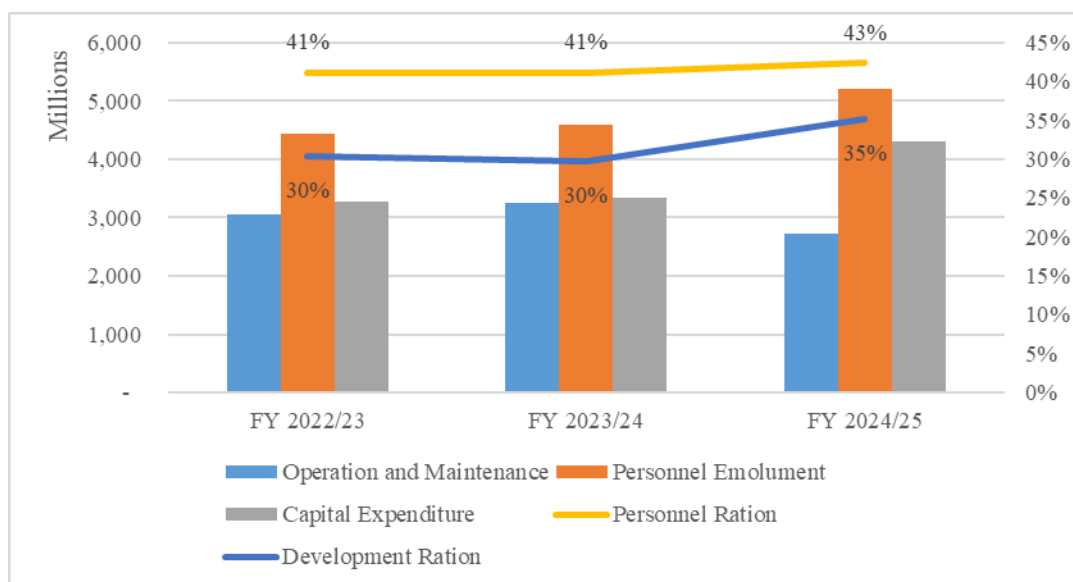


Figure 1: Budget Allocation by Economic Classification

1.4 FY 2024/25 Budget

The total county budget for FY 2024/25 is KShs. 12,228,491,513, with KShs. 4,299,672,819 allocated for development and KShs. 7,928,818,695 for recurrent expenditure. The government development allocation is 35 percent which meets the fiscal responsibility principles set out in the PFMA 2012 of a minimum of 30 percent. The allocation to personnel emolument for the current financial year is 43 percent of the county budget which exceeds the required 35 percent. This is attributed to circular Ref. SRC/TS/ 29 (81) which reviewed civil servant salaries, review of ECDE staff salaries, and absorption of libraries' staff. The government is implementing measures to enhance its Own Source Revenues (OSR) and external resource mobilization to allocate more funds to development thus decreasing the personnel ratio.

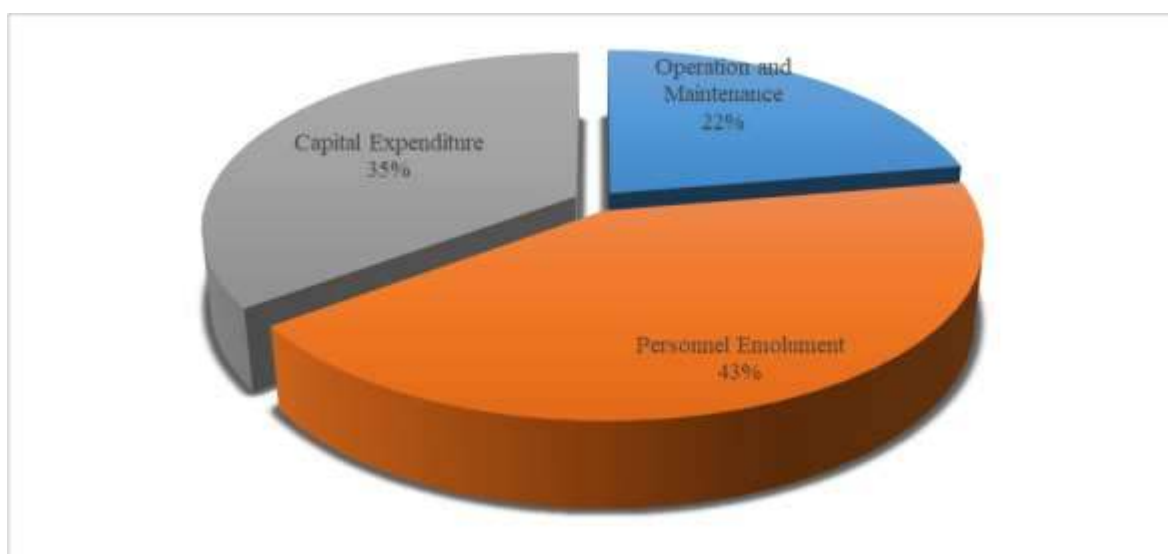


Figure 2: FY 2024/25 County Budget Allocation by Main Economic Classification

1.3.1 County Development Budget

The development budget for the fiscal year is KShs 4,299,672,819 as indicated in the table 1;

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 (1) Estimates	Ration (%)
1	County Attorney	-	-	9,300,000	5,200,000	0.12
2	Devolution, Public Participation, County Administration and Special Programs	21,837,927	22,834,646	37,500,000	38,741,225	0.90
3	Finance and Socio-Economic Planning	20,000,000	54,787,552	28,800,000	48,834,972	1.14
4	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	936,890,356	699,186,309	261,864,071	356,262,164	8.29
5	Makueni Fruit Development and Marketing Authority		58,049,729	56,499,364	46,499,364	1.08
6	ICT, Education and Internship	221,600,000	249,913,827	321,800,000	265,826,061	6.18
7	Gender, Children, Youth, Sports and Social Services	140,247,204	92,377,740	164,815,000	149,165,453	3.47
8	Health Services	429,372,904	531,108,203	1,062,729,401	1,120,254,180	26.05
9	Trade, Marketing, Industry, Culture and Tourism	200,000,000	19,893,722	34,250,000	39,719,270	0.92
10	Infrastructure, Transport, Public Works, Housing and Energy	490,850,000	570,628,703	841,264,094	970,352,483	22.57
11	Lands, Urban Planning & Development, Environment and Climate change	130,299,857	287,143,759	336,221,435	545,625,496	12.69
12	Wote Municipality	15,000,000	15,091,169	54,883,771	57,514,011	1.34
13	Emali Municipality	43,000,000	26,546,800	74,145,569	42,745,731	0.99
14	Water and Sanitation	490,800,000	627,000,693	396,117,578	528,587,393	12.29
15	Sand Conservation and Utilization Authority	15,000,000	10,228,589	10,000,000	5,000,000	0.12
	Sub Totals	3,154,898,248	3,264,791,441	3,690,190,283	4,220,327,803	98.15
16	County Assembly	46,000,000	66,948,488	32,000,000	79,345,015	1.85
	Grant Development	3,200,898,248	3,331,739,929	3,722,190,283	4,299,672,819	100

Source:County Treasury, 2025

1.3.2 County Recurrent Budget

The recurrent budget for the FY 2024/25 is KShs 7,928,818,695 representing 65 percent of the total county budget. The Health department received the highest allocation, with 39.31 percent of the county's recurrent budget due to high wage bill and purchase of medical supplies.

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 (1) Estimates	Ration(%)
1	Governorship	213,565,945	470,500,469	538,726,380	521,048,407	6.57
2	County Secretary	591,147,009	419,944,772	135,167,432	464,245,270	5.86

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 (1) Estimates	Ration(%)
3	County Attorney	34,023,507	48,854,412	48,839,383	42,540,335	0.54
4	Devolution, Public Participation, County administration and Special Programs	310,887,482	325,193,531	323,854,957	308,850,060	3.90
5	Finance and Socio-Economic Planning	540,599,035	513,478,744	542,885,688	501,243,960	6.32
6	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	310,572,289	302,241,077	264,000,044	257,650,271	3.25
7	Makueni Fruit Development and Marketing Authority	-	50,356,413	40,229,332	35,555,220	0.45
8	ICT, Education and Internship	588,917,049	701,571,576	826,127,227	940,012,087	11.86
9	Gender, Children, Youth, Sports and Social Services	67,384,161	135,532,688	73,355,630	142,424,334	1.80
10	Health Services	3,162,331,228	3,272,979,542	3,088,844,421	3,116,670,444	39.31
11	Trade, Marketing, Industry, Culture and Tourism	121,690,232	148,683,883	142,970,000	140,487,215	1.77
12	Infrastructure, Transport, Public Works, Housing and Energy	162,528,815	160,070,255	138,742,279	129,884,354	1.64
13	Lands, Urban Planning & Development, Environment and Climate change	81,486,600	94,262,073	85,801,282	83,504,160	1.05
14	Wote Municipality	34,277,870	48,981,275	72,125,295	67,931,605	0.86
15	Emali Municipality	16,585,314	27,653,364	35,810,241	32,044,280	0.40
16	Water and Sanitation	102,186,325	111,488,605	117,373,999	109,852,701	1.39
17	Sand Conservation and Utilization Authority	63,642,065	63,935,887	51,593,879	57,753,699	0.73
18	County Public Service Board	75,513,647	72,813,647	78,167,260	70,998,317	0.90
	Sub Totals	6,477,338,573	6,968,542,213	6,604,614,729	7,022,696,719	88.57
19	County Assembly	882,052,960	882,052,960	870,638,166	906,121,976	11.43
	Sub Totals	7,359,391,533	7,850,595,173	7,475,252,895	7,928,818,695	100

Source:County Treasury, 2025

1.4 Makueni County Revenue Targets and Receipts

The revenue target for the year is KShs. 12,228,491,513 comprising of KShs. **9,752,865,008** receipts from National government and KShs. **1,471,433,323** from county own source revenue. The actual revenue receipts amounted to KShs 5,034,863,468 as at the end of the second quarter which comprised of KShs 3,526,383,006 equitable share, KShs 473,287,280 own source revenue, KShs 31,000,000 Conditional Allocation -Other loans and Grants and KShs 1,004,193,182 from FY 2023/24 fund balances. The total revenue receipts represented 41 percent of the total expected revenue of KShs 12,228,491,513.

Table 3: FY 2024/25 Half-Year Receipts

Sources	Target 2024/25	Actual 2024/25	Balance	Performance (%)
Equitable share from National Government	8,762,816,136	3,526,383,006	5,236,433,130	40
Conditional Allocation -Other loans and Grants	990,048,872	31,000,000	959,048,872	3
Sub Total-Other Sources 2024/25	9,752,865,008	3,557,383,006	6,195,482,002	36
County Own Generated Revenue- Normal streams	905,177,623	165,198,317	739,979,306	18
County Own Generated Revenue- Health AIA	566,255,700	308,088,963	258,166,737	54
Total Own Generated Revenue	1,471,433,323	473,287,280	998,146,043	32
FY 2023/24 Reallocation Budget	1,004,193,182	1,004,193,182	0	100
FY 2023/24 Reallocation Budget	1,004,193,182	1,004,193,182	0	100
Grand Total	12,228,491,513	5,034,863,468	7,193,628,045	41

Source:County

Treasury,

2025

2.0 REVENUE PERFORMANCE- 2022/23-2024/25

The FY 2024/25 budget is primarily funded through three key sources: Equitable Share Kshs. 9,767,009,318 (80%) Own Source Revenue: Kshs. 1,471,433,323 (12%) Conditional Allocations (Loans and Grants): Kshs. 990,048,872 (8&). Overall revenue performance for second quarter of FY 2024/25 was 41 percent, totalling Kshs. 5,034,863,468 against a budgeted revenue of Kshs. 12,228,491,513. This marked an increase of 11 percent compared to the 30 percent performance recorded in second quarter of the FY 2023/24. This was attributed to disbursement of the November 2024 exchequer funds unlike November 2023.

2.1 Revenue Performance per revenue source

The revenue realised was from two main sources which includes County Own Source Revenue and receipts from National government.

2.1.1 Own Source Revenue

The total Own Source Revenue amounted to KShs 473,287,280 representing 32 percent performance. This is an improvement by KShs. 105,400,067 compared to KShs. 367,887,213 collected in the second quarter of FY 2023/24. The collection from health AIA and normal streams was KShs 308,088,963 and KShs 165,198,317 respectively. The breakdown in performance per stream is presented in the table below.

Table 4: FY 2024/25 second quarter OSR Performance per Stream

S/ No	Sources	Targets 2024/25	Actual 2024/25	Variance	Performance (%)
	A) OWN SOURCES	Kshs	Kshs	Kshs	
1.	Advertisement & Wall Branding Fees	20,922,470	8,633,074	12,289,396	41
2.	Agricultural Cess Fees	18,000,000	10,128,493	7,871,507	56
3.	Building Materials cess Fees	3,000,000	1,126,700	1,873,300	38
4.	Community Information Centres Fees	1,000,000	76,740	923,260	8
5.	Conservancy Fees	6,000,000	653,269	5,346,731	11
6.	Coop Audit services Fees	300,000	34,700	265,300	12
7.	Development Approvals Fees(all lands development fees	48,000,000	8,035,847	39,964,153	17
8.	Fines and Penalties Fees	1,000,000	1,209,027	(209,027)	121
9.	Fire certificate Fees	1,400,000	275,950	1,124,050	20
10.	Hire of County Facilities / Equipment /Gym Fees	1,000,000	1,138,550	(138,550)	114
11.	Liquor License Fees	70,000,000	7,009,331	62,990,669	10
12.	Market Entrance Fees	45,000,000	14,234,399	30,765,601	32
13.	Motor Veh/Cycle Reg Fees	3,500,000	332,000	3,168,000	9
14.	Parking Fees	44,000,000	16,079,260	27,920,740	37
15.	Plot Rates/Rent Fees & other dues	196,855,153	11,813,072	185,042,081	6
16.	Renewal Fees(Kiosks)	7,000,000	726,200	6,273,800	10
17.	Single Business Permits /Application Fees	200,000,000	15,188,475	184,811,525	8
18.	Stall Rent Fees	8,700,000	3,798,000	4,902,000	44
19.	Stock Market Fees	11,000,000	4,416,747	6,583,253	40

S/ No	Sources	Targets 2024/25	Actual 2024/25	Variance	Performance (%)
20.	Stock Movement Fees	7,000,000	1,981,435	5,018,565	28
21.	Veterinary Health Fees	17,500,000	4,654,433	12,845,567	27
22.	Water & Environment Fees- Consent, NEMA, mining, penalties	3,500,000	422,100	3,077,900	12
23.	Weights & Measures Fees	2,500,000	726,300	1,773,700	29
24.	Other Revenues(Salary Refund, Direct Customer Deposits)		3,658,895	(3,658,895)	
25.	Agriculture- Agricultural Training Conference Fees	3,000,000	4,674,940	(1,674,940)	156
26.	Agriculture- Mechanization Fees	2,000,000	492,200	1,507,800	25
27.	Public health Services Fees	36,000,000	5,325,297	30,674,703	15
28.	Makueni Fruit Processing Plant Fees	100,000,000	16,672,021	83,327,979	17
29.	Sand Authority Fees	47,000,000	21,680,863	25,319,137	46
	Sub Total	905,177,623	165,198,317	739,979,306	18
	AIA				
30.	Medical Health Services Fees	176,430,000	144,346,468	32,083,532	82
31.	NHIF and Linda Mama Reimbursement EDU Afya Fees	382,475,700	162,199,716	220,275,985	42
32.	Universal Health Care Registration Fees	7,350,000	1,542,780	5,807,220	21
	Sub Total	566,255,700	308,088,963	258,166,737	54
	TOTAL OWN SOURCE REVENUE	1,471,433,323	473,287,280	998,146,043	32

Source: County Treasury, 2024

2.1.2 Equitable share, conditional allocations, loans and grants

Table 5: FY 2024/25 Second Quarter Equitable share, conditional allocations, loans and grants

Sources	Targets 2024/25	Actual 2024/25 as at 31 st December, 2024	Variance	Performance (%)
Equitable share from National Government	9,767,009,318	4,474,584,490	5,292,424,828	46
Conditional Allocation -Other loans and Grants	990,048,872	31,000,000	959,048,872	3
Sub Total-Other Sources 2024/25	10,757,058,190	4,505,584,490	6,251,473,700	42

Source:County Treasury, 2024

Revenue Trend for FY 2022/23, 2023/24 and 2024/25

Over the years' revenue performance has registered significant growth as shown in the table 6 below-

Table 6: Revenue Performance Per Source in comparison with quarter Two for FY 2022/23, 2023/24 and 2024/25

No	Revenue Source	FY 2022/23 Budget Estimates	Performance as at Dec 31, 2022	Performance Rate (%)	FY 2023/24 Budget Estimates	Performance as at Dec 31, 2023	Performance Rate (%)	FY 2024/25 Budget Estimates	Performance as at Dec 31, 2024	Performance Rate (%)
1.	Equitable Share	8,132,783,562	2,033,195,890	25	9,096,472,661	2,790,302,118	31	9,767,009,318	4,474,584,490	46
2.	Conditional Allocations - (Loans And Grants)	443,890,645	11,745,000	3	933,842,598	500,000	0	990,048,872	31,000,000	3
	Other Revenues Sub Total	8,576,674,207	2,044,940,890	24	10,030,315,259	2,790,802,118	28	10,757,058,190	4,505,584,490	42
3.	County Own Generated Revenue- Other Streams	675,000,000	128,981,078	19	865,000,000	145,817,098	17	905,177,623	165,198,317	18
	County Own Generated Revenue- AIA	410,000,000	185,150,657	45	375,000,000	222,070,115	59	566,255,700	308,088,963	54
	Total OSR	1,085,000,000	314,131,735	29	1,240,000,000	367,887,213	30	1,471,433,323	473,287,280	32
	Total OSR & Other Revenues	9,661,674,207	2,359,072,625	24	11,270,315,259	3,158,689,331	28	12,228,491,513	4,978,871,770	41

Source:County Treasury, 2024

Table 7:Revenue Performance Per Stream in comparison with quarter two for FY 2022/23, 2023/24 and 2024/25

No.	Revenue Stream	2022/23			2023/24			2024/25		
		Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)
	A) Own Sources	KShs	KShs		KShs	KShs		KShs	KShs	
1.	Advertisement & Wall Branding Fees	15,000,000	2,070,482	14	20,000,000	3,134,139	16	20,922,470	8,633,074	41
2.	Agricultural Cess Fees	22,000,000	6,656,691	30	18,000,000	7,995,868	44	18,000,000	10,128,493	56
3.	ASK Show Fees	2,000,000	-		3,000,000		-			
4.	Building Materials cess Fees	5,000,000	799,420	16	3,000,000	1,372,625	46	3,000,000	1,126,700	38
5.	Community Information Centres Fees	500,000	25,000	5	1,000,000	113,950	11	1,000,000	76,740	8
6.	Conservancy Fees	10,000,000	651,600	7	6,000,000	826,950	14	6,000,000	653,269	11
7.	Coop Audit services Fees	300,000	46,500	16	300,000	38,300	13	300,000	34,700	12
8.	Development Approvals Fees(all lands development fees	35,000,000	7,140,688	20	45,000,000	8,585,170	19	48,000,000	8,035,847	17
9.	Fines and Penalties Fees	5,100,000	380,902	7	1,000,000	534,000	53	1,000,000	1,209,027	121
10.	Fire certificate Fees	200,000	104,800	52	1,000,000	133,100	13	1,400,000	275,950	20
11.	Hire of County Facilities	200,000	123,450	62	1,000,000	256,000	26	1,000,000	1,138,550	114
12.	Liquor License Fees	60,000,000	13,236,300	22	70,000,000	5,850,901	8	70,000,000	7,009,331	10
13.	Market Entrance Fees	45,000,000	11,508,681	26	45,000,000	14,992,212	33	45,000,000	14,234,399	32
14.	Motor Vehicle./Cycle	5,000,000	470,100	9	3,000,000	340,903	11	3,500,000	332,000	9

No.	Revenue Stream	2022/23			2023/24			2024/25		
		Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)
	A) Own Sources	KShs	KShs		KShs	KShs		KShs	KShs	
	Reg. Fees									
15.	Parking Fees	40,000,000	10,599,802	26	43,000,000	12,882,017	30	44,000,000	16,079,260	37
16.	Plot Rates/Rent Fees & other dues	120,000,000	4,242,079	4	170,000,000	6,746,237	4	196,855,153	11,813,072	6
17.	Renewal Fees(Kiosks)	6,000,000	567,000	9	7,000,000	1,016,000	15	7,000,000	726,200	10
18.	Single Business Permits /Application Fees	135,000,000	15,871,525	12	200,000,000	18,845,250	9	200,000,000	15,188,475	8
19.	Stall Rent Fees	3,200,000	916,700	29	7,700,000	2,468,401	32	8,700,000	3,798,000	44
20.	Stock Market Fees	15,000,000	3,490,058	23	11,000,000	4,661,880	42	11,000,000	4,416,747	40
21.	Stock Movement Fees	5,000,000	1,086,395	22	7,000,000	2,157,345	31	7,000,000	1,981,435	28
22.	Veterinary Health Fees	15,000,000	3,243,400	22	13,000,000	3,390,258	26	17,500,000	4,654,433	27
23.	Water & Environment Fees- Consent, NEMA mining, penalties	7,000,000	277,830	4	3,000,000	280,360	9	3,500,000	422,100	12
24.	Weights & Measures Fees	1,500,000	478,280	32	2,000,000	776,600	39	2,500,000	726,300	29
25.	Other Revenues(Direct deposits, Insurance compensation and Salary Refund)		-			44,000			3,658,895	
26.	Agriculture- Agricultural Training Conference Fees	5,000,000	81,000	2	3,000,000	1,547,810	52	3,000,000	4,674,940	156
27.	Agriculture- Mechanization Fees	2,000,000	-		2,000,000	1,256,617	63	2,000,000	492,200	25
28.	Public health Services Fees	25,000,000	3,908,450	16	33,000,000	3,574,851	11	36,000,000	5,325,297	15
29.	Makueni Fruit Processing Plant Fees	60,000,000	25,367,000	42	100,000,000	27,894,000	28	100,000,000	16,672,021	17
30.	Sand Authority Fees	30,000,000	15,368,026	51	46,000,000	14,101,355	31	47,000,000	21,680,863	46
	Normal Streams Sub Total	675,000,000	128,981,078	19	865,000,000	145,817,098	17	905,177,623	165,198,317	18
31.	Medical Health Services Fees	140,000,000	65,197,312	47	120,000,000	99,485,510	83	176,430,000	144,346,468	82
32.	NHIF and Linda Mama	240,000,000	117,448,344	49	250,000,000	120,088,605	48	382,475,700	162,199,716	42

No.	Revenue Stream	2022/23			2023/24			2024/25		
		Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)
	A) Own Sources	KShs	KShs		KShs	KShs		KShs	KShs	
33.	Universal Health Care Registration Fees	30,000,000	2,505,000	8	5,000,000	2,496,000	50	7,350,000	1,542,780	21
	AIA Sub Total	410,000,000	185,150,657	45	375,000,000	222,070,115	181	566,255,700	308,088,963	54
	Total Own Source Revenue	1,085,000,000	314,131,734	29	1,240,000,000	367,887,213	30	1,471,433,323	473,287,280	32

Source:County Treasury, 2024

2.2 Funds release to Makueni County

2.2.1 Receipts into Makueni County Revenue Fund(CRF) for quarter Two of the FY 2024/25

Total Receipts into Makueni County Revenue Fund(CRF) during the period under review amounted to Kshs. 3,710,156,133.40 mainly from National government disbursements and county own source revenue receipts. This excluded health AIA received and spent at the health facilities.

2.2.2 Exchequer Disbursements from the national government

Equitable share receipts transferred to Makueni County Revenue Fund amounted to Kshs. **3,526,383,006** for quarter two FY 2024/25, representing 40 percent of the approved equitable share.

2.2.3 Funds released to the Makueni Operational Accounts (approvals by COB)

The office of Controller of budget approved funds withdrawals totalling Kshs. 3,607,204,725.00 from Makueni County Revenue Fund; Kshs. 3,165,258,117.00 (88%) to Makueni County Executive and KShs 441,946,608.00 (12%) to Makueni County Assembly.

The funds released to the County Executive's Operational Accounts for development and recurrent expenditures amounted to KShs. 247,734,925.00 (8 percent) and Kshs. 2,917,523,192.00 (92 percent) respectively.

3.0 EXPENDITURE ANALYSIS

3.1 Overall Expenditure Performance for the First Half of FY 2024/25

During the first half of FY 2024/25, the County's cumulative expenditure amounted to KShs 3,908,832,700, reflecting an overall absorption rate of 32 percent. The County Executive spent KShs 3,469,847,687 out of a budget of KShs 11,243,024,522, achieving an absorption rate of 31 percent while the County Assembly utilized KShs 441,946,608 from its allocated budget of KShs 985,466,991, resulting to an absorption rate of 45 percent.

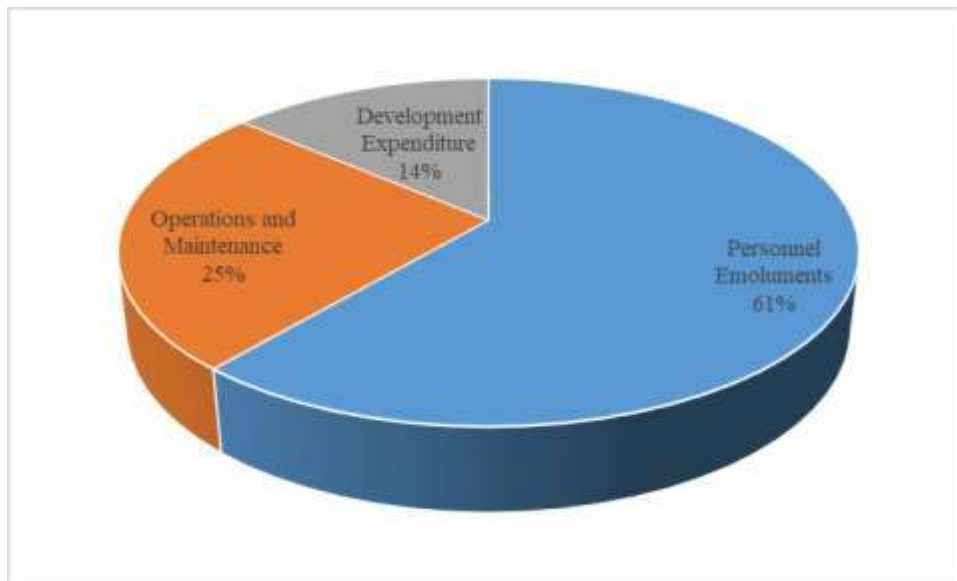


Figure 3: Overall Expenditure Performance for the First Half of FY 2024/25

3.2 Expenditure by Economic Classification

The total recurrent expenditure for the period amounted to KShs 3,374,361,163, comprising KShs 2,935,376,150 for the County Executive and KShs 438,985,013 for the County Assembly. The development expenditure for the period was KShs 534,471,537 representing an absorption rate of 12 percent. Table 8 below presents a summary of expenditure by economic classification.

Table 8: Expenditure by Economic Classification as at 31st December, 2024

Economic Classification	FY 2023/24 Supplementary Budget (1) Estimates	Expenditures as at 31st December, 2024	Absorption Rate(%)	FY 2024/25 Supplementary Budget(1) Estimates	Expenditures as at 31st December, 2024	Absorption Rate (%)
County Executive						
Salaries	4,263,420,536	1,444,936,651	34	4,746,548,777	2,184,174,400	46
O&M	2,470,359,862	600,106,858	24	2,276,147,942	751,201,750	33
Recurrent	6,733,780,398	2,045,043,509	30	7,022,696,719	2,935,376,150	42
Development	3,487,533,413	251,148,916	7	4,220,327,803	534,471,537	13
Sub Total	10,221,313,811	2,296,192,425	22	11,243,024,522	3,469,847,687	31
County Assembly						
Salaries	345,094,338		0	451,423,604	208,673,280	46
O&M	536,958,622		0	454,698,372	230,311,733	51
Recurrent	882,052,960	455,197,051	52	906,121,976	438,985,013	48
Development	66,948,488	-	0	79,345,015	0	0

Economic Classification	FY 2023/24 Supplementary Budget (1) Estimates	Expenditures as at 31st December, 2024	Absorption Rate(%)	FY 2024/25 Supplementary Budget(1) Estimates	Expenditures as at 31st December, 2024	Absorption Rate (%)
Sub Total	949,001,448	455,197,051	48	985,466,991	438,985,013	45
Total Budget						
Salaries	4,608,514,874	1,444,936,651	31	5,197,972,381	2,392,847,680	46
O&M	3,007,318,484	600,106,858	20	2,730,846,314	981,513,483	36
Recurrent	7,615,833,358	2,045,043,509	27	7,928,818,694	3,374,361,163	43
Development	3,554,481,901	251,148,916	7	4,299,672,819	534,471,537	12
Total Budget	11,170,315,259	2,751,389,476	25	12,228,491,513	3,908,832,700	32

Source:County Treasury, 2024

3.3 Departmental Expenditures

In the first half of the 2024/25 fiscal year, the County Attorney recorded the highest absorption rate at 54 percent followed by County Public Service Board at 48 percent. The department of Health Services recorded the highest absolute expenditure of Kshs 1,887,901,940 in the first six months of the FY 2024/25. Table 9 below shows the departmental expenditures per economic classification with their overall absorption rates.

Table 9: Departmental Expenditures per Economic Classification

S/No	Departments	FY 2024/25 Supplementary Budget (1) Estimates	Salaries Expenditure 31st December, 2024	O&M Expenditure as at 31st December, 2024	Total Recurrent Expenditure as at 31st December, 2024	Development Expenditure 31st December, 2024	Total Expenditure as at 31st December, 2024	Overall Absorption (%)
1	Governorship	521,048,407	27,515,165	85,209,935	112,725,100		112,725,100	22%
2	County Attorney	47,740,335	9,967,968	15,674,597	25,642,565	-	25,642,565	54%
3	County Secretary	464,245,270	29,383,716	33,369,113	62,752,829		62,752,829	14%
4	Devolution, Public Participation, County administration and Special Programs	347,591,285	108,052,097	38,900,872	146,952,970	-	146,952,970	42%
5	Finance and Socio-Economic Planning	550,078,932	113,348,833	122,006,479	235,355,312	-	235,355,312	43%
6	Agriculture, Livestock, Fisheries and Cooperative Development	613,912,435	112,255,166	8,716,502	120,971,668	23,374,394	144,346,062	24%
7	Makueni County Fruit Development and Marketing Authority	82,054,584		7,926,417	7,926,417	4,994,474	12,920,891	16%
8	ICT, Education and Internship	1,205,838,148	358,814,067	22,467,828	381,281,895	6,579,980	387,861,875	32%
9	Gender, Children, Youth, Sports and Social Services	291,589,787	25,983,013	5,620,933	31,603,946	8,454,300	40,058,246	14%
10	Health Services	4,236,924,624	1,225,707,019	280,126,452	1,505,833,471	382,068,469	1,887,901,940	45%
11	Trade, Marketing, Industry, Culture and Tourism	180,206,485	29,495,000	25,867,445	55,362,445	459,440	55,821,885	31%
12	Infrastructure, Transport, Public Works, Housing and Energy	1,100,236,837	41,359,858	14,547,232	55,907,090	23,574,238	79,481,327	7%
13	Lands, Urban Planning & Development, Environment and Climate Change	629,129,656	28,452,363	10,885,558	39,337,921	54,440,830	93,778,751	15%
14	Wote Municipality	125,445,616		29,651,853	29,651,853	304,400	29,956,253	24%
15	Emali-Sultan Hamud Municipality	74,790,011		7,117,178	7,117,178	490,398	7,607,576	10%
16	Water and Sanitation	638,440,094	41,004,534	15,080,493	56,085,027	28,629,295	84,714,322	13%
17	Sand Authority	62,753,699	12,085,867	14,722,998	26,808,865	1,101,320	27,910,185	44%
18	County Public Service Board	70,998,317	20,749,736	13,309,863	34,059,599	0	34,059,599	48%
19	Total (County Executive	11,243,024,522	2,184,174,400	751,201,750	2,935,376,150	534,471,537	3,469,847,687	31%
20	County Assembly	985,466,991			438,985,013	0	438,985,013	45%
	Total Budget	12,228,491,513	2,184,174,400	751,201,750	3,377,322,758	534,471,537	3,908,832,700	32%

Source: County Treasury, 2024

3.4 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 10;

Table 10: Expenditure By Programme and Sub Programmes

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Land, Physical Planning & Mining							
Programme 1: General administration & planning	SP1. General administration & planning	65,444,726	-	32,161,256	-	49%	
Programme 2: : Land Survey & Mapping	SP2. Land Survey & Mapping	1,926,181	36,566,757	400,292	4,591,490	21%	13%
Programme 3 : Urban planning	SP3. 1 Urban planning	4,700,000	48,352,239	4,125,000	4,852,395	88%	10%
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	1,080,000	1,600,000	-	-	0%	0%
Programme 5: Environment management and protection	SP 5. 1 Environment management and protection	10,353,253	459,106,500	2,651,373	44,996,944	26%	10%
	Sub Total	83,504,160	545,625,496	39,337,921	54,440,830	47%	10%
Wote Municipality							
Wote Municipality	SP 1. 1 Wote Municipality	67,931,605	57,514,011	29,651,853	304,400	44%	1%
	Sub Total	67,931,605	57,514,011	29,651,853	304,400	44%	1%
Emali-Sultan Hamud Municipality							
Emali-Sultan Hamud Municipality	SP 1. 1 Emali-Sultan Municipality	32,044,280	42,745,731	7,117,178	490,398	22%	1%
	Sub Total	32,044,280	42,745,731	7,117,178	490,398	22%	1%
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	57,753,699	5,000,000	26,808,865	1,101,320	46%	22%
	Sub Total	57,753,699	5,000,000	26,808,865	1,101,320	46%	22%
Health Services							
General administration & planning	SP1. 1 General administration & planning	2,658,433,749	913,117,034	1,290,160,700	357,610,553.60	49%	39%
Curative health care services	SP2. 1 :Curative health care services	363,415,723	31,235,847	156,284,323	1,284,763.00	43%	4%
Preventive and Promotive health care services	SP3. 1 Preventive and Promotive health care services	94,820,972	175,901,300	59,388,448	23,173,152.25	63%	13%
	Sub Total	3,116,670,444	1,120,254,181	1,505,833,471	382,068,469	48%	34%
Infrastructure, Transport, Public works , Housing & Energy							
General administration &	SP1. 1 General	92,976,455	20,386,455	44,733,071	8,289,897	48%	

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
planning	administration & planning						
Road Transport	SP2.1 : Road transport	19,092,000	849,665,385	1,717,360	15,284,341	9%	2%
Infrastructure development	SP3.3: Infrastructure development	550,000		250,000		45%	
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	17,265,899	100,300,643	9,206,659		53%	0%
	Sub Total	129,884,354	970,352,483	55,907,090	23,574,238	43%	2%
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	728,195,605	-	363,175,201	-	50%	
Early childhood development education	SP2.1 : Early childhood development education	18,431,871	178,747,807	2,505,920	219,436	14%	0%
Technical training & non- formal education	SP3.3: Technical training & non-formal education	1,050,000	57,701,060	50,000	5,044,644	5%	9%
Support to Education and Library Services	SP4.1:Support to Education and Library Services	155,602,357	59,500	12,714,949	-	8%	0%
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	17,800,000	29,317,694	1,232,900	1,315,900	7%	4%
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	18,932,254	-	1,602,925	-	8%	
	Sub Total	940,012,087	265,826,061	381,281,895	6,579,980	41%	2%
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	116,877,767	-	46,877,633	-	40%	
Trade development & promotion	SP2.1; Trade development & promotion	7,800,000	35,219,270	4,056,475	459,440	52%	1%
Industrial development and promotion	SP3. 1 Industrial development and promotion	5,750,000	1,000,000	2,761,176	-	48%	
Tourism development & promotion	SP4. 1 Tourism development & promotion	2,096,088	2,000,000	-	-	0%	0%
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	7,963,360	1,500,000	1,667,162	-	21%	0%
	Sub Total	140,487,215	39,719,270	55,362,445	459,440	39%	1%
					-		
Gender, Children, Youth, Sports, and Social Services							

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	P1: General administration & planning	62,357,267	-	28,099,596	-	45%	
Gender and Social Development	P2: Gender and Social Development	17,746,486	74,670,295	3,063,350	2,152,500	17%	3%
Sports development	P3: Sports development	24,176,567	15,923,154	441,000	-	2%	0%
Youth empowerment	P4: Youth empowerment	38,144,013	58,572,004	-	6,301,800	0%	11%
	Sub Total	142,424,334	149,165,453	31,603,946	8,454,300	22%	6%
County Attorney							
General Administration & Support Services	P1: General administration & planning	42,540,335	5,200,000	25,642,565	-	60%	-
	Sub Total	42,540,335	5,200,000	25,642,565		60%	
Governship							
General Administration & Support Services	P1: General administration & planning	521,048,407		112,725,100		22%	
	Sub Total	521,048,407	-	112,725,100		22%	
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	464,245,270		62,752,829		14%	
	Sub Total	464,245,270	-	62,752,829		14%	
CPSB							
Public Service Human Resource Management and Development.	SP2: Public Service Human Resource Management and Development.	70,998,317		34,059,599		48%	
	Sub Total	70,998,317		34,059,599		48%	
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	371,417,537	48,834,973	176,252,873	-	47%	0%
Public financial management	Sub-Programme 2.1: Financial Accounting services	11,907,568	-	7,539,204	-	63%	
	Sub-Programme 2.2: Budget formulation, coordination	43,150,000	-	18,643,871	-	43%	

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	and management						
	Sub-Programme 2.3; Internal audit services	7,300,000	-	2,670,231	-	37%	
	Sub-Programme 2.4; Resource mobilization	39,338,022	-	18,085,820	-	46%	
	Sub-Programme 2.5; Supply chain management services	2,850,000	-	1,688,625	-	59%	
	Sub-Programme 2.6; Economic planning	9,289,525	-	4,553,586	-	49%	
	Sub-Programme 2.7; Monitoring & Evaluation	7,100,000	-	3,060,798	-	43%	
	Sub-Programme 2.8; County Statistics	5,100,000	-	2,103,657	-	41%	
	Sub-Programme 2.9; Enterprise Risk Management	991,308	-	-	-	0%	
	Sub-Programme 2.10; Assets Management	2,800,000	-	756,646	-	27%	
	Sub Total	501,243,960	48,834,973	235,355,312	-	47%	0%
				235,355,312	-		
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	244,563,390	37,500,000	118,306,760		48%	0%
Participatory Development & civic education	SP2: Participatory Development & civic education	19,514,800	-	9,110,316		47%	
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	-	-	-			
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	29,811,534	941,225	15,706,380		53%	
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	10,988,336	300,000	3,242,514		30%	
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	3,972,000	-	587,000		15%	
	Sub Total	308,850,060	38,741,225	146,952,970	-	48%	0%
Water, Sanitation and Irrigation							

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	SP1: General Administration & Planning	98,952,701	10,652,500	51,594,107	1,892,980	52%	18%
Water infrastructure Development	SP 2.1: Water harvesting and storage	3,840,000	196,985,876	1,540,000	5,400,900	40%	3%
	SP2: Piped water supply infrastructure	3,680,000	197,983,312	1,540,000	3,020,400	42%	2%
	SP.3: Ground water development	3,380,000	122,965,705	1,410,920	18,315,015	42%	15%
	Sub Total	109,852,701	528,587,393	56,085,027	28,629,295	51%	5%
Agriculture, Livestock, Fisheries And Cooperative Development							
General administration & planning	SP1: General Administration & Planning	236,994,981	184,526,856	114,974,076	8,143,336	49%	4%
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,581,308	78,680,099	1,435,000	2,355,295	56%	3%
Agribusiness and information management	SP3: Agribusiness and information management	5,223,982	30,846,053	1,846,813	-	35%	0%
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	10,950,000	57,606,381	2,541,206	12,875,762	23%	22%
Cooperative Development	SP 5:Cooperative Development	1,900,000	4,602,775	174,573	-	9%	0%
	Sub Total	257,650,271	356,262,164	120,971,668	23,374,394	47%	7%
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	35,555,220	46,499,364	7,926,417	4,994,474	22%	11%
	Sub Total	35,555,220	46,499,364	7,926,417	4,994,474	22%	11%
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	906,121,976	79,345,015	438,985,013	-	48%	0%
	Sub Total	906,121,976	79,345,015	438,985,013	-	48%	0%
Total County Budget		7,928,818,694	4,299,672,820	3,374,361,163	534,471,537	43%	12%

Source:County Treasury, 2024

3.5 Payment of FY 2023/24 Pending Bills

The total cumulative pending bills at the beginning of the beginning of the fiscal year amounted to KShs. 686,830,831. The county settled 79 percent of the recurrent pending bills and none of the development pending bills during the period as indicated in the table 11 and 12 below.

Recurrent Pending Bills

The government paid recurrent pending bills of Kshs. 393,274,352 against a total of KShs. 499,591,973 leaving a balance of KShs. 106,317,621 as indicated in the table below.

Table 11: Recurrent Pending bills

S/No	Department	Recurrent Pending Bills	Expenditure as at 31st December 2024	Balance	Percentage of payment
1	County Attorney's Office	14,763,455.00	-	14,763,455.00	0%
2	County Public Service Board	183,205.76	98,952.00	84,253.76	54%
3	Lands, Urban Planning and Development, Environment and Climate change	764,831.90	271,751.90	493,080.00	36%
4	Wote Municipality	3,125,815.50	2,645,815.50	480,000.00	85%
5	Office of Governor	454,396.55	420,000.00	34,396.55	92%
7	Trade, Marketing, Industry, Culture and Tourism	2,976,994.35	-	2,976,994.35	0%
8	Gender, Children, Youth, Sports and Social Services	1,410,579.00	-	1,410,579.00	0%
9	County Secretary	347,843,090.80	347,843,090.80	-	100%
10	Finance, Planning, Budget and Revenue	121,392,804.00	40,254,551.00	81,138,253.00	33%
11	ICT, Education and Internship	201,600.00	-	201,600.00	0%
12	Infrastructure, Transport, Public Works and Energy	-	-	-	
13	Agriculture, Livestock, Fisheries and Cooperative Development	1,632,105.00	-	1,632,105.00	0%
14	Water and Sanitation	688,000.00	594,000.00	94,000.00	86%
15	Emali Sultan Hamud Municipality	888,304.00	90,000.00	798,304.00	10%
16	Health Services	890,658.80	732,498.80	158,160.00	82%
17	Devolution, Public Service, Public Participation and Special Programmes	2,376,133.00	323,692.00	2,052,441.00	14%
	Total	499,591,973.66	393,274,352.00	106,317,621.66	79%

Source: County Treasury, 2025

Development Pending Bills

There was no payment made against the development pending bills

Table 12: Development Pending Bills

S/no	Department	Development Pending Bills	Expenditure as at 31st December 2024
1	Lands, Urban Planning and Development, Environment and Climate change	3,929,875	-
2	Emali Sultan Hamud Municipality	3,051,880	-

S/no	Department	Development Pending Bills	Expenditure as at 31 st December 2024
3	Trade, Marketing, Industry, Culture and Tourism	3,932,517	-
4	Gender, Children, Youth, Sports and Social Services	9,727,855	-
5	Finance, Planning, Budget and Revenue	120,000	-
6	ICT, Education and Internship	27,718,867	-
7	Infrastructure, Transport, Public Works and Energy	53,730,106	-
8	Agriculture, Livestock, Fisheries and Cooperative Development	37,970,789	-
9	Water, Sanitation and Irrigation	21,451,246	-
10	Health Services	24,271,666	-
11	Devolution, Public Participation, County administration and Special Programs	1,334,054	-
	Total	187,238,858	-

Source: County Treasury, 2024

4.0 DEPARTMENTAL FINANCIAL AND NON-FINANCIAL PERFORMANCE OF FY 2024/25 FIRST HALF

4.1 Governorship

4.1.1 Financial Performance

The expenditure for the governorship was KShs. 112,725,100 against a budget of KShs. 521,048,407 which represent 22 percent absorption rate. The highest expenditure went to operation at KShs. 74,325,639, followed by personnel emoluments at KShs. 27,515,165.

Table 13: Expenditure by Economic Classification

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
Operations	415,568,077	74,325,639	18
Maintenance	50,450,000	10,884,296	22
Sub Total	466,018,077	85,209,935	18
Personnel Emoluments	55,030,330	27,515,165	50
Total Recurrent	521,048,407	112,725,100	22

Analysis of the total expenditure by main economic classification show that governorship spent 76 percent of the total expenditure on operations and maintenance while 24 percent was spent on personnel emoluments.

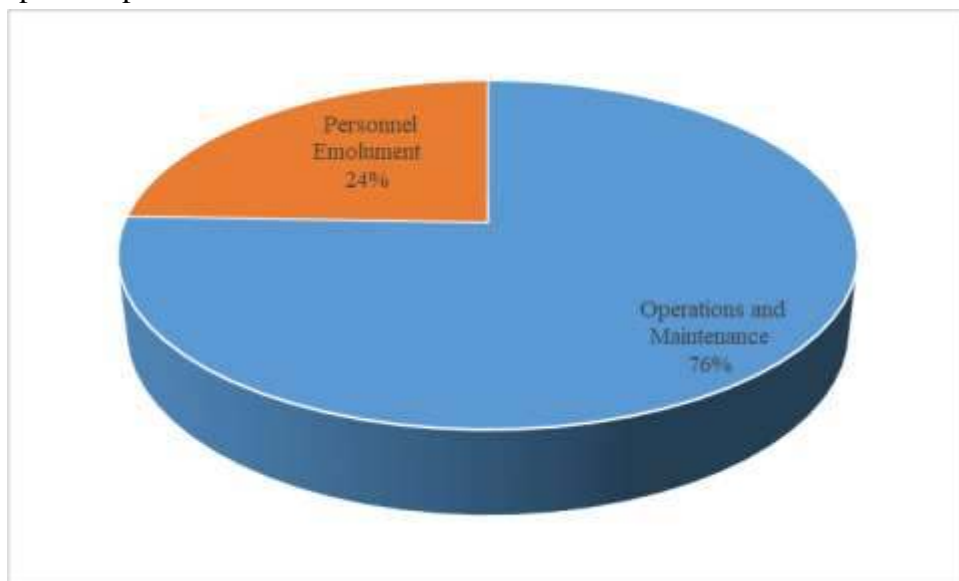


Figure 4: Governorship ,Expenditure by Economic Classification

4.1.1.1 Recurrent Expenditure Performance

The analysis of recurrent expenditures shows that salaries and wages incurred the highest expenditure at Kshs. 27,515,165 followed by community outreach at KShs 14,804,700 and contracted cleaning services at KShs. 12,066,046 respectively.

Table 14: Recurrent Expenditure per vote

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
1.	Salaries And Wages	55,030,330	27,515,165	50
2.	Community Outreach	27,000,000	14,804,700	55

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
3.	Contracted cleaning services	20,000,000	12,066,046	60
4.	Contracted Guards	27,000,000	11,126,235	41
5.	Maintenance of Motor vehicles	15,000,000	6,339,696	42
6.	Refined Fuels & Lubricants	11,000,000	5,500,000	50
7.	Daily Subsistence Allowance	10,000,000	4,949,080	49
8.	Intergovernmental relations-	6,000,000	4,124,903	69
9.	Security Operations	6,500,000	2,924,250	45
10.	Media Outreach	5,000,000	2,649,620	53
11.	Community Events & Field Activities	6,268,077	2,234,800	36
12.	Hospitality supplies	3,000,000	2,040,000	68
13.	Budget Tracking and Implementation	2,000,000	1,725,500	86
14.	Catering Services (Receptions, Accommodation, drinks)	6,500,000	1,725,100	27
15.	Travel Costs	4,000,000	1,606,830	40
16.	Travel Costs	1,000,000	1,000,000	100
17.	Performance Management	1,000,000	971,000	97
18.	Supplies and Accessories for Computers	2,000,000	959,790	48
19.	National Celebrations	1,000,000	918,500	92
20.	Maintenance-Buildings-Non Residential	1,500,000	906,380	60
21.	Publicity	2,000,000	876,600	44
22.	Community Events Expenses	2,000,000	855,500	43
23.	Daily subsistence allowance	1,500,000	751,140	50
24.	Records management	1,000,000	508,900	51
25.	General Office Supplies-Stationery	3,000,000	480,214	16
26.	Public relations	1,000,000	474,000	47
27.	Training Expenses	1,000,000	428,494	43
28.	Purchase of Computers	500,000	420,000	84
29.	Water and Sewerage	1,500,000	417,940	28
30.	Telephone, Telex, Facsimile and Mobile Phone Services	1,000,000	334,000	33
31.	Membership fees	1,150,000	329,072	29
32.	Committee / Board allowances	800,000	246,000	31
33.	Governor's office administration	2,200,000	208,426	9
34.	Internet Connections	400,000	200,000	50
35.	Maintenance of Computers, Software	500,000	61,500	12
36.	Maintenance of Office Furniture	450,000	28,000	6
37.	Maintenance-Buildings- Residential	1,000,000	17,720	2
38.	Electricity	200,000	0	0
39.	Courier & Postal Services	100,000	0	0
40.	Publishing & printing Services	1,000,000	0	0
41.	Subscription to Newspapers, Magazines and Periodicals	100,000	0	0
42.	Advertising, Awareness & Publicity Campaigns	1,500,000	0	0
43.	GPA/WIBA/ Fire Burglary	25,650,000	0	0
44.	Supplies for Broadcasting and Information Services	1,000,000	0	0
45.	Corporate communication	4,000,000	0	0
46.	Office & General Supplies others	900,000	0	0
47.	Sanitary and Cleaning Materials	300,000	0	0
48.	County Branding & Publications	2,500,000	0	0
49.	Monitoring and evaluation	500,000	0	0
50.	Purchase of Furniture & Equipment	1,000,000	0	0
51.	Support to PPP projects	500,000	0	0
52.	Purchase of Motor Vehicle	25,000,000	0	0
53.	Medical Insurance	225,000,000		0

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
54.	Total	521,048,407	112,725,100	22

4.1.2 Non-Financial Performance

The department embarked fast tracking implementation of programs to enhance service delivery to public. As a result, several programs have been rolled out and some of them fully implemented within the period.

Table 15: Performance per programme

Programme	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Achievements	Variance
General administration & planning	Delivery of quality, efficient and effective serves by the office of the Governor and Deputy Governor	Functional and operational structures in place	Continuous	Continuous	Continuous	Continuous
	Meeting of the County Budget and Economic forum	Number of meetings held	6	6	4	2
	Attending council of Governors meeting	Number of meetings	4	4	2	2
	Cabinet meeting held	No of cabinet meeting held	52	52	26	26
	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-ordinated and monitored operations and development in departments	Memos issued	continuous	continuous	continuous	continuous
	Cabinet circulars / directives	Executive circular issued	continuous	continuous	continuous	continuous
	Strengthen intergovernmental relations	No of forums meeting held	continuous	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

The total expenditure for the Office of County Secretary for the first half of FY 2024/25 was Kshs 62,752,829 against a total budget of Kshs 464,245,270 representing an absorption rate of 14 percent. The operations and maintenance expenditure amounted to KShs. 33,369,113 while personnel emolument expenditure amounted to KShs. 29,383,716 This represented absorption rate of 58 and 7 percent respectively.

The analysis of the expenditures is provided in the table 16 below;

Table 16: County Secretary Summary of Budget & Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
RECURRENT EXPENDITURE			
Operations	54,134,747	33,057,013	61
Maintenance	3,500,000	312,100	9
Sub Total	57,634,747	33,369,113	58
Personnel Emoluments	406,610,523	29,383,716	7
Total Recurrent	464,245,270	62,752,829	14

Analysis of the total expenditure by main economic classification show that Office of the County Secretary spent 53% on operations and maintenance while 47% was spent on personnel emoluments.

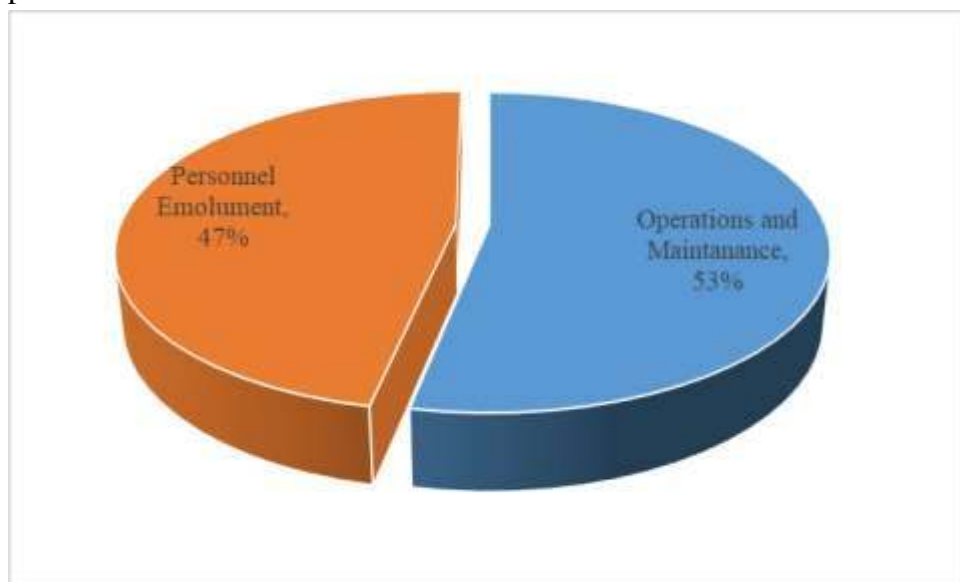


Figure 5:County Secretary ,Expenditure by Economic Classification

4.2.1.1 Recurrent Expenditure Performance

The analysis of recurrent expenditures shows that salaries and wages item incurred the highest expenditure at KShs. 29,383,716 followed by insurance -motor vehicle item and performance contracting at KShs. 23,818,668 and KShs. 2,076,300 respectively.

Table 17:County Secretary Recurrent Expenditure Performance

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
1.	Salaries & Wages	406,610,523	29,383,716	7
2.	Insurance -Motor Vehicle	24,000,000	23,818,668	99
3.	Performance Contracting	5,000,000	2,076,300	42
4.	Hospitality-Catering Services (Receptions, Accommodation, drinks	1,500,000	1,500,001	100
5.	Supplies and accessories for Computers	1,500,000	1,402,300	93
6.	General office Supplies-stationery	1,500,000	1,305,730	87
7.	Daily Subsistence Allowance	3,000,000	1,231,200	41
8.	Payroll Management	3,000,000	576,900	19
9.	Maintenance expenses motor vehicles	2,500,000	262,300	10
10.	Telephone, Telex, Facsimile and Mobile Phone Services	500,000	231,000	46
11.	Training Expenses	1,000,000	226,679	23
12.	CEC AFFAIRS	3,000,000	223,700	7
13.	Travel Costs	1,110,997	200,435	18
14.	Water and Sewerage	500,000	148,000	30
15.	HR registry	800,000	79,300	10
16.	Maintenance-Buildings-Non Residential	100,000	26,300	26
17.	Fleet Management	800,000	23,500	3
18.	South Eastern Kenya Economic Block	1,000,000	16,800	2
19.	Refined Fuels & Lubricants	623,750	10,000	2
20.	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	10,000	5
21.	Courier & postal Services	100,000	0	0
22.	Travel Costs	300,000	0	0
23.	Daily subsistence allowance	500,000	0	0
24.	Publishing & printing Services	200,000	0	0
25.	Development of HR policies and sensitization of Service Regulations to employees	1,000,000	0	0
26.	Sanitary and Cleaning Materials	200,000	0	0
27.	Office and General Supplies	1,500,000	0	0
28.	Records and publications	500,000	0	0
29.	Budget Tracking and Implementation	200,000	0	0
30.	Coordination of Government programs and activities	1,000,000	0	0
31.	Other operating expenses Financial management and reporting	400,000	0	0
32.	Maintenance of ICT Equipment	100,000	0	0
	TOTAL	464,245,270	62,752,829	14

4.2.2 Non-Financial Performance

Ten cabinet memos were generated and implemented, one executive circular was issued and twenty county services were decentralized in the first quarter of FY 2024/25.

Table 18: County Secretary Non-Financial Performance

Programme	Sub-programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	2023/24	FY 2024/2025		
					Baseline	Target	Achievements as at 31 st December 2024	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	152	52	26	26
			cabinet circulars/directives	Executive circulars issued		4	1	3
			Proportion of county services decentralized	Proportion of county services decentralized		80	60	20
			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 first six months of FY 2024/25, the total expenditure for the department was **KShs 25,642,565**, which reflected an absorption rate of **54 percent** against a budget of **KShs 47,740,335**. The operations and maintenance expenditure was **KShs. 15,674,597** representing **69 percent** absorption rate, while personnel emoluments had **KShs. 9,967,968** representing **50 percent** absorption rate.

Table 19: County Attorney Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
Operations	9,803,447	4,168,070	43
Maintenance	12,800,952	11,506,527	90
Sub Total	22,604,399	15,674,597	69
Personnel	19,935,936	9,967,968	50
Total Recurrent	42,540,335	25,642,565	60
Development Budget	5,200,000	-	0
Total Budget	47,740,335	25,642,565	54

Analysis of the total expenditure by main economic classification show that Office of the County Attorney spent 61% on operations and maintenance while 39% was spent on personnel emoluments. The County attorney did not incur expenditure on development activities during the period under review.

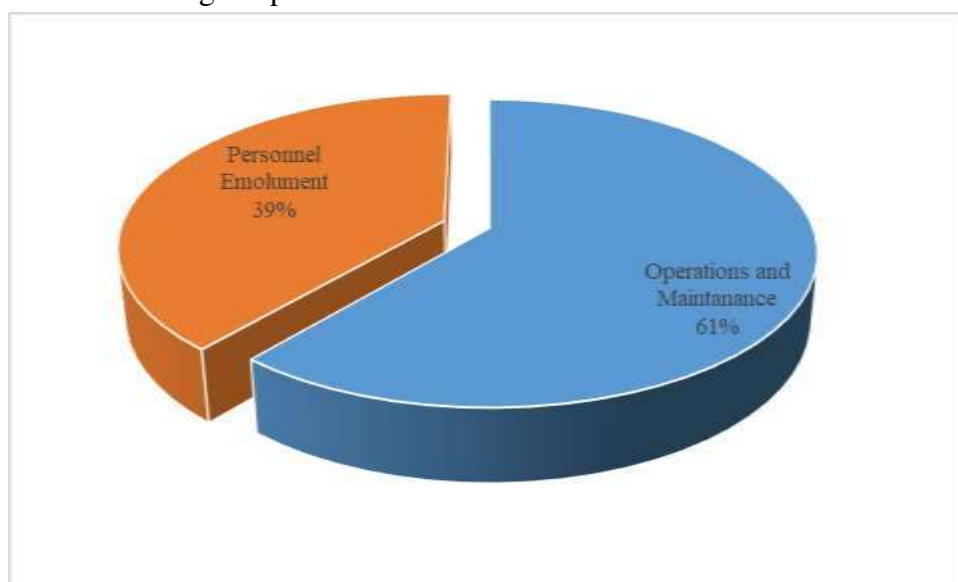


Figure 6: County Attorney, Expenditure by Economic Classification

Recurrent Performance

Analysis of recurrent expenditure of KShs. 25,642,565 shows that the office of the county attorney spent the highest expenditure of KShs. 11,332,707 on purchase of motor vehicle

item followed by salaries and refined fuels at KShs. 9,967,968 and KShs. 1,237,924 respectively. Table 20 provides a detailed analysis of the recurrent expenditure items.

Table 20: Recurrent Budget and Expenditure per vote as at 31st December 2024

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
1.	Purchase of motor vehicle	11,500,000	11,332,707	99
2.	Basic Salaries and Wages	19,935,936	9,967,968	50
3.	Refined Fuels, Oils & Lubricants	2,000,000	1,237,924	62
4.	Daily Subsistence Allowance	2,600,000	1,068,020	41
5.	Coordination of policy & bills preparation	1,600,000	647,400	40
6.	Travel Costs (airlines, bus railway)	700,000	355,095	51
7.	Daily subsistence allowance Foreign travel	398,000	334,260	84
8.	Catering Services	756,434	305,511	40
9.	Maintenance of Vehicles and Other Transport Equipment	700,000	173,820	25
10.	Training Expenses	300,000	122,000	41
11.	Membership fees, Dues and Subscriptions	200,000	58,560	29
12.	General Office Supplies (Papers, pencils, forms)	450,000	39,300	9
13.	Electricity	49,013	0	0
14.	Water and Sewerage	50,000	0	0
15.	Telephone, Telex, Facsimile	100,000	0	0
16.	Travel Costs Foreign travel	100,000	0	0
17.	Publishing & Printing Services	150,000	0	0
18.	Advertising, Awareness, Communication & Publicity Campaigns;	50,000	0	0
19.	Supplies and Accessories for Computers and Printers	200,000	0	0
20.	Sanitary and Cleaning Materials	100,000	0	0
21.	Purchase of Computers & IT equipment	600,952	0	0
	TOTAL	42,540,335	25,642,565	60

Development Expenditure

The department did not incur any development expenditure in the first half FY 2024/25.

Table 21 Development Budget and Expenditure per vote as at 31st December 2024

No	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)	Status
1.	Kasikeu	Sensitization and support to land succession - Legal statutory charges and fees, Gazettement, filing, sensitization, collection of data and document perfection.	1,000,000	-	-	Not started
2.	Kathonzweni	Establishment of sub ward land clinics and support to land succession	1,000,000	-	-	Not started
3.	Kitise/Kithuki	Sensitization and support to land succession - Legal statutory charges and fees, Gazettement, filing, sensitization, collection of data and document perfection.	700,000	-	-	Not started
4.	Tulimani	Sensitization and support to land succession Legal statutory charges and fees,	1,000,000	-	-	Not started

No	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)	Status
		Gazettement, filing, sensitization, collection of data and document perfection.				
5.	Wote/Nziu	Sensitization and support to land succession - filing, sensitization, collection of data and document perfection.	1,000,000	-	-	Not started
6.	Kithungo Kitundu	Sensitization and support to land succession - Legal statutory charges and fees, Gazettement, filing, sensitization, collection of data and document perfection.	500,000	-	-	Not started
			5,200,000			

4.3.2 Non-Financial performance/Achievements

During the period under review the office concluded 5 cases, formulated 4 bills and drafted 3 conveyancing documents.

Table 22:County Attorney Non-Financial Performance

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	2023	FY 2023/24		
				Baseline	Target	Actual as at 31 st December2024	Variance
Legal services	County Attorney	Reduced number of litigations	No of cases concluded	4	8	5	3
		Processing of County Bills	No of bills formulated	20	8	4	4
		Drafting of conveyancing documents	Number of conveyancing documents drafted	4	5	3	2

4.4 Department of Devolution Public Participation, County Administration, and Special Programs

4.4.1 Financial Performance

In the first half of FY 2024/25, the Department spent **Kshs 146,952,970** against the total allocation of **Kshs. 347,591,285**, translating to an absorption of **42 percent**.

Table 23:Expenditure Analysis per Economic Classification

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
Operations	81,720,543	36,938,643	45
Maintenance	11,025,124	1,962,230	18
Sub-total	92,745,667	38,900,873	42
Personnel Emoluments	216,104,393	108,052,097	50
Total Recurrent	308,850,060	146,952,970	48
Capital Expenditure	38,741,225	-	0
Totals	347,591,285	146,952,970	42

Analysis of the total expenditure for the department show that the department spent 74 percent on personnel emoluments, 26 percent operations and maintenance and nil on development.

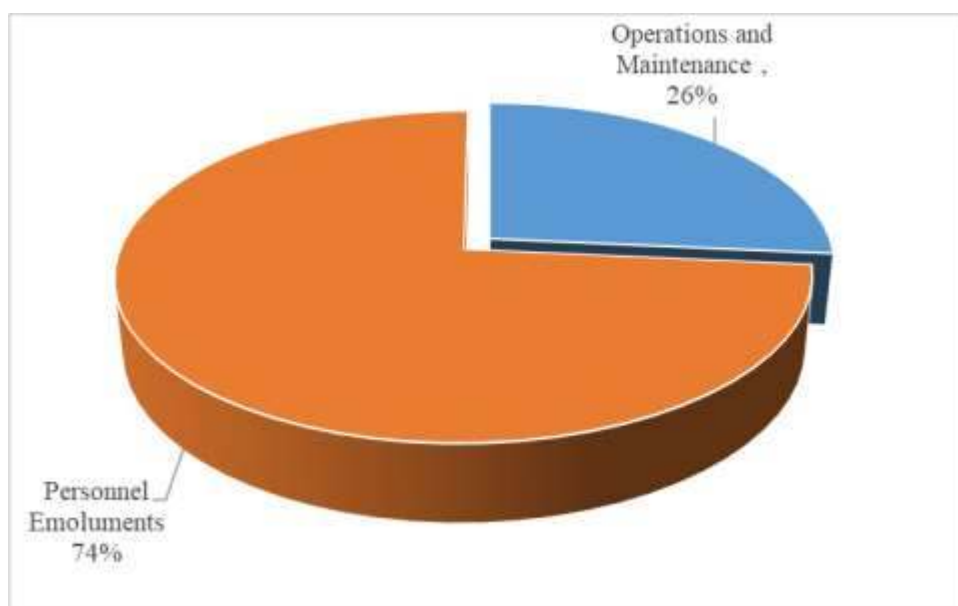


Figure 7:Devolution, Expenditure by Main Economic Classification

Recurrent Budget Performance

The Department of Devolution had recurrent expenditure of KShs. 146,952,970, representing a 48% absorption rate. The highest expenditure was incurred in salaries and wages at KShs. 108,052,097 followed by Sub County Admins AIEs at KShs. 12,888,000 and Sub County Civic Education Coordinators(SCCEC) AIES at KShs. 3,994,200. The analysis of the expenditure is provided in the table 24 below;

Table 24: Department of Devolution Recurrent Expenditure Performance

No.	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
1.	Salaries & Wages	216,104,393	108,052,097	50%
2.	Sub County Admins AIEs	19,332,000	12,888,000	67%
3.	SCCEC AIES	8,164,800	3,994,200	49%
4.	Operationalize of Development Committees, PP operations & Grievance address mechanism	6,000,000	3,929,300	65%
5.	Refined Fuels & Lubricants	8,089,250	3,210,000	40%
6.	Coordination of special programmes	7,937,936	3,142,514	40%
7.	Maintenance motor vehicles	7,925,124	1,962,230	25%
8.	KDSP-II Matching Grant (Operations & Coordination of the Devolution SWG)	8,571,000	1,766,500	21%
9.	Travel Costs	1,600,000	1,048,775	66%
10.	Security Operations (National Days Celebrations, Roaming animals, VIP protection, Enforcement RRI Operations & HQ Commander meetings)	1,555,360	968,120	62%
11.	Catering Services(Receptions, Accommodation, drinks	2,300,902	941,810	41%
12.	Strategic Plan Development	804,400	804,400	100%
13.	Training Expenses	1,052,000	726,816	69%
14.	Daily Subsistence Allowance	1,650,000	650,700	39%
15.	Inspection of Premises (Liquor & Fire Compliance)	920,000	587,000	64%
16.	Coordination of Government activities & intelligence gathering	1,000,000	501,000	50%
17.	Hospitality Supplies and Services	520,765	391,800	75%
18.	Community Feedback	750,000	300,000	40%
19.	Bills and Policies	1,000,000	256,000	26%
20.	Electricity	304,000	192,608	63%
21.	Other Operating Expenses	472,000	150,000	32%
22.	Telephone, Telex, Facsimile and Mobile Phone Services	289,250	127,500	44%
23.	Supplies and accessories for Computers	330,000	112,000	34%
24.	Payment of Rent	3,529,800	103,500	3%
25.	AIE-Enforcement	780,000	99,260	13%
26.	Field Allowance	900,000	46,840	5%
27.	Water and Sewerage	100,000	-	0%
28.	Fire station water supply	200,400	-	0%
29.	Subscription to Newspapers, Magazines and Periodicals	3,840	-	0%
30.	Advertising, Awareness and Publicity Campaigns	1,137,840	-	0%
31.	General office Supplies-stationery	500,000	-	0%
32.	Sanitary and Cleaning Materials	150,000	-	0%
33.	Staff Uniform and identification badges	650,000	-	0%
34.	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	25,000	-	0%
35.	Planning, Budgeting and Indicator Tracking	200,000	-	0%
36.	Maintenance of Office Furniture	100,000	-	0%
37.	Land Scaping Kilome Sub county administrative offices	900,000	-	0%
38.	Purchase of office Furniture	2,100,000	-	0%
39.	Training Expenses (School for Community Led Development)	500,000	-	0%
40.	Liquor Compliance	400,000	-	0%
	TOTAL	308,850,060	146,952,970	48%

Development Budget Performance

In the first half of FY 2024/25, the devolution department did not incur any development expenditure. The analysis of the expenditure is provided in the table below;

Table 25: Department of Devolution Development Expenditure and Project Status

N o.	ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)	Project Status
1	HQ	KDSP-II Grant	37,500,000	0	0	Not Started
2	HQ	Construction and equipping of Sub county administration offices-Kilome & Kibwezi West	155,253	0	0	Complete in use
3	Kitise/ Kithuki	Renovations of Administrative office-Kithuki sub ward	560,312	0	0	Complete
4	Makindu	Fencing of Makindu Fire station	300,000	0	0	Complete
5	HQ	Construction of Administrators Office	125,660	0	0	Complete
6	Ivingoni/ Nzambani	Construction of Ward Offices at Makutano-Ivingoni /Nzambani	100,000	0	0	Complete

4.4.2 Non-Financial Performance

During the first half of FY 2024/25, the department organized 49 disaster responses to improve on disaster preparedness, response and coordination. In the same period, 415 liquor premises were inspected and licensed. The Department ensured 485 functional development committees were formed to ensure operational people's government.

The analysis of the non-financial performance is provided in the table below;

Program mes	Sub Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline 2023	Planned Targets FY 2024/25	Actual as at 31st December 2024	Variance
Disaster risk mitigation and Response	Disaster risk mitigation and Response	Special Programs Unit	Increased disaster preparedness, response and coordination	Number of disaster responses	35	20	49	-29
				No. of fire stations constructed	1	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	3612	3,612	0	3612
Citizens sensitized, trained and educated on civic	Citizens sensitized, trained and educated on civic		No. of people reached on themed Civic Education	No. of people reached on themed Civic Education	900,000	207,000	0	207000

education and public participation	education and public participation		Operational peoples government	No of functional development committees	0	485	485	0
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	12	0
			Barazas / forums	No. of forums / Barazas	400	400	170	230
			Well-coordinated Decentralized Services	No of sub-county coordination meetings	12	72	0	72
			County Enforcement and compliance	Enforcement uniform purchased	20	20	0	20
				Number of officers trained	50	50	0	50
Liquor Drinks Control and Licensing	Liquor Drinks Control and Licensing	directorat e of special programs	Inspections conducted	No of Liquor premises Inspected and licenced	0	2800	415	2385
			Revenue generated	Amount of revenue generated	45,208,580	70,000,000	42,800,000	27,200,000.00
			Psychoeducation on drug and substance	No of people reached	0	1,200	0	1200

4.5 Department of Finance and Socio –Economic Planning

4.5.1 Financial Performance

The departmental expenditure for the first half of FY 2024/25 was **KShs 235,355,312** representing an absorption rate of **43 percent** against a budget of **Kshs. 550,078,932**.

Table 26 : Budget and Expenditure Summary for the Department of Devolution

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
Operations	150,038,401	67,322,643	45
Maintenance	124,507,893	54,683,836	44
Sb total	274,546,294	122,006,479	44
Personnel	226,697,666	113,348,833	50
Total Recurrent	501,243,960	235,355,312	47
Capital Expenditure	48,834,972	-	0
Total	550,078,932	235,355,312	43

The departmental total expenditure comprised of 52 percent on operations & maintenance, 48 percent b on personnel emoluments and nil on development.

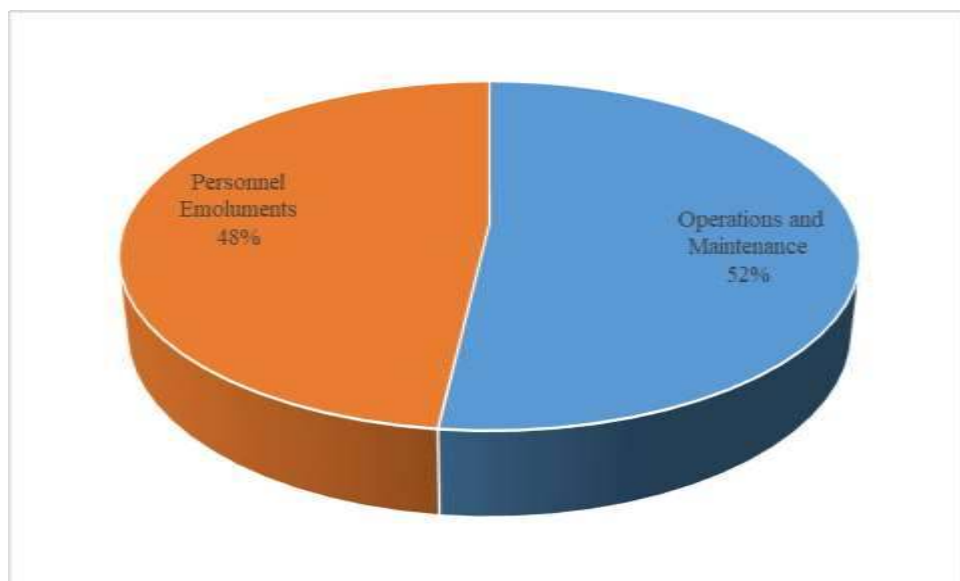


Figure 8: Finance, Expenditure by Main Economic Classification

4.5.1.1 Recurrent Budget Performance

The recurrent expenditure on operations was KShs 235,355,312 with salaries and wages at KShs of 113,348,832.70 recording the highest expenditure followed by Laptrust and Lap Fund Pending bill at KShs 39,417,551. Revenue mobilization had the third highest expenditure at KShs at KShs 17,003,000.

Table 27: Recurrent Expenditure per Vote

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
1.	Salaries & Wages	226,697,666	113,348,833	50
2.	Laptrust and Lap Fund Pending bill	39,500,000	39,417,551	100
3.	Revenue mobilization	29,000,000	17,003,000	59
4.	Preparation of Budgets	25,500,000	13,742,900	54
5.	Car & Mortgage loan Fund – Executive	10,000,000	10,000,000	100
6.	Financial reporting and Management	9,000,000	6,503,169	72
7.	Refined Fuels & Lubricants	10,000,000	4,105,000	41
8.	Coordination of county plans	4,800,000	3,062,076	64
9.	Monitoring and Evaluation	5,000,000	2,400,150	48
10.	Catering Services(Receptions, Accommodation, drinks)	9,000,000	2,360,900	26
11.	Boards, Committees, Conferences and Seminars-Audit Committee	6,000,000	2,262,994	38
12.	Coordination of county statistics and indicators	3,800,000	1,764,880	46
13.	Boards, Committees, Conferences and Seminars-CBEF	5,700,000	1,691,500	30
14.	Daily Subsistence Allowance	3,500,000	1,690,680	48
15.	Training Expenses	2,300,000	1,622,045	71
16.	Preparation of CBROP	2,000,000	1,534,700	77
17.	Maintenance Expenses-Motor Vehicles/Generator	7,648,539	1,379,445	18
18.	Supply Chain Management/E procurement	1,350,000	1,208,800	90
19.	Preparation of Budget Implementation Reports	3,000,000	1,139,600	38
20.	Office Administration Services	1,500,000	1,113,440	74
21.	Emergency fund	50,398,534	1,034,880	2
22.	Contracted Guards & Cleaning services	3,000,000	899,580	30
23.	Telephone, Telex, Facsimile and Mobile Phone Services	1,400,000	700,000	50
24.	Asset Management Operations	1,200,000	577,180	48
25.	Maintenance of Buildings and Stations-- Non-Residential	522,798	506,880	97
26.	Travel Costs	1,000,000	496,630	50
27.	Supplies and accessories for Computers	600,000	491,450	82
28.	Performance Contracting	900,000	454,900	51
29.	External Resource Mobilization	440,300	440,300	100
30.	Staff Uniform and identification badges	550,000	400,000	73
31.	Publishing & Printing Services	3,000,000	376,200	13
32.	Daily subsistence allowance-Foreign travel	1,000,000	334,260	33
33.	Travel Costs-Foreign travel	600,000	300,000	50
34.	Water and Sewerage	1,000,000	256,660	26
35.	Project Investment Management and Flagships	900,000	218,640	24
36.	Trainee Allowance-Interns	900,000	130,900	15
37.	Advertising, Awareness ,Communication & Publicity Campaigns;	1,000,000	114,840	11
38.	Maintenance of Computers, Software, and Networks (System, USSD)	8,000,000	64,200	1
39.	Policy development --Finance Bill 2024	900,000	49,500	6
40.	Membership fees	400,000	44,600	11
41.	Routine Maintenance- Other As-Bus parks and Livestock sale yard	500,000	40,000	8
42.	Payment of Rent	1,500,000	38,850	3
43.	Electricity	1,000,000	30,299	3
44.	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,000,000	2,900	0
45.	Preparation of CFSP	5,000,000	-	0
46.	Purchase of Computers, Printers and other IT Equipment (POS)	4,488,022	-	0

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
47.	Specialised Materials- Other-Asset Tags	1,000,000	-	0
48.	Other Operating expenses-Enterprise risk management, sensitization and capacity building	991,308	-	0
49.	Pre-feasibility, Feasibility and Appraisal Studies	699,225	-	0
50.	Medals, Awards and Honours- Medallions	500,000	-	0
51.	Staff Welfare	500,000	-	0
52.	Sanitary and Cleaning Materials	500,000	-	0
53.	Bank Service Commission & Charges	357,568	-	0
54.	Internet Connections	200,000	-	0
		501,243,960	235,355,312	47

4.5.1.2 Development Budget Performance

The department did not record any development expenditure during a half of FY 2024/25.

Table 28:: Department of Devolution; Development Budget and Project Status

No	Expenditure item	FY 2024/25 supplementary 1 Budget Estimates	Expenditure as at 31 st December 2024	Absorption Rate (%)	Status
1	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) "Level 1	1,815,187.50	0	0	Not started
2	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) "Level 2 grant"	25,600,108.10	0	0	Not started
3	Supplementary Projects for poor and marginalized	20,318,953.69	0	0	Ongoing
4	Equipping and fencing of County Treasury	100,722.90	0	0	Not started
5	Ward fuel for Maintenance and repair of critical ward infrastructure	1,000,000.00	0	0	Not started
	Total	48,834,972.19	0	0	

4.5.2 Non-Financial Performance

In the half of FY 2024/25, the department complied with the Public Finance Management Act (PFMA) requirements by preparing the necessary statutory plans and reports. To promote fiscal accountability and transparency, the department developed key documents, including the FY 2023/24 budget implementation report, FY 2023/24 Annual Progress Review (APR), the budget circular, FY 2025/26 Annual Development Plan (ADP), the 2024 County Budget Review and Outlook Paper (CBROP), sector working groups (SWGs) report and procurement plan. Other reports prepared were on audit, project implementation, and revenue.

Table 29: Department of Finance Non-Financial Performance

Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Actuals as at 31 st December 2024	Variance
General administration & planning	Administration	Functional Integrated Records Management System	%of implementation	50	100	0	100
		Undertake Training Needs Assessment	No. of reports	1	1	0	1
		Well-coordinated service delivery	No of performance management report	4	1	1	0
		Staff Training	No. of staff trained	100	60	0	60
Public Financial Management	Accounting services	Timely Final reporting	No of Final accounts and quarterly reports prepared	1	1	0	1
		Timely Final reporting	No of quarterly reports	4	4	2	2
		Efficient and effective Accounting Services	Annual Consolidated Financial Statements prepared	1	1	0	1
	Budget and Expenditure	Budget Circular	Budget Circular issued by 30th August	1	1	1	0
		Public Expenditure review	Annual Public Expenditure review reports	1	1	0	1
		Convening of Sector Working groups	Sector working group reports & budget proposals by December 31 st	1	1	1	0
		County Fiscal Strategy Paper (CFSP),	CFSP prepared and submitted to assembly by February 28 th	1	1	0	1
		County Budget Review and Outlook Paper (C-BROP),	C-BROP prepared and submitted to assembly by September 30 th	1	1	1	0
		Public participation on budget preparation &Sensitized public	No. ward participation forums held	30	30	0	30

Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Actuals as at 31 st December 2024	Variance
		on Budget Implementation					
		Programme-based budget (PBB)	Programme-Based Budget (PBB) submitted to county Assembly by 30th April	1	1	0	1
		Integrated Financial Management	County budget prepared on IFMIS budget module	3	2	2	0
		Budget implementation monitoring	Quarterly budget implementation report prepared	4	4	2	2
	Internal audit services	Strengthen internal controls	No. of audit reports and feedback per department per annum	5	5	3	2
		Risk based audits	Number of departments in which RBU audits have been conducted	10	10	3	7
		Systems audit	No of systems audits undertaken	3	3	2	1
		Verification of Assets and liabilities	No of departments whose assets and liabilities have been verified	2	1	3	2
		Special audit reports	No. of special audit reports	4	4	1	3
	Resource	Policy Formulation & Public participation	No of bills Enacted	1	1	1	0
		Revenue and business census report, Revenue arrears & quarterly performance report	Complete reports	6	6	1	5
	Supply chain management services	Ensure compliance with public procurement policies and systems	% level of compliance	100%	100%	50%	50%
		Developed annual procurement plan	Annual Procurement Plans	1	1	1	0
	Economic Planning	Reviewed County Sector Development Plans	No. of published sector development plans	1	8	0	8
		Annual development plan (ADP)	Annual Development Plan (ADP)	1	1	1	0
		2023-27 CIDP	CIDP formulated	1	0	0	0
		Working County PPP unit and framework	% of implementation	0%	100%	0	100%
	Monitoring & Evaluation	M&E Implementation reports	Quarterly project implementation Reports	4	4	2	2
			Special reports	4	4	0	4

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

4.6 Agriculture, Livestock, Fisheries and Co-operatives Development

4.6.1 Financial Performance

The total expenditure for the first half of FY 2024/25 was **KShs. 144,346,062** which translated to an absorption rate of **24 percent** against an annual allocation of **Kshs 613,912,435**.

Table 30: Budget Summary and Expenditure

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
Operations	30,049,740	8,175,332	27
Maintenance	3,090,000	541,171	18
Sub Total	33,139,740	8,716,502	26
Personnel	224,510,531	112,255,166	50
Total Recurrent	257,650,271	120,971,668	47
Development	356,262,164	23,374,394	7
Total Budget	613,912,435	144,346,062	24

The department spend 78 per cent on personnel emoluments, 16 percent on development expenditure and six percent on operations and maintenance.

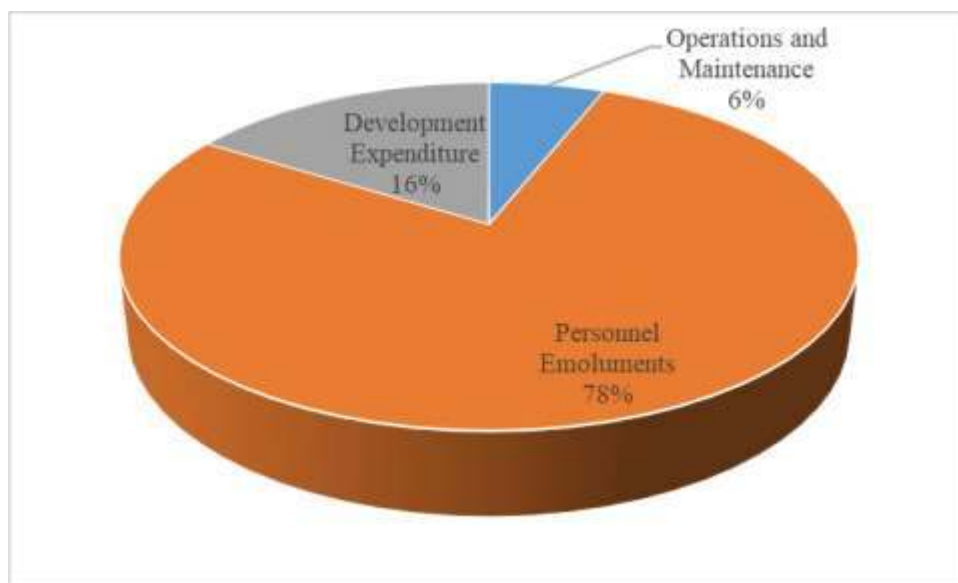


Figure 9: Agriculture, Expenditure by Main Economic Classification

4.6.1.1. Recurrent Budget Performance

In the first half of FY 2024/25, the department incurred a recurrent expenditure of KShs. 120,971,668 against an approved budget of 257,650,271 representing a 47% absorption rate. Table 31 indicates the recurrent votes expenditure and absorption rates.

Table 31: Recurrent expenditure per vote for Agriculture

No	Expenditure Item	FY 2024/25 Supplementa ry(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
1.	Salaries And Wages	224,510,531	112,255,166	50
2.	Agriculture extension programme -Technical support to Value Chain development-strategies	2,000,000	1,970,920	99
3.	Agricultural Training Institute	4,850,000	1,746,813	36
4.	Daily Subsistence Allowance	1,600,000	1,169,491	73
5.	Support to Veterinary Programmes AIA	7,000,000	1,131,903	16
6.	Refined Fuels & Lubricants	3,500,000	1,000,000	29
7.	Maintenance Expenses-Motor Vehicles	2,990,000	541,171	18
8.	Travel Costs	400,000	400,000	100
9.	Training Expenses	500,000	338,383	68
10.	Catering Services (Receptions, Accommodation, drinks)	1,531,308	289,700	19
11.	Aggregation and market linkages-	373,982	35,000	9
12.	Sanitary and Cleaning Materials	25,000	25,000	100
13.	General office Supplies-stationery	600,000	20,090	3
14.	Supplies and accessories for Computers	400,000	18,500	5
15.	Telephone, Telex, Facsimile and Mobile Phone Services	60,000	15,000	25
16.	Courier & Postal Services	9,450	9,450	100
17.	Co-operative development and management	800,000	5,082	1
18.	Electricity	400,000	-	0
19.	Water and Sewerage	150,000	-	0
20.	Travel costs & Subs-Agri Extension Serv.	300,000	-	0
21.	Publishing & printing Services	200,000	-	0
22.	Advertising, Awareness & Publicity Campaigns	300,000	-	0
23.	Community outreach	200,000	-	0
24.	Veterinary Public Health - Meat inspection	2,000,000	-	0
25.	Planning, Budget and Indicator Tracking	100,000	-	0
26.	Financial management and reporting	150,000	-	0
27.	Animal feeds development	200,000	-	0
28.	Fisheries development	200,000	-	0
29.	Food and feed safety control and coordination	600,000	-	0
30.	Development of Makueni ASK Show	1,600,000	-	0
31.	Maintenance of Computers, Software and Networks	100,000	-	0
	Total	257,650,271	120,971,668	47

4.6.1.2 Development Budget Performance

During the period under review, the department spend KShs. 23,374,394 against a budget of 356,262,164 translating to 7 percent absorption rate. The highest development expenditure of KShs 6,183,961 was spent on De-Risking and Value Enhancement (DRIVE) project and was followed by KShs 4,865,377 incurred on purchase of certified maize seeds for Kilungu ward while issuance of certified maize seeds for Mbitini ward was third with an expenditure of KShs 4,000,000. The table below presents the expenditure, the absorption rates and status for the department's programmes and projects.

Table 32: Development Expenditure for Agriculture

Ward	Project Name	FY 2024/25 Supplement ary Budget (1) Estimates	Expenditure up to 31 st December 2024	Absorptio n Rate(%)	Status
HQ	De-Risking and Value Enhancement (DRIVE) project	7,500,000	6,183,961	82	Ongoing
Kilungu	Purchase of certified maize seeds – DK 8031 and Duma 43	5,000,000	4,865,377	97	Complete
Mbitini	Issuance of certified Maize seeds only, DK 8031	4,000,000	4,000,000	100	Complete
Ilima	Supply of certified seeds	1,500,000	1,500,000	100	Complete
Kasikeu	Provision of certified seeds of maize, beans, green grams &	1,500,000	1,499,085	100	Complete

Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure up to 31 st December 2024	Absorption Rate (%)	Status
	cow peas.				
Hq	Industrial crops development (coffee, macadamia) - Procure coffee seedlings, mulching material and manure for 4 cooperative coffee societies in Kilungu,Mbitini ,Mbooni and Mukaa wards	3,180,000	1,011,300	32	Complete
Mukaa	Distribution of certified seed (Maize and beans) adaptive to Mukaa climate	1,000,000	897,835	90	Complete
Kako/Waia	Provision of certified seeds	1,000,000	855,460	86	Complete
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	849,600	85	Complete
Mbooni	Supply of certified seeds (maize & beans)	2,021,700	800,835	40	Complete
Mavindini,Kalawa,Nzakika,Ke,e,Ilima,Mukaa,Kiima Kiu Kalanzoni And Kako Waia	Grains development (greens gram, pigeon peas, cow peas, sorghum) - Support operations for existing satellite fertilizer depots (off loaders, internet, electricity. Operations and Security)	2,500,000	352,640	14	Not Started
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	183,280	2	Not Started
Kathonzweni	Agricultural development(Supply of certified pasture seeds)	1,000,000	167,700	17	Complete
All	Agriculture Mechanization Services(AMS)-farm ponds rehabilitation - Provision of mechanization services	1,000,000	150,000	15	Ongoing
Ivingoni/Nzambani	Farmers trainings and Timely provision of certified seeds; Beans, Green grams(ks20),sunflower &cowpeas	1,000,000	28,660	3	Complete
Kalawa	support farmers with farm inputs and Train identified farmers to be ToTs of the others (seed Bulking)	1,000,000	28,660	3	Complete
Kathonzweni	Kathonzweni stock yard ; finalize fencing and operationalize the stock yard (partitioning ,soil compacting ,electricity supply, revenue kiosks)	7,107,000	0	0	Not Started
Kasikeu Nguumo Mbitini Kitise Kilungu	Technical evaluation of flagship projects (Kasikeu Grain Milling Plant, Kitise slaughter house, Nguumo and 2 cold rooms	1,500,000	0	0	Not Started
Kithungo Kitundu	Vegetable value chain development (Tomatoes, French beans and local vegetables) - Water connection, electricity connection and operationalisation of the Utangwa vegetable aggregation centres and establishment of a agro-tree nursery.	3,500,000	0	0	Not Started
Makindu	Makueni Integrated Grain Value Addition Plant - Servicing of machinery, purchase and processing of pulses and procurement of packaging material.	4,000,000	0	0	Not Started
Makindu	Development of Makueni ASK Show - Fencing and borehole rehabilitation and establishment of a demo and clearing	3,063,000	0	0	Not Started
Hq	Establishment of 10 Aggregation centres to facilitate market linkages for agricultural produce and pulses	2,500,000	0	0	Not Started
Hq	Maintenance of low pest zones - procurement of low pest	3,500,000	0	0	Ongoing

Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure up to 31 st December 2024	Absorption Rate (%)	Status
	management technologies, and training farmers				
Hq	Matching Grant - Kenya Agricultural Business Development Project (KABDP)	10,000,000	0	0	Not Started
Countywide	Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000	0	0	Not Started
All Wards	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	151,515,152	0	0	Not Started
All Wards	Kenya Agricultural Business Development Project (KABDP)	10,918,919	0	0	Not Started
Kithungo Kitundu	Utangwa Coffee Factory, rehabilitation of infrastructure and establishment of coffee nursery	3,000,000	0	0	Not Started
Mbooni	Revitalize Kikima dairy cooperative and Provision of AI services	2,000,000	0	0	Not Started
Kathonzweni	Feasibility study and designs for Kathonzweni livestock abattoir	1,300,000	0	0	Not Started
Mavindini	Youth in Agriculture project	1,000,000	0	0	Not Started
Mtito Andei	Provision of Gala goat	1,000,000	0	0	Not Started
Nzaui/Kilili/Kalamba	Transportation of Manure (Fuel)	800,000	0	0	Not Started
Tulimani	Renovation and fencing of Tututha cooperative house to be a fertilizer depot-Fencing, Electric power supply and Renovation of the house	1,000,000	0	0	Not Started
Thange	Purchase of Gala Goats and distribution to farmers	1,000,000	0	0	Not Started
Kathonzweni	Agricultural development(Subsidized AI services)	900,000	0	0	Not Started
Kako/Waia	Establish Satellite Fertiliser at Wambiti- Electrification	500,000	0	0	Not Started
Kalawa	Establish Satellite Fertiliser Depot	500,000	0	0	Not Started
Kathonzweni	Training of young agripreneurs	500,000	0	0	Not Started
Kee	Establish Satellite Fertilizer Depot at Kee- equipping with computer, pallets, staffing and Provide Soil testing services at the facility	500,000	0	0	Not Started
Kitise/Kithuki	Training of young agripreneurs	500,000	0	0	Not Started
Kee	Ward based SACCO	340,511	0	0	Not Started
Kikumbulyu North	Matching grant to the Ward Agricultural SACCO	500,000	0	0	Not Started
Kithungo/Kitundu	procurement of Fuel and Lubricant in the Department of Agriculture	909,000	0	0	Not Started
Mavindini	Fuel for Backhoe	500,000	0	0	Not Started
Thange	Matching grant to the Ward Agricultural SACCO	150,000	0	0	Not Started
Countywide	Fisheries development programme	43,000	0	0	Complete
Mbitini	Operationalization of post-harvest facility (cold room pack	100,000	0	0	Complete

Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure up to 31 st December 2024	Absorption Rate (%)	Status
	house) at Kavuthu in Mbitini ward				
Muvau Kikumini	Agricultural Training Institute - Kwa Kathoka	532,593	0	0	Complete
County Wide	Artificial Insemination (AI)	609,731	0	0	Not Started
Kasikeu	Completion and operationalization of Kasikeu Grain Milling Facility	11,000	0	0	Complete
Nguumo	Completion of Nguumo poultry aggregation centre	80,000	0	0	Complete
County Wide	Co-operative development and management	612,264	0	0	Complete
Countywide	Establishment of low pest zones	82,600	0	0	Complete
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	0	0	Complete
County Wide	Food security initiatives - support to farm ponds programme	116,000	0	0	Complete
County Wide	Fruit development programme	234,032	0	0	Complete
County Wide	IDA (World Bank) credit (National Agricultural and Rural Inclusive Growth Project (NARIGP) matching grant	14,344,221	0	0	Complete
	IDA (World Bank) Credit National Agricultural and Rural Inclusive Growth Project (NARIGP)	8,858,090	0	0	Complete
Countywide	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	197,800	0	0	Complete
	Installation of Pallets at Satellite Fertiliser Stores	499,554	0	0	Complete
	Irrigation Development Programmes - Survey, identification, mapping and Designs	1,795,800	0	0	Complete
	Kenya Devolution Support Programme(Kavuthu, Kalongo and Kalawani Cold rooms)	2,250,000	0	0	Complete
All	Livestock Disease Control	48,000	0	0	Complete
	Livestock Value Chain Support Project	21,485,520	0	0	Not Started
Makindu	Makueni Integrated Grain Value Chain Development Project-Purchase and installation of retail packaging machine and purchase of pulses	2,263,561	0	0	Complete
Countywide	Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000	0	0	Not Started
Kathonzweni	Operationalisation of Kathonzweni dairy processing plant	1,167,950	0	0	Complete
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	0	Complete
All	Rabies Elimination programme	260,000	0	0	Complete
All	Community Economic Empowerment- 30 wards Agricultural extension service for increased production and productivity	16,000	0	0	Complete
Emali/Mulala	Agricultural and livestock productivity- Provision of subsidized AI services , Extension programme and construction of 5 cattle crushes	1,808,500	0	0	Complete
Kasikeu	Agricultural productivity programme - Purchase of Bac hoe	12,820	0	0	Complete
Kasikeu	Rehabilitation of Kasikeu stock yard and toilet.	478,184	0	0	Complete
Kithungo/Kitundu	Relocation of Hay Stands	26,000	0	0	Complete
Kitise/ Kithuki	Operationalization of Kikome Irrigation Scheme (stalled project)	4,590,323	0	0	Not Started

Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure up to 31 st December 2024	Absorption Rate (%)	Status
Mukaa	Avocado development Programme	141,408	0	0	Complete
Mukaa	Establishment of Mukaa ward tree nurseries	60,000	0	0	Complete
Nguumo	Agriculture Development Programme	120,000	0	0	Complete
Nguumo	Subsidized farm pond Development	115,000	0	0	Complete
Nguumo	Goat value chain development- PWDs	950,100	0	0	Complete
Mbooni	Operationalization of Kikima Dairy Processing Plant	52,278	0	0	Complete
Mbooni	Agriculture Development Programme	1,295,100	0	0	Complete
Ilima	AI Development	329,685	0	0	Not Started
Kako/ Waia	Kyang'onde stock yard	31,000	0	0	Complete
Kee	Provision of certified mango, avocado seedlings, certified seeds, fertilizer and other farm inputs	889,112	0	0	Complete
Kikumbulyu South	Goat Value Chain Development	1,580,162	0	0	Complete
Kilungu	Avocado Value Chain development	551,100	0	0	Complete
Kithungo/ Kitundu	Irrigated farming development through Survey, design and construction of a hybrid water weir and drift at Kathambalani.	6,390,000	0	0	Complete
Kitise/ Kithuki	Kikome Irrigation scheme	7,000,000	0	0	Complete
Mbooni	Dairy farming and livestock keeping	922,440	0	0	Complete
Mukaa	Fruit development- Avocado and mango value chains	2,400,000	0	0	Not Started
Thange	Livestock development	655,400	0	0	Complete
Wote/Nziu	Fruit Value chain development	296,000	0	0	Complete
	Total	356,262,164	23,374,393	7%	

4.6.2 Non-Financial Performance

The Department of achieved significant milestones in the first half of FY 2024/25, focusing on enhancing agricultural productivity and supporting food security.

a) Lands, Crop Development & Productivity

The Government of Makueni County is making significant strides in enhancing agricultural production and ensuring food security in the region. A key initiative was the distribution of assorted certified seeds, totalling 36.782 metric tonnes, to 18,277 farmers across ten wards, including Kako Waia, Mbooni, Tulimani, Kalawa, Ilima, Kilungu, Kasikeu, Mukaa, Ivingoni Nzambani, and Mbitini. This strategic distribution included green grams (5.512 MT), beans (3.806 MT), and maize (27.464 MT). The seeds, planted in over 1,542 hectares, are projected to yield more than 1,000 metric tonnes of produce, thereby significantly contributing to food security in the community.

In addition to the seed distribution, the government provided 535 kilograms of pasture seeds to 167 farmers, enhancing livestock feed availability. Coffee production also received a boost with the distribution of 26,600 seedlings to various cooperative societies: Kikima received 20,100 seedlings, Kithangathini 4,517, Kithumani 878, and Masokani 1,105. Such efforts are aimed at improving coffee yields and providing a sustainable income for farmers.

The operationalization of the Wote aggregation and packhouse has marked a pivotal development in the agricultural sector. This facility has enabled the export of approximately 483,446 mangoes (Apple and Kent varieties) to international markets, including Oman, Dubai, Qatar, and the UK. The collaboration with five exporters underscores the government's commitment to promoting the region's agricultural products on a global scale.

Livestock Resources Management and Development

The management of livestock resources has also been a priority, with various vaccination programs aimed at maintaining animal health. Vaccination efforts have included 48 cattle vaccinated against Contagious Bovine Pleuropneumonia (CBPP), alongside substantial numbers against Foot and Mouth Disease (FMD) and Lumpy Skin Disease (LSD), with 20,494 and 68,293 vaccinations administered, respectively. Moreover, 71,393 goats were vaccinated against Contagious Caprine Pleuropneumonia, demonstrating a comprehensive approach to livestock health.

The poultry sector benefited as well, with 1,321 birds vaccinated against Fowl Pox and over 16,000 against Newcastle Disease. The slaughter statistics reveal an impressive output, with 9,306 beef carcasses, 3,630 sheep, 18,306 goats, and 41 pigs recorded, totalling 31,283 carcasses. These efforts not only enhance food production but also contribute to the livelihoods of local farmers.

Cooperatives Development

Cooperatives development has been a vital component of the agricultural strategy in Makueni County. During the reporting period, the Directorate conducted 13 cooperative audits and facilitated the formation of 22 new cooperative societies. The implementation of pre-cooperative trainings and the organization of 31 Annual General Meetings (AGMs) have strengthened the cooperative movement, enabling farmers to collaborate and maximize their potential.

National Agriculture Value Chain Development Programme (NAVCDP)

The National Agriculture Value Chain Development Programme (NAVCDP) has played a crucial role in supporting agricultural initiatives and cooperative development in the region. In its first phase, 187,557 farmers were registered, indicating a robust engagement in agricultural activities. To further enhance capacities, 120 members of SACCO management and supervisory committees (60 females and 60 males) and five cooperative officers underwent training on SACCO financial operations manuals, Environmental and Social Safeguards (ESS), and Grievance Redress Mechanisms (GRM). This training is pivotal for improving the efficiency and effectiveness of SACCO operations.

Furthermore, 33 Farmer Producer Organization (FPO) officials, comprising 22 males and 11 females, along with 10 technical officers, participated in ESS and GRM training sessions. This comprehensive capacity-building initiative has given these groups the tools necessary to navigate the complexities of agricultural production and market engagement.

The NAVCDP has also focused on community outreach, with a total of 62,556 beneficiaries enrolled in 4,958 Community Interest Groups (CIGs) and Vulnerable and Marginalized Groups (VMGs). This initiative has particularly helped ten wards that were previously unserved under the NARIGP to recruit their agripreneurs. By fostering agricultural development and community involvement, the government aims to empower farmers, increase their incomes, and bolster food security in Makueni County.

Table 33:Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st Decemb er 2024	Variance
General Administrati on & Planning	Efficient and effective support services for delivery	Agricultural General Administrati on and Planning Unit	Improved extension services	Number of new extension officers employed	10	4	6
				Number of farmers accessing the extension services	170,520	80260	170,520
Land, Crop development & productivity	Grains VC developme nt	Directorate of agriculture	Availability of quality seed for high value crops	Metric tonnes of certified seeds procured and supplied to farmers	252	37	252
	Food Security initiative-support to Farm Pond Programme		Increase food access and availability	Number of farm ponds excavated	96	42	54
				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	4,300	0
	Soil conservatio n and water harvesting and range rehabilitati on		Digging of Zai pits	Number of Kms of farm terraces constructed	100	30	70
				Number of agroforestry tree nurseries established	1	0	1
	Agribusiness and information management	Fruit and vegetable aggregation and processing	Directorate of agriculture		Number of cold room operationalized	2	0
				Number of aggregation centres	10	1	10

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2024	Variance	
				constructed				
	Grain aggregation and processing		Completion of Makueni Integrated Grain Processing Plant	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	1,150	7,000	
				Number of insemination done – goats	1500	0	1500	
	Meat value chain development	Livestock production Unit	Increased poultry production	Number of chicks procured and supplied to farmers	0	0	0	
				Quantity in Kgs of pasture seeds procured and supplied to farmers	2000	535	1465	
	Fisheries Development	Fisheries Unit	Aquaculture production systems/equipm ent 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	80,000	
				Number of goats/sheep vaccinated	120,000	72,503	120,000	
				Number of dogs vaccinated	30,000	1,340	30,000	
				Number of birds vaccinated	150,000	19,666	150,000	
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	9,306	26,000
					Number of carcasses inspected - goats/sheep	90,000	21,377	68,623

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2024	Variance
			Slaughter houses inspected	Number of slaughter house inspected	81	0	81
				Amount of revenue generated by the veterinary public health programme and vaccination/livestock movement permits programme	10,000,000	4,654,433	10,000,000
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	31	59
			AGM reports	New cooperative societies	10	22	12
			Improved community savings culture	Percentage increase in members savings	10%	4%	10%

4.7 Department of ICT, Education and Internships

4.7.1 Financial Performance

The expenditure for first half of FY 2024/25 was **Kshs. 387,861,875** against a budget of Kshs 1,205,838,148 which translated to an absorption rate of **32 percent**. The absorption rates for recurrent and development were **41 and two percent**, respectively.

Table 34: Department Education of Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
Operations	19,851,846	5,754,042	29
Maintenance	205,402,357	16,713,786	8
Sub-total	225,254,203	22,467,828	10
Personnel Emoluments	714,757,884	358,814,067	50
Total Recurrent	940,012,087	381,281,895	41
Capital Expenditure	265,826,061	6,579,980	2
Totals	1,205,838,148	387,861,875	32

The total expenditure for the department comprised of 92 percent on personnel emoluments, six percent operations and maintenance, and two percent of development.

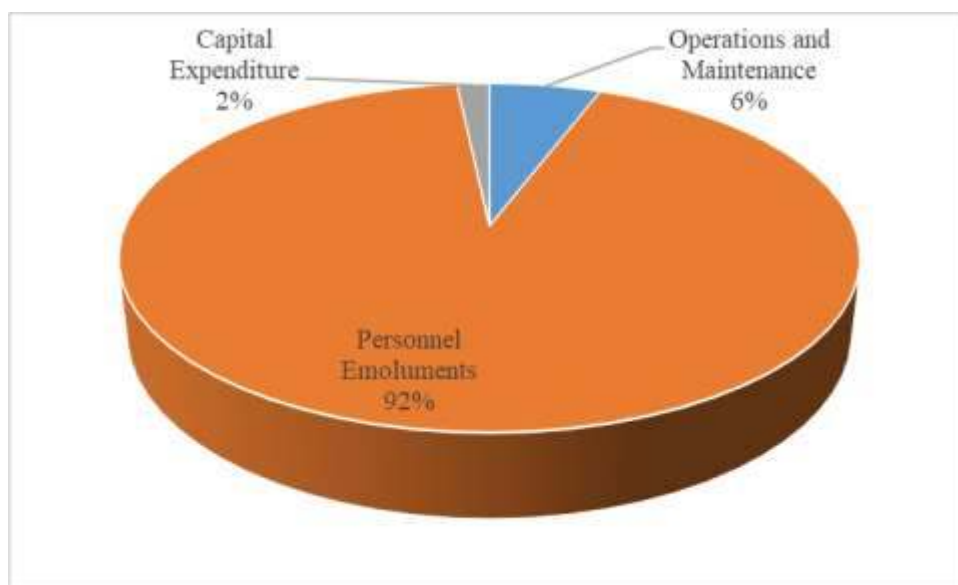


Figure 10: Department of Education Expenditure by Economic Classification

Recurrent Budget Performance

The department utilized KShs. 381,281,895 against a budget of KShs. 940,012,087 on recurrent which represents 41 percent absorption rate. The highest expenditures were incurred under the salaries and wages at KShs. 358,814,067 followed by scholarship vote at KShs. 12,400,849. The analysis of the expenditure is provided in the table below;

Table 35: Department of Education Recurrent Expenditure Performance

No	Ward	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
1.		Salaries & Wages	714,757,884	358,814,067	50

No	Ward	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
2.		Scholarships	25,000,000	12,400,849	50
3.		Facilitation of ECDE Officers & teachers	2,300,000	1,693,570	74
4.	All	Internship, Mentoring & Volunteer Programme	18,000,000	1,602,925	9
5.		Refined fuels, Oils & Lubricants-others	3,000,000	1,149,138	38
6.		2210299SMS System	1,000,000	1,000,000	100
7.		Daily Subsistence Allowance	2,100,000	942,060	45
8.	All	ECDE Capitation	15,000,000	762,350	5
9.		Maintenance Expenses-Motor Vehicles	2,500,000	658,462	26
10.		Office & General Supplies-stationery	1,459,343	625,900	43
11.		Hospitality-Catering Services	1,700,000	303,441	18
12.		Domestic Travel Costs	400,000	262,000	66
13.		2649999Support to Education	1,500,000	255,200	17
14.		Utilities-Electricity	1,000,000	247,733	25
15.		Utilities-Water and Sewerage	500,000	220,000	44
16.		Facilitation of ICT Officers	700,000	198,900	28
17.		Advertising & Publicity	100,000	48,200	48
18.		Facilitation of library services	200,000	46,900	23
19.		Purchase of Computers, Printers and other IT Equipment	400,000	34,000	9
20.		Membership fees	200,000	16,200	8
21.		Communication-Telephone	332,503	0	0
22.		Rent-Non-Residential (C.I.C Centres & showroom)	500,000	0	0
23.		Other Operating expenses-Financial Management and Reporting	200,000	0	0
24.		Contracted Guards	4,560,000	0	0
25.		Community Information Centres AIA	400,000	0	0
26.		Planning, Budget & Indicator tracking	200,000	0	0
27.		Maintenance of Office-Furniture & Equipment	300,000	0	0
28.		Maintenance of ICT hardware equipment	500,000	0	0
29.		Bandwidth H/Q	7,500,000	0	0
30.		Bandwidth (MCRH, Mbooni SCH, Makindu SCH)	2,000,000	0	0
31.		Webhosting	2,950,000	0	0
32.		County Bursaries	1,500,000	0	0
33.		CIC Repair & Maintenance	300,000	0	0
34.	Emali/Mulala	Issuance of bursaries	4,500,000	0	0
35.	Ilima	Issuance of bursaries	5,000,000	0	0
36.	Ivingoni/Nzambani	Issuance of bursaries	3,000,000	0	0
37.	Kako/Waia	Issuance of bursaries	3,000,000	0	0
38.	Kalawa	Issuance of bursaries	2,000,000	0	0
39.	Kasikeu	Issuance of bursaries	3,000,000	0	0
40.	Kathonzwi	Issuance of bursaries	3,000,000	0	0
41.	Kee	Issuance of bursaries	3,500,000	0	0
42.	Kiimakui/Kalanzoni	Issuance of bursaries	2,000,000	0	0
43.	Kikumbulyu North	Issuance of bursaries	5,000,000	0	0
44.	Kikumbulyu South	Issuance of bursaries	4,950,000	0	0

No	Ward	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
45.	Kilungu	Issuance of bursaries	5,000,000	0	0
46.	Kisau/Kiteta	Issuance of bursaries	3,950,000	0	0
47.	Kithungo/Kitundu	Issuance of bursaries	3,000,000	0	0
48.	Kitise/Kithuki	Issuance of bursaries	4,000,000	0	0
49.	Makindu	Issuance of bursaries	7,000,000	0	0
50.	Masongaleni	Issuance of bursaries	3,000,000	0	0
51.	Mavindini	Issuance of bursaries	3,000,000	0	0
52.	Mbitini	Issuance of bursaries	4,000,000	0	0
53.	Mbooni	Issuance of bursaries	2,000,000	0	0
54.	Mtito Andei	Issuance of bursaries	3,000,000	0	0
55.	Mukaa	Issuance of bursaries	3,000,000	0	0
56.	Muvau/Kikumi	Issuance of bursaries	3,000,000	0	0
57.	Nguu/Masumba	Issuance of bursaries	6,000,000	0	0
58.	Nguumo	Issuance of bursaries	4,000,000	0	0
59.	Nzaui/Kilili/Kalamba	Issuance of bursaries	7,000,000	0	0
60.	Thange	Issuance of bursaries	3,000,000	0	0
61.	Tulimani	Issuance of bursaries	5,000,000	0	0
62.	Ukia	Issuance of bursaries	4,000,000	0	0
63.	Nziu/Wote	Issuance of bursaries	3,000,000	0	0
64.	Ilima	Issuance of bursaries (Payment of Ward Bursary Committee)	50,000	0	0
65.	Kikumbulyu North	Issuance of bursaries (Payment of Ward Bursary Committee)	43,000	0	0
66.	Kikumbulyu South	Issuance of bursaries (Payment of Ward Bursary Committee)	50,000	0	0
67.	Kisau/Kiteta	Issuance of bursaries(Payment of Ward bursary Committee)	50,000	0	0
68.	Mbitini	Issuance of bursaries (Payment of Ward Bursary Committee)	43,000	0	0
69.	Nguumo	Issuance of bursaries (Payment of Ward Bursary Committee)	43,000	0	0
70.	HQ	Makueni Tech and innovation hub programmes	500,000	0	0
71.	Thange & Mbitini	Conditional Grant for transferred Library services	11,273,357	0	0
		Total	940,012,087	381,281,895	41

Development Budget Performance

The department utilized Kshs. **6,579,980** against a budget of Kshs. **265,826,061** on development which represents **two percent absorption rate**. The highest development expenditure of KShs 5,044,644 was realised on CTTI Development and capitation followed by KShs 1,315,900 on Government Automation. The analysis of the expenditure is provided in the table 36;

Table 36: Department of Education Development Expenditure and Project Status

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption rate	Project status
1.	HQ	CTTI Development and capitation	15,020,000	5,044,644	34%	Ongoing
2.		Government Automation - budget automation and education system	3,000,000	1,315,900	44%	Ongoing

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption rate	Project status
3.	Masongaleni	Yikitaa ECDE - Yikitaa ECDE Construction of a Classroom (One classroom and electrical conduit)	1,500,000	219,436	15%	Complete
4.	HQ	Government Automation	6,973,943	0	0	Complete
5.	Tulimani	Upgrading of Kyamithengi community library	59,500	0	0	Complete
6.	HQ	CTTI Development and capitation	774,813	0	0	Complete
7.	HQ	Government Automation - Government Automation - CIHMIS Phase two	14,135,445	0	0	Ongoing
8.		Government Automation - Government Automation - Other ICT programmes	3,576,875	0	0	Ongoing
9.	Kee	Kyandumbi ECDE - Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,700,000	0	0	Ongoing
10.	Kikumbulyu North	Kikumbulyu North ECDE toilet	900,000	0	0	Not Started
11.	Kee	Nguluni ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	234,898	0	0	Complete
12.	Mbooni	Construction of a dormitory at Mukaatini CTTI	2,299,261	0	0	Ongoing
13.	Mavindini	Construction of dormitory at Ivinga Nzia CTTI	3,430,000	0	0	Ongoing
14.	Mavindini	Construction of dormitory at Mavindini CTTI	2,122,038	0	0	Complete
15.	Nzaui/Kilili/Kalamba	Construction of Kalamba ECDE (One classroom with electrical conduit and lockable cabinet)	30,000	0	0	Complete
16.	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	0	0	Complete
17.	Mtito Andei	Kavungwa ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	69,553	0	0	Complete
18.	Kathonzweni	Construction of Kiangini Youth Empowerment center. – Construction of ICT Hub/Computer lab/Resource center	131,431	0	0	Complete
19.	Ivingoni/ Nzambani	Construction of Kikwasuni ECDE (One classroom, 3 door pit latrine electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,450,000	0	0	Complete
20.	Muvau/Kikumini	Kimuumo ECDE center (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	1,960,000	0	0	Complete
21.	Nzaui/Kilili/Kalamba	Matiliku ECDE (One classroom with electrical conduit and lockable cabinet)	2,400,000	0	0	Stalled
22.	Nzaui/Kilili/Kalamba	Maumi ECDE (One classroom	2,400,000	0	0	Stalled

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption rate	Project status
		with electrical conduit and lockable cabinet)				
23.	Mtito Andei	Mavindini ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	103,600	0	0	Complete
24.	Kikumbulyu North	Construction of Mukononi ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	0	0	Complete
25.	Ukia	Construction of Mumbuni Primary ECDE Class (One classroom and electrical conduit)	1,470,000	0	0	Complete
26.	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	0	0	Complete
27.	Muvau/Kikumini	Ndukuma ECDE center (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	21,609	0	0	Complete
28.	Kathonzweni	Ngomano ECDE - Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	523,196	0	0	Complete
29.	Emali/Mulala	Emali town ship ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	0	0	Complete
30.	Mbitini	Installation of tanks and gutters at Masokani CTTI and Kithumani	75,860	0	0	Complete
31.	Ilima	Isovy CTTI Construction of Dormitory and fencing	998,197	0	0	Complete
32.	Kisau/ Kiteta	Kakuswi CTTI Construction of 2 dormitories (female and male)	6,830,000	0	0	Ongoing
33.	Nguumo	Katangini ECDE Construction of a Classroom (One classroom and electrical conduit)	1,470,000	0	0	Not started
34.	Kathonzweni	Kathonzweni CTTI – Construction of pit latrine Toilets	980,000	0	0	Complete
35.	Kikumbulyu North	Katilamuni ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	210,632	0	0	Complete
36.	Kilungu	Kauti CTTI Equipping	187,494	0	0	Complete
37.	Kasikeu	Kitumbini CTTI Dormitory	1,470,000	0	0	Not started
38.	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	0	0	Complete
39.	Mukaa	Kwa Muatha ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	0	0	Complete
40.	Kikumbulyu North	Kyaani ECDE Construction of 2	107,028	0	0	Complete

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption rate	Project status
		classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.				
41.	Mbitini	Kyumbuni ECDE- Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	126,178	0	0	Complete
42.	Kisau/ Kiteta	Mulasya ECDE Construction of 2 classroom, water harvesting (5000lts tank) electrical conduit, metallic cabinet, lockable wooden table and arm chair.	3,136,000	0	0	Ongoing
43.	Kilungu	Mutongu ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	161,122	0	0	Complete
44.	Kilungu	Mutungu ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	0	0	Complete
45.	Nguumo	Ndeini CTTI Electricity connection	64,301	0	0	Ongoing
46.	Kasikeu	Ndivu ECDE Construction of 2 classroom, office, store, water harvesting (5000lts) 3 door pit latrine electrical conduits metallic cabinet wooden table and arm chair.	166,646	0	0	Complete
47.	Emali/Mulala	Ng'etha CTTI- Construction of twin workshop and equipping	282,649	0	0	Complete
48.	Kisau/ Kiteta	Ngaa ECDE Construction of 2 classrooms, office, store and water tanks (5000lts)	161,122	0	0	Complete
49.	Thange	Ngokolani ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	62,503	0	0	Complete
50.	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	0	0	Complete
51.	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	0	0	Complete
52.	Thange	Nzouni ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	72,179	0	0	Complete
53.	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	0	0	Complete
54.	Tulimani	construction of one door Pit latrine at Mulooni ECDE Centre	490,000	0	0	Complete

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption rate	Project status
55.	Kisau/ Kiteta	Songeni ECDE Construction of 2 classroom, water harvesting (5000lts tank) electrical conduit, metallic cabinet, lockable wooden table and arm chair.	238,950	0	0	Complete
56.	Kalawa	Syongungi ECDE – Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	0	0	Complete
57.	Masongaleni	Ulilinsi ECDE - (One classroom and electrical conduit)	59,240	0	0	Complete
58.	Nguumo	Uvileni CTTI Construction of a toilet	36,011	0	0	Complete
59.	Kitise/ Kithuki	Yi Nthungu CTTI – Construction of a boys’ dormitory.	1,960,000	0	0	Ongoing
60.	Nzau/Kilili/Kalamba	Yiuma ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	0	0	Complete
61.	Emali/Mulala	Fencing, Construction of workshops of Kakulu CTTI	771,354	0	0	Complete
62.	Ivingoni/Nzambani	Kitandi CTTI Fencing and installation of water tanks	356,302	0	0	Stalled
63.	Kalawa	Syokilati ECDE Construction of a class	35,429	0	0	Complete
64.	Kalawa	Mweleli ECDE Construction of a classroom	36,624	0	0	Complete
65.	Kasikeu	Construction of Kwa Mbumbu ECDE	533,472	0	0	Complete
66.	Kiimakiu/Kalanzoni	Kisse ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	3,500,000	0	0	Complete
67.	Kikumbulyu North	Kiaoni ECDE Construction of one classroom	84,392	0	0	Complete
68.	Kilungu	Kyakathungu ECDE	70,000	0	0	Complete
69.	Kilungu	Kyakituku ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	292,845	0	0	Complete
70.	Kilungu	Mutanda ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	70,000	0	0	Complete
71.	Kisau/Kiteta	Kalimani ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	463,534	0	0	Complete
72.	Mbitini	Yuuni ECDE Construction of 2classroom,office, store, 3 door pit latrine and 5000lts tanks	1,781,305	0	0	Stalled
73.	Mbitini	Muambwani ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	192,092	0	0	Complete
74.	Mtito Andei	Miangeni ECDE - Construction of two classrooms, an office, a store, toilets and a 500 ltrs water tank	382,478	0	0	Complete
75.	Mtito Andei	Ngwata CTTI Construction of a workshop	47,556	0	0	Complete
76.	Mukaa	construction of Kitaingo CTTI workshops and power connection	1,129,280	0	0	Complete

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption rate	Project status
77.	Nguu/Masumba	Kwa Matungu CTTI	110,213	0	0	Complete
78.	Nguu/Masumba	Kwa Matungu CTTI	712,400	0	0	Ongoing
79.	Nguu/Masumba	Kwa Matungu CTTI-Purchase of Land	300,000	0	0	Complete
80.	Ukia	Construction of workshop and equipping at Ukaatuni CTTI	1,743,332	0	0	Not started
81.	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	0	0	Ongoing
82.	Kisau/Kiteta	Construction of Kyooni ECDE	3,200,000	0	0	Ongoing
83.	Kisau/Kiteta	Construction of Muluti ECDE	3,200,000	0	0	Not started
84.	Kikumini/Muvau	Construction of Makueni CTTI Dormitory	2,500,000	0	0	Not started
85.	Kikumini/Muvau	Construction of Kithoni ECDE centre	2,500,000	0	0	Not started
86.	Nguumo	Construction of 1 ECDE class at Katangini	1,000,000	0	0	Not started
87.	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	0	0	Ongoing
88.	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	0	0	Not started

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption rate	Project status
89.	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	0	0	Ongoing
90.	Wote/Nziu	Nziu CTTI -Construction of dormitory	4,000,000	0	0	Not started
91.	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	0	0	Ongoing
92.	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	0	0	Ongoing
93.	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	0	0	Ongoing
94.	Ivingoni/Nzambani	Matulani ECDE -Construction of	3,600,000	0	0	Not

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption rate	Project status
		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				started
95.	Ilima	Mwaani ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	3,500,000	0	0	Ongoing
96.	Ilima	Inyokoni ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	3,500,000	0	0	Not started
97.	Ilima	Kiluluini ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	3,500,000	0	0	Ongoing
98.	Ukia	Kisyungii ECDE-Construction of one class, toilet, an office,10,000L water tank and renovation of the existing class.	3,300,000	0	0	Ongoing
99.	Ilima	Kathangathini ECDE Construction of one class room with office and store, water harvesting (10,000 ltrs water tank)	2,500,000	0	0	Not started
100.	Mukaa	Construction of Uthini ECDE	2,500,000	0	0	Ongoing
101.	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	0	0	Ongoing
102.	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	2,500,000	0	0	Not started

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption rate	Project status
		tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting				
103.	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	0	0	Ongoing
104.	Nzaui/Kilili/Kalamba	Construction of Kwa Kalui ECDE	2,400,000	0	0	Ongoing
105.	Nzaui/Kilili/Kalamba	Construction of Maatha ECDE	2,400,000	0	0	Not started
106.	Kee	Kivai ECDE Centre -Construction of ECDE classroom	2,300,000	0	0	Ongoing
107.	Kithungo Kitundu	Construction of Ngaani ECDE Class	2,000,000	0	0	Not started
108.	Makindu	Upgrading of Kisingo CTTI- Construction of one workshop	2,000,000	0	0	Not started
109.	Makindu	Kai ECDE-1 no. ECDE Classroom with an office; Electrical Works; Shelving to the stores; 1No. Wooden Desk; 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	2,400,000	0	0	Not started
110.	Kee	Fencing of Kyanduya CTTI	1,500,000	0	0	Not started
111.	Nzaui/Kilili/Kalamba	Construction of ECDE class at Kalamba Pri.Sch	1,200,000	0	0	Not started
112.	Kee	Construction of toilet at Kivaku ECDE and water harvesting	800,000	0	0	Ongoing
113.	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	4,400,000	0	0	Not started

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption rate	Project status
		Signwriting				
114.	Tulimani	Wambuli 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	0	0	Ongoing
115.	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	0	0	Not started
116.	Kikumbulyu North	Ithuluma 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	0	0	Not started
117.	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	0	0	Not started
118.	Ivingoni/Nzambani	Iiani ECDE -Construction of 2no. ECDE Classrooms with an	3,600,000	0	0	Not started

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption rate	Project status
		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				
119.	Kiimakiu/Kalanzoni	Kwa Ndeke ECDE - Construction of double classroom with an office and store	3,600,000	0	0	Not started
120.	Kiimakiu/Kalanzoni	Construction of Mwanyani ECDE	3,600,000	0	0	Not started
121.	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	0	0	Ongoing
122.	Kathonzweni	Kaiani ECDE Centre -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 see-saw); Display soft Pin board, White Board & Mark Pens and Branding, Publicity and Signwriting	3,500,000	0	0	Not started
123.	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	0	0	Not started
124.	Kalawa	Kathulumbi CTTI - Construction	3,000,000	0	0	Not

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption rate	Project status
		of Twin workshop at Kathulumbi CTTI				started
125.	Kalawa	Mutanda CTTI - Construction of a twin workshop	3,000,000	0	0	Not started
126.	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	0	0	Not started
127.	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	0	0	Ongoing
128.	Kathonzweni	Equipping of Kiangini ICT Centre	1,500,000	0	0	Not started
129.	Nguumo	Makusu ECDE (One classroom and electrical conduit)	110,000	0	0	Complete
	TOTAL		265,826,060	6,579,980	2%	

4.7.2 Non-Financial Performance

The department awarded 125 youth internship opportunities. 15,712 citizens accessed community library and Resource Centre services in the first half of FY 2024/25. In ICT, one innovation and research work was completed. In addition, 250 members of the public were trained on basic ICT skills. The analysis of the non-financial performance is provided in the table 37 below;

Table 37: Department of Education Non Finance Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Actuals as at 301 st December, 2024	Variance
Early Childhood Development Education	ECDE Infrastructural development	Early Childhood Development Education	New classrooms constructed in ECDE centres	No. of ECDE centres with newly constructed classroom(s)	27	46	0	46
	Human resource development	Early Childhood Development Education	ECDE teachers employed	No. of ECDE teachers employed	7	25	0	25
		Early Childhood Development Education	ECDE teachers capacity built	No. of ECDE teachers capacity built	0	980	0	980
	Institutional strengthening	Early Childhood Development Education	Policies developed	No. of policies developed and adopted	0	1	0	1
	Nutrition programme	Early Childhood Development Education	ECDE learners under nutrition programmes	No. of pupils reached by nutrition program	0	45,000	0	45,000
County Bursary and Scholarship	County Bursary and Scholarship	Support to Education	Students supported with bursary	No. of bursary beneficiaries	14,388	17,000	0	17,000
		Support to Education	New students supported through scholarships	No. of scholarship beneficiaries	100	90	0	90
Community libraries and	Development of county libraries	Support to Education	Community Libraries and	No. of citizens accessing community library and Resource Centre services	84,260	6,000	15,712	(9712)

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Actuals as at 301 st December, 2024	Variance
resource centres	and resource centres		Resource Centres established					
Technical and Vocational Training	Infrastructural development	Technical and Vocational Training	Model CTTIs established	No. of Model CTTIs established	0	2	0	2
		Technical and Vocational Training	CTTIs Rehabilitated and equipped	No of CTTIs rehabilitated and equipped;	7	6	0	6
	CTTI Capitation	Technical and Vocational Training	Trainees benefiting from capitation	No. of trainees under capitation		5,000	0	5,000
	Human resource development	Technical and Vocational Training	CTTI Instructors employed	No of CTTI instructors Employed	0	15	0	15
	Human resource development	Technical and Vocational Training	Instructors trained	No. of instructors receiving training	0	167	0	167
Internship, Mentorship and volunteerism	Internship	Internship, Mentorship and volunteerism	Interns recruited	No. of interns under internship programme	100	90	125	(+35)
Information and Communication Technology	ICT Infrastructural Development	ICT	Network security licenses purchased	No. of network security licenses purchased	566	566	0	566
		ICT	Facilities connected with LAN	No. of facilities connected with LAN complete with user support equipment and training	2	20	0	20
		ICT	No FBI termination sites upgraded	No. of NoFBI termination sites lit / established/ upgraded	2	4	1	3
		ICT	Public Wi-Fi created	No. of public Wi-Fi hotspots created within the county designated public spaces	1	3	0	3
		ICT	Equipping of	No. of ICT incubation centres' equipped	1	1	0	1

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Actuals as at 301 st December, 2024	Variance
			the county innovation hub					
	ICT Training and Innovation Promotion	ICT	Members of public trained on basic ICT skills	No. of trained members of public	554	700	250	450
		ICT	Complete Innovations	No. of innovations and research works completed	1	2	1	1
	Automation & Service Delivery	ICT	Increased automated services	Proportion of government services that have been automated	33	60	0	60
	Institutional strengthening	ICT	Develop an ICT Policy;	No. of policies developed		1	0	1

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

4.8.1 Financial Performance

In the first half of FY 2024/25, the department spent Kshs 40,058,246 against the total allocation of Kshs. 291,589,787, translating to an absorption of 14 percent. The absorption rate for recurrent was 22 percent while for development was 6 percent.

Table 38:Expenditure Analysis per Economic Classification

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
Operations	27,516,241	2,512,583	9
Maintenance	62,942,067	3,108,350	5
Sub-total	90,458,308	5,620,933	6
Personnel Emoluments	51,966,026	25,983,013	50
Total Recurrent	142,424,334	31,603,946	22
Capital Expenditure	149,165,453	8,454,300	6
Totals	291,589,787	40,058,246	14

The total expenditure for the department comprised of 65 percent personnel emoluments, 21 percent development and 14 percent operations and maintenance.

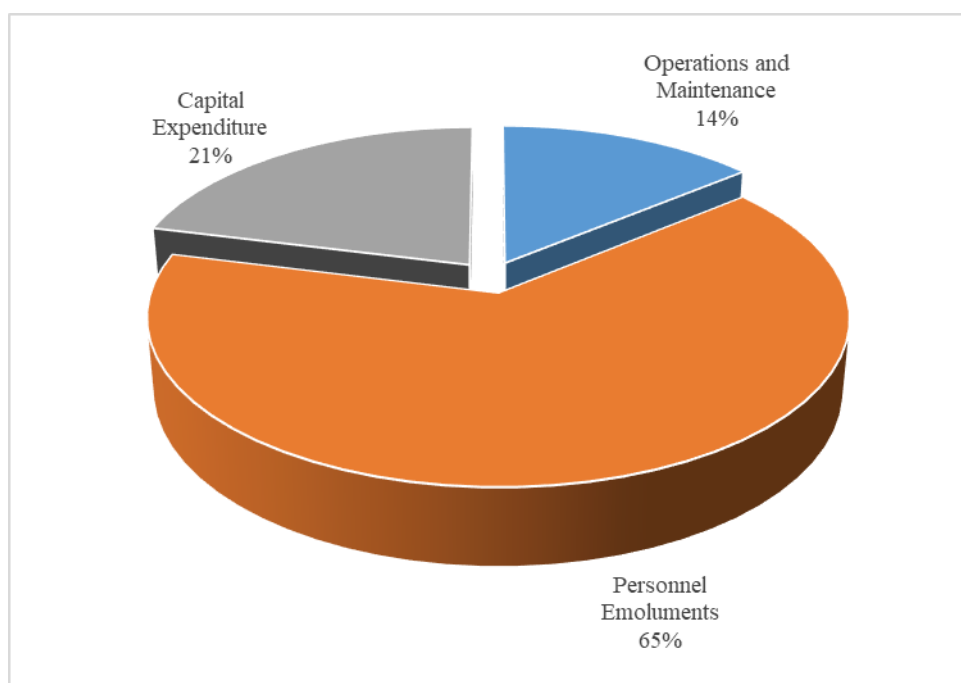


Figure 11:Gender ,Expenditure by Main Economic Classification

4.8.1.1 Recurrent Budget Performance

The total departmental expenditure of Kshs. 31,603,946 was in respect to recurrent expenditure which represents 22 percent absorption rate. The highest expenditure was incurred in Salaries and Wages at KShs. 25,983,013 followed by Empowerment to PWDs at KShs. 1,356,150. The analysis of the expenditure is provided in the table 39 below;

Table 39: Department of Gender Recurrent Expenditure Performance

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
1	Salaries And Wages	51,966,026	25,983,013	50
2	Empowerment to PWDs	2,700,000	1,356,150	50
3	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	4,000,000	984,000	25
4	Refined Fuels, Oils & Lubricants	1,950,000	600,000	31
5	Daily Subsistence Allowance	1,000,000	495,600	50
6	Coordination of Youth Activities at Devolved Units	1,000,000	441,000	44
7	Gender Sub County Office /constituency Operating Expenses	800,000	399,600	50
8	Hospitality-Catering Services	973,244	219,000	23
9	Hospitality Services	553,593	206,400	37
10	Partnership and linkages	359,604	179,500	50
11	Coordination of sub county activities for gender and social development	500,000	168,000	34
12	Elderly livelihood support	1,000,000	155,600	16
13	Telephone, Telex, Facsimile & mobile phone services	200,000	100,000	50
14	Advertising, Publicity Campaigns & Awareness	120,000	60,000	50
15	Training Expenses	300,000	57,983	19
16	Budget implementation Committee	500,000	50,400	10
17	Publishing & printing Services	50,000	50,000	100
18	Domestic Travel Costs	300,000	44,100	15
19	Office & General Supplies-stationery	300,000	25,000	8
20	Office & General Supplies-Sanitary	50,000	25,000	50
21	Maintenance motor vehicles	1,300,000	3,600	0.3
22	Courier & Postal Services	30,000	0	0
23	Computer & Computer Accessories	199,800	0	0
24	Membership Fees, Dues and Subscriptions to Professional Bodies	30,000	0	0
25	Planning, Budget, Statistics and Indicator Tracking	500,000	0	0
26	Financial Reporting	400,000	0	0
27	Performance Contracting	400,000	0	0
28	Children/OVC protection development and support	1,500,000	0	0
29	Makueni Youth Apprenticeship Programme	500,000	0	0
30	Maintenance of a fitness centre	200,000	0	0
31	Facilitation of County Sports Officers	250,000	0	0
32	Purchase of office furniture	200,000	0	0
33	Youth Empowerment –HQ	121,869	0	0
34	Youth mentorship-Thome wa muika	800,000	0	0
35	Youth Empowerment – Youth	9,000,000	0	0
36	Youth Empowerment – Sports	9,000,000	0	0
37	Training of Gender Officers	500,000	0	0
38	Tetheka Fund -Administration Costs	700,000	0	0
39	Sport Development Programme	3,800	0	0
40	Gender Based Violence Programmes	134,300	0	0
41	Emali Mulala - Makueni Child Protection Centre	2,019,436	0	0
42	PWD Mapping, Registration and Census-Ilima	396,500	0	0
43	Sports Development	135,310	0	0
44	PWD Mapping, Registration and Census-Kako Waia	800,500	0	0

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
45	PWD Mapping, Registration and Census-Kalawa	500,000	0	0
46	Social Protection :Support to vulnerable Elderly, PWDs	112,500	0	0
47	PWD Mapping, Registration and Census	28,500	0	0
48	Ujuzi Teketeke	114,290	0	0
49	PWD Mapping, Registration and Census-Kee	498,500	0	0
50	PWD Mapping, Registration and Census-Kikumbulyu North	498,500	0	0
51	Youth empowerment programme	19,580	0	0
52	Youth Empowerment and sports development	42,254	0	0
53	PWD Mapping, Registration and Census	28,500	0	0
54	PWD Mapping, Registration and Census-Kilungu	497,500	0	0
55	PWD Mapping, Registration and Census	30,500	0	0
56	PWD Mapping, Registration, and Census-Makindu	498,500	0	0
57	Youth empowerment programme; Ajira kwa vijana, ujuzi Teketeke	24,000	0	0
58	PWD Mapping, Registration, and Census-Masongaleni	396,900	0	0
59	PWD Mapping, Registration, and Census-Mavindini	25,500	0	0
60	Sports Development Programme and Levelling of Kyangoma Stadium	8,400	0	0
61	PWD Mapping, Registration, and Census-Mukaa	474,500	0	0
62	PWD Mapping, Registration, and Census-Nguu/Masumba	497,500	0	0
63	PWD Mapping, Registration, and Census-Nguumo	500,500	0	0
64	Youth empowerment Ajira kwa vijana, ujuzi Teketeke 500,000 and sports	19,220	0	0
65	Youth empowerment programme	12,160	0	0
66	Youth empowerment programme	69,600	0	0
67	Social Groups development programme	41,340	0	0
68	Sports Development Programme kwa kamoli (utaati) talent center : levelling of ground and wash rooms	35,210	0	0
69	Support to organized groups including PWDs in Nziu sub ward tents and chairs and other equipment	39,360	0	0
70	KYISA Games- facilitating activities for county teams in KYISA games	10,600,000	0	0
71	Youth empowerment programme; Ajira kwa vijana, ujuzi Teketeke	379,000	0	0
72	Sports development programme and levelling of Kyangoma stadium	465,590	0	0
73	Construction of Bodaboda Shed	101,094	0	0
74	Social Protection Development - 3200 litre Water Tanks for needy persons and vulnerable households	51,150	0	0
75	Levelling of Kusyongali playground	114,554	0	0
76	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 ujuzi Teketeke 600k	1,200,000	0	0
77	Ligi Mashinani cash awards	540,649	0	0
78	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	0	0
79	Sports and Youth development Programme-Ligi Mashinani/Supa Cup	1,050,000	0	0
80	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	0	0
81	Sports and Youth development Programme - Tournament Model-payment of referees, purchase of playing balls, facilitation of scouts, exposure expenses and other associated expenses and Choir competition	1,050,000	0	0
82	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development	1,050,000	0	0

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
	of sports development proposals			
83	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	0	0
84	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	0	0
85	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	0	0
86	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	0	0
87	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	0	0
88	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	0	0
89	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	0	0
90	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	0	0
91	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	0	0
92	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	0	0
93	Sports and Youth development- Ujuzi Teketeke	700,000	0	0
94	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	0	0
95	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	0	0
96	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	0	0
97	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	0	0
98	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development	700,000	0	0

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
	of sports development proposals			
99	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	0	0
100	'Youth Development through empowerment-Ujuzi Teketeke'	300,000	0	0
101	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	0	0
102	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	0	0
103	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	0	0
104	PWD mapping, Registration and Census	500,000	0	0
105	Youth Economic Empowerment (Ujuzi Teketeke)	100,000	0	0
106	Mapping, Registration and census of PWDs	300,000	0	0
107	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	0	0
108	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	0	0
109	Ligi Mashinani	600,000	0	0
110	Sports development – Ward Tournament	700,000	0	0
111	Youth Empowerment- Ujuzi Teketeke	200,000	0	0
112	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	0	0
113	Talent Development (All stars exposure)	200,000	0	0
114	Ujuzi Teketeke	200,000	0	0
	TOTAL	142,424,333	31,603,946	22

4.8.1.2 Development Budget Performance

The development expenditure was KShs 8,454,300 against a budget of KShs 149,165,453 resulting to six percent absorption rate. The highest expenditure of KShs 5,101,800 was spent on sports development programme while the second highest expenditure of KShs 2,152,500 was spent Makueni child protection centre. The analysis of the expenditure is provided in the table 40 below;

Table 40: Department of Gender development Expenditure and Project Status

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption Rate(%)	Project status
1.	HQ	Sports Development Programme(Pool table competition),Supa Cup, Special Olympics and Ndukuma	10,615,000	5,101,800	48	Ongoing

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption Rate(%)	Project status
		Run/Marathon)				
2.	Emali Mulala	Makueni Child Protection Centre	5,847,470	2,152,500	37	Ongoing.
3.	All wards	KYISA Games- facilitating activities for county teams in KYISA games- All sub wards	3,000,000	950,000	32	Ongoing
4.	Ukia	Kwa Kamoli talent center- Construction of a modern talent center and equipping	1,500,000	250,000	17	Ongoing
5.	All wards	Makueni child protection centre-operationalization, electrification and equipping, Solarization-All Sub wards	3,000,000	0	0	Not started
6.				0	0	
7.	Kasikeu	Construction of Mini stadium in Sultan Hamud	20,000,000	0	0	Not started
8.	Mbitini	Mbeletu playground -Levelling and protection works	4,000,000	0	0	Not started
9.	Mbitini	Purchase of chairs and Tents	3,000,000	0	0	Not started
10.	Kilungu	Support to Groups – Purchase of 15 (100-seater) Tents and Chairs	3,000,000	0	0	Not started
11.	Kisau/Kiteta	Support to groups(Tents and chairs)	3,000,000	0	0	Not started
12.	Nguu/Masumba	Masumba playground (Fencing, shade, levelling and construction of a toilet)	3,000,000	0	0	Not started
13.	Mtito Andei	Support to social welfare groups tents and chairs	2,750,000	0	0	Not started
14.	Emali/Mulala	Support to groups with chairs and tents	2,500,000	0	0	Not started
15.	Thange	Purchase of Tents and Chairs for registered groups.	2,500,000	0	0	Not started
16.	Kisau/Kiteta	Kiteta Playground	2,100,000	0	0	Not started
17.	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 ujuzi Teketeke 600k	800,000	0	0	Not started
18.	Kikumbulyu South	Support to Groups with Gas cylinders	2,000,000	0	0	Not started
19.	Masongaleni	Purchase of Tents	2,000,000	0	0	Not started
20.	Mavindini	Completion Of Mavindini Play Ground- Drainage Structures And Sporting Infrastructure	2,000,000	0	0	Not started
21.	Mbooni	Installation of high mast floodlight at Kyangoma Playground	2,000,000	0	0	Not started
22.	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	0	0	Not started
23.	Kee	Tents and chairs- For SHGs	1,600,000	0	0	Not

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption Rate(%)	Project status
						started
24.	Ivingoni/Nzambani	Sports and Youth development Programme-Ligi Mashinani/Supa Cup	450,000	0	0	Not started
25.	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	0	0	Not started
26.	Kikumbulyu South	Plastic chairs for FBOs	1,500,000	0	0	Not started
27.	Kikumbulyu South	Support to Bodaboda (Purchase of motorbikes for Bodaboda)	2,500,000	0	0	Not started
28.	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	0	0	Not started
29.	Masongaleni	Sports and Youth development Programme - Tournament Model-payment of referees, purchase of playing balls, facilitation of scouts, exposure expenses and other associated expenses and Choir competition	450,000	0	0	Not started
30.	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	0	0	Not started
31.	Mavindini	Support to organized groups - Tents and Chairs.	1,500,000	0	0	Not started
32.	Mbitini	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	0	0	Not started
33.	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	0	0	Not started
34.	Nzaui/Kilili/Kalamba	Tents and Chairs to five groups	1,250,000	0	0	Not started
35.	Mbooni	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	330,000	0	0	Not started

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption Rate(%)	Project status
36.	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	300,000	0	0	Not started
37.	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	0	0	Not started
38.	Ilima	GBV – Facilitation of GBV victims for medical support and other logistics	1,000,000	0	0	Not started
39.	Ivingoni/Nzambani	Youth empowerment programme (Ujuzi Teketeke)	1,000,000	0	0	Not started
40.	Kako/Waia	Ligi Mashinani	1,000,000	0	0	Not started
41.	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	0	0	Not started
42.	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.	300,000	0	0	Not started
43.	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-Kathonzweni	1,000,000	0	0	Not started
44.	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 -Kee	300,000	0	0	Not started
45.	Kiimakiu/Kalanzoni	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) -Kiimakiu Kalanzoni	300,000	0	0	Not started
46.	Kikumbulyu North	Sports and Youth development	300,000	0	0	Not

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption Rate(%)	Project status
		Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals - Kikumbulyu North				started
47.	Kikumbulyu North	Sports and Youth development- Ujuzi Teketeke-Kikumbulyu North	300,000	0	0	Not started
48.	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 Kikumini Muvau	300,000	0	0	Not started
49.	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 Kisau Kiteta	300,000	0	0	Not started
50.	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 Kithungo Kitundu	300,000	0	0	Not started
51.	Kitise/Kithuki	Rehabilitation of Kitise Market public dias	1,000,000	0	0	Not started
52.	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 Kitise Kithuki	300,000	0	0	Not started
53.	Mbooni	Support to organized groups: water harvesting tanks from path poverty Kenya.	1,000,000	0	0	Not started
54.	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. Mtito Andei	300,000	0	0	Not started
55.	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 Mukaa	300,000	0	0	Not started

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption Rate(%)	Project status
56.	Nguu/Masumba	‘Youth Development through empowerment-Ujuzi Teketeke’	700,000	0	0	Not started
57.	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 Nzaui Kilili Kalamba	405,000	0	0	Not started
58.	Nzaui/Kilili/Kalamba	Support to Youth Groups (Ujuzi Teketeke) Nzaui Kilili Kalamba	850,000	0	0	Not started
59.	Thange	Support to groups(Public address systems)	1,000,000	0	0	Not started
60.	Thange	Social support-purchase of mattresses and blankets	1,000,000	0	0	Not started
61.	Thange	Ujuzi Teketeke-Thange	800,000	0	0	Not started
62.	Tulimani	Youth empowerment-Licensing	1,000,000	0	0	Not started
63.	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. Ukia	300,000	0	0	Not started
64.	Wote/Nziu	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-Wote/Nziu	300,000	0	0	Not started
65.	Emali/Mulala	Bodaboda Shades	500,000	0	0	Not started
66.	Ilima	Sports development (Levelling of field at Musalala area and improvement of Akatch Stadium)	384,850	0	0	Not started
67.	Ivingoni/Nzambani	PWD support-Assistive Devices -Support PWDs with assorted assistive devices-Ivingoni Nzambani	500,000	0	0	Not started
68.	Kalawa	PWD support-Assistive Devices -Support PWDs with assorted assistive devices-Kalawa	500,000	0	0	Not started
69.	Kasikeu	PWD support-Assistive Devices -Support PWDs with assorted assistive devices-Kasikeu	500,000	0	0	Not started
70.	Kathonzwi	PWD support-Assistive Devices -Support PWDs with assorted assistive devices-Kathonzwi	500,000	0	0	Not started
71.	Kathonzwi	Youth Economic Empowerment (Ujuzi Teketeke)-Kathonzwi	400,000	0	0	Not started
72.	Kee	PWD support-Assistive	500,000	0	0	Not

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption Rate(%)	Project status
		Devices -Support PWDs with assorted assistive devices Kee				started
73.	Kee	Youth Empowerment Programme-Issuance of Driving licenses Kee	500,000	0	0	Not started
74.	Kiimakiu/Kalanzoni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices- Kiimakiu/Kalanzoni	500,000	0	0	Not started
75.	Kikumbulyu North	PWD support-Assistive Devices -Support PWDs with assorted assistive devices Kikumbulyu North	500,000	0	0	Not started
76.	Kikumbulyu South	Support to elderly-Kikumbulyu South	500,000	0	0	Not started
77.	Kikumini/Muvau	PWD support-Assistive Devices -Support PWDs with assorted assistive devices- Kikumini Muvau	500,000	0	0	Not started
78.	Kithungo Kitundu	PWD support-Assistive Devices - Support PWDs with assorted assistive devices- Kithungo Kitundu	500,000	0	0	Not started
79.	Kitise/Kithuki	PWD support-Assistive Devices -Support PWDs with assorted assistive devices- Kitise Kithuki	500,000	0	0	Not started
80.	Mbitini	PWD support-Assistive Devices -Support PWDs with assorted assistive devices- Mbitini	500,000	0	0	Not started
81.	Mbooni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices- Mbooni	500,000	0	0	Not started
82.	Mtito Andei	PWD support-Assistive Devices -Support PWDs with assorted assistive devices-Mtito Andei	500,000	0	0	Not started
83.	Mukaa	PWD support-Assistive Devices -Support PWDs with assorted assistive devices- Mukaa	500,000	0	0	Not started
84.	Nzaui/Kilili/Kalamba	PWD support-Assistive Devices -Support PWDs with assorted assistive devices- Nzaui Kilili Kalamba	500,000	0	0	Not started
85.	Tulimani	PWD support-Assistive Devices -Support PWDs with assorted assistive devices- Tulimani	500,000	0	0	Not started
86.	Ukia	PWD support-assistive Devices-support PWDs with assorted assistive devices -Ukia	500,000	0	0	Not started
87.	Ukia	Supply of 500 Chairs to Organized groups-Ukia	500,000	0	0	Not started
88.	Wote/Nziu	PWD support-Assistive Devices -Support PWDs with assorted assistive devices-Wote Nziu	500,000	0	0	Not started
89.	Mukaa	Purchase of tents and chairs to 10 groups(Aka ma Meko	2,500,000	0	0	Not started

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption Rate(%)	Project status
		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)-Mukaa				
90.	Nguu/Masumba	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-Nguu Masumba	600,000	0	0	Not started
91.	Ilima	Purchase of tents and chairs for organized groups	1,500,000	0	0	Not started
92.	Kiimakiu/Kalanzoni	Purchase of tents for 6 CBOs(Deborah, Kalanzoni, Mbondoni, Ulu, Kavuko and Kathungu)	1,500,000	0	0	Not started
93.	Kilungu	Youth empowerment(Training and licensing of Bodaboda Riders and car driving)	1,400,000	0	0	Not started
94.	Ilima	Bodaboda training and licensing	1,000,000	0	0	Not started
95.	Nguumo	Sports and Youth development Programme Youth, Talent and Infrastructure development for athletics, ballgames, indoor game-Nguumo	300,000	0	0	Not started
96.	Emali/Mulala	PWD Support – support PWDs with assorted Assistive Devices	500,000	0	0	Not started
97.	Ilima	Sports development – Ward Tournament -Ilima	300,000	0	0	Not started
98.	Kitise/Kithuki	Youth Empowerment- Ujuzi Teketeke-Kitise/Kithuki	800,000	0	0	Not started
99.	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-Makindu	100,000	0	0	Not started
100.	Nguu/Masumba	PWD Support – Assistive devices	500,000	0	0	Not started
101.	All wards	Youth empowerment programme	2,824,205	0	0	Complete
102.	All wards	Sport Development	517,011	0	0	Complete
103.	All wards	Gender Based Violence programmes	119,425	0	0	Complete
104.	Emali Mulala	Upgrading Mulala play ground	407,623	0	0	Complete
105.	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	0	0	Not started

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption Rate(%)	Project status
		Masongaleni				
106.	Thange	Social Protection programme	22,775	0	0	Complete
107.	Wote/Nziu	Support to organized groups including PWDs in Nziu sub-ward- tents and chairs and other equipment	350,000	0	0	Complete
108.	Kathonzweni	Social Protection Programme - Provision of wheelchairs and Assistive devices to PWD	35,027	0	0	Complete
109.	Kiimakui/Kalanzoni	Levelling of Kiu primary ground and public toilet	1,038,100	0	0	Complete
110.	Kisau/Kiteta	Construction of Ngoni Bodaboda shade	100,899	0	0	Not started
111.	Kithungo/Kitundu	Youth empowerment programme	900,000	0	0	Ongoing
112.	Kitise/Kithuki	Construction of public dias (Jukwaa) at Kitise Market	1,000,000	0	0	Complete
113.	Mukaa	Levelling of Uvete playground and construction of a toilet.	21,766	0	0	Complete
114.	Nguumo	Gender and social services- PWD-Assistive devices, assessment and registration	140,140	0	0	Complete
115.	Thange	Construction of Bodaboda Shed- Kyaani	48,050	0	0	Complete
116.	Wote/Nziu	Sports Development Programme; Nziu playground- Levelling and goal posts	1,500,000	0	0	Complete
117.	Wote/Nziu	Completion of Kitikyumu playground	12,332	0	0	Complete
118.	Mbitini	Purchase of PA System	1,000,000	0	0	Not started
119.	Kako/Waia	PWDs mapping-Kako Waia	500,000	0	0	Not started
120.	Emali/Mulala	Purchase of public address system	1,000,000	0	0	Not started
121.	Emali/Mulala	Emali mechanics support program	500,000	0	0	Not started
122.	Kikumbulyu South	Youth empowerment	1,000,000	0	0	Not started
123.	Kikumbulyu South	Support to Groups- catering Kshs. 500,000 and Tents and Chairs Kshs. 500,000	1,000,000	0	0	Not started
124.	Makindu	Kalie/Miangueni pitch purchase completion and bush clearing	730,172	0	0	Not started
125.	Masongaleni	Purchase of blankets-Heavy duty	115,608	0	0	Not started
126.	Nzaui/Kilili/Kalamba	Support to Women Groups	500,000	0	0	Not started
127.	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	0	0	Not started
128.	Nzaui/Kilili/Kalamba	Purchase of two PA System (@ Kshs. 250,000.00) for AIC Regional Office and Matiliku Parish	500,000	0	0	Not started
129.	Nzaui/Kilili/Kalamba	Issuance of Birth Certificates	200,000	0	0	Not started

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1) Estimates	Expenditure as at 31st December 2024	Absorption Rate(%)	Project status
		TOTAL	149,165,453	8,454,300	6	

4.8.2 Non-Financial Performance

During the first half of FY 2024/25, 400 PWDs were supported with assorted assistive devices. In efforts to enhance dignity and promote menstrual hygiene among adolescent girls and boys, the county government, in partnership with the State Department of Protection, supported 150 boys and 150 girls with dignity packs.

The analysis of the non-financial performance is provided in the table below;

Table 41: Department of Gender, Children, Culture and Social Services Non-Financial Performance

Programmes	Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline 2023	Planned Targets FY 2024/25	Actual as at 31st December 2024	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	1,832	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	206	1,500	400	1,100
	Support to OVCs	Gender		No. of OVCs benefitting	6000	1,000	0	1,000

Programmes	Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline 2023	Planned Targets FY 2024/25	Actual as at 31st December 2024	Variance
				with assorted items				
		Gender		No. child protection advocacy forums held	60	80	0	80
	Dignity pack program	Gender	Enhanced menstrual hygiene	No. of boys and girls issued with dignity packs	1,600	2,000	150	1850
	Gender Based Violence Mitigation	Gender	Reduction in Gender Based Violence	Percentage reduction of GBV cases reported.		20	0	20
	Support to groups	Gender	Empowerment to groups	No. of groups supported with tents ,chairs, gas cylinders and tanks		54	0	54
	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	Construction of talent centers/stadium	No. of talent centers developed	0	1	0	1
		Sports	Upgrading of sporting	No. of play fields	5	6	0	6

Programmes	Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline 2023	Planned Target FY 2024/25	Actual as at 31st December 2024	Variance
			infrastructure	developed				
Youth empowerment	Agripreneurship	Youth	Youth trained on Agripreneurship	No. of youth trained	97	5,000	0	5,000
	Makueni Youth Apprenticeship Programme (MYAP)	Youth	Youth engaged on Makueni Youth Apprenticeship Programme (MYAP)	No. of youth engaged in MYAP programme	128	350	0	350

4.9 Health Services

4.9.1 Financial Performance

The total department expenditure for the half year of the FY 2024/25 was KShs 1,887,901,940 against budget of KShs 4,236,924,624 which translated to an absorption rate of 45 percent.

Table 42:: Health Department Summary of budget and expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
Recurrent Expenditure			
Operations	522,558,198	244,475,698	47
Maintenance	139,028,797	35,650,755	26
Sub Total	661,586,995	280,126,452	42
Personnel	2,455,083,449	1,225,707,019	50
Total Recurrent	3,116,670,444	1,505,833,471	48
Development Expenditure			
Capital Expenditure	1,120,254,180	382,068,469	34
Total Budget	4,236,924,624	1,887,901,940	45

The total expenditure constituted personnel emoluments 65 percent, operations and maintenance 15 per cent and development expenditure 20 percent. The figure 12 shows the departmental expenditures per economic classification.

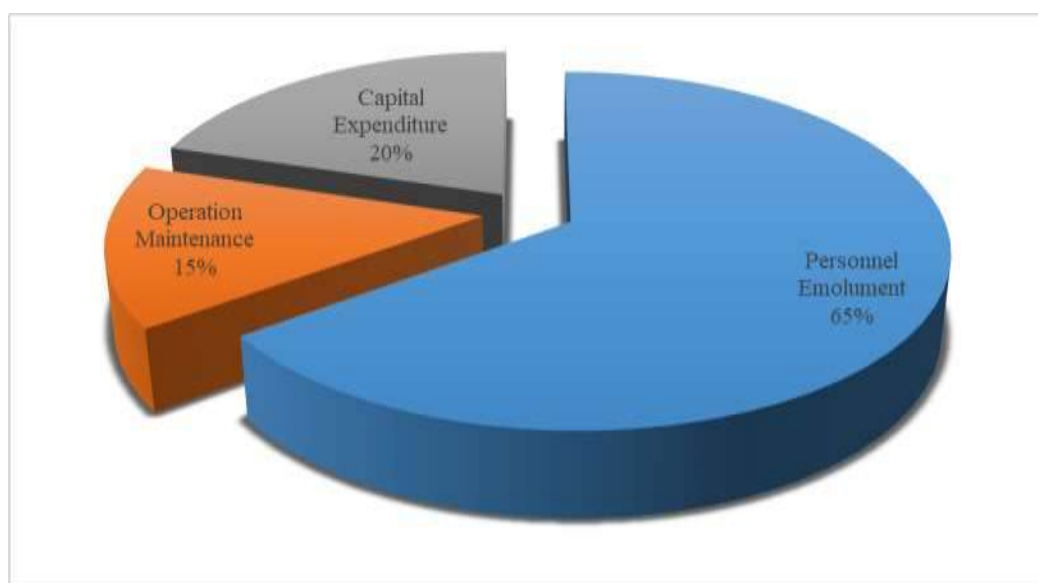


Figure 12::Department of Health Services Expenditure per Economic Classification

4.9.1.1 Recurrent Budget Performance

The department had a recurrent expenditure was KShs 1,505,833,471 against a budget of KShs 3,116,670,444 which is equivalent to 48 percent. The highest expenditure within the recurrent budget was salaries at KShs. 1,225,707,019 followed by medical drugs and Community Health strategy at KShs. 153,969,727 and KShs 47,867,015 respectively.

Table 43: Department of Health Services Recurrent Expenditure Performance

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
1	Salaries & Wages	2,455,083,449	1,225,707,019	50
2	Medical 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	153,969,727	50
3	Community Health strategy	70,227,500	47,867,015	68
4	Electricity	36,500,000	19,052,006	52
5	Rural Health Facilities Financing	31,461,990	14,834,860	47
6	Recurrent Financing of Healthcare	17,520,000	6,139,639	35
7	Public Health	20,000,000	6,011,051	30
8	Primary health care	9,233,472	5,181,524	56
9	Refined Fuels & Lubricants	11,000,000	4,774,588	43
10	County Ambulance Services/Maintenance	11,000,000	4,568,699	42
11	Daily Subsistence Allowance	3,600,000	2,891,740	80
12	Maintenance Expenses-Motor Vehicles	10,000,000	2,740,452	27
13	Community Medical Support and Outreach	9,000,000	2,268,255	25
14	Seminars, training and conferences	1,500,000	1,439,121	96
15	Catering Services(Receptions, Accommodation, drinks	3,000,000	1,222,950	41
16	Travel Costs	2,100,000	1,034,110	49
17	County supportive supervision, Commodity Audit	2,000,000	980,300	49
18	Development of AWP	2,000,000	855,900	43
19	Promotion of county health laboratory services	7,000,000	820,080	12
20	Health Promotion and Awareness	2,000,000	742,840	37
21	Psychosocial counselling and Well being	5,000,000	577,825	12
22	Supplies and accessories for Computers	750,000	365,350	49
23	Reproductive Health-Family planning	9,000,000	312,040	3
24	General office Supplies-stationery	2,000,000	260,000	13
25	Health research and data management	500,000	245,000	49
26	Internet Connections	300,000	204,000	68
27	Medical Bills	1,000,000	175,000	18
28	Post basic training	3,200,000	149,000	5
29	Planning, budgeting ,Monitoring and evaluation	1,512,137	148,300	10
30	PLHIV Programme	2,000,000	109,080	5
31	Maintenance of Computers, Software	500,000	92,000	18
32	Water and Sewerage	250,000	52,240	21
33	Advertising, Awareness & Publicity Campaigns	200,000	41,760	21
34	Telephone, Telex, Facsimile and Mobile Phone Services/Bills	200,000	-	0
35	Courier & Postal Services	50,000	-	0
36	Publishing & printing Services	500,000	-	0
37	Sanitary and Cleaning Materials/Equipment	800,000	-	0
38	Prefeasibility studies	500,000	-	0
39	Membership fees	50,000	-	0
40	Promotion of network of care services	1,000,000	-	0
41	Maintenance of Plant, Machinery and Equipment	35,093,096	-	0

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
42	Maintenance-Buildings-Non Residential	3,000,000	-	0
43	Development of departmental strategic plan	1,500,000	-	0
44	Annual performance review	2,000,000	-	0
45	Purchase of Bedding and Linen	500,000		0
46	Medical bills and surgical implants-Ilima	1,158,996		0
47	Medical bills and surgical implants-Kikumbulyu North	383,444		0
48	Medical bills and surgical implants-Kikumbulyu South	66,302		0
49	Medical bills and surgical implants-Masongaleni	29,336		0
50	Medical bills and surgical implants-Mukaa	133,000		0
51	Medical bills and surgical implants-Nzaui/Kilili/Kalamba	543,595		0
52	Medical bills and surgical implants-Thange	309,870		0
53	Medical bills and surgical implants-Tulimani	391,180		0
54	Health AIA - Cash Balances	17,814,975		0
55	Purchase of Office Computers, printers & photocopiers	800,000		0
56	Integrated Nutrition Activities Matching Grant	8,907,780		0
57	Transforming Health Systems for Universal Care Project (WB)	322		0
58	Purchase of Ambulances	500,000		0

4.9.1.2 Development Budget Performance

The development expenditure was **KShs 382,068,469** against a budget of **KShs 1,120,254,180** resulting to a **34 percent** absorption rate. The development implementation status is provided in the table below.

Table 44: Department of Health Services Development Expenditure and Project Status

SNo	Ward	Expenditure item	FY 2024/25 Supplement ary Budget(1) Estimates	Cumulative Expenditures as at 31st December 2024	Absorption Rate (%)	Status
1	HQ	NHIF/SHA Reimbursements	367,570,000	166,999,344	45	Ongoing
2	HQ	Medical Health Services Fees - Facility Improvement fee(Cash collection) - Hospitals	156,430,000	150,360,586	96	Ongoing
3	County wide	Universal health care programme - Hospital	70,000,000	34,700,000	50	Not Started
4	HQ	Nutrition International Donor funding	42,027,560	18,713,653	45	Not Started
5	County wide	Purchase of medical Equipment	8,000,000	4,459,499	56	Not Started
6	County wide	Universal Health Care Registration Fees	7,350,000	3,926,000	53	Ongoing
7	HQ	Infrastructure Improvement for Health Facilities-AIA	14,905,700	770,800	5	Ongoing
8	Ukia	Construction of male wards and theatre at mukuyuni sub county hospital	3,880,000	752,324	19	Not Started

SNo	Ward	Expenditure item	FY 2024/25 Supplement ary Budget(1) Estimates	Cumulative Expenditures as at 31st December 2024	Absorption Rate (%)	Status
9	Nzau/Kilili/ Kalamba	Surgical Implants	2,000,000	343,110	17	Ongoing
10	Kikumbulyu South	Implants and hospital bills	1,297,800	204,500	16	Not Started
11	Thange	Medical bills	900,000	148,210	16	Ongoing
12	Nguu/Masu mba	Medical Bills	800,000	121,678	15	Ongoing
13	Mbooni	Completion & equipping of Mbooni isolation ward	30,000,000	101,500	0	Ongoing
14	Masongaleni	Medical Bills	500,000	93,900	19	Ongoing
15	Makindu	Hospital bills and implants	1,000,000	84,300	8	Ongoing
16	Kikumbulyu North	Health implants to ward	1,335,460	74,360	6	Not Started
17	Mtito Andei	Medical bills	700,000	71,520	10	Ongoing
18	Nguumo	hospitals bills and implants	2,000,000	66,000	3	Ongoing
19	Emali/Mulal a	Medical Bills	1,000,000	40,185	4	Ongoing
20	Kasikeu	Paying of medical Bills for patients in the ward	1,000,000	37,000	4	Ongoing
21	County wide	Purchase of medical Equipment	1,159,977	-	0	Complete
22	County wide	Feasibility and operationalization of model health centers	27,000,000	-	0	Ongoing
23	Emali/Mulal a	Construction of X-Ray block and equipping at Emali Model Health Centre	240,205	-	0	Complete
24	Emali/Mulal a	Fencing of Tutini Dispensary	500,000	-	0	Not Started
25	Emali/Mulal a	Tutini Dispensary – fencing	500,000	-	0	Not Started
26	Emali/Mulal a	Mwanyani Model Health Centre - Construction of new staff quarters.	3,000,000	-	0	Not Started
27	HQ	Facility infrastructure improvement including Makueni mortuary, sultan hospital, theatre for Kibwezi and others	3,405,193	-	0	Not Started
28	HQ	Transforming Health Systems for Universal Care Project (WB)	322	-	0	Not Started
29	HQ	Conditional Grant - for COVID 19 Emergency response -	27,257,613	-	0	Ongoing
30	HQ	MCRH Morgue Fridges - AIA	20,000,000	-	0	Not Started
31	Kikumbulyu South	Fence Kyanginywa and electricity	1,500,000	-	0	Not Started
32	Kilungu	Kyanganda Dispensary – Fencing, solarization and water connectivity	1,884,003	-	0	Not Started
33	Kilungu	Mutungu Health centre - Medical Bills for the needy	500,000	-	0	Not Started

SNo	Ward	Expenditure item	FY 2024/25 Supplement ary Budget(1) Estimates	Cumulative Expenditures as at 31st December 2024	Absorption Rate (%)	Status
		cases and PWDs				
34	Kilungu	Kyanganda Health Facility – construction of staff quarters	1,000,000	-	0	Not Started
35	Kithungo Kitundu	Ngai Health Centre - Equipping maternity wing, upgrading septic tank, additional staff, electricity connectivity	4,000,000	-	0	Not Started
36	Kitise/Kithu ki	Medical Bills and Implants	300,000	-	0	Not Started
37	Kitise/Kithu ki	Kithuki heath centre	1,584,790	-	0	Not Started
38	Makindu	Medical cards (NHIF and Makueni Care Card)	1,000,000	-	0	Not Started
39	Makindu	Upgrading of Kamboo Health Centre-Facelifting and construction of maternity	1,400,000	-	0	Not Started
40	Makindu	Installation of fence and chain link at Kiboko dispensary.	1,500,000	-	0	Not Started
41	Masongaleni	Upgrading Kithyululu Model Health Centre	1,775,636	-	0	Ongoing
42	Masongaleni	Yikivuthi Dispensary - Tiling and Fencing	1,500,000	-	0	Not Started
43	Masongaleni	Masimbani Dispensary - Upgrading: Maternity Block with septic tank and equipping	4,800,000	-	0	Not Started
44	Mavindini	Upgrading of Mavindini Health center	4,312,000	-	0	Not Started
45	Mbitini	Fencing of Mutyambua Health Center	1,000,000	-	0	Not Started
46	Mbitini	Mbenuu health center - Renovation of the facility	2,000,000	-	0	Not Started
47	Mbooni	Completion & equipping of Mbooni isolation ward	474,000	-	0	Not Started
48	Mukaa	Equipping of Mutiluni Dispensary	294,828	-	0	Not Started
49	Mukaa	Upgrading of Kamuthini Dispensary(Completion of injection room and equipping of maternity)	29,542	-	0	Not Started
50	Muvau/Kiku mini	Mumbuni Health Center	70,021	-	0	Not Started
51	Muvau/Kiku mini	Kambi Mawe Dispensary	979,389	-	0	Not Started
52	Muvau/Kiku mini	Kikumini Model health center	4,585,142	-	0	Not Started
53	Nguu/Masu mba	Thithi Dispensary	2,706,465	-	0	Not Started
54	Nguu/Masu mba	Yikivumbu Dispensary- Finishing of maternity ward	1,500,000	-	0	Not Started

SNo	Ward	Expenditure item	FY 2024/25 Supplementary Budget(1) Estimates	Cumulative Expenditures as at 31st December 2024	Absorption Rate (%)	Status
55	Nguu/Masumba	Masumba Dispensary - Rehabilitation & renovation works	2,000,000	-	0	Not Started
56	Nguu/Maumba	Construction of Kwa ndava Dispensary	18,885	-	0	Not Started
57	Nguumo	Ndovoini dispensary (Fencing, installation of a gate, electrification(drop), ceiling, and supply of a 10,000liters water tank)	3,000,000	-	0	Not Started
58	Nzaui/Kilili/Kalamba	Matiliku Sub county Hospital (Dental Chair, accessories and other small equipment)	46,007	-	0	Not Started
59	Nzaui/Kilili/Kalamba	Purchase of tanks	451,760	-	0	Not Started
60	Nzaui/Kilili/Kalamba	Matiliku X-Ray and extension of the outpatient block	12,000,000	-	0	Not Started
61	Nzaui/Kilili/Kalamba	Fencing of Ndumoni dispensary	1,000,000	-	0	Not Started
62	Thange	Kyaani dispensary - Construction of maternity wing	3,000,000	-	0	Not Started
63	Tulimani	Uvaani dispensary	1,404,736	-	0	Not Started
64	Ukia	Upgrading/Construction of Ward at Mukuyuni Sub county Hospital	3,920,000	-	0	Not Started
65	Ukia	Kyuasini health centre	400,114	-	0	Not Started
66	Ukia	Construction of outpatient block at Kilala Dispensary	1,555,067	-	0	Complete
67	Ukia	Upgrading and construction of ward at Mukuyuni Sub County Hospital	4,000,000	-	0	Not Started
68	Ukia	Nthangu dispensary- Purchase of a land and upgrading to a health center	1,000,000	-	0	Not Started
69	Ukia	Nzouni Dispensary- Construction of staff quarters, placenta pit, ash pit, electrification and fencing	4,500,000	-	0	Not Started
70	Ukia	Upgrading of Nthangu dispensary	96,643	-	0	Not Started
71	Wote/Nziu	Power backup for Nziu health centre solar and generator	1,500,000	-	0	Not Started
72		Nutrition Programme - matching grant	5,386,965	-	0	Ongoing
73	HQ	Upgrading Kibwezi Sub County Hospital - theatre block, toilets, land Scaping	8,000,000		0	Not Started

SNo	Ward	Expenditure item	FY 2024/25 Supplement ary Budget(1) Estimates	Cumulative Expenditures as at 31st December 2024	Absorption Rate (%)	Status
		and rehabilitation unit				
74	HQ	Nutrition Programme - matching grant	10,786,775		0	Ongoing
75	HQ	DANIDA – Matching grant for level 2 and 3 facilities	12,636,000		0	Ongoing
76	HQ	Infrastructure improvement for Makueni Referral Hospital - Mortuary, Gate and medical equipment	21,467,879		0	Not Started
77	HQ	DANIDA- Primary healthcare in devolved context	11,407,500		0	Not Started
78	HQ	Conditional Allocation for Community Health Promoters (CHPs) Project	113,700,000		0	Not Started
79	Ilima	Upgrading of Kyambeke Dispensary-construction of two wards -Male and Female	59,783		0	Not Started
80	Ilima	Kyambeke Health Centre – upgrading of the facility	934,702		0	Not Started
81	Ilima	Musalala Dispensary – upgrading	943,086		0	Not Started
82	Ilima	Upgrading of Nzukini Health Centre (Renovations)	980,000		0	Not Started
83	Ilima	Upgrading of Kyang’a Dispensary – construction of staff quarters	3,430,000		0	Not Started
84	Ilima	Mwaani Dispensary – construction of galley	1,000,000		0	Not Started
85	Ivingoni/Nza mbani	Construction of a new hospital block at Ivingoni dispensary	109,000		0	Not Started
86	Ivingoni/Nza mbani	Construction & equipping of ward and Mortuary at Nthongoni dispensary and septic tank	781,200		0	Not Started
87	Kako/Waia	Kako health center Construction of administration block	4,000,000		0	Not Started
88	Kalawa	Upgrading of Kathulumbi health center.	29,040		0	Not Started
89	Kalawa	Kathulumbi Model Health Centre.(fencing and gate	30,544		0	Not Started
90	Kalawa	Kalawa health centre(Fencing and gate)	1,470,000		0	Ongoing
91	Kalawa	Katangini Dispensary - Completion of Maternity Block and Incinerator	1,390,450		0	Complete
92	Kalawa	Kathulumbi - Equipping	2,000,000		0	Not Started
93	Kalawa	Kathulumbi - solarization	2,200,000		0	Not Started

SNo	Ward	Expenditure item	FY 2024/25 Supplementary Budget(1) Estimates	Cumulative Expenditures as at 31st December 2024	Absorption Rate (%)	Status
94	Kalawa	Kalawa Sub County Hospital - Solarization	4,000,000		0	Not Started
95	Kalawa	Fencing and gate at Kathongo dispensary	1,000,000		0	Not Started
96	Kalawa	Renovation and extension of waiting bay and furniture Mbavani dispensary	1,500,000		0	Not Started
97	Kalawa	Katangini Dispensary - completion of maternity block and incinerator	1,960,000		0	Not Started
98	Kasikeu	Construction of Kiou Top dispensary	11,508		0	Not Started
99	Kasikeu	Completion of Kiou Dispensary block, staff house and water tanks	68,874		0	Not Started
100	Kasikeu	Upgrading of Mang'ala dispensary (facelift, incinerator and equipping)	367,398		0	Not Started
101	Kasikeu	Muua Dispensary - Equipping of a laboratory.	1,000,000		0	Not Started
102	Kasikeu	Kwale Dispensary - Construction of a septic tank, Provision of electricity back up, Construction of a fence and installation of a gate and Renovation works of the health centre.	2,000,000		0	Not Started
103	Kathonzweni	Construction of septic tank and waste pipe installation from the staff house and from the maternity wing for Kiangini Dispensary	500,000		0	Not Started
104	Kathonzweni	Upgrading of Mbuvo Health Centre to model health centre	2,000,000		0	Not Started
105	Kathonzweni	Kathonzweni Health Centre -Construction and Equipping of Laboratory	2,200,000		0	Not Started
106	Kathonzweni	Upgrading Kathonzweni Health Center.	685,414		0	Not Started
107	Kee	Solarisation of Kee Model Health Centre (Back-up)	400,000		0	Not Started
108	Kee	Upgrading of Mutulani Dispensary-	1,313,911		0	Not Started
109	Kee	Upgrading of Mutulani dispensary with ash pit, incinerator, laboratory equipping and staff quarters	1,347,992		0	Ongoing
110	Kee	Renovation of Ngiluni Dispensary	1,500,000		0	Not Started
111	Kee	Kasunguni Dispensary-fencing and construction of an incinerator	1,500,000		0	Not Started

SNo	Ward	Expenditure item	FY 2024/25 Supplementary Budget(1) Estimates	Cumulative Expenditures as at 31st December 2024	Absorption Rate (%)	Status
112	Kee	Construction of Kivani staff quarters	3,222,450		0	Not Started
113	Kee	Upgrading of health facilities in Kee Ward	55,665		0	Not Started
114	Kiimakiu/Kalanzoni	Renovation of Ngiini dispensary - Re-roofing, repair of wall cracks, tiling, painting and ceiling	1,500,000		0	Not Started
115	Kikumbulyu North	Kisayani health centre wards	6,000,000		0	Not Started
116	Kikumbulyu North	Medical bills and surgical implants	42,610		0	Not Started
117	Kikumbulyu South	Lab and maternity Equipping Of mbuinzau dispensary	30,000		0	Not Started
118	Kikumbulyu South	Construction of PWD Empowered structures at Kalulini Health centre	946,563		0	Not Started
119	Kikumbulyu South	Kalungu dispensary - Construction of Staff quarters and upgrading	3,920,000		0	Not Started
120	Kikumbulyu South	Upgrading of Kasemeini and Kyakinywa Dispensaries -incinerators	500,000		0	Not Started
121	Kikumbulyu South	Upgrading of Mikuyuni Dispensary – Wiring, water connection and construction of waste management facility	1,000,000		0	Not Started
122	Mtito Andei	Construction & equipping of X-ray block and theatre at Kambu sub county hospital	249,974		0	Ongoing

4.9.2 Non-Financial Performance

During the period under review, immunization coverage improved to 100 percent and the Proportion of labs with sample referral networks improved to 65 percent. Additionally, 69 percent of pregnant mothers attended at least 4 antenatal care (ANC) visits. These improvements are attributed to increased follow-ups, health education, the purchase of additional cold chain equipment and the establishment of more immunization sites. Regarding the community's nutrition, 96 percent of ANC mothers were supplemented with Iron Folic Acid (IFAS), while 82 percent of children aged 6 to 59 months were supplemented with vitamin A. The sector has also drafted a Nutrition and Food Security Policy which once approved will promote county nutrition and attract funds from other development partners. The county has made great milestones in preventive and Promotive healthcare with the department conducting 16 medical outreach campaigns, an eye cataract surgery camp with which over 200 patients were treated and discharged. Through improved partnerships the department has benefited with different sorts of equipment in different facilities improving the quality of care among the residents. The department has enhanced community strategy by equipping the CHPs with monthly stipends and additional commodities, this has in turn improved the number of patients screened for NCDs.

Table 45: Department of Health Services Non-Finance Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Achievements as at 31st December 2024	Variance
curative and rehabilitative services	Inpatient services	Medical services	Reduced length of stay	The average length of stay	4.8days	5.1	5.4	-0.3
				Facility death rate	10%	5	7	-2
				Percentage of facilities with sample referral networks	50%	65	70	5
		Laboratory services	Improved diagnostic services	Percentage of laboratories enrolled in External quality assurance schemes	65	80	82	2

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Achievements as at 31st December 2024	Variance
	pharmacy	Health commodity management	Reduced stock out	number of orders placed	4	4	2	-2
	rehabilitative services	Physiotherapy	Improved physiotherapy services	No. physiotherapy visits	24,000	24,500	19344	-5156
				No. orthopaedic visits	21,765	20,500	10636	-9864
				No. occupational therapy visits	13,076	12,300	10563	-1737
general administrative and planning	Health Infrastructure	administration	improved health infrastructure	No. of health facilities renovated	16	14	3	-11
	Health Automation	ICT	improved service delivery	No. of facilities automated	5	6	6	0
	health financing	administration	increased number of HH under Makuani care	No. of HH registered under Makuani care		30,000	40000	10,000
			improved health insurance coverage	The proportion of the population registered under NHIF	15%	30	16	-14
preventive and Promotive services		immunization		Proportion of children under one year Fully immunized	98	100	100	0
				% of deliveries conducted by under-skilled personnel	89	92	84	-8
				% of pregnant women attending at least 4 ANC visits	68	70	69	-1
				Proportion of pregnant women attending ANC who are supplemented with Iron Folic Acid Supplementation (IFAS)	100	100	96	-4
				Proportion of children 6-59 months supplemented with Vitamin A	82	85	82	-3

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Achievements as at 31st December 2024	Variance
	NCDs	NCD	Reduced cases of NCDs	Percentage of women aged 15–49 years screened for cervical cancer	0.4	1	0.9	0
				% of over five outpatient cases patients screened for hypertension	0.5	1	1.1	0
				% of over five outpatient cases screened for diabetes	0.6	1	2	1
	mental health	physiological counselling	improved physiological health care	No. of residents reached counselling services	66,208	60,000	36500	-23,500
				No. of one on one structured sessions	5632	6,000	3885	-2,115
				No. of group therapy services provided	435	3,300	1756	-1,544
	Community health strategy	community health	improved community health	No. of established community health units	NA	280	240	-40
				No. of community dialogue days conducted	1480	1,880	1220	-660
	HIV/AIDS	HIV/TB	improved ART take	% of expectant women LWHIV who are currently on ART	99.4	99	100	1
				% of HIV positive clients linked to care	100	100	100%	-99
	TB	TB/HIV	improved cure rate	TB cure rate	93	94	94	0
				TB treatment success rate	98	98	98	0
	public health	School health	improved school based health awareness	Proportion of schools with required sanitation & hygiene standards	90	85	87	2
				The proportion of school-going children dewormed	100	60	65	5

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Achievements as at 31st December 2024	Variance
	health promotion	health promotion	improved health awareness	The number of world health days commemorated	9	9	5	-4
				Number of Radio/TV sessions held	12	11	9	-2
				Number of Health IEC materials both soft and hard designed, developed, printed and disseminated.	19,525	22,600	14400.00	-8,200

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

4.10.1 Financial Performance

The total expenditure for the first half of the FY 2024/25 was **KShs 55,821,885** against a budget allocation of **KShs 180,206,486** which translated to an absorption rate of **31 percent**. During the period the expenditure on Personnel emoluments had the highest absorption rate at **50 percent** while development had the lowest at **one percent** absorption rate.

Table 46: Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
Operations	10,700,000	2,072,962	19
Maintenance	70,797,215	23,794,482	34
Sub total	81,497,215	25,867,445	32
Personnel	58,990,000	29,495,000	50
Total Recurrent	140,487,215	55,362,445	39
Capital Expenditure	39,719,271	459,440	1
Total Budget	180,206,486	55,821,885	31

The department total expenditure comprised of 53 personnel emoluments, 46 percent operation and maintenance and 1 percent development.

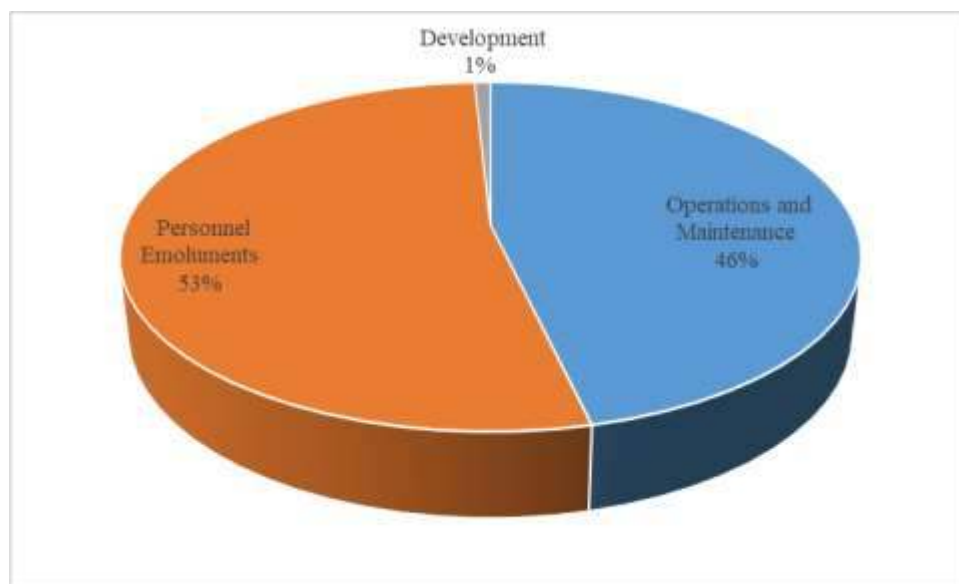


Figure 13: Expenditure percentage per economic classification

4.10.1.1 Recurrent Budget Performance

The total recurrent expenditure for the first half was KShs. 55,362,445. The highest expenditure was incurred to pay salaries at KShs. 29,495,000 followed by Market cleaning and sanitation at KShs. 14,955,070. Arts, Music and Culture Promotion and Development was third at KShs 1,856,700.

Table 47:Summary of Budget and Expenditures

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
1	Salaries & Wages	58,990,000	29,495,000	50
2	Promotion of Public Sanitation- Market Cleaning, Waste collection, transportation and disposal (Climate Resilience)	40,780,000	14,955,070	37
3	Arts, Music and Culture Promotion and Development	2,800,000	1,856,700	66
4	Maintenance of other assets - Markets, tourism centres, opening drainage system	6,463,360	1,201,761	19
5	Exhibition and Trade Fairs	1,596,088	1,352,200	85
6	Small Business Development Centres USAID Matching Grant	2,707,767	935,536	35
7	Kenya Music and Cultural Festival (KMCF)	1,700,000	895,476	53
8	Marketing Promotion	2,400,000	720,016	30
9	Daily Subsistence Allowance	1,800,000	715,160	40
10	Consumer Protection programme	1,800,000	646,640	36
11	Fuels, Oils & Lubricants	3,000,000	505,000	17
12	Tourism Promotion development programme	3,000,000	465,400	16
13	Maintenance Expenses-Motor Vehicles	1,900,000	354,600	19
14	Hospitality-Catering Services	900,000	316,000	35
15	Market Governance	3,000,000	227,200	8
16	Telephone, Telex, Facsimile and Mobile Phone Services	500,000	204,000	41
17	Domestic Travel Costs	1,200,000	185,220	15
18	Training Expenses	500,000	136,383	27
19	Markets Management (market committee election and management)	1,000,000	114,883	11
20	E Marketing Portal(soko Makueni)	900,000	60,000	7
21	Subscription to professional bodies	100,000	11,200	11
22	Documentation and Digitization of Traditional Knowledge and Cultural Expressions of the Akamba	400,000	9,000	2
23	Utilities- Electricity	1,000,000	0	0
24	Water and Sewerage	100,000	0	0
25	Publishing & printing Services	200,000	0	0
26	Advertising & Publicity	200,000	0	0
27	Planning, Budget and Indicator Tracking	250,000	0	0
28	Office & General Supplies-stationery	200,000	0	0
29	Office & General Supplies-Sanitary, furniture	750,000	0	0
30	Makueni Recording Studios	350,000	0	0
	TOTAL	140,487,215	55,362,445	39

4.10.1.2 Development Budget Performance

During the period, the only expenditure on development was Kshs 459,440, which was spent on market infrastructure improvement. This resulted in a development absorption rate of one percent.

Table 48: Development Expenditure Per vote

No	Ward	Project Name	FY 2024/25 Supplementar y Budget Estimates	Cumulativ e Expenditu re as at 31 st December 2024	Absorptio n Rate(%)	Project Status
1.	HQ	Market Infrastructure Improvement	8,000,000	459,440	6	Ongoing
2.	Mukaa	Construction of sanitation block at Kilome market	1,000,000	0	0	Not started
3.	Kiimakiu /Kalanzo ni	construction of Public toilet at Kwa DC	1,000,000	0	0	Not started
4.	Kiimakiu /Kalanzo ni	Construction of Mavivye public toilet	1,000,000	0	0	Not started
5.	Kiimakiu /Kalanzo ni	Construction of Kiu market public toilet	1,000,000	0	0	Not started
6.	Mavindi ni	Construction of a Public Toilet at Yemulwa Market	700,000	0	0	Not started
7.	Kee	Construction of Kola Sanitation block (shelved) and water storage	1,600,000	0	0	Not started
8.	Kisau/ Kiteta	Cottage industry support for Kingongi-Mivuko women group	700,000	0	0	Not started
9.	HQ	Emali wholesale market(KDSP Project)	201,241.00	0	0	Not started
10.	HQ	Skip Bins)	2,000,000	0	0	Not started
11.	Kithungo Kitundu	Construction of sanitation block at Kitundu market and Kilyungi Market	2,000,000	0	0	Not started
12.	Mukaa	Uvete market shed (Construction of worktops, compartments)	2,000,000	0	0	Not started
13.	Nguumo	Construction of a public toilet at Kiunduani market	2,000,000	0	0	Not started
14.	Emali/ Mulala	Emali wholesale market(KDSP Project)	201,241	0	0	Not started
15.	Masonga leni	Construction of a three door latrine at Utini Market	650,000	0	0	Not started
16.	Kalawa	Kinze Market toilet	500,000	0	0	Not started
17.	Kalawa	Syotuvali market toilet	500,000	0	0	Not started
18.	Kiimakiu / Kalanzo ni	Construction of a public toilet at Marwa Market	52,929	0	0	Compete to scope
19.	Kiimakiu / Kalanzo	Construction of public toilet at Ngiini Playground	53,859	0	0	Complete

No	Ward	Project Name	FY 2024/25 Supplementar y Budget Estimates	Cumulativ e Expenditu re as at 31 st December 2024	Absorptio n Rate(%)	Project Status
	ni					
20.	Kathonz weni	Construction of a public toilet at Kavumbu Market	500,000	0	0	Complete but in pending bills
21.	Kiimakui /Kalanzo ni	construction of Ulu public toilet	1,000,000	0	0	Not started
22.	HQ	Special Economic Zone(prefeasibility study- EIA, master plan) at Kwa Kathoka	2,000,000	0	0	Not started
23.	Nguumo	Nguumo modern carwash (shelved)	1,000,000	0	0	Not started
24.	HQ	Tourism infrastructure improvement	1,500,000	0	0	Not started
25.	HQ	ESP Markets	1,000,000	0	0	Not started
26.	HQ	Cultural sites infrastructure improvement	1,000,000	0	0	Not started
27.	Thange	Construction of toilets at Kyaani and Ngokolani	1,300,000	0	0	Not started
28.	Kalawa	Syokilati market toilet	500,000	0	0	Not started
29.	Kilungu	Nunguni Business Centre and Town Infrastructure Upgrade	2,961,242	0	0	On going
30.	Nguumo	Uvileni market toilet	1,000,000	0	0	Complete
31.	Ukia	Ukia Junction Market-Construction of a public toilet	1,000,000	0	0	Not started
	Total		39,719,271	459,440	1	

4.10.2 Non-Financial Performance

During the period, the department conducted eight trainings and ninety-two MSMEs participated on basic business management skills such as book keeping, marketing strategies, business finance and value addition of products. Additionally, the department managed to verify 2538 equipment and collected a revenue of KShs. 333,960 during the exercise.

Programme	Indicators	Baseline 2023/24	Targets 2024/25	Achievement	Variance
Trade development and promotion	No. of MSMEs trained	120	140	92	58
	No. of stakeholders' fora held	3	4	2	2
	No. of trade infrastructure developed and renovated	4	4	0	4
	No of market centers with solid waste management services	165	170	205	65
	% of construction of modern market implemented			0	1
	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	0	6
	Complete incubation Centre	1	0	0	0
Marketing and market linkages	Number of producers linked to market	30	35	17	17
	No. of trade fairs and exhibitions held	4	4	1	3
	No. of Business to Business fora held	4	4	2	2
Tourism development and promotion	No. of tourism site promoted	2	10	1	9
	No. of circuits promoted	1	1	0	1
	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	2	4
	No. of trainings on intellectual property rights	4	6	0	6
	No. of artists promoted and supported in the cultural and creative industries	145	165	392	227
	No of culture events held	3	6	5	1

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

4.11.1 Financial Performance

In the first half of FY 2024/25, the department had total expenditure of KShs 79,481,327 against a budget of KShs 1,100,236,837, resulting in a seven percent absorption rate.

The department utilized KShs 55,907,090 on recurrent expenditures and KShs 23,574,238 on development, representing absorption rates of 43 percent and two percent, respectively.

Table 49: Transport Department; Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
Recurrent Expenditure			
Operations	21,772,639	10,712,750	49
Maintenance	25,392,000	3,834,482	15
Sub Total	47,164,639	14,547,232	31
Personnel	82,719,715	41,359,858	50
Total Recurrent	129,884,354	55,907,090	43
Development Expenditure			
Capital Expenditure	970,352,483	23,574,238	2
Total Budget	1,100,236,837	79,481,327	7

The total expenditure incurred during the period was 52% on personnel emoluments, 30% on development activities and 18% on operations and maintenance.

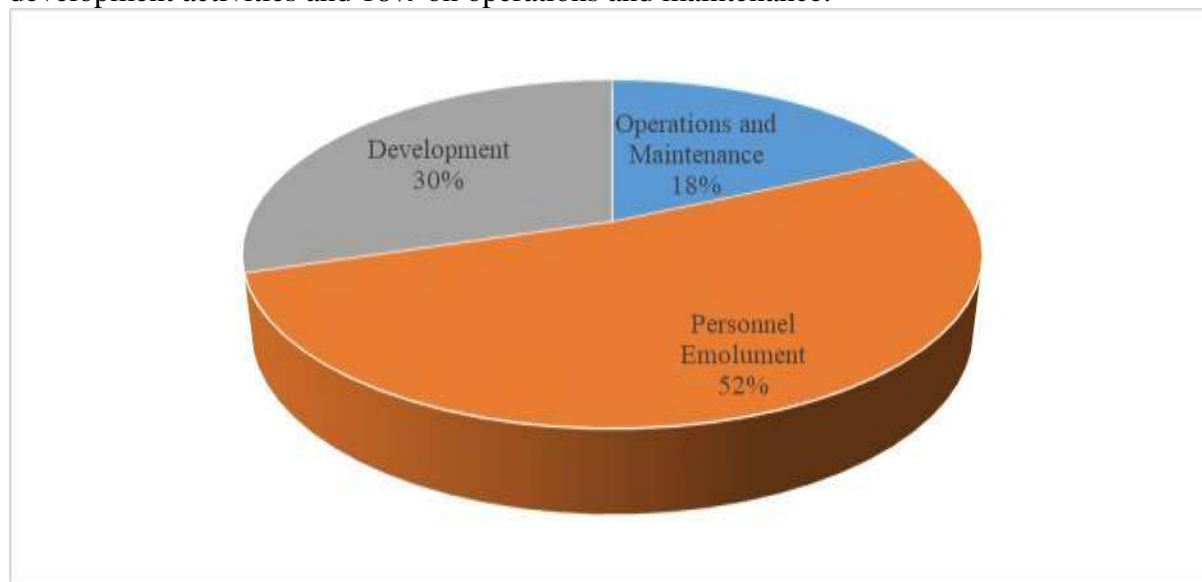


Figure 14: Infrastructure, Expenditure Summary per Economic classification for Transport Department

4.11.1.1 Recurrent Budget Performance

Analysis of the recurrent expenditure shows that KShs. 41,359,858 was spent on personnel emoluments and KShs 14,547,232 was spent on operations and maintenance. The highest O&M expenditure was on electricity at KShs. 7,000,000 followed by fuels, oils & lubricants at KShs. 1, 700,000.00

Table 50; Summary of Budget and Expenditures

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
1	Salaries & Wages	82,719,715	41,359,858	50
2	Utilities- Electricity	14,515,899	7,000,000	48
3	Fuels, Oils & Lubricants	2,500,000	1,700,000	68
4	Energy Promotion	1,050,000	962,120	92
5	Maintenance Expenses-Plant & Equipment	18,000,000	940,360	5
6	Daily Subsistence Allowance	1,000,000	872,097	87
7	Development of Annual Energy inventory survey	700,000	657,862	94
8	Planning, budget indicator training	400,000	396,183	99
9	Catering Services(Receptions, Accommodation, drinks	700,000	324,580	46
10	Annual vehicle inspection	300,000	300,000	100
11	Development ,Validation and dissemination of County Energy plan	250,000	250,000	100
12	Departmental performance review	250,000	227,700	91
13	Public transport management	242,000	227,000	94
14	Development and operationalization of policies	200,000	200,000	100
15	Training Expenses	347,000	142,817	41
16	Domestic Travel Costs	121,420	108,699	90
17	Office & General Supplies-stationery	600,000	70,000	12
18	Maintenance Expenses-Motor Vehicles	3,000,000	69,440	2
19	Office & General Supplies-Sanitary	50,000	40,000	80
20	Casuals and other contracted services	103,320	38,874	38
21	Membership fees, Dues & Subscriptions to Professional Bodies	200,000	19,500	10
22	Utilities-Water and Sewerage	40,000	-	0
23	Telephone,Telex,Facsimile & mobile phone services	200,000	-	0
24	Communication-Internet Connection	25,000	-	0
25	Communication-Courier & Postal Services	20,000	-	0
26	Publishing & printing Services	200,000	-	0
27	office & General Supplies-Computer Accessories	200,000	-	0
28	Maintenance-Buildings- Non Residential	1,000,000	-	0
29	Purchase of Computers/laptops/cameras/printers	400,000	-	0
30	Foreign Daily subsistence allowance	350,000	-	0
31	Financial Reporting	200,000	-	0

4.11.1.2 Development Budget Performance

The main development expenditure was incurred on payment of PMC allowances, community outreach, and technical supervision of projects implemented in FY 2023/24. The status of these projects was complete and in use. The second highest expenditure was on the routine maintenance of access roads in Kisau/Kiteta ward.

Development expenditure and the status of projects is as shown in table 51 below;

Table 51: Transport Department Project status

No	Project Name	Location	FY 2024/25 Supplementary Budget (1) Estimates	Cumulative Expenditure as at 31st December, 2024	Absorption Rate (%)	Status
1.	Enhancement of infrastructure projects	HQ	8,386,455	8,289,897	99	Complete and in use
2.	Routine maintenance of Kisau/Kiteta ward access roads(Machine Hire-MTF)	Kisau/Kiteta	5,000,000	3,500,000	70	Ongoing
3.	Routine maintenance of Mavindini ward access roads Opening of Feeder Roads(Machine hire-MTF)	Mavindini	3,900,000	2,716,000	70	Ongoing
4.	Routine maintenance of Emali/Mulala ward access roads (Machine Hire -Kshs.2M, 0.5m fuel and 1.6 routine maintenance)	Emali/Mulala	4,000,000	1,600,000	40	Ongoing
5.	Road improvement programme (Machine hire - MTF)	Kako/Waia	2,200,000	1,540,000	70	Ongoing
6.	Routine maintenance of Kako/Waia ward access roads	Kako/Waia	1,000,000	948,341	95	Ongoing
7.	Routine maintenance of Thange ward access roads	Thange	1,000,000	830,000	83	Ongoing
8.	Fuel for Maintenance of Ngiini-kwa Mohamed-uini primary-kwa kala-lake oil- Kalanzoni road-kwa Muthusi-kwa Atumia-Mbondoni road.	Kiimakui/Kalan zoni	1,500,000	750,000	50	Ongoing
9.	County Machinery- Routine maintenance of Ivingoni /Nzambani ward access roads -Opening of feeder roads, light grading, mitre drains-	Ivingoni/ Nzambani	2,000,000	400,000	20	Ongoing
10.	Road improvement programme (Machine hire - MTF)	Kalawa	3,000,000	400,000	13	Ongoing
11.	road improvement programme (Fuel)	Kalawa	1,900,000	400,000	21	Ongoing
12.	Machine Hire and Fuelling for Kasikeu ward access roads	Kasikeu	7,000,000	400,000	6	Ongoing
13.	Fuel for Routine maintenance of Kitise ward access roads	Kitise/ Kithuki	1,000,000	400,000	40	Ongoing
14.	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	Mbooni	4,000,000	400,000	10	Ongoing
15.	Grading and spot Murraming of road across Ukia sub ward - MTF	Ukia	1,500,000	400,000	27	Ongoing
16.	Routine maintenance of Kilungu access roads(Fuel)	Kilungu	1,000,000	300,000	30	Ongoing
17.	Routine maintenance of Tulimani ward access roads	Tulimani	1,000,000	300,000	30	Ongoing
18.	Opening, Murraming, Grading and Road structures in Masauti-Muselele-Mumbuni-mungetheele road	Emali/Mulala	4,500,000	-	0	Not Started
19.	Emali street lights rehabilitation	Emali/Mulala	500,000	-	0	Not Started
20.	Green energy promotion	HQ	244,900	-	0	Complete and

No	Project Name	Location	FY 2024/25 Supplementary Budget (1) Estimates	Cumulative Expenditure s as at 31st December, 2024	Absorption Rate (%)	Status
						in use
21.	Maintenance of street/flood lights	HQ	1,100,000	-	0	Complete and in use
22.	Roads Maintenance Fuel Levy	HQ	415,079,544	-	0	Not Started
23.	Rural Electrification Programme - REREC Matching grant	HQ	30,000,000	-	0	Not Started
24.	Maintenance of street/flood lights- Climate action	HQ	10,000,000	-	0	Ongoing
25.	grading, murraming and installation of structures at Mbaloni – Kyangunzu – Wautu – Kyambeke – Kwa Mwove – Nzukini – Kisuu – Upendo – Syathani – Kyenzenzeni Road	Ilima	5,880,000	-	0	Complete and in use
26.	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	Ilima	4,500,000	-	0	Not Started
27.	Market lighting – Mutini, Musalala and Kwa Mwove markets	Ilima	1,500,000	-	0	Not Started
28.	Installation of Street Lights within the Makutano Talent Centre	Ivingoni/ Nzambani	1,960,000	-	0	Complete and in use
29.	Murraming of Kativani - Pastor Komu – Utu Roads	Ivingoni/ Nzambani	56,771	-	0	Complete and in use
30.	Murraming of Matingini – Kwa Kata – Kwa Muli – Kwa Mutuku – Sila Mulu	Ivingoni/ Nzambani	66,880	-	0	Complete and in use
31.	Road improvement(Makokani roads)	Ivingoni/ Nzambani	28,854	-	0	Complete and in use
32.	Road improvement(Matulani roads)	Ivingoni/ Nzambani	1,440,000	-	0	Complete and in use
33.	Road improvement	Ivingoni/ Nzambani	992,934	-	0	Complete and in use
34.	Murraming of Kwa skizana-Kwa Kimangu-Pondeni-Kwa Jane to Katheini Road	Ivingoni/ Nzambani	2,000,000	-	0	Not Started
35.	Murraming of Kwa Mwambu-Mbukoni-Manyata-Mbotela Market	Ivingoni/ Nzambani	2,000,000	-	0	Not Started
36.	Opening of Muthingiini-Nzambani roads	Ivingoni/ Nzambani	2,000,000	-	0	Not Started
37.	Murraming of Yimbuva-Kwa Muma-Mbotela Market	Ivingoni/ Nzambani	1,000,000	-	0	Not Started
38.	Opening of Kiuukuni-Kwa Malonza-Yumbuni-Rose Dominic-Nzeveni-Ndithini	Ivingoni/ Nzambani	1,000,000	-	0	Not Started
39.	Opening of Kwa Ngolo-Kwa Mbithi-Kwa Kitosya-Kwa Muthusi-Kitheini	Ivingoni/ Nzambani	1,000,000	-	0	Not Started
40.	Opening of Kwa Masaa road1	Ivingoni/ Nzambani	1,000,000	-	0	Not Started
41.	Installation of culverts at Chief Ngutu road	Ivingoni/ Nzambani	400,000	-	0	Not Started
42.	Murraming of Nzeveni-Selewa-Kwa Matundu-Kwa Willy Road	Ivingoni/ Nzambani	1,250,000	-	0	Not Started
43.	Construction of Kako - Kandulyu (Savani) Drift	Kako/Waia	2,108,881	-	0	Complete and in use
44.	Road improvement	Kako/Waia	4,000,000	-	0	Not Started
45.	Ikundu, Kwa mali, Kwa Maingi, Kitongu kwa Ndungi road-Machine Hire-MTF	Kako/Waia	4,000,000	-	0	Not Started

No	Project Name	Location	FY 2024/25 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31st December, 2024	Absorption Rate (%)	Status
46.	Installation of floodlights in Kitongu market	Kako/Waia	2,000,000	-	0	Ongoing
47.	Hire of machines for roadworks; Katangini – ngunini Rd, Murramuni -kavumbu-Miangueni- Mbavani-Mutembuko-Syongungi-kwa Mareka junction Rd and Kalawa health centre – Kathiani market Rd,	Kalawa	104,572	-	0	Complete and in use
48.	Grading and murraming from Malamuni - Miangueni -Kinze- Mbavani- Mutembuko- Syongungi to kwa Maseka junction	Kalawa	3,509,550	-	0	Not Started
49.	REREC matching grant - connection of electricity to Mutanda CTTI, Kathulumbi CTTI, Mutembuko CTTI, Kathongo Dispensary and Syotuvali Dispensary	Kalawa	1,000,000	-	0	Not Started
50.	Mutembuko Floodlight	Kalawa	500,000	-	0	Not Started
51.	Heavy grading and murraming of Kilome- Uvete- Kayata- Kasikeu- Mutweambo- Lumu- Kiou top- Kwa Kalelo- Off Mombasa road- Kima dairy- Marwa road (Kasikeu Ward section)and heavy grading and murraming of Muangueni,Ngalana,MutyemboLumu,Kiou top ,Kwa Kalelo Off Mombasa road ,Kima Dairy – Marwa Road and Kwa Mikate road at Muani .	Kasikeu	341,401	-	0	Complete and in use
52.	Road improvement and maintenance	Kasikeu	310,088	-	0	Complete and in use
53.	Drainage structures - Culverts; Kwa Kavenzi- Mitamboni-Mwangini road	Kasikeu	18,080	-	0	Complete and in use
54.	Construction of Mbulutini Ndauni drift	Kasikeu	4,900,000	-	0	Not Started
55.	Repair and Maintenance of flood lights	Kasikeu	400,000	-	0	Not Started
56.	Drainage works Kwa Malenge	Kasikeu	4,000,000	-	0	Not Started
57.	Construction of Kating'ila drift- Construction of a drift on the road to Kwale centre to Kima	Kasikeu	4,500,000	-	0	Ongoing
58.	Opening,grading and road structures of Londokwe- Mbuvo Nzau- Munathi- Syethe- Kwa Mbalya- Kyunyu- Ebeneza- Kwa Ngomoli- Kwa Kavisi-Kateiko- Mwisu- Itumbule- Kasayani- Kyemole road(Machine Hire)	Kathonzweni	3,000,000	-	0	Not Started
59.	Installation and rehabilitation of market lights at Kiteei, Mbuvo Nzau, Kavumbu and Kiluluni markets	Kathonzweni	1,100,000	-	0	Not Started
60.	Fuel for routine maintenance of Kathonzweni ward access roads	Kathonzweni	500,000	-	0	Not Started
61.	Gravelling, Culverts, gabions and drifts at Kathonzweni –Kathamboni spill way	Kathonzweni	3,000,000	-	0	Ongoing
62.	Installation of street lights in markets	Kee	764,976	-	0	Complete and in use
63.	Road improvement Programme	Kee	2,100,000	-	0	Not Started
64.	Machine hire (wet rate)-Shovel MTF, Opening of roads	Kee	1,500,000	-	0	Not Started
65.	Machine hire (wet rate)-Grader MTF, Grading of roads	Kee	1,000,000	-	0	Not Started
66.	Road improvement programme-Fuel	Kee	850,000	-	0	Not Started
67.	Construction of drainage structures at Kitandi- Muusini-Kakisyu-Munyuni-Nguluni Road	Kee	1,000,000	-	0	Not Started
68.	Drainage structures on roads	Kee	2,000,000	-	0	Ongoing
69.	Grading and drainage of Ngaamba - Masaa -	Kiimakui/Kalan	3,920,000	-	0	Complete and

No	Project Name	Location	FY 2024/25 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31st December, 2024	Absorption Rate (%)	Status
	Marwa road (machine for hire)	zoni				in use
70.	Kwa Kavesa drift & Culvert, heavy grading and murraming and drainage works from Ngini-Kalanzoni - Yaitha and rehabilitation and construction of gabions at Kwa Malonga - Mulumini road	Kiimakiu/Kalanzoni	7,383,212	-	0	Complete and in use
71.	Opening, grading, murraming, installation structures and drainage of Tuvilani-Kiongwanzi Girls-Kavuko-Kwawala-Rubis Petrol Station Road	Kiimakiu/Kalanzoni	3,100,000	-	0	Not Started
72.	Routine maintenance of Kiimakiu/Kalanzoni ward access roads (Machine Hire)	Kiimakiu/Kalanzoni	3,782,995	-	0	Not Started
73.	Street lighting for main stage to Kisayani Health centre	Kikumbulyu North	980,000	-	0	Complete and in use
74.	Kathyaka Flood lights	Kikumbulyu North	2,000,000	-	0	Complete and in use
75.	Muangenzi drift -Construction of drifts	Kikumbulyu North	2,000,000	-	0	Not Started
76.	Machine hire	Kikumbulyu North	7,000,000	-	0	Not Started
77.	Construction of Muangenzi drift	Kikumbulyu North	5,000,000	-	0	Not Started
78.	Kisayani street light	Kikumbulyu North	2,000,000	-	0	Not Started
79.	Kiaoni flood light	Kikumbulyu North	2,000,000	-	0	Ongoing
80.	Market solar light rehabilitation programme (Siembeni, Mbui Nzau, Kyanginywa, Mikuyuni)	Kikumbulyu South	588,000	-	0	Complete and in use
81.	opening of and upgrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road	Kikumbulyu South	5,878,400	-	0	Complete and in use
82.	Upgrading and Murraming of Kangesu — Ithambaumme – Kwa Nzinga – GFF – Mutokwe ECDE road -Murraming and construction of drainage structures – Drifts and gabions	Kikumbulyu South	5,000,000	-	0	Not Started
83.	Routine maintenance of Kikumbulyu South ward access roads	Kikumbulyu South	3,000,000	-	0	Not Started
84.	REREC matching grant (AIC Mbeetwani and surrounding villages)	Kikumbulyu South	2,000,000	-	0	Not Started
85.	Kibwezi-BPP Streetlights	Kikumbulyu South	1,000,000	-	0	Not Started
86.	Kwakitavu road structures	Kikumbulyu South	1,000,000	-	0	Ongoing
87.	Routine maintenance of Muvau/Kikumini ward access roads (Machine Hire)MTF	Kikumini/Muvau	5,500,000	-	0	Not Started
88.	Opening of access roads - MTF	Kikumini/Muvau	3,500,000	-	0	Not Started
89.	Road Structures	Kikumini/Muvau	4,000,000	-	0	Not Started
90.	Ngomeni key wall and murraming	Kikumini/Muvau	500,000	-	0	Not Started
91.	Itambani – Kyanganda Road (Culverts, grading and spot murraming)	Kilungu	85,644	-	0	Complete and in use
92.	Kituiuni Junction – Mutanda primary (culverts, grading, spot murraming and spot slabs)	Kilungu	2,897,720	-	0	Complete and in use

No	Project Name	Location	FY 2024/25 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31st December, 2024	Absorption Rate (%)	Status
93.	Kyaka drift construction	Kilungu	1,000,000	-	0	Complete and in use
94.	Road improvement – fuel/Machine hire	Kilungu	3,757,610	-	0	Not Started
95.	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 Kisyulya-Kiumoni- Kithembe GFBC-kwa Josia Mwangangi	Kilungu	4,600,000	-	0	Not Started
96.	Muthethe Road – ABC Church Kalongo- opening of Muthethe Primary road to Kyakathungu Primary - grading, culverts, murraming, slabbing and gabions	Kilungu	3,900,000	-	0	Not Started
97.	Kitituni – Nyaani Road – construction of gabions	Kilungu	1,500,000	-	0	Not Started
98.	Opening of Itambani -Kilisa road	Kilungu	500,000	-	0	Not Started
99.	Routine maintenance of roads-Fuel	Kilungu	327,229	-	0	Not Started
100.	Kilungu – Kimandeni Road - construction of Gabions	Kilungu	1,500,000	-	0	Ongoing
101.	Kithangathini – Kisyani – Nduu Sunday school road – concrete works	Kilungu	4,000,000	-	0	Ongoing
102.	Road opening (Machine Hire-MTF)	Kisau/Kiteta	5,000,000	-	0	Not Started
103.	Floodlights at Mbiiiani ,Nthungoni,Katungoli, Kwa Kulomba and Kavutini Markets	Kisau/Kiteta	3,000,000	-	0	Not Started
104.	Survey, Road opening and widening and Murraming of Kwa Titus-Aic Mbiuni-Kwa Ikanga Road	Kithungo Kitundu	4,000,000	-	0	Not Started
105.	Opening and grading, Construction of culverts and gabions and Murraming of Kitundu-Mwea-Kalala-Ititu-Ngai Health Centre Road	Kithungo Kitundu	4,000,000	-	0	Not Started
106.	Installation of floodlights at Kyanzuki, Katumani, Munyeetani and Muumani markets	Kithungo Kitundu	3,000,000	-	0	Not Started
107.	Kwa Nzelu-Ndandini-Kyevutula-Munyeetani(Culverts and grading)	Kithungo Kitundu	2,000,000	-	0	Not Started
108.	Routine maintenance of Kithungo/Kitundu ward access roads(Hire of graders)	Kithungo Kitundu	2,000,000	-	0	Ongoing
109.	Kilyungi hybrid high mast floodlight	Kithungo/ Kitundu	76,347	-	0	Complete and in use
110.	Construction of road structures (Culverts and Drifts)	Kitise/ Kithuki	499,188	-	0	Complete and in use
111.	Construction of kwa Kalelo - Winzeni drift	Kitise/ Kithuki	4,000,000	-	0	Complete and in use
112.	Installation of road structures and culverts - Mbata - Mayuu - Manza - Ngunguuni - Athiani road	Kitise/ Kithuki	4,000,000	-	0	Complete and in use
113.	REREC matching grand (for Kitise and Kithuki sub wards)	Kitise/ Kithuki	224,515	-	0	Complete and in use
114.	Road Improvement program – Machine hire	Kitise/ Kithuki	105,836	-	0	Complete and in use
115.	Opening and grading of Kalembu- Mulango road through kwa kavilu	Kitise/ Kithuki	1,942,980	-	0	Complete and in use
116.	Opening of Matheani kwa Nyaa road	Kitise/ Kithuki	2,430,180	-	0	Complete and in use
117.	Construction of high mast floodlight at Yinthungu market	Kitise/ Kithuki	2,000,000	-	0	Complete and in use

No	Project Name	Location	FY 2024/25 Supplementary Budget (1) Estimates	Cumulative Expenditure s as at 31st December, 2024	Absorption Rate (%)	Status
118.	Installation of flood lights at Matheani market	Kitise/ Kithuki	500,000	-	0	Not Started
119.	Light grading & drainage works of Kiambani-Kiuuku-Kithuki-Matheani-Kitise road (Hire of Machines-MTF)	Kitise/ Kithuki	4,000,000	-	0	Not Started
120.	Installation of floodlights in markets (Mayuu, Kwa Nyaa, Kithayoni, Katangini, Mwakini, Nzouni, Winzeni, Kingangi, Rehabilitation - Ngunguuni, Yinthungu, Kyase, Mwanja)	Kitise/ Kithuki	3,000,000	-	0	Not Started
121.	Opening & Grading of Athiani-Kithaayoni-Mwanja-Kwa Nzula-Kwa Kimasyu-Kikome-Kwa Nyaa Road (machine hire)	Kitise/ Kithuki	3,000,000	-	0	Not Started
122.	Rehabilitation of 4 solar floodlights	Kitise/ Kithuki	1,000,000	-	0	Not Started
123.	Opening & Grading of Athiani-Kithaayoni-Mwanja-Kwa Nzula-Kwa Kimasyu-Kikome-Kwa Nyaa Road (machine hire)	Kitise/ Kithuki	500,000	-	0	Not Started
124.	Construction of Key Wall at Londokwe along Nzouni- Manza Road	Kitise/ Kithuki	2,000,000	-	0	Ongoing
125.	Construction of Key Wall at Londokwe along Matheani -Kwa Nyaa Road	Kitise/ Kithuki	2,000,000	-	0	Ongoing
126.	Installation of Culverts and raising Usungu/Yiuma Mavui drift, 2M high.	Makindu	1,650,000	-	0	Not Started
127.	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 - Mulilili 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.	Makindu	3,500,000	-	0	Not Started
128.	Installation of three phase electrification and a transformer (to be placed Kwa Kimuyu Church) for Ziواني,Kiuani,Yiani and Katheka Kai Villages, enroute, Skygo Petrol station, Kwa Mavuti, Kwa Simon Muthiani Junction to Kwa Kimuyu church.	Makindu	3,000,000	-	0	Not Started
129.	Lorry Park behind Nairobi stage, from Kiambani Primary school junction - Mumbe Hardware - Kwa Tom Welding to Kitui Sacco Junction.	Makindu	500,000	-	0	Not Started
130.	Roads improvement programme(Fuel)	Makindu	500,000	-	0	Not Started
131.	Road Improvement Program - Hire of Machines	Masongaleni	56,515	-	0	Complete and in use
132.	Solar Market Floodlights - 1M Kativani, Kavatini, Makutano, Ndauni Markets.	Masongaleni	27,132	-	0	Complete and in use
133.	Rehabilitation as integrated lights at Yikita and Ulilini markets and installation of a new integrated solar light at Kiambani market.	Masongaleni	779,708	-	0	Not Started
134.	Hire of machines for road opening, grading and graveling of access roads in the Ward. 1. Grading Murraming and road structures of Ngangani, Yumbuni, Katulye, Yikita, Kasua Ngove, Yikivuthi, Utiini, Kithyululu, Wande, Mwaani Masaku Ndogo. 2. Kithiani Ulilini Road. 3. Rhodah Kavusya Miumoni road. 4. Wande Muangeni road. 5. KARI, Florah Wambua, Kwa Muema, Makongeni roads.	Masongaleni	7,000,000	-	0	Not Started

No	Project Name	Location	FY 2024/25 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31st December, 2024	Absorption Rate (%)	Status
135.	Installation of Solar Market lights at Munyenze, Kithiiani, Kithyululu and Kyanguli Markets	Masongaleni	1,400,000	-	0	Not Started
136.	Construction of culverts along Ngangani, Yumbuni, Katulye, Yikita, Kasuangove, Yikivuthi, Utini, Kithyululu, Wandei, mwaani Masaku Ndogo.	Masongaleni	1,000,000	-	0	Not Started
137.	Repair of Solar market lights (integrated model) at Katulye, Masaku Ndogo and Kyumani Markets	Masongaleni	650,000	-	0	Not Started
138.	REREC Matching Grant-Mitamboni Village in Mukaange Sub Ward and Miangeni/ Maluini Villages in Kyumani Sub Ward and Ngangani Village	Masongaleni	4,000,000	-	0	Not Started
139.	Road improvement programme (Fuel for county machinery)	Masongaleni	490,000	-	0	Ongoing
140.	Opening and grading of Wito Farm-Mbavini-Kaiani-Sinai-Ctti-Nguthunu-Nditiku-Kwa Kaunda Road	Mavindini	3,000,000	-	0	Not Started
141.	Road works on Kavingoni-Nduu Ndune - Syandoo - Ngosini Road	Mavindini	2,500,000	-	0	Not Started
142.	Road improvements (Hire of machinery)	Mavindini	3,307,315	-	0	Not Started
143.	Maintenance and Installation Of Drainage Structures of Nzeveni-Kwa Ndungulu-Kwa Joel Kwa Ndene-Catholic Church-Kwa Letu-Kwa Muthoka-Kwa Ngei Road	Mavindini	3,000,000	-	0	Ongoing
144.	Fuel for Grading of roads using County Machinery	Mavindini	800,000	-	0	Ongoing
145.	Kwa Kitei Drift	Mbitini	111,988	-	0	Complete and in use
146.	opening of roads and hire of machinery	Mbitini	2,905,950	-	0	Complete and in use
147.	Mbulutini drift- Construction of a drift	Mbitini	7,650,000	-	0	Not Started
148.	Installation of high mast floodlight at Mutyambua market	Mbitini	2,000,000	-	0	Not Started
149.	Road maintenance – (Fuel)	Mbitini	986,944	-	0	Not Started
150.	Opening of roads Kithumani – Muamani road	Mbitini	2,000,000	-	0	Not Started
151.	Road improvement (MTF)	Mbitini	1,446,336	-	0	Not Started
152.	Road Improvement (Fuel)	Mbitini	1,000,000	-	0	Not Started
153.	Kikima market development	Mbooni	200,000	-	0	Complete and in use
154.	Muisyo-Ngomoni river drift	Mbooni	9,211,658	-	0	Complete and in use
155.	Opening of New roads	Mbooni	3,000,000	-	0	Not Started
156.	Fuel for murraming and grading of Kikima Town Roads using County Machinery	Mbooni	1,000,000	-	0	Not Started
157.	Installation of street lights phase 2 around Kikima market to mukonde stretch, Construction of market perimeter fencing, Construction of concrete box covered drainage channels and Cabro paving of the market	Mbooni	12,000,000	-	0	Ongoing
158.	Solar market flood lights at Kyusyuni, Mbeetwani, Songea, Kalimani, Mavindini, Makutano, Misuuni and Kwa Kinyuti	Mtito Andei	35,678	-	0	Complete and in use
159.	Hire of road maintenance equipment	Mtito Andei	3,185,000	-	0	Not Started
160.	Installation of Street lighting in Mikomani, Kilumilo and Kwa Kinyuti, Nzoila, Ngiluni,	Mtito Andei	3,000,000	-	0	Not Started

No	Project Name	Location	FY 2024/25 Supplementary Budget (1) Estimates	Cumulative Expenditures as at 31st December, 2024	Absorption Rate (%)	Status
	Iviani and Yindundu markets					
161.	Rehabilitation of market solar lights-Nthunguni, Kathekani, Darajani, Kitenge'i and Mwakila Markets	Mtito Andei	1,065,000	-	0	Not Started
162.	Hire of road maintenance equipment	Mtito Andei	1,917,764	-	0	Not Started
163.	Roads improvement programme-Hire of equipment-MTF	Mtito Andei	2,500,000	-	0	Not Started
164.	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.	Mtito Andei	4,000,000	-	0	Ongoing
165.	Heavy grading, murruming and drainage works on Mukaa-Uvete road	Mukaa	269,250	-	0	Complete and in use
166.	Installation of integrated solar light system (Kamuthini, Kiongwani,Kyandue, Kyangala, Mutiluni &Maiani	Mukaa	99,387	-	0	Complete and in use
167.	Road improvement programme - Hire of machinery	Mukaa	2,965,200	-	0	Complete and in use
168.	Kiongwani-Mwaani- Kitonguni- Uvete Road Murruming, grading, drainage structures	Mukaa	4,500,000	-	0	Not Started
169.	Murruming, grading, drainage structures of Kanini Kaseo-Kwa Ngumu-Mt.Carmel- Kwa Wakata road	Mukaa	4,000,000	-	0	Not Started
170.	Hire of machinery for Mukaa ward access roads	Mukaa	2,700,000	-	0	Not Started
171.	Road improvement	Mukaa	1,280,346	-	0	Not Started
172.	Kwa Kateli Drift	Muvau/Kikumin i	2,940,000	-	0	Complete and in use
173.	Kwa Mulinge drift	Muvau/Kikumin i	1,470,000	-	0	Complete and in use
174.	Road improvements(Hire of machinery)	Muvau/Kikumin i	4,701,770	-	0	Complete and in use
175.	Survey of roads	Nguu/Masumba	100,000	-	0	Not Started
176.	Roads opening across the ward(Machine Hire-MTF)	Nguu/Masumba	3,000,000	-	0	Not Started
177.	Opening grading murruming and drainage works of Makutano, kyaani Kiurani Vololo rd	Nguu/Masumba	3,000,000	-	0	Not Started
178.	Matongoleni Culvert	Nguu/Masumba	2,000,000	-	0	Not Started
179.	Road Improvement, Light Grading	Nguu/Masumba	2,000,000	-	0	Not Started
180.	Kanyililya - Ilivini road- installation of culverts	Nguu/Masumba	1,004,213	-	0	Not Started
181.	Road improvement (Fuel/Machine Hire)	Nguumo	4,279,470	-	0	Complete and in use
182.	Fuel/Machine Hire for Heavy grading, spot Murruming, slab construction, installation of culverts at Ngambi ya Munzyu- Tuanga road	Nguumo	4,410,000	-	0	Not Started
183.	Opening of the road, Road for water, Grading, culverts and drifts of Kilema-Muundani-Kwa kanyasya-Muuni Soko Muyo-Mutantheu Road	Nguumo	4,500,000	-	0	Not Started
184.	Murruming, Culverts and drifts of Kwa Kivou Tala-kwa Kinyingi-Kaunguni-Tindima road	Nguumo	4,000,000	-	0	Not Started
185.	Grading, murruming and construction of drainage system in Kiunduani market.	Nguumo	3,000,000	-	0	Not Started
186.	Opening, spot murruming and culvert installation	Nguumo	2,500,000	-	0	Not Started

No	Project Name	Location	FY 2024/25 Supplementary Budget (1) Estimates	Cumulative Expenditure s as at 31st December, 2024	Absorption Rate (%)	Status
	along Kibarani-Wivia-Kiurani Road					
187.	Murraming of JCC Kaunguni-Kwa Muoka to Kwa Kivivye -3KM road.	Nguumo	1,500,000	-	0	Not Started
188.	Routine maintenance of Nguumo ward access roads-Machine Hire.	Nguumo	1,000,000	-	0	Not Started
189.	Installation of a flood light at Kiunduani market	Nguumo	3,000,000	-	0	Ongoing
190.	Roads improvement across the Ward.	Nzau/Kilili/Kalamba	1,969,070	-	0	Complete and in use
191.	Opening of road(Kshs.2.5M) and Grading of roads (Kshs.1.775M	Nzau/Kilili/Kalamba	4,706,086	-	0	Not Started
192.	Rehabilitation of market lighting (Mulika Mwizi) and street lightings	Nzau/Kilili/Kalamba	200,000	-	0	Not Started
193.	Culverts across the Ward	Thange	1,960,000	-	0	Complete and in use
194.	Electrification of Usalama Market(Matching grant)	Thange	200,000	-	0	Complete and in use
195.	Grading and murraming kwa jc – Muthungue primary - ituumo(fuel for county machinery)	Thange	80,220	-	0	Complete and in use
196.	Grading murraming of Utithi- Kyumbi – Silanga – kwa Mailu(fuel for county machinery)	Thange	88,647	-	0	Complete and in use
197.	Heavy grading and gravelling, of Machinery-Baptist – Makongeni – Nzavoni- Ndivuni – Kamunyuni drift – Veneti – Muusini - Maikuu-Ituumo – Kasasule	Thange	29,400	-	0	Complete and in use
198.	Kwa Kavuu- Kwa Kyulu- Ithaayoni- Kasasule-kwa Kolovoi road (Murraming)	Thange	1,901,814	-	0	Complete and in use
199.	Culverts and Murraming, grading of Kwa Agnes-St.Peter-Aic-St.Marys-Veneti Road	Thange	3,000,000	-	0	Not Started
200.	Heavy grading of Kikingini-Usalama- Muusini-Maikuu-kwa Malyungi-kwa Mwololo-kwa Nyaanya- ituumo-Utithi-Kalulu-kwa Muthoka-Makwata- stage Iviani	Thange	3,000,000	-	0	Not Started
201.	Opening of new roads-Hire of dozer	Thange	2,500,000	-	0	Not Started
202.	Murraming, grading of Kwa Agnes-St.Peter-Aic-St.Marys-Veneti-Own machinery and installation of Culverts	Thange	1,000,000	-	0	Not Started
203.	Construction of Culverts at Kikingini-Usalama-Muusini-Maikuu-kwa Malyungi-kwa Mwololo-kwa Nyaanya- ituumo-Utithi-Kalulu-kwa Muthoka- Makwata- stage Iviani	Thange	1,000,000	-	0	Not Started
204.	Installation of floodlight at Matulani and rehabilitation of unworking flood lights at Masonga market, Kilungu, Machinery (Zion), Metava	Thange	1,400,000	-	0	Not Started
205.	Installation of flood lights at Kalawani	Tulimani	1,000,000	-	0	Complete and in use
206.	Floodlights at Iiani market, Itetani market, Wanzauni market and Mavindu market	Tulimani	4,000,000	-	0	Not Started
207.	Ndiangu-Malaa- Kanoto Ndoo, Kyanguma-Ithemboni-Mukangu- Mavindu road Heavy grading and murraming, Construction of Nguani drift and Culverts and drainage works	Tulimani	4,000,000	-	0	Not Started
208.	Roads improvement programme	Tulimani	801,540	-	0	Not Started
209.	Heavy grading and murraming, Construction of Nguani drift and Culverts and drainage works of	Tulimani	3,100,000	-	0	Ongoing

No	Project Name	Location	FY 2024/25 Supplementary Budget (1) Estimates	Cumulative Expenditure s as at 31st December, 2024	Absorption Rate (%)	Status
	kwa Ithitu – Itetani – Kikumbo road					
210.	Road improvement -light grading	Ukia	23,504	-	0	Complete and in use
211.	Construction of concrete slab 40m long along Makuli Forest Road at Kwa Mbunga	Ukia	1,800,000	-	0	Complete and in use
212.	Construction of concrete slab 30m long along Kavani Kituluku Dispensary Road	Ukia	1,500,000	-	0	Complete and in use
213.	Electrification across 10 villages in upper Iuani cluster	Ukia	3,000,000	-	0	Not Started
214.	Grading and Murraming of road across Kilala/Iuani - Fuel	Ukia	1,500,000	-	0	Not Started
215.	Installation of road structures across Kilala/Iuani	Ukia	1,500,000	-	0	Not Started
216.	Construction of road structures across Ukia sub ward	Ukia	1,500,000	-	0	Not Started
217.	Installation of 2 15 m concrete pole Market lights at Ikalyoni market and Kyau market	Ukia	1,400,000	-	0	Not Started
218.	Kwa Kitingi -Kwa Joel -Kwa Mwaniki road opening and grading (Machine Hire)	Wote/Nziu	3,211,116	-	0	Complete and in use
219.	Construction of Muaani drift and murraming of Jones to Muaani Girls road	Wote/Nziu	1,596,480	-	0	Complete and in use
220.	Road opening (Ndivuni- Kisemeini- Kwa Mukosi- Nziu Market) road opening and grading(Machine Hire(Wote/Nziu	2,914,240	-	0	Complete and in use
221.	Surveying, Opening grading and murraming and structures of Makolongo-Kwa Juda- Kaiti-lili-Kavingo road (Machine Hire)	Wote/Nziu	5,000,000	-	0	Not Started
222.	Opening and grading of Mutinda- Mbalu-Kitheini Pri-Makuli-Nichodemus-Kwa Matheka road	Wote/Nziu	4,000,000	-	0	Not Started
223.	Road structures (Culverts, gabions and backfilling on specific roads)	Wote/Nziu	4,000,000	-	0	Not Started
224.	Routine maintenance of Wote Ward access road (Machine Hire-MTF)	Wote/Nziu	3,000,000	-	0	Not Started
225.	Shimo-Kwa Maluna-Kwa Ngulue-Kamunyolo dam (Box culverts and light grading)	Wote/Nziu	1,000,000	-	0	Not Started
	TOTAL		970,352,483	23,574,238	2	

5 Non-Financial Performance

In road development, the department has implemented six sub-programmes, focusing on improving infrastructure and increasing connectivity through upgrading and maintaining road networks. These include spot improvement, road improvement, MTF, fuel levy, emergency road works, rehabilitation and routine maintenance of roads programmes.

The Government has opened 5km, maintained 300km and rehabilitated 5km. additionally, three drifts were constructed and 13,050 m of catch water mitre drains excavated to improve road drainage.

In energy management and sustainability,

- i. The county government, in partnership with Strathmore University and the World Rescue Institute, launched Makueni County Energy Plan (2023-2032). The plan is focuses on providing clean, sustainable, reliable and affordable energy solutions while addressing local energy challenges and ensuring compliance with national laws.
- ii. The County Government, in collaboration with the Council of Governors (C.o.G) and UK PACT, organized a three-day conference attended by representatives from 46 counties on Climate Compatible Growth aimed at promoting peer-to-peer learning on the productive use of renewable energy and strengthening climate resilience.
- iii. A 205kWp grid-tier solar system was commissioned at Makueni County Referral Hospital, which is expected to save the facility Ksh 7 million annually, demonstrating a commitment to green energy and cost-saving initiatives

To strengthen security measures around market and urban areas and ensure extended business operating hours, the government:

- i. Installed 2 -20M High mast floodlights at Kathyaka in Kikumbulyu North ward and Yinthungu Kitise- Kithuki ward
- ii. Installed 20 streetlights along Kwa Mulei Kivandini and Mbooni SC hospital to DCC office in Kikima, contributing to the overall safety and well-being of the community.

Table 52:Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	FY 2024/25 Target (s)	Actuals as at 31st December 2024	Variance	Remarks
General administration & planning	General administration & planning	HQ	Energy Plan	% of completion of energy plan	100%	100%	100%	0%	
				Development and operationalization of policies (energy policy, public works policy and housing policy)	0	1	0	1	

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	FY 2024/25 Target (s)	Actuals as at 31st December 2024	Variance	Remarks
Road Infrastructure improvement	Road transport	Roads Department	Roads management	Kms of roads opened	445.3	25km	5km	20Km	
				Km of roads maintained(grading, spot improvement)	1273.4	1,500km	300km	1200 Km	
				No. of kms of roads rehabilitated to all weather (gravelling and drainage works)	102	400km	5km	495 Km	
			Construction of drifts	No of Drifts constructed	12	20	3	17	
Energy Promotion and Development	Energy Promotion and Development	Energy	Installation of street lights	No. of markets	78	30	20	10	
			Installation of flood lights	No. of institutions	6	6	2	4	
Rural electrification	Rural electrification	Energy	Rural electrification	Households connected with electricity	586	600	0	600	
Road safety	Road safety	Transport		% reduction in road traffic accidents		30%	0	0	

4.12 Department of Lands, Urban planning and Development, Environment and Climate Change

4.12.1 Financial Performance

The total department expenditure for the half year of the FY 2024/25 was KShs 93,778,750.50 against budget of KShs 629,129,655.98 which translated to an absorption rate of 15 percent

Table 53: Department Lands Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
Recurrent Expenditure			
Operations	20,799,434	9,096,065	44
Maintenance	5,800,000	1,789,493	31
Sub Total	26,599,434	10,885,558	41
Personnel	56,904,726	28,452,363	50
Total Recurrent	83,504,160	39,337,921	47
Development Expenditure			
Capital Expenditure	545,625,496	54,440,830	10
Total Budget	629,129,656	93,778,751	15

Expenditure by Economic Classification

The total expenditure constituted of operations and maintenance 41 per cent, development expenditure 10 percent and personnel emoluments 50 percent, the figure below shows the departmental expenditures per economic classification;

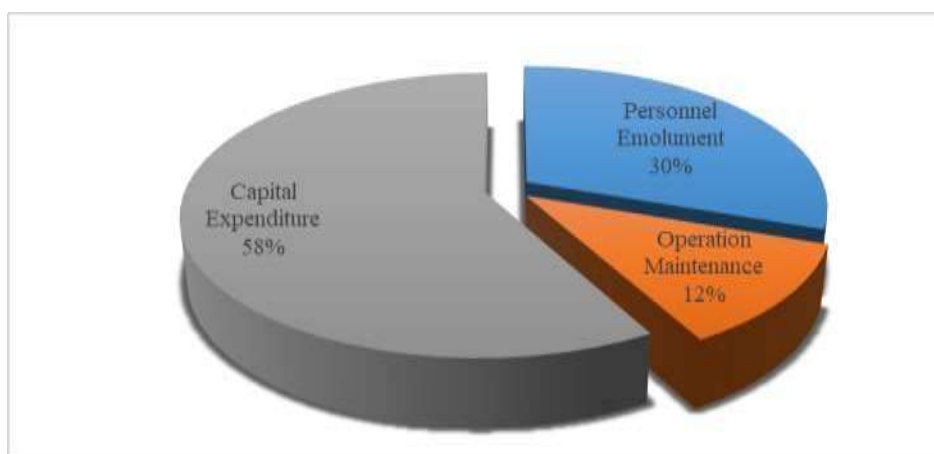


Figure 15: Department Lands Expenditure by Economic Classification

4.12.1.1 Recurrent Budget Performance

The department's recurrent expenditure was KShs **39,337,921** against a budget of KShs **83,504,160** translating to 47 percent absorption rate. Analysis of the recurrent expenditure shows

that Salaries and Wages had the highest expenditure of KShs 28,452,363 followed by revenue mobilisation on land based revenue with the expenditure of KShs 3,500,000.

Table 54: Department of Lands Recurrent Expenditure Performance

SNO	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
1	Salaries And Wages	56,904,726	28,452,363	50
2	Revenue mobilisation on land based revenue	3,500,000	3,500,000	100
3	Daily Subsistence Allowance	2,700,000	1,426,980	53
4	Budget Implementation Committee	1,220,000	1,133,080	93
5	Maintenance Expenses - Motor Vehicle	2,500,000	975,613	39
6	Fuels, Oils & Lubricants	2,800,000	838,552	30
7	Wildlife Management Electric Fence	1,600,000	688,240	43
8	Hospitality-Catering Services Accommodation, Gifts & Drinks	1,209,348	524,524	43
9	Environmental Administration, Coordination and Governance	950,000	474,984	50
10	Domestic Travel Costs	500,000	372,265	74
11	Planning, budgeting and indicator tracking	300,000	281,800	94
12	County Tree Planting Day	500,000	137,880	28
13	Other Operating expenses - Financial Management & Reporting	150,000	128,600	86
14	Environmental Conservation, Silvicultural practices and management	200,000	125,640	63
15	Environment conferences and sensitization	250,000	111,200	44
16	Publishing & Printing Services	100,000	80,000	80
17	Communication-Courier & Postal Services	50,000	50,000	100
18	Training Expenses	20,000	20,000	100
19	Membership fees	100,000	11,200	11
20	Office & General Supplies-stationery	300,000	5,000	2
21	office & General Supplies-Computer Accessories	150,000	0	0
22	Office & General Supplies-Sanitary	100,000	0	0
23	County Environmental Committee	750,000	0	0
24	Hospitality supplies- World environment day & International Forest Day	750,000	0	0
25	Environmental education program	200,000	0	0
26	Environmental Inspection and Monitoring	100,000	0	0
27	Environmental Impact Assessment and Audit	300,000	0	0
28	Restoration of fragile landscapes and wetlands	300,000	0	0
29	Purchase of Noise Control Equipment (Meter, Camera and GPS Gargets)	1,000,000	0	0
30	Mining Mapping & development	200,000	0	0
31	Finalization of Environment, Forest and Solid Waste Policies	830,000	0	0
32	Demarcation and conservation of riparian	174,913	0	0

SNO	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
	land within Ndukuma			
33	Mapping, surveying and beaconing of County Forests at Nzueni, Kitundu A&B, Mutungu and Kathekani	422,400	0	0
34	Wildlife Conservation and Management	95,620	0	0
35	Fuel for desilting of Londokwe dam using county machinery	500,000	0	0
36	Planting and tree growing at critically degraded ecosystems	595,740	0	0
37	Survey of Muuni sub ward	695,380	0	0
38	Surveying of Machinery and Kinyambu Mkts	71,620	0	0
39	Feasibility study on mining	20,460	0	0
40	Land Survey and issuance of title deeds	36,781	0	0
41	Cleaning of the town and trenching of storm water management system.	78,932	0	0
42	Draining system along Kibwezi town	278,240	0	0

4.12.1.2 Development Budget Performance

The department spent KShs 54,440,829.8 on development during the first half of FY 2024/25.

This was against a budget of KShs 545,625,496 which represented 10 percent absorption rate.

Table 55: Lands Department Development Expenditure and Project Status

No	ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024
1	HQ	IDA (world Bank) Credit Financing Locally-led Climate Action (flloca) Program, County Climate Resilience Investment (ccri) Grant and Matching grant (285,492,870 and 35,971,960)	285,492,870	32,800,000
2		CCRI FLLoCA Matching Grant	35,971,960	4,400,000
3	HQ	Resolution of boundary and land ownership disputes and issuance of public utilities' title	8,850,000	4,400,000
4		CCIS(County Climate Institutional Institutional Support) FLLoCA Matching Grant	11,000,000	3,200,000
5	HQ	Urban planning- preparation and implementation of Urban land use plan for Tawa Market	3,500,000	2,800,000
6	HQ	Operationalization of Kee-Mbooni Municipality	2,000,000	1,900,000
7		IDA (World Bank) Credit	14,792,940	1,700,000

No	ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024
		Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant		
8	HQ	Climate change Fund Board	6,000,000	1,520,000
9	HQ	CCF Administrative cost-proposal development, Vetting, Projects Grievances committees, EIA, WCCPC-Climate change fund	1,176,600	1,176,600
10	Mbooni	Kyaavua Village Land Clinic, Mapping and titling	1,000,000	1,000,000
11	HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Matching grant	49,420	
12	Nzaui/Kilili/Kalamba	Mulata dispensary (purchase of land)	75,000	
13	HQ	Conditionall allocation ; 20% Share of Mineral Royalties	99,857	
14	Ukia	Riverine conservation and restoration	100,000	
15	Mbooni	Conservation of KWA KITHUE wetland	199,000	
16	Nzaui/Kilili/Kalamba	Ndumoni dispensary (purchase of land	200,000	
17	Countywide	Urban Development (Resolution of boundary and land ownership disputes)	252,686	
18	Kalawa	Planning and survey of Kathulumbi market	279,144	
19	Ukia	Survey of access roads and public lands in Ukia ward	300,000	
20	Muvau/Kikumini	Climate Change initiative	444,250	
21	HQ	Climate change Fund Board	476,730	
22	Mtito Andei	EIA and exision of Ngai Ndethya Settlement scheme	486,219	
23	Emali/Mulala	Survey of ward road network and ward public utilities	500,000	
24	Kikumbulyu South	Survey and planning koya/Maanda market	500,000	
25	HQ	Purchase of land for Kyenzenzeni dispensary	500,000	
26	HQ	FLLoCA Funding	633,126	
27	Makindu	Verification of beneficiaries for issuance of titled deeds for Kiboko B	666,500	
28	Kilungu	Purchase of land	1,000,000	
29	Kalawa	Planning and survey of Kalawa market	1,000,000	

No	ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024
30	Kalawa	Mbooni – Kee Municipality	1,000,000	
31	Kee	Mbooni – Kee Municipality	1,000,000	
32	Mbooni	Mbooni – Kee Municipality	1,000,000	
33	Tulimani	Mbooni – Kee Municipality	1,000,000	
34	ilima	Purchase of land for Mwaani dispensary	1,000,000	
35	Kathonzweni	Fuel for desilting of londokwe dam using county machinery	1,418,520	
36	Emali/Mulala	Land succession program, survey and titling	1,500,000	
37	Tulimani	Feasibility study on mining	1,600,000	
38	Kasikeu	Planning of Kayata market	1,622,600	
39	Mtito Andei	Market survey of Mtito Andei Market: Market survey, Preperation of peritarer and picking individual parcels and issuance of leasehold title deeds	1,925,002	
40	Kathonzweni	Desilting of Londokwe earthdam under climate change (Fuel)--Climate change fund	2,000,000	
41	Kitise/Kithuki	Construction of 2 sand dams at Kwa Maundu,Musau Ndati to Londokwe River -Climate change fund	2,000,000	
42	Mtito Andei	Security of land tenure - Provision of title deeds for Ngai Ndethya settlement Scheme.	2,000,000	
43	Nguu/Masumba	Yikivumbu Survey and Titling	2,000,000	
44	Countywide	Enhancement of LIMS System and data clerks	2,000,000	
45	Nzaui/Kilili/Kalamba	Forest conservation and awareness (Tree planting/water weirs/sand dams)	2,085,000	
46	Ivingoni/Nzambani	Purchase of land for Kambu market shed	2,536,352	
47	Mbitini	Rehabilitation of Kwa Ngwili/Ndilo gully	3,642,828	
48	Makindu	Beaconing and issuance of title deeds.	4,000,000	
49	Ukia	Purchase of land for Itangini Market	4,200,000	
50	Wote/Nziu and Nzaui/Kilili/Kalamba	Survey for titling of Wote Public Utilities and Matiliku townships	5,000,000	
51	HQ	IDA (World Bank)Credit: Kenya Urban Support Project(KUSP)-Urban Institutional Grant(UIG)	35,000,000	
52	HQ	IDA (World Bank) Credit	86,823,400	

No	ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024
		Financing Locally-Led Climate Action (FLLoCA) Program, (CCRI)Matching grant		
53	HQ	Rehabilitation of gulleys and road bush clearing and drainage	500,000	
54	HQ	Urban infrastructure development	525,493	
55	HQ	Planting of trees -Climate change fund	700,000	
			545,625,497	54,440,822

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 following achievements were realized; Site handover of 12 contractors and start and implementation of 12 projects under the FLLoCA program. Election and training of Project management committees for 12 projects. 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	Baseline 2023	Target (s)	Actuals as at 31st December 2024	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	2	2
Urban Planning	Physical Planning of towns	Lands	Well planned towns	No of land use plans implemented	3	1	0	1
Land Survey & Mapping	Land survey for titling	Lands	Survey for Issuance of Title Deeds Support	No of markets survey	2	2	0	2
				No. of titles issued purchased parcels	600	1,200	0	1200
Mining mapping & development	Mining mapping & development		Improved mining exploration	No of artisanal committees prepared	0	1	0	1
Environment management and	Environment management and		Improved environment conservation	No of forest mapped	0	2	0	2
				No of CC proposals	0	15	5	10

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Actuals as at 31st December 2024	Variance
protection	protection			funded				
				No of sessions conserved		20	0	20

4.13 Department of Water, Sanitation and Irrigation

4.13.1 Financial Performance

The Department spent a total of **Kshs 84,714,321** during the first six months of FY 2024/25 which represented an overall absorption rate of **13%** against a budget of **KShs 638,440,094**. The department utilized KShs 56,085,027 for recurrent expenditures and KShs 28,629,295 for development, representing absorption rates of 51 percent and five percent respectively.

Table 57: Department of Water Expenditure Per Economic classification.

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
Recurrent Expenditure			
Operations	25,143,633	12,980,493	52%
Maintenance	2,700,000	2,100,000	78%
Sub Total	27,843,633	15,080,493	54%
Personnel	82,009,068	41,004,534	50%
Total Recurrent	109,852,701	56,085,027	51%
Development Expenditure			
Capital Expenditure	528,587,393	28,629,295	5%
TOTAL	638,440,094	84,714,322	13%

The total expenditure incurred during the period was 48% on personnel emoluments, 34% on development, and 18% on operations and maintenance.

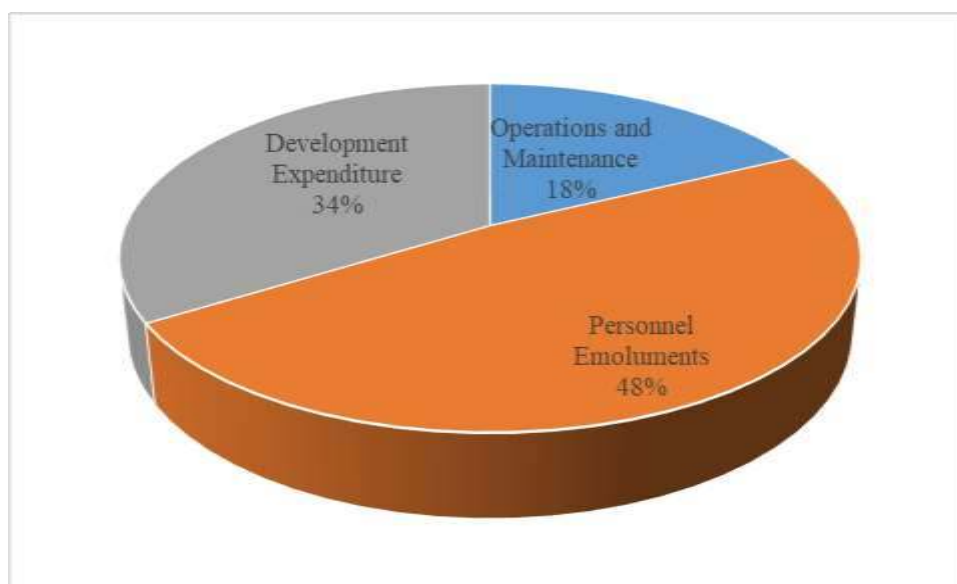


Figure 16: Water, Expenditure by Main Economic Classification

4.13.1.1 Recurrent Budget Performance

Analysis of the recurrent expenditure reveals that KShs 41,004,534 was allocated to personnel emoluments, while KShs 15,080,492.75 was spent on operations and maintenance. The highest expenditure in operations and maintenance was for annual staff team-building conferences, totalling KShs 3,324,800. This was followed by refined fuels, oils, and lubricants at KShs 1,999,740, and maintenance expenses for motor vehicles, which amounted to KShs 1,600,000.

Table 58: Department of Water Recurrent Expenditure Performance

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
1	Salaries & Wages	82,009,068	41,004,534	50%
2	Annual Staff team building conferences	4,000,000	3,324,800	83%
3	Refined Fuels & Lubricants	2,500,000	1,999,740	80%
4	Maintenance Expenses-Motor Vehicles	1,600,000	1,600,000	100%
5	Casuals and other contracted services	4,000,000	1,540,439	39%
6	Community outreach	1,443,633	1,443,633	100%
7	Daily Subsistence Allowance	2,446,571	1,296,120	53%
8	Water Act Governance & Administration	1,500,000	911,337	61%
9	Training Expenses	600,000	575,828	96%
10	Catering Services(Receptions, Accommodation, drinks	1,500,000	571,640	38%
11	Office & General Supplies and Services	1,000,000	357,000	36%
12	Telephone, Telex, Facsimile and Mobile Phone Services	700,000	350,000	50%
13	General office Supplies-stationery	600,000	349,560	58%
14	Water Trucking	300,000	300,000	100%
15	Boreholes drilling services /Maintenance of drilling rig and Test pumping unit	200,000	200,000	100%
16	Domestic Travel Costs	603,429	134,400	22%
17	Water and Sewerage	300,000	64,996	22%
18	Board committees conferences and seminars	2,500,000	37,200	1%
19	Domestic Travel & Subs-Water Extension Services	700,000	23,800	3%
20	Utilities- Electricity	50,000	-	0%
21	Advertising & Publicity	130,000	-	0%
22	Annual subscription fees	70,000	-	0%
23	Supplies and accessories for Computers and printers	100,000	-	0%
24	Record management	200,000	-	0%
25	Review of service charter	200,000	-	0%
26	Routine Maintenance- Other Assets (boreholes / pipelines etc.)	200,000	-	0%
27	Maintenance of Civil Works	300,000	-	0%
28	Dam Construction Services/Maintenance of Earth moving equipment	100,000	-	0%
	TOTAL	109,852,701	56,085,027	51%

Source: County Treasury

Development Budget Performance

The government has focused on expanding access to clean water and sanitation services through the construction and rehabilitation of roads and water supply systems to support economic activities. For the period under review, the following key achievements had been realized; Constructed 5 earth dams, drilled 6 boreholes with a total yield of 30.5M³/Hr, developed 3 boreholes and constructed Kituasi water sump with capacity of 100M³. Further, it Developed pipeline extension from 6 water projects reducing the distance to water source.

Department of Water, Sanitation and Irrigation Development Expenditure and Projects Status

No.	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)	Project Status
1	HQ	Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam construction Unit(DCU)	9,000,000	5,400,900	60	Ongoing
2	Mavindini	Kwa Ngoka Borehole - Drilling, equipping and distribution of Kwa Ngoka borehole, Construction of a water kiosk at point source, installation of 10 000 m3 plastic tank	6,000,000	4,235,540	71	Ongoing
3	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	6,000,000	4,012,700	67	Ongoing
4	HQ	Water Development Programme - Water Development Programme(Repairs and Maintenance of Boreholes)	3,787,578	3,787,578	100	Complete
5	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	2,998,140	75	Ongoing
6	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	1,892,980	38	Ongoing
7	Kako/Waia	Drilling and capping of Kathamba borehole - in-house works	1,802,294	1,500,000	83	Ongoing
8	HQ	Drilling and test pumping unit(DTU) - maintenance Rig	5,000,000	1,000,000	20	Ongoing
9	Ukia	Drilling and equipping borehole in Mukaa Boys and Ukia Girls Secondary school - Drilling and equipping of borehole	4,000,000	963,497	24	Not started

No.	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)	Project Status
10	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	5,051,900	957,140	19	Ongoing
11	Kisau/Kiteta	Lungu borehole	2,500,000	464,640	19	Not started
12	Kisau/Kiteta	Syumbe borehole	1,845,240	464,640	25	Not started
13	Nguumo	Mukameni Borehole Water Project- Pipeline extension from Mukameni to Kiunduani, Kwa Kaviti area to Ilatu area	6,000,000	464,640	8	Not started
14	Thange	Drilling and equipping Muthungue borehole	3,500,000	464,640	13	Not started
15	Kikumini/Muvau	Ndukuma Earth dam - 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	15,260	0	Ongoing
16	Kitise/Kithuki	Kimundi water project - Repair of pipeline, provision of water tanks and solar repairs replacement	1,500,000	7,000	0	
17	Emali/Mulala	Piping of Matiku Borehole to Matiku Market	500,000		0	Ongoing
18	Emali/Mulala	Solarization and equipping of Emali Township Borehole	2,000,000		0	Not started
19	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		0	Not started
20	Emali/Mulala	Drilling of Emali Police station Borehole	61,110		0	Complete
21	Emali/Mulala	Emali Chiefs Borehole	406,439		0	Complete
22	Emali/Mulala	Drilling and Equipping of Emali Rehabilitation Centre Borehole	100,000		0	Complete
23	Emali/Mulala	Distribution of Mumbuni sump(Solarization and distribution at source)	266,367		0	Complete

No.	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)	Project Status
24	Emali/Mulala	Matiku/Kwa kasoda tanks	299,900		0	Complete
25	Emali/Mulala	Feasibility study of Muooni Mega dam	1,000,000		0	Complete
26	Emali/Mulala	Construction of Kwa Maima Earth dam	2,920,000		0	
27	Emali/Mulala	Distribution of water at Ilengeni Springs	5,900,000		0	Complete
28	HQ	project feasibility studies - project feasibility studies	4,000,000		0	Not started
29	HQ	Water Development Programme	124,000		0	Complete
30	HQ	Makueni Rural Water Board(MARUWAB) Operationalization	728,500		0	Complete
31	HQ	Water Fund Establishment	800,000		0	Complete
32	Ilima	Purchase of institutional e.g churches and schools water tanks	2,000,000		0	Not started
33	Ilima	Kiusyi water project – intake enhancement, submersible pump & control panel, raising main, solarization, rehabilitation of distribution line to an existing water kiosk at Mwaani market	5,000,000		0	Not started
34	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	Ongoing
35	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		0	Ongoing
36	Ivingoni/Nzambani	Drilling of Nzambani Borehole	1,800,000		0	Not started
37	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		0	Ongoing

No.	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)	Project Status
38	Kako/Waia	Kwa Mateng'e earth dam construction - Construction of earth dam and distribution to sofia kithendu	4,000,000		0	Not started
39	Kako/Waia	Waia earth dam - Installation of solar power supply for pumping system , installation of submersible pump and Water treatment chambers.	4,000,000		0	Ongoing
40	Kako/Waia	Miau earth dam - Rising main to kwa katheo and water distribution network to Nthangathini, Kitandi Ctti, Ngovu And Mba markets, construction of 5No. water kiosks and installation of water tank for each kiosk, construction of 1No. 50 cubic metres masonry storage tank, water distribution to 2No. schools(Miau Primary School and Miau Secondary School)	6,000,000		0	Not started
41	Kako/Waia	Nyaanyaa A earth dam- Distribution of water to ngoluni,kyang'onde and, usalala,kitandi	24,914		0	Complete
42	Kako/Waia	Kavingiliti earth dam - in house machines	199,568		0	Complete
43	Kako/Waia	Water improvement programme	276,776		0	Complete
44	Kalawa	Katukulu Earth dam	1,500,000		0	Not started
45	Kalawa	Katukulu Earth dam - desilting Hire of machinery - Katukulu Earth dam - desilting Hire of machinery	2,500,000		0	Not started
46	Kalawa	Desilting of 1 No. water dam with cattle trough and communal water point and fencing, Muambe Earth dam	47,290		0	Complete
47	Kalawa	AKWASH water project- Extension of AKWASH and distribution to kathongo kavumbu and Mweleli clusters	100,000		0	Complete
48	Kalawa	Drilling and equipping of 5 No. boreholes in the ward using own machines	100,000		0	Complete
49	Kalawa	Kwa Ivali Earth dam - Desilting reservoir, rehabilitation of kiosk and fencing	101,400		0	Complete
50	Kalawa	Kwa Muthama Earth dam – desilting, hire of machinery	2,450,000		0	Complete

No.	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)	Project Status
51	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		0	Ongoing
52	Kasikeu	Drilling, equipping and distribution of Masokani borehole	3,196,110		0	Complete
53	Kathonzweni	Makutano Water Project - Drilling and test pumping of new borehole	1,500,000		0	Not started
54	Kathonzweni	Kwa Mbila Water Project - Installation 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		0	Ongoing
55	Kathonzweni	Construction of a new sump for Kikuu- Kwa Kavisi water project and rehabilitation of raising main	2,000,000		0	Complete
56	Kathonzweni	Maintenance and fueling of ward backhoe and desilting small communal dams using the same machine	3,138,700		0	Complete
57	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		0	Not started
58	Kee	Water improvement programmes	3,328,199		0	Not started
59	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		0	Ongoing
60	Kee	Flashing and solarization of Kyandumbi borehole	72,346		0	Complete
61	Kee	Miradi kwa Jamii(MKJ) (Sand dams/drifts labour at Kiliani and Iiani)	500,000		0	Complete
62	Kee	Distribution of Kyandumbi water - Distribution of Kyandumbi water to Mavia Meu and Makongo	1,868,000		0	Complete
63	Kee	Rehabilitation of Nzalani Earth dam- Scooping of the dam Construction of embankment wall	3,158,154		0	Ongoing

No.	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)	Project Status
64	Kee	Rehabilitation of dams(Kivaku, Ndumani, Imilini and Kikonde earth dams)	5,628,000		0	Not started
65	Kiimakiu/Kalanzoni	Desilting of Kwa Loa Earth dam	3,500,000		0	Not started
66	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		0	Not started
67	Kiimakiu/Kalanzoni	Kwa Ngumu Borehole-Repair	307,405		0	Complete
68	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		0	Complete
69	Kiimakiu/Kalanzoni	Katatu dam –desilting by using – county machines	3,882,480		0	Complete
70	Kikumbulyu North	Kilisa water tank reservoir.	2,000,000		0	Not started
71	Kikumbulyu North	Service line rehabilitation Milu-KIMAWASCO	355,100		0	Not started
72	Kikumbulyu North	Pipeline extension to Kiaoni market (KIBMAWASCO)	1,000,000		0	Complete
73	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
74	Kikumbulyu North	Construction of Kathyaka Masonry tank/ under KIBMAWASCO	4,320,000		0	Complete
75	Kikumbulyu North	Athi Tunguni to Kilema Hill Water Project	5,733,568		0	Ongoing

No.	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)	Project Status
76	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		0	Not started
77	Kikumbulyu South	Ilingoni pipeline extension by KIBMAWASCO	433,965		0	Complete
78	Kikumbulyu South	Extension of KIMAWASCO to Miamba 8 - distribution line to Miamba and rehabilitation of 1no.water kiosk	1,000,000		0	Complete
79	Kikumini/Muvau	Kwa Mwenga Borehole - Installation of Pumping unit, Flashing	1,000,000		0	Not started
80	Kikumini/Muvau	Distribution of Water from Itaa Borehole to Kwa Kiviku	1,000,000		0	Not started
81	Kikumini/Muvau	Kwa Muia Earth Dam - desilting.	3,000,000		0	Not started
82	Kikumini/Muvau	Kikumini Borehole - Solarization, elevation tank, Rehabilitation of pipeline from source to Kona Baridi, Kari, Central and Kikumini Market.	5,500,000		0	Not started
83	Kikumini/Muvau	Mutemwa Borehole - Equipping, fencing and distribution	5,500,000		0	Not started
84	Kikumini/Muvau	Kwa Mutemwa borehole- distribution to kwa Musuva – Kavumbu – Kathiani market	1,921,355		0	Complete
85	Kikumini/Muvau	Construction of Thwake Sand Dam	9,172,000		0	Complete
86	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		0	Not started
87	Kilungu	Rehabilitation of Nduu Water project	37,180		0	Complete
88	Kilungu	Ndiani Water Project – solarization, 2km distribution line with water kiosks	100,000		0	Complete
89	Kilungu	Design and Construction of Water Supply to Nunguni Market - Phase 1	2,147,965		0	Ongoing

No.	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)	Project Status
90	Kisau/Kiteta	Kithongo borehole	2,500,000		0	Not started
91	Kisau/Kiteta	Ndumanu earth dam	3,000,000		0	Not started
92	Kisau/Kiteta	Lungu Borehole	637,068		0	Complete
93	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		0	Complete
94	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		0	Not started
95	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 Kilyungi 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		0	Not started
96	Kithungo/Kitundu	Mitooni water project-Distribution to Mitooni Hill and Kithungo market	1,230,000		0	Not started
97	Kitise/Kithuki	Kwanyaa borehole - Purchase and installation of motor	500,000		0	Complete
98	Kitise/Kithuki	Mukameni B Borehole - Purchase and installation of motor	500,000		0	Complete
99	Kitise/Kithuki	Athi Matheani Kithuki water project - Rehabilitation of Athi Matheani Kithuki water project for irrigation (Feasibility study)	750,000		0	Not started
100	Kitise/Kithuki	Athi Mwanja water project - Distribution of Athi Mwanja water project for irrigation(Feasibility study)	750,000		0	Not started
101	Kitise/Kithuki	Kitise water project - Upgrading of 3" rising main	4,000,000		0	Not started

No.	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)	Project Status
102	Kitise/Kithuki	Kwa Mbila earth dam -Distribution from Kiambani to Kiuuku	1,500,000		0	Complete
103	Kitise/Kithuki	Repair of Kwa Kaivu Borehole	150,000		0	Complete
104	Makindu	Kwa Mbili borehole- diagnosis, installation of a bigger pump, addition of solar and connection of water to nearby tanks.	500,000		0	Not started
105	Makindu	Excavation of Syengoni earth dam	3,000,000		0	Ongoing
106	Makindu	Kiboko Twaandu water project KPLC bill payment	700,000		0	Complete
107	Makindu	Water (Repair pipes Kiboko under pass. KPLC Power payment of Kiboko Twaandu. Kisingo Bore hole- installation of new pump)	1,100,000		0	Complete
108	Makindu	Installation of Kanaani water project pump of a 20m3/h three-phase and extension of 1.6 km to Ikoyo	1,300,000		0	
109	Makindu	Kalii earth dam-Rehabilitation	2,940,000		0	
110	Makindu	Athi Tunguni water project- Additional funding to facilitate implementation to scope	8,820,000		0	Ongoing
111	Masongaleni	Ndauni pipeline - Rehabilitation of water pipeline and water points by KIMAWASCO	4,500,000		0	Not started
112	Masongaleni	Kiambani borehole - Pipeline installation, construction of water tank and water points by KIMAWASCO	5,115,704		0	Not started
113	Masongaleni	Mitonguni water pipe line by KIMAWASCO	275,047		0	Complete
114	Masongaleni	Uyi Earth Dam-Counter Funding with NDMA	9,941,310		0	Complete
115	Mavindini	Kiimani Borehole – Drilling and Equipping	302,287		0	Complete
116	Mavindini	Water improvement programme	992,168		0	Complete
117	Mavindini	Distribution and piping of athi-mavindini water project	5,880,000		0	Stalled
118	Mavindini	Athi Mavindini water project	7,668,213		0	Stalled
119	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	3,000,000		0	Not started

No.	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)	Project Status
		tank				
120	Mbitini	Mbuthani water sump extension	500,000		0	Ongoing
121	Mbitini	Construction of reinforced concrete intake sump tank 100 cubic For Mbuthani water project	3,716,770		0	Ongoing
122	Mbitini	Mbuthani water sump repair and extension to Kwa Mavoo	1,000,000		0	Ongoing
123	Mbitini	Ilengeni water project(Ilengeni- Ngoto - kwouthuku pumping system, storage and distribution .)	2,072,176		0	Complete
124	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		0	Not started
125	Mbooni	Mulima earth dam - Desilting, Construction of a treatment and Water distribution and Supply phase 2 (rehabilitation of syluni pipeline and installation of water storage tanks for the existing 5No. water kiosks and rehabilitation of vandalized kwa kiinga Genset)	40,000,000		0	Not started
126	Mbooni	Rehabilitation of Mulima earth dam	1,905,334		0	Complete
127	Mbooni	Mulima Water Project Pipeline Repair	376,660		0	Complete
128	Mbooni	Mulima Water project	7,004,740		0	Ongoing
129	Mbooni	Rehabilitation of water tank and pipeline rehabilitation to Yatwa-Itaani village	1,904,420		0	Ongoing
130	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		0	Ongoing
131	Mtito Andei	Hydrological survey, drilling and test pumping at Mang'elele	1,800,000		0	Not started
132	Mtito Andei	Equipment hire for desilting earth dams(Kwa Kitwa,Kwa Manza, Kwa Kasau and Victoria Earth dams)	67,000		0	Ongoing
133	Mtito Andei	Kambu Kitengei Water Project-Construction of 2 water tanks at Kitengei and Kwa Muange	5,000,000		0	Ongoing

No.	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)	Project Status
134	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		0	Ongoing
135	Mukaa	Repair and distribution of Nzaini Borehole - Repair and distribution of Nzaini Borehole	2,000,000		0	Not started
136	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		0	Not started
137	Mukaa	Kaketa water project - Phase 1; Sand dam wall raising, desilting, fencing, construction of a 50m3sump 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		0	Not started
138	Mukaa	Desilting and expansion of Kwa ng'oku earth dam as an alternative project for Mangani borehole	100,000		0	Complete
139	Mukaa	Desilting and fencing of Ngomeni earth dam	265,852		0	Complete
140	Mukaa	Rehabilitation of Kwa Kulundu water project	792,471		0	
141	Mukaa	Construction of Water tank at Kiongwani primary for Kwa Kakue water project	802,000		0	
142	Mukaa	Drilling and distribution of Maiani Borehole	3,295,200		0	Not Started
143	Nguu/Masumba	Ndovoini Borehole- Installation of a casing, pump, motor and solarization	50,000		0	Complete
144	Nguu/Masumba	Thithi borehole	80,000		0	Complete
145	Nguu/Masumba	Drilling and casing of New Kakili Iiani borehole and Yikivumbu Iiani borehole	3,000,000		0	Ongoing
146	Nguumo	Construction of water stand at Kwangala borehole (Kaunguni)	500,000		0	Ongoing
147	Nguumo	Repair of motor for Kaunguni dispensary borehole and Kalandaleni borehole	371,200		0	Complete
148	Nguumo	Desilting of Sekeleni earth dam	3,430,000		0	Complete

No.	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)	Project Status
149	Nguumo	Athi river water project-Distribution of Athi river water project from Athi	4,900,000		0	Ongoing
150	Nguumo	Athi Water project	4,900,000		0	Ongoing
151	Nguumo	Athi-Tunguni water project - Renovation of existing water tanks at Tunguni hill and Ngambi ya Myunzu, constuction of raising main tank/ water supply tanks and water distribution/pipeline extension	9,506,000		0	Ongoing
152	Nzaui/Kilili/Kalamba	Mbiuni Borehole	500,000		0	Not started
153	Nzaui/Kilili/Kalamba	Kwa Muthama Borehole	343,000		0	Complete
154	Nzaui/Kilili/Kalamba	Maintenance of Boreholes and waterlines	800,000		0	Complete
155	Nzaui/Kilili/Kalamba	Kwa Koki, Kwa Kavuki and Isololo water project	1,964,795		0	Complete
156	Nzaui/Kilili/Kalamba	Supply of water tanks to water projects – Kilinga, Kisinzi, Mwanyani and Ithimani and Yanthooko water projects and other projects	4,000,000		0	Complete
157	Nzaui/Kilili/Kalamba	Supply of Water tanks to water projects Mandela, Kweleli, Syaolwe, Kwa Moto and Isololo water project and other projects	4,000,000		0	Complete
158	Thange	Extension of Kimawasco system at Kinyambu market - Kwa Masaku Pipeline and construction of water tank	2,500,000		0	Not started
159	Thange	Solarization and installation of 2-10000 Litre water tank in Kikunduku borehole	144,390		0	Complete
160	Thange	Purchase of Motorbike for ward water officer	200,000		0	

No.	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)	Project Status
161	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 and Construction 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		0	Not started
162	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 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).	7,000,000		0	Not started
163	Tulimani	Rehabilitation of Lower Ngwani Water Project - Rehabilitation of Pumping System	125,000		0	Complete
164	Tulimani	Masyonyeki Earth dam- Construction of an earth dam, draw off and fencing	182,225		0	Complete
165	Tulimani	Rehabilitation of Upper Ngwani Water Project - Replacement of Pump(vandalized) and Rehabilitation of Kakima Pipeline	202,213		0	Complete
166	Ukia	Ithanze Water Project-2.5Km water distribution pipeline while connecting existing Ithanze Water kiosk	3,000,000		0	Not started
167	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		0	Ongoing
168	Ukia	Water Boreholes Maintenance	80,000		0	Complete
169	Wote/Nziu	Kaiti 1 - submersible pumps and infiltration galleries	4,000,000		0	Not Started

No.	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)	Project Status
170	Wote/Nziu	Desilting and Repair of Kauani earth dam	1,000,000		0	Not started
171	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		0	Not started
172	Wote/Nziu	Kamunyolo earth dam - Construction of spillway, rehabilitation of the raising mains and solarization	10,000,000		0	Not started
173	Wote/Nziu	Kituasi water project	3,298,996		0	Complete
174	Wote/Nziu	Distribution of Kathuma borehole	4,445,079		0	Complete
			528,587,393	28,629,295		

4.13.2 Non-Financial Performance

The department is in the process of implementing several key water and irrigation projects, including the AKWASH Kalawa, Athi-Tunguni-Kilema water project, Ndukuma earth dam, Kamunyolo earth dam, Mulima earth dam, Ngosini earth dam, and Miangeni/Mbavani irrigation. Upon completion, these projects will increase safe water production by 5,000 cubic meters and add at least 202 hectares of irrigation land. Currently, the county has 7,091 hectares under irrigation agriculture, against an irrigation potential of 30,848 hectares. To meet these targets, the sector is collaborating with development partners and government agencies to secure funding and achieve the goals set in the County Integrated Development Plan 2023-2027 and Kenya Vision 2030.

During the first half of FY 2024/25, the department carried out a project prefeasibility study, constructed a sand dam and four earth dams, developed nine boreholes, laid pipelines for six water projects and trained four water schemes.

Table 59: Department of Water Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	FY 2024/25 Target (s)	Actuals as at 31st December 2024	Variance	Remarks
Water harvesting, storage and Distribution	Rural water supply programme	Dam construction unit	Increase proportion of households with access to reliable water supply to 70%; Reduce distance to the nearest water point to 2km	No. of prefeasibility studies done		5	1	4	21 projects have been implemented , 16 ongoing while the rest are still in procurement
				No. Of sand dams constructed	7	1	1	0	
				No. of medium term sized and small dams constructed	12	11	4	7	

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	FY 2024/25 Target (s)	Actuals as at 31st December 2024	Variance	Remarks
				No. of boreholes developed	37	36	9	27	
	Integrated Urban Water Programme	Water	Increased percentage of urban households with access to piped water to 25%	No. of urban centres supplied with water	35	2		2	
				No. of water projects with pipeline extension		39	6	33	
	Water institutional support and strengthening	Governance	Enhanced capacity of existing water management bodies in the county	No. of water institutions management' trained	100	150		150	
				Number of water institutions meeting governance criteria		100		100	

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	FY 2024/25 Target (s)	Actuals as at 31st December 2024	Variance	Remarks
			Increased participation by community members	No of community members participating in water governance processes		500	100	400	
				No. of water schemes trained		20	4	16	
	Irrigation Development Programme	Irrigation	Increase in area under irrigation	No. of irrigation schemes established/rehabilitated		2	0	2	

Source: County Treasury

4.14 County Public Service Board (CPSB)

4.14.1 Financial Performance

In the first half of FY 2024/25, the County Public Service Board spent Kshs 34,059,600 against the total allocation of Kshs. 70,998,317, representing an absorption of 47.97 percent.

Table 60:Expenditure Analysis per Economic Classification

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
Operations	22,778,845	10,997,833	48
Maintenance	6,720,000	2,312,031	34
Sub-total	29,498,845	13,309,864	45
Personnel Emoluments	41,499,472	20,749,736	50
Total Recurrent	70,998,317	34,059,600	48
Capital Expenditure			
Total	70,998,317	34,059,600	48

The total expenditure for the department comprised of 61 percent personnel emoluments, and 39 percent operations and maintenance.

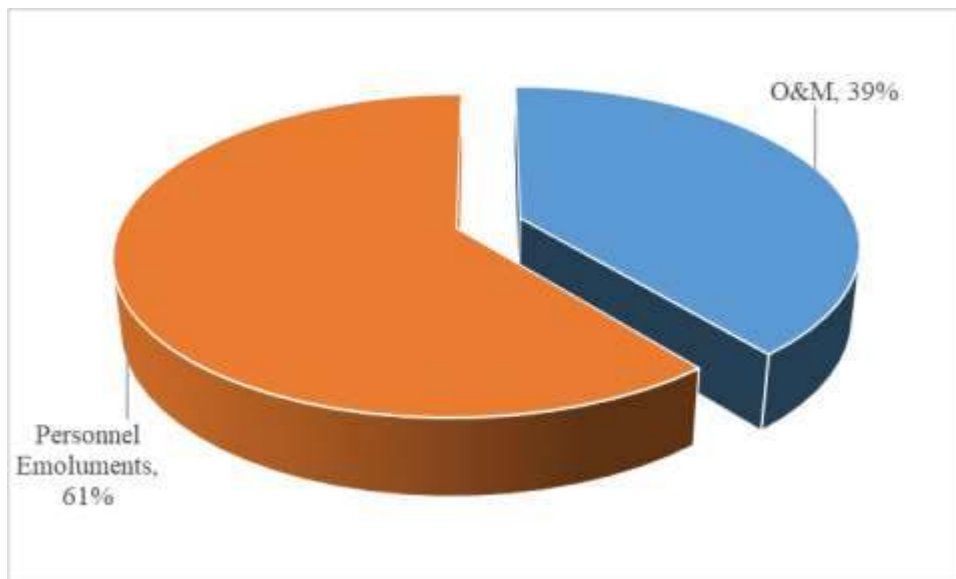


Figure 17:CPSB ;Expenditure Analysis per Economic Classification

Recurrent Budget Performance

The department incurred a recurrent expenditure of KShs. 34,059,600 for the first half of FY 2024/25 translating to an absorption of 47.97 per cent. The highest expenditure was on salaries

and wages at KShs 20,749,736 followed by Human resource reforms at KShs. 1,386,100. The analysis of the expenditure is provided in the table below;

Table 61:Department of County Public Service Board Recurrent Expenditure Performance

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
1	Basic Salaries And Wages	41,499,472	20,749,736	50
2	Human resource reforms-	2,145,000	1,386,100	65
3	Daily Subsistence Allowance-Secretariat Staff	1,300,000	1,167,400	90
4	HR management software	1,300,000	1,095,483	84
5	National values and principles promotion and reporting	1,200,000	1,094,100	91
6	Catering Services(Receptions, Accommodation, drinks)	1,500,000	984,920	66
7	ISO Certification	2,250,000	944,100	42
8	Training Expenses-Board	1,800,000	910,800	51
9	Recruitment and selection	1,700,000	873,150	51
10	Daily Subsistence Allowances-Board members	1,750,000	768,400	44
11	Travel Costs	700,000	554,940	79
12	Training Expenses- Secretariat	1,200,000	498,200	42
13	Refined Fuels & Lubricants	1,000,000	471,640	47
14	Boards, Committees, Conferences and Seminars	1,760,000	417,783	24
15	Supplies and accessories for Computers	450,000	328,500	73
16	Payment of Rent	1,300,000	299,475	23
17	Sanitary and Cleaning Materials	300,000	294,700	98
18	Maintenance Expenses-Motor Vehicles	900,000	217,398	24
19	Internet Connections	669,000	167,040	25
20	Publishing & Printing Services	230,000	149,033	65
21	Contracted Technical Services	170,000	148,592	87
22	Contracted Guards & Cleaning services	600,000	148,500	25
23	Contracted Professional Services-	250,000	117,180	47
24	Webhosting	300,000	80,000	27
25	General office Supplies-stationery	276,945	50,000	18
26	Office & General Supplies others	300,000	49,000	16
27	Maintenance of Computers, Software, Networks & Surveillance Systems	120,000	46,000	38
28	Telephone, Telex, Facsimile and Mobile Phone Services	43,000	23,000	53
29	Water and Sewerage	116,000	17,330	15

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
30	Membership fees	345,000	5,000	1
31	Subscription to Newspapers, Magazines and Periodicals	7,100	2,100	30
32	Electricity	200,000	-	0
33	Advertising, Awareness ,Communication & Publicity Campaigns;	100,000	-	0
34	Financial Reporting	166,800	-	0
35	Productivity mainstreaming	650,000	-	0
36	Purchase of Office Computers, printers & photocopiers	500,000	-	0
37	Maintenance of Buildings	300,000	-	0
38	Purchase of office furniture & fittings	350,000	-	0
39	Purchase of office equipment	300,000	-	0
40	Office Reallocation	950,000	-	0
	TOTAL	70,998,317	34,059,600	48

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 customer satisfaction level on service delivery was 60 percent.

The analysis of the non-financial performance is provided in the table below;

Table 62: Department of County Public Service Board Non-Financial Performance

Programmes	Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline 2023	Planned Targets FY 2024/25	Actual as at 31st December 2024	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	-	5	5	0

Programmes	Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline 2023	Planned Targets FY 2024/25	Actual as at 31st December 2024	Variance
				(Mins)				
				% 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

Programme s	Sub Programme	Deliver y Unit	Key Outputs	Key Performanc e Indicators	Baselin e 2023	Planne d Targets FY 2024/25	Actual as at 31st Decembe r 2024	Varianc e
				No of new staff recruited		100	33	67

4.15 Wote Municipality

4.15.1 Financial Performance

The total half year expenditure in FY 2024/25 for the municipality was Kshs 22,241,012 against a budget of Kshs 125,445,616 translating to an absorption rate of 18 percent. Recurrent expenditure had an absorption rate of 32 percent while development expenditure had an absorption rate of one percent. The analysis is as shown in table 63 below;

Table 63:Wote Municipality Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
Recurrent expenditure			
Operations	35,304,630	17,224,851	49
Maintenance	29,672,547	12,427,003	42
Sub total	64,977,177	21,936,612	34
Personnel	2,954,428	-	0
Total recurrent	67,931,605	21,936,612	32
Capital expenditure	57,514,011	304,400	1
Total	125,445,616	22,241,012	18

Recurrent Budget Performance

The municipality spent Kshs 21,936,612 against a budget of Kshs 67,931,605 translating to an absorption rate of 32 percent. Electricity had the highest expenditure of Kshs 10,448,768 followed by promotion, regulation and provision of refuse collection and solid waste management services at Kshs 7,579,408.

Table 64: Wote Municipality Recurrent Expenditure Performance

S/No.	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
1.	Utilities- Electricity	19,571,000	10,448,768	53
2.	Promotion regulation and provision of refuse collection and solid waste management services	21,456,547	7,579,408	35
3.	Board and Committee sitting allowances	3,000,000	2,233,520	74
4.	Office Rent	3,000,000	2,145,775	72
5.	Office guards & cleaning services	3,216,000	2,039,400	63
6.	Board induction	1,500,000	1,486,526	99
7.	Fuels, Oils & Lubricants	1,500,000	900,000	60
8.	Daily Subsistence Allowance	600,000	596,257	99

S/No.	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
9.	Office operations	1,985,000	540,000	27
10.	Environmental administration, coordination and governance	800,000	462,420	58
11.	Domestic Travel Costs	500,000	402,080	80
12.	Profiling nature based enterprises and risk analysis	200,000	200,000	100
13.	Street lights maintenance costs	1,400,000	190,200	14
14.	Other Operating expenses-Financial Reporting	450,000	166,800	37
15.	Municipal Quarterly Citizen Fora costs	500,000	140,700	28
16.	Water and Sewerage	125,177	120,000	96
17.	Salaries & Wages	2,954,428	-	0
18.	Communication-Telephone	50,000	-	0
19.	Foreign Travel Costs	144,000	-	0
20.	Foreign Daily subsistence allowance	252,400	-	0
21.	Publishing & printing Services	50,000	-	0
22.	Subscription to Newspapers	50,000	-	0
23.	Advertising & Publicity	50,000	-	0
24.	Hospitality-Catering Services Accommodation, Gifts & Drinks	707,053	-	0
25.	Office & General Supplies-stationery	200,000	-	0
26.	office & General Supplies-Computer Accessories	100,000	-	0
27.	Membership fees	70,000	-	0
28.	Wote Green Public park operation and maintenance:	1,400,000	-	0
29.	Budget implementation and M&E	200,000	-	0
30.	Planning, budgeting and indicator tracking	200,000	-	0
31.	Policy formulation and institutional framework	700,000	-	0
32.	Maintenance Expenses - Motor Vehicle	1,000,000	-	0
	Total	67,931,605	29,651,853	44

Development Budget Performance

The municipality had expenditure of Kshs. 304,400.00 on development budget translating to one percent as at the end of the period under review. The expenditure was mainly incurred on municipality greening programme.

The project implementation status is as shown in table 65 below;

Table 65: Wote Municipality Development Expenditure and Project Status

S/No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)

S/No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st December 2024	Absorption Rate(%)
1.	Wote municipality	IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	20,085,060	-	0%
2.	Wote municipality	Development and enforcement of Municipal Plans and Development control - Kilala and Kalamba markets	3,000,000	-	0%
3.	Wote municipality	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	10,000,000	-	0%
4.	Wote municipality	Purchase of ERP System	3,000,000	-	0%
5.	Wote municipality	Erection of integrated solar flood light high mast 20 Metre (Bangladesh- Wote town) - 20 metre high flood light, Solar powered	3,000,000	-	0%
6.	Wote municipality	Construction of Modern toilet at Kalamba - Construction of 5 door WC with urinal, septic, water tank	2,300,000	-	0%
7.	Wote municipality	Construction of exhaustible pit Latrine at Mituvu Market and Ikalyoni market	2,000,000	-	0%
8.	Wote municipality	Supply of 10 skip bins for towns within the Municipality	3,200,000	-	0%
9.	Wote municipality	Drainage improvement and Murruming of Old slaughter to Kwa Kitindo Road - Construction of Culverts, Grading and Murruming	4,000,000	-	0%
10.	Wote municipality	Climate change adaptation initiative - Municipality greening programme	800,000	304,400	39%
11.	Wote municipality	Renovation of old Mukuyuni Marikiti market	1,000,000	-	0%
12.	Wote municipality	IDA (World Bank) credit: Kenya Urban Support Project (KUSP)- Urban Institutional Grants (UIG)	1,215		0%
13.	Wote municipality	Construction of Modern Toilet at Kapeo	2,300,000	-	0%
14.	Wote municipality	Construction of Bodaboda sheds	1,000,000	-	0%
15.	Wote municipality	Repair of Green Park Borehole	1,000,000	-	0%
16.	Wote municipality	Profiling nature based enterprises and risk analysis	800,000	-	0%
17.	Wote municipality	Development and enforcement of Municipal Plans and Development control	27,736	-	0%
	Total		57,514,011	304,400	1%

4.15.2 Non-Financial Performance

In the second quarter of 2024-25 FY, the only activity carried out was municipality greening programme. Table 66 below shows the planned targets and achievements realized.

Table 66:Wote Municipality Non-Financial Performance

Program	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Achievements as at 31 st December , 2024	Variance
Urban Development	Wote Municipality	Development plans implemented	No of approved development plans implemented	0	2	0	2
		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	0	2500
		solar powered high mast floodlights installed	No of solar powered high mast floodlights installed	0	1	0	1
		Market toilets constructed	No. of market toilets constructed	1	3	0	3

4.16 Emali Sultan Hamud Municipality

4.16.1 Financial Performance

The total expenditure for the period was Kshs. 7,607,576.00 which translated to an absorption rate of 10 percent against a budget of Kshs. 74,790,011. The recurrent expenditure was 22 percent while the development expenditure was 1 percent. The fiscal performance is as shown in the table 67 below.

Table 67:Emali Sultan Hamud Municipality Budget Summary and Expenditure

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate (%)
Recurrent expenditure			
Operations	9,928,225	3,131,536	32
Maintenance	13,286,000	3,985,642	30
Sub total	23,214,225	7,117,178	31
Personnel	8,830,055	-	-
Total recurrent	32,044,280	7,117,178	22
Capital expenditure	42,745,731	490,398	1
Total	74,790,011	7,607,576	10

The total expenditure constituted 94 percent operations and maintenance and 6 percent capital expenditure. There was no expenditure on personnel emoluments. The figure below shows the departmental expenditures per economic classification.

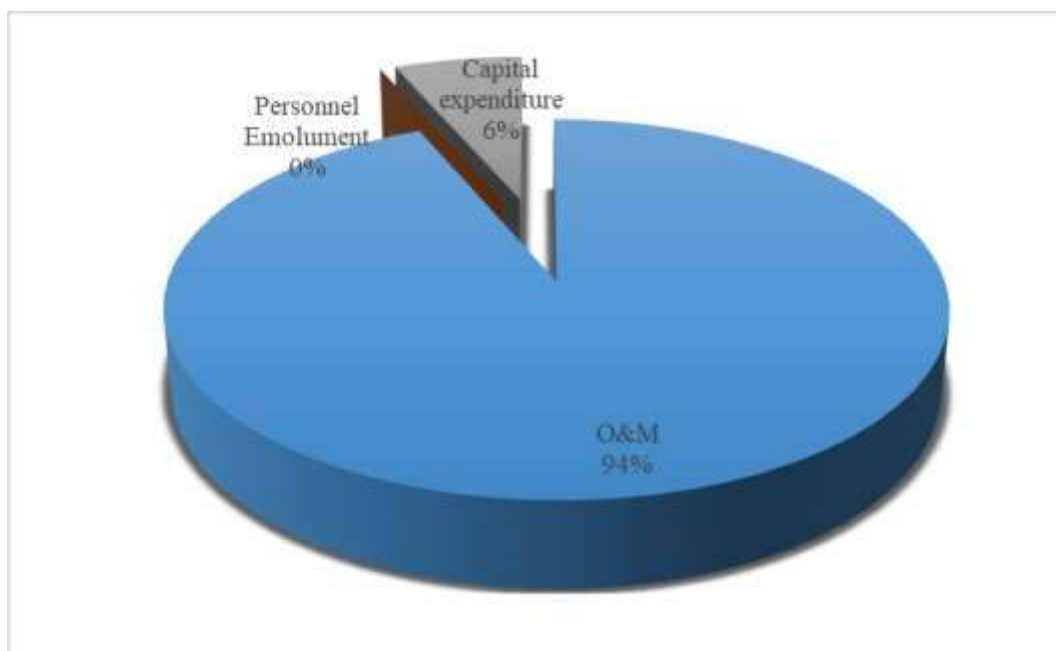


Figure 18:Emali – Sultan Hamud Municipality Expenditures per Economic Classification

Recurrent Budget Performance

The municipality spent a total of Kshs 7,117,178 against a recurrent budget of Kshs 32,044,280 translating to absorption rate of 22 percent. Promotion regulation and provision of refuse collection and solid waste management services had the highest expenditure at Kshs 3,810,320. The table below shows the expenditure per vote in the second quarter.

Table 68:Emali-Sultan Hamud Municipality Recurrent Expenditure Performance

No.	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
1.	Promotion regulation and provision of refuse collection and solid waste management services	9,000,000	3,810,320	42
2.	Board and Committee sitting allowances	2,100,000	634,493	30
3.	Other Operating expenses-Office operating expenses	734,039	500,000	68
4.	Enforcement services	500,000	456,160	91
5.	Fuels, Oils & Lubricants	1,000,000	450,000	45
6.	Daily Subsistence Allowance	800,000	399,900	50
7.	Municipal Quarterly Citizen Fora	500,000	365,800	73
8.	Hospitality-Catering Services Accommodation, Gifts & Drinks	350,000	190,000	54
9.	Training Expenses	250,000	135,183	54
10.	Emali business center operations and	700,000	61,760	9

No.	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
	maintenance			
11.	Maintenance Expenses - Motor Vehicle	500,000	58,192	12
12.	sports and talent development	200,000	52,720	26
13.	Maintenance of Office Equipment	100,000	2,650	3
14.	Membership fees	130,000	0	0
15.	Salaries & Wages	8,830,055	0	0
16.	Utilities-Electricity	150,000	0	0
17.	Utilities-Water and Sewerage	200,000	0	0
18.	Communication-Telephone	100,000	0	0
19.	Communication-Internet Connection	480,000	0	0
20.	Domestic Travel Costs	400,000	0	0
21.	Foreign Travel Costs	200,000	0	0
22.	Foreign Daily subsistence allowance	300,000	0	0
23.	Advertising & Publicity	100,000	0	0
24.	Office & General Supplies-stationery	300,000	0	0
25.	office & General Supplies-Computer Accessories	100,000	0	0
26.	Sanitary and Cleaning Materials	100,000	0	0
27.	Other Operating expenses-Financial Reporting and Management	200,000	0	0
28.	Other Operating expenses-Resolution of land disputes	234,186	0	0
29.	Other Operating expenses-Development of bylaws and policies	200,000	0	0
30.	Other Operating expenses-Climate Action/greening	300,000	0	0
31.	Planning, budgeting and indicator tracking	200,000	0	0
32.	Office Rent	936,000	0	0
33.	Office guards & cleaning services	500,000	0	0
34.	Purchase of office equipment/Computers	450,000	0	0
35.	Establishment of development control/planning unit	300,000	0	0
36.	Water governance	200,000	0	0
37.	Purchase of PA system and generator	400,000	0	0
38.	Total	32,044,280	7,117,178	22

Development Budget Performance

The municipality's development expenditure was Kshs. 490,398.00 against a budget of Kshs 42,745,731.00 translating to 1 percent absorption rate. The expenditure was incurred in opening and unclogging of drainage systems. The project implementation status is as shown in the table below;

Table 69: Emali- Sultan Hamud Municipality Development Expenditure and Project Status

S/No.	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31 st December 2024	Absorption Rate(%)	Project status
1.	Emali/ Sultan Hamud	Opening and unclogging of drainage systems	561,798.00	490,398.00	87	Complete
2.	Emali/ Sultan Hamud	Opening and sport murraming of roads at Emali and Sultan Towns	1,600,162.00	-	0	Not started
3.	Emali/ Sultan Hamud	Construction of Sultan Hamud Open Air Market - Phase 1	2,000,000.00	-	0	Not started
4.	Emali/ Sultan Hamud	IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	20,083,771.00	-	0	Not started
5.	Kasikeu	Rehabilitation of sultan Hamud decentralized treatment facility(DTF)	3,000,000.00	-	0	Not started
6.	Emali/ Sultan Hamud	Purchase of cleaning machinery	6,000,000.00	-	0	Not started
7.	Emali/ Sultan Hamud	Purchase of market cleaning equipment and protective gear	1,000,000.00	-	0	Not started
8.	Emali/ Sultan	Sultan Hamud	3,000,000.00	-	0	Not

S/No.	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31 st December 2024	Absorption Rate(%)	Project status
	Hamud	floodlight				started
9.	Emali/ Sultan Hamud	Purchase of ERP system	5,000,000.00	-	0	Not started
10	Emali/ Sultan Hamud	Rehabilitation of Emali recreation park	500,000.00	-	0	Not started
		TOTAL	42,745,731.00	490,398.00	1	

4.16.2 Non-Financial Performance

In the second quarter of 2024-25 FY, the municipality opened and unclogged 4,350 meters of drainage system The table below shows the planned targets and achievements realized.

Table 70:Emali- Sultan Hamud Municipality Non-Financial Performance

Program me	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Achievements as at 31 st December, 2024	Variance
Urban Development	Emali- Sultan Hamud Municipality	Drainage system opened and unclogged	No of meters of opened and unclogged drainage system		4350 m	4350m	0
		DTF rehabilitated	No of Decentralized treatment facility rehabilitated		1	0	1
		Parking zones cabro paved	Meters of parking zones established and cabro paved		2500	0	2500

		Roads opened	No of km of roads opened		2Km	0	2Km
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4.17 Makueni County Sand Conservation and Utilization Authority

4.17.1 Finance Performance

The Authority's expenditure for the period was KShs 23,382,507 against a budget of KShs. 62,753,699 which translated to an absorption rate of 37 percent. Recurrent expenditure amounted to KShs 22,281,187 while development expenditure was KShs 1,101,320. This represented an absorption rate of 39 and 22 percent respectively.

Table 71: Authority Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
Recurrent Expenditure			
Operations	25,367,923	10,195,320	40
Maintenance	7,043,303		0
Sub Total	32,411,226	10,195,320	31
Personnel	25,342,473	12,085,867	48
Total Recurrent	57,753,699	22,281,187	39
Development Expenditure			
Capital Expenditure	5,000,000	1,101,320	22
Total Budget	62,753,699	23,382,507	37

The total expenditure of KShs 23,382,507 comprised of 31 percent operation and maintenance, 48 percent personnel emolument, and 22 percent capital expenditure.

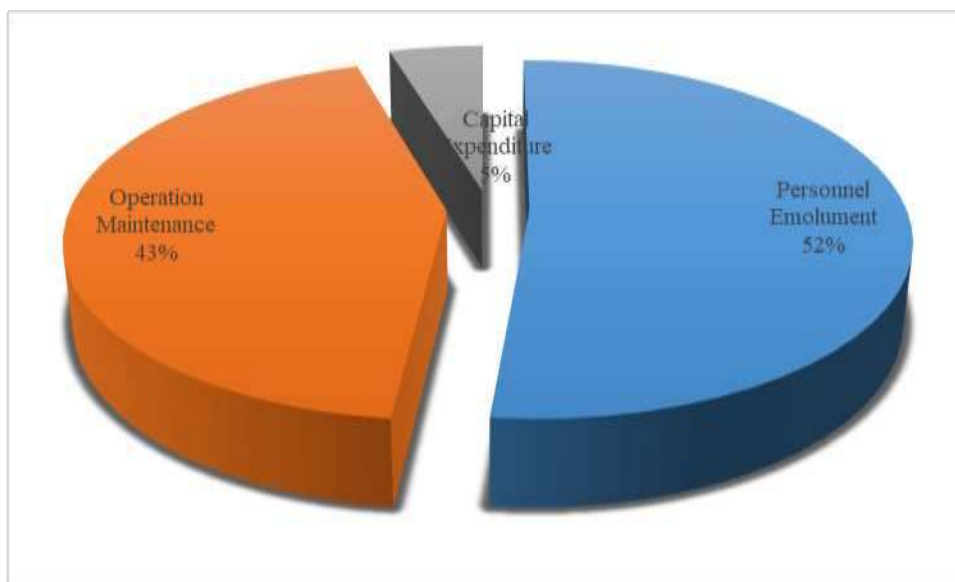


Figure 19: Sand Authority Expenditure per Economic classification

Recurrent Budget Performance

The total recurrent expenditure for the authority was KShs 22,281,187, which represents 39 percent absorption against a budget of KShs 57,753,699. The highest recurrent expenditure was Salaries & Wages at KShs 12,085,867 followed by board Committee Expenses at KShs 2,441,760.

Table 72: Sand Authority Recurrent Expenditure Performance

SNO	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
1	Salaries & Wages	25,342,473	12,085,867	48
2	Board Committee Expenses	3,300,000	2,441,760	74
3	Enforcement	2,900,000	2,100,949	72
4	Strengthening sand resources governance and sustainable utilization	2,878,697	2,062,760	72
5	Refined Fuels & Lubricants	2,218,000	1,327,915	60
6	Daily Subsistence Allowance	1,909,820	1,315,818	69
7	Review of Makueni Sand Act	1,151,500	845,600	73
8	Catering Services(Receptions, Accommodation, drinks)	1,170,000	607,820	52
9	Maintenance Motor Vehicles	821,303	586,409	71
10	Financial management & Reporting	2,000,000	517,815	26
11	Security services	900,000	398,240	44
12	Payment of Rents and Rates - Sand Authority Head Office	770,000	378,028	49
13	Training Expenses	500,000	342,015	68
14	Travel Costs	500,000	326,560	65
15	Research & Internship	500,000	225,000	45
16	Telephone, Telex, Facsimile and Mobile Phone Services	500,000	211,450	42
17	Office & General Supplies and Services	500,000	208,390	42
18	Publishing & printing Services	200,000	194,590	97
19	Partnership and linkages	218,500	156,200	71
20	Knowledge Management	170,000	117,300	69
21	Bank Service Commission & Charges	150,000	97,980	65
22	Supplies and accessories for Computers and printers	300,000	93,400	31
23	Communication, Supplies and Services	190,000	62,640	33
24	Advertising, Awareness & Publicity Campaigns	100,000	60,000	60
25	Annual subscription fees	71,406	26,200	37
26	Water and Sewerage	50,000	18,160	36
27	Courier & Postal Services	10,000	-	0
28	Medical Insurance	7,000,000	-	0
29	Insurance-motor vehicles	500,000	-	0
30	Insurance-WIBA	700,000	-	0
31	Audit fees	232,000	-	0

Development Budget Performance

Under conservation programs, the authority facilitated public participation in several wards to establish sand harvesting sites. Additionally, the authority organized and conducted induction meetings for five nominated ward sand management committees in Thange, Mtito Andei, Ivingoni/Nzambani, Kako/Waia, and Kikumbulyu North Wards.

Table 73: Sand Authority, Development Budget and Expenditure

N o	ward	Expenditure item/ Project name	FY 2024/25 Supplementar y Budget(1)	Expenditur e as at 31st December 2024	Absorptio n Rate(%)	Project status
1	Kiimakiu/Kalanzo ni	Rehabilitation and Catchment conservation of Ikaasu Earth dam	3,000,000.00	0	0	Not started
2	HQ	Sand Conservation Programmes	2,000,000.00	1,101,320	55	Ongoing

4.17.2 Non-Financial Performance

During the first six months of FY 2024/25, the authority targeted to construct 2 sand dams and review the sand act. The authority carried out six sensitization forums on sand conservation.

Table 74: Sand Authority Non-Finance Performance

Programm e	Sub Prog ram me	Deliver y Unit	Key Output	Key performance Indicator	Base line 2023	Targ et (s)	Achievements as at 31 st Dec 2024	Vari ance
Environme ntal Conservatio n and Manageme nt	Admi nistrat ion	MCSC UA	Legal framework s developed/ reviewed	No of legal frameworks developed/reviewed	0	1	0	1
Environme ntal Conservatio n and Manageme nt	Envir onme ntal conse rvatio n	MCSC UA	Sand dams constructe d	No of sand dams constructed	1	2	0	2
Environme ntal Conservatio n and Manageme nt	Envir onme ntal conse rvatio n	MCSC UA	Sensitizati on forums conducted	No of sensitization forums carried out	16	50	6	44

4.18 Makueni County Fruit Development and Marketing Authority

4.18.1 Financial Performance

As at 31st December 2024, the Authority incurred an expenditure of KShs. 12,920,891 out of an allocation of KShs. 82,054,584 representing an absorption rate of 16 percent.

Table 75: Budget Summary and Expenditure

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
Operations	15,366,359	6,815,176	44
Maintenance	3,586,759	1,111,241	31
Sub Total	18,953,118	7,926,417	42
Personnel	16,602,102	-	0
Total Recurrent	35,555,220	7,926,417	22
Development	46,499,364	4,994,474.00	11
Total Budget	82,054,584	12,920,891	16

The Authority expenditure on operations and maintenance(O&M) and development was 61 and 39 per cent respectively.

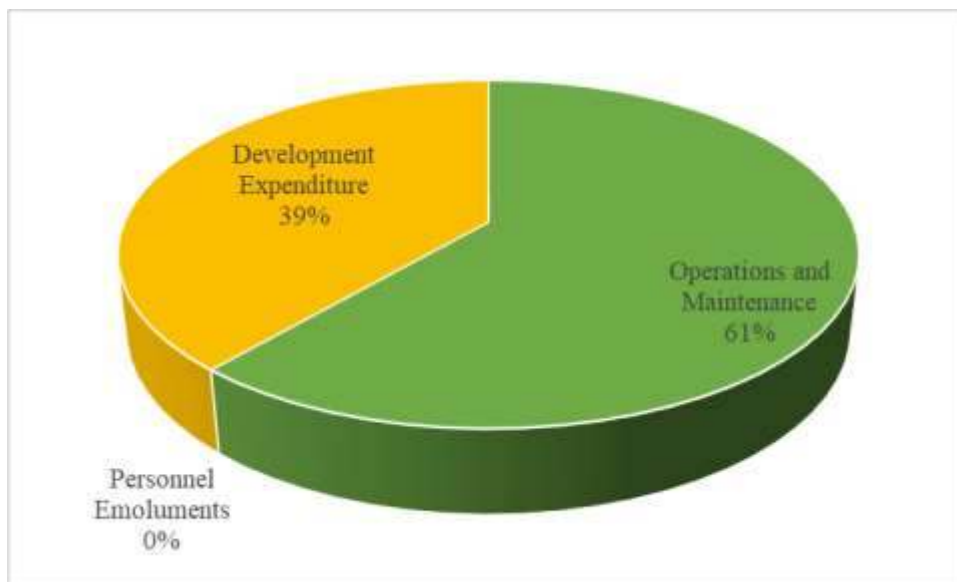


Figure 20: Makueni County Fruit Development and Marketing Authority Expenditures per Economic Classification

Recurrent Budget Performance

The Authority's recurrent expenditure of KShs 7,926,417 against an approved budget of recurrent budget of KShs 35,555,220 which translated to an absorption rate of 22 percent.

Table 76: Budget Summary and Expenditure for Recurrent

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31 st December 2024	Absorption Rate (%)
1.	Board /Governance Allowances	2,340,000	2,200,026	94
2.	Maintenance Of Plant, Machinery And Equipment	1,586,759	1,083,241	68
3.	Payment Of Casuals	2,210,695	989,422	45
4.	Daily Subsistence Allowance	1,000,000	954,180	95
5.	Communication- Sales And Marketing Campaign	1,000,000	750,249	75
6.	Advertising & Publicity	1,000,000	644,901	64
7.	Fuels, Oils & Lubricants	2,000,000	343,781	17
8.	Office Expenses	300,000	260,752	87
9.	Communication-Internet Connection	460,000	225,720	49
10.	Hospitality-Catering Services Accommodation, Gifts & Drinks	300,000	223,594	75
11.	Communication-Telephone	240,000	139,000	58
12.	KEBS Certificates (Puree, Bottled Water, RTD Juice)	300,000	54,550	18
13.	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	180,000	29,000	16
14.	Maintenance Expenses- Motor Vehicles	1,000,000	28,000	3
15.	Salaries & Wages	16,602,102	-	0
16.	Utilities-Electricity	2,170,164	-	0
17.	Utilities-Water And Sewerage	350,000	-	0
18.	Office & General Supplies-Stationery	200,000	-	0
19.	Rent Of Depots / Stores	180,000	-	0
20.	Promotion And Incentives	1,000,000	-	0
21.	External Lab Tests (Puree)	13,500	-	0
22.	Single Business License	122,000	-	0
23.	Office Guards & Cleaning Services	800,000	-	0
24.	Website Maintenance/Social Media	200,000	-	0
	TOTAL	35,555,220	7,926,417	22

Development Budget Performance

Table 77: Makueni County Fruit Development and Marketing Authority Development Expenditure and Project Status

Expenditure item	FY 2024/25 Budget Estimates	Expenditure as at 31st December 2024	Absorption rate(%)	Status
Purchase of mangoes for puree production	13,400,000	-	0%	Ongoing
Puree production	11,561,000	3,244,474	28%	Ongoing
Ready to drink juice(RTD) production	10,891,765	-	0%	Ongoing
Purified drinking water production	269,682	-	0%	Ongoing
Installation of an Epoxy floor repair	1,276,917	-	0%	Ongoing
Quality Management Certifications	2,950,000	1,750,000	59%	Ongoing
ERP System and CCTV Enhancement	4,000,000	-	0%	Ongoing
Community Water Distribution	550,000	-	0%	Ongoing
Water Source Solarization	1,000,000	-	0%	Ongoing
Effluent Treatment Plant(ETP)	600,000	-	0%	Ongoing
Total	46,499,364	4,994,474	87%	

4.18.2 Non-Financial Performance

In the first half of FY 2024/25, the plant initiated the processing of puree, purified water and ready to drink juice. The Authority generated a cumulative revenue amounting to KShs 22.8 Million.

Table 78: Makueni County Fruit Development and Marketing Authority Non-Financial Performance

Program me	Sub-Program me	Deliver y Unit	Key Output	Key Performanc e Indicator	2023	FY 2024/25		
					Baselin e	Target(s)	Achievem ent as at 31 st December 2024	Varianc e
Agribusin ess and informati on managem ent	Fruit processin g	Director ate of agricult ure and irrigatio n	Operationaliz ation of Makueni Fruit Processing Plant Reconstitutio n line	Quantity of puree produced(dru ms)	1280	3,000	0	3000
				Quantity of RTD juice produced in MT	0	750	0	750
				Revenue Generated	35,932,588	100,000,000	22,809,483	77,190,517

4.19 COUNTY ASSEMBLY

4.19.1 Financial Performance

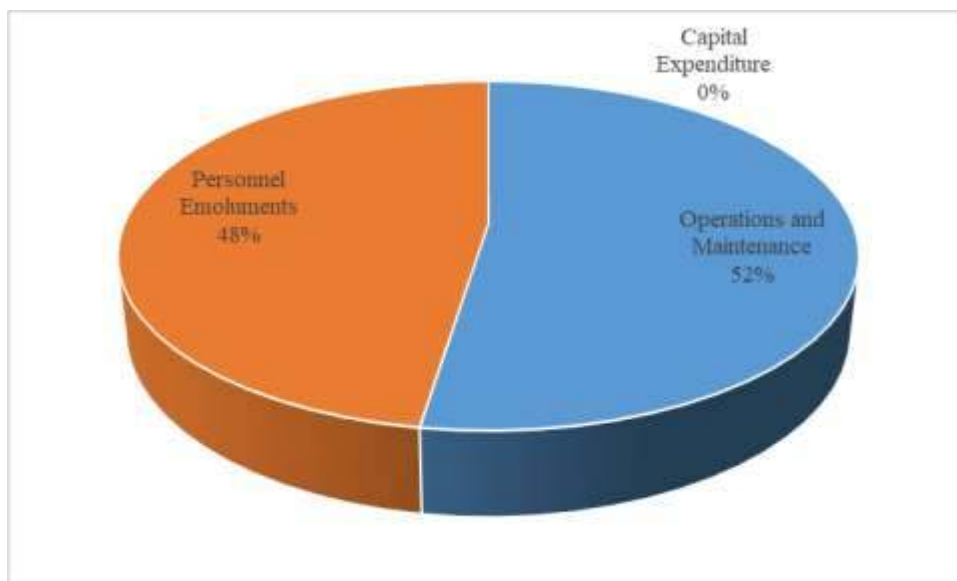
The expenditure for the first half of FY 2024/25 was **KShs 438,985,013.10**

representing an absorption rate of **45 percent** against a budget of **Kshs. 985,183,640.95**

Table 79 : Budget and Expenditure Summary for the County Assembly

Expenditure item	FY 2024/25 Supplementary 1 Budget Estimates	Expenditures as at 31st December2024	Absorption Rate(%)
Operations	414,757,621	214,389,436	52
Maintenance	28,857,401	15,922,297	55
Operations and Maintenance	443,615,022	230,311,733	52
Personnel	462,223,604	208,673,280	45
Total Recurrent	905,838,626	438,985,013	48
Capital Expenditure	79,345,015	-	0
Total	985,183,641	438,985,013	45

The total expenditure comprised of 54 percent operations and maintenance and 46 percent capital expenditure.



Recurrent Budget Performance

The recurrent expenditure of 438,985,013 comprises of Kshs 230,311,733 on operations and maintenance and Kshs 208,673,280 on personnel emoluments. Basic Salary - Makueni County Assembly Staff vote recorded the highest expenditure at **KShs 43,997,716** followed by Basic Salary - MCA's at **KShs. 29,364,962** while medical insurance was third at Kshs 26,969,671.

Table 80: Recurrent Expenditure per Vote

No	Economic Item	Fy 2024/25 Supplementary 1 Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate(%)
1.	Basic Salary - Makueni County Assembly Staff	94,664,410	43,997,716	46
2.	Basic Salary - MCA's	65,817,286	29,364,962	45
3.	Medical Insurance	26,970,000	26,969,671	100
4.	Sitting Allowance-MCAs And CASB Members	44,451,014	23,589,600	53
5.	General Oversight	58,200,000	23,238,300	40
6.	Casual Labour - Ward Staff	59,340,000	21,549,000	36
7.	Accommodation-MCAs Whole House	55,200,000	16,397,500	30
8.	Transport Allowance MCA's - Weekend Mileage	31,977,294	14,758,751	46
9.	House Allowance-MCAs	31,770,000	14,660,000	46
10.	Accommodation-Whole House-Arrears	15,654,550	14,035,100	90
11.	Accommodation-Casa	13,346,500	13,346,500	100
12.	Public Participation	15,000,000	11,913,800	79
13.	Accommodation-Staff Activities	19,000,000	10,518,250	55
14.	Boards, Committees, Conferences. And Seminars	15,560,749	10,470,536	67
15.	House Allowance-Staff	21,348,405	10,349,825	48
16.	Hardship Allowance	21,606,850	10,085,287	47
17.	Accommodation-Admin	14,011,723	10,012,100	71
18.	County Assembly Ward Office Facilitation	40,569,480	9,761,580	24
19.	Transport Allowance	18,462,204	8,767,094	47
20.	Gratuity - Arrears	8,247,500	8,247,500	100
21.	Boards, Committees, conferences and Seminars - Arrears	8,454,860	8,103,773	96
22.	Foreign Accommodation - Arrears	7,430,006	7,430,006	100
23.	Employer Contribution To Staff Pension Scheme	17,099,068	7,070,300	41
24.	Responsibility Allowance	14,769,600	6,925,600	47
25.	Accommodation-Committees Activities	21,600,000	5,555,900	26
26.	Commuter Allowance Staff	11,325,000	5,164,100	46
27.	Salary Market Adjustment	9,594,490	4,448,300	46
28.	Other Expenses - Fringe Benefits Tax	8,572,532	4,116,521	48
29.	Maintenance Expenses Motor Vehicles-Arrears	5,000,000	3,934,451	79
30.	Ward Offices Operation Costs	15,728,832	3,932,228	25
31.	Employer Contribution To Housing Levy	5,870,023	3,075,385	52
32.	Board Allowance - CASB	4,000,000	2,950,900	74
33.	Committee Oversight - Arrears	2,826,200	2,824,350	100
34.	Domestic Travel	11,000,000	2,657,132	24
35.	Travel Cost- Whole House -Arrears	2,555,390	2,555,390	100
36.	Refined Fuel And Lubricants For Transport	5,700,000	2,508,749	44
37.	Catering Services (Reception), Food And Drinks	4,000,000	2,370,635	59
38.	Hire Of Motor Vehicle-Arrears	2,494,800	2,370,000	95

No	Economic Item	Fy 2024/25 Supplementary 1 Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate(%)
39.	Security Operations/Interventions	4,000,000	2,131,620	53
40.	Accommodation-Admin-Arrears	3,062,400	2,093,400	68
41.	Gratuity-Former CASB Members-Arrears	1,994,000	1,994,000	100
42.	Employer Contribution To NSSF	4,959,960	1,812,360	37
43.	Bank Service And Commission Charges	4,274,000	1,520,510	36
44.	Airtime Allowance MCA's	3,294,000	1,515,000	46
45.	Sundry Travel Items	1,500,000	1,500,000	100
46.	Rent And Rates - Non Residential (30 Ward Offices)	3,680,500	1,402,500	38
47.	Maintenance Expenses Motor Vehicles	1,226,424	1,223,286	100
48.	Domestic Travel-Arrears	1,102,430	1,092,740	99
49.	Membership Fees, Dues & Subscriptions To Professional & Trade Bodies	2,054,370	1,054,370	51
50.	Training Accommodation Allowance-Arrears	1,374,800	1,022,000	74
51.	Water And Sewerage Services	1,400,000	925,070	66
52.	Advertising, Awareness And Publicity	1,500,000	805,409	54
53.	Other Operating Expenses - Sporting Activities	800,000	758,500	95
54.	Telephone, Mobile Phone Services	1,450,000	672,000	46
55.	Medical Insurance-Arrears	651,298	651,298	100
56.	General Office Supplies	1,000,000	628,750	63
57.	Publishing And Printing Services-Arrears	592,300	592,300	100
58.	Electricity-Arrears	1,100,000	560,293	51
59.	CASB External Members Remuneration	550,000	550,000	100
60.	Internet Connections	1,900,000	531,561	28
61.	Disability Allowance	780,000	420,000	54
62.	Other Expenses - Staff And MCA Welfare	400,000	400,000	100
63.	Sanitary And Cleaning Materials	1,500,000	390,349	26
64.	Extraneous Allowance	780,000	360,000	46
65.	Supplies And Accessories Of Computers	1,000,000	322,232	32
66.	Publishing And Printing Services	500,000	294,640	59
67.	Purchase Of Security Gadgets And Search Machines	280,800	280,800	100
68.	Interns Allowance	2,010,000	210,000	10
69.	Facilitator Fees	500,000	206,000	41
70.	Facilitator Fees - Arrears	705,513	200,000	28
71.	Advertising, Awareness And Publicity-Arrears	171,958	169,882	99
72.	Other Expenses - Media Outreach/Purchase Of Media Equipment	300,000	150,000	50
73.	Maintenance Of Computers Softwares And Networks	195,128	130,560	67
74.	Repairs & Maintenance Furniture & Equipment	190,400	111,700	59
75.	Medical Expenses - Ex Gratia Medical Costs Refund	250,000	82,000	33
76.	Travel Allowance-Arrears	83,000	71,000	86
77.	Nita - Training Levy	148,650	52,750	35
78.	Courier And Postal Services	50,000	33,040	66
79.	Security Operations/Interventions - Arrears	171,680	24,800	14
80.	Refined Fuel And Lubricants For Transport-	21,500	10,000	47

No	Economic Item	Fy 2024/25 Supplementary 1 Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate(%)
	Arrears			
81.	Membership Fees, Dues & Subscriptions To Professional & Trade Bodies-Arrears	2,000	1,500	75
82.	Motor Vehicle Insurance	3,500,000	0	0
83.	E-Assembly - Cloud Storage (Office 365)-Arrears	3,460,604	0	0
84.	E-Assembly - Establishment Of Assembly Broadcasting Unit-Arrears	3,391,625	0	0
85.	Insurance Costs (WIBA/GPA)	2,700,000	0	0
86.	Maintenance Of Hansard System/License Software Renewal	2,500,000	0	0
87.	Motor Vehicle Reimbursement(MCAs)	2,212,000	0	0
88.	Electricity	2,000,000	0	0
89.	Casuals - County Assembly	1,000,000	0	0
90.	Purchase Of Uniforms And Clothings - Staff And MCAs	1,000,000	0	0
91.	Leave Allowances	754,000	0	0
92.	General Oversight- Arrears	435,600	0	0
93.	Maintenance Of Buildings-Arrears	158,920	0	0
94.	TOTAL	905,838,626	438,985,013	48

4.5.1.2 Development Budget Performance

The county assembly did not record any development expenditure during the first half of the FY 2024/25.

Table 81 County Assembly; Development Budget and Project Status

No	Economic Item	Fy 2024/25 Supplementary 1 Budget Estimates	Expenditures As At 31st December 2024	Absorption Rate(%)	Project status
1	Civil works-renovation of old office block	4,600,000	0	0%	Not Started
2	Installation of solar energy system	10,863,500	0	0%	Not Started
3	Completion of new office block phase III	28,229,700	0	0%	Not Started
4	Equipping, rectification and water storage	3,239,779	0	0%	Not Started
5	Other infrastructure-construction of new office block phase ii	412,037	0	0%	Not Started
6	Completion, equipping and interior deco new office block	22,500,000	0	0%	Not Started
7	Civil works-renovation of buildings	1,500,000	0	0%	Not Started
8	Solar system installation-Phase II	8,000,000	0	0%	Not Started
	TOTAL	79,345,015	-	0%	

5.0 CHALLENGES, LESSONS LEARNT AND RECOMMENDATIONS

This section outlines the key challenges that affected budget execution across departments and agencies during the first half of FY 2024/25. It also reflects on lessons learnt and provides actionable recommendations to improve future budget implementation.

5.1 Challenges

- a) **Delayed Fund Disbursement:** Late transfers from the National Government hindered the timely start of programs, projects, and the settlement of pending bills.
- b) **Human Resource Capacity Gaps:** Certain departments struggled with understaffing, affecting efficiency and service delivery.
- c) **Proposed Equitable Share Reductions:** Anticipated cuts in equitable share allocations increased fiscal pressure.
- d) **Weak Inter-Departmental Synergy:** A siloed approach to service delivery limited inter-departmental collaboration, reducing overall efficiency.

5.2 Lessons Learnt and Recommendations

- a) **Strengthen Cross-Sectoral Collaboration:** County departments and agencies should enhance collaborative efforts to maximize community impact and improve service delivery.
- b) **Encourage Stakeholder Partnerships:** To better meet community needs, the County Government should foster partnerships with development partners and other stakeholders for effective program and project execution.
- c) **Ensure Timely Disbursement:** Prompt fund transfers by the National Treasury will support smoother project initiation and continuity.
- d) **Build Inter-Departmental Synergy:** Greater coordination across county departments will facilitate more cohesive and efficient service delivery.