REPUBLIC OF KENYA **GOVERNMENT OF MAKUENI COUNTY**

COUNTY TREASURY

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

RECEIVED
30 APR 2025
MAKUENI COUNTY ASSEMBLY
OFFICE OF THE CLERK

Our Ref: GMC/FIN/BGT.30/VOL.8(45) **Date: 30th April 2025**

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

Dear Sir,

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

In accordance with Sections 166 (4) and (5) of the Public Finance Management Act, 2012, please find attached the FY 2024/25 third-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

THIRD QUARTER BUDGET IMPLEMENTATION REPORT

FY 2024/25

APRIL 2025

Makueni County Third Quarter Budget Implementation Report
FY 2024/25
To obtain copies of the document, please contact:
County Executive Committee Member - Finance, Planning, Budget and Revenue

County Treasury
P. O. Box 78- 90300
MAKUENI, KENYA
E-Mail Address: finance@makueni.go.ke
The document is also available on the internet at: www.makueni.go.ke/planning.

FOREWORD

Section 166 of the Public Finance Management Act, 2012, mandates the County Treasury the preparation and submission of the third quarter Budget Implementation Report for FY 2024/25. This report provides a comprehensive analysis of the Makueni County Government's budget performance from 1st July to 31st March, 2025, covering key aspects of revenue and expenditure performance.

The report consolidates submissions from county departments and entities, highlighting both their financial and non-financial performance. It includes the approved budget for the financial year 2024/25, actual revenue mobilized, actual expenditures, and the budget absorption rates of the County Government.

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 recommendations and areas for improvement. These insights will be crucial for guiding decision-making and implementing projects and programs in the last quarter of the financial year.

The preparation of this report reaffirms the commitment to ensuring the efficient and effective utilization of public resources. Additionally, it acknowledges the dedication and hard work of county staff members, whose tireless efforts have contributed to these successes. Finally, the 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

ACKNOWELDGEMENT

The development of the Third Quarter Budget Implementation Report for FY 2024/25 has been a collaborative effort, and we therefore extend our deepest appreciation to all who contributed to its successful completion.

We express our sincere gratitude to the County Executive Committee for their continued commitment to transparency and accountability in financial management. This report reflects our shared dedication to the responsible utilization of resources for the advancement of Makueni County and the well-being of its residents. Special thanks go to the County Executive Committee Member for Finance, Planning, Budget, and Revenue for providing overall leadership in the formulation of this report.

We are also grateful to the various accounting officers across county departments and agencies for their cooperation and timely submission of both financial and non-financial data. Their input has provided a comprehensive view of the county's financial performance and has been critical to the compilation of this report.

Lastly, we offer profound recognition to the technical team whose expertise and commitment were instrumental in the successful realization of this report. The team included: Annastacia Muendo (Director Budget and Expenditure), Stanlus Matheka (Ag. Director Socio-Economic Planning) Patrick Nzula (Ag. Director Monitoring and Evaluation), Jacklyne Kitingo (Budget Officer), Richard Mwendwa (Budget Officer), Jeremiah Mutunga (Budget Officer), Mathias Mbweli (Economist), Jacob Kyungu (Economist), Hastings Mwangangi (Statistician), Evans Kisilu (Economist), Nathan Wahome (Economist), Lydia Kerubo (Economist), Justus Mutunga (Statistician), Ruth Mwongeli(Economist), Patricia Kanzi(Statistician) Dorcas Mwende(M&E officer) Benjamin Mengo (M&E officer), Franklin Mambo(Intern-Budget), Margaret Muteti((Intern-Budget) and Maggy Wambua (Intern-Budget).

Their adeptness and commitment have been the driving force behind the successful preparation of this report.

MUTUA BONIFACE
<u>CHIEF OFFICER- SOCIO-ECONOMIC PLANNING, BUDGET, REVENUE AND M&E</u>

EXECUTIVE SUMMARY

This report is prepared in line with Article 228(6) of the Constitution of Kenya, 2010, and Section 166 of the Public Finance Management Act, 2012. It aims to promote accountability, transparency, and prudent use of public resources.

Covering the third quarter of FY 2024/25, the report presents both financial and non-financial performance of the County Government of Makueni.The report is structured into **five chapters**, each focusing on key performance areas to provide a clear picture of budget execution and service delivery.

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 third quarte 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 third quarter of FY 2024/25 stood at 55 percent, amounting to KShs 5.49 billion out of the projected KShs 12.23 billion. This represents a decline of 3 percent compared to the 58 percent performance recorded in the same period of FY 2023/24, largely due to the late disbursement of exchequer funds during the fiscal year.

Chapter Three: This chapter provides an overview of the county's expenditure categorized by economic classification, department, and program for the third quarter of FY 2024/25. During the period under review, the County's total expenditure amounted to KShs 6.59 billion, reflecting an overall absorption rate of 54 percent. The County Executive spent KShs 5.97 billion out of its allocated KShs 11.24 billion budget, achieving a 53 percent absorption rate, while the County Assembly utilized KShs 619 million from its allocated KShs 985.47 million, resulting in a 63 percent absorption rate. Recurrent expenditure included KShs 3.56 billion spent on Personnel Emoluments and KShs 1.77 billion 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 third quarter of FY 2024/25.

Chapter Five; This chapter outlines the key challenges that affected budget execution across departments and agencies during the third quarterof 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

ADP	Annual Development Plan
AIA	Appropriations in Aid
AIE	Authority to Incur Expenditure
AMS	Agricultural mechanization services
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
ERM	Enterprise risk Management
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
KO	Key Outputs
KPIS	Key performance indicators
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
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 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 cash balances, 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 third quarter amounted to KShs 6,791,232,147 representing 55 percent of the total expected revenue, marking a decline of 3 percent compared to the 3rd Quarter of the financial year 2023/24. This figure included KShs KShs 4,928,438,900 equitable share, KShs 836,146,773 own source revenue, and KShs 22,453,292 in conditional allocations- other loans and grants. The own source revenue mobilized included KShs 473,839,713 generated by hospitals as AIA and KShs 362,307,060 from normal streams

Overall Expenditure Summary per Economic Classification

The total expenditure for the third quarter of FY 2024/25 amounted to KShs. 6,593,903,338, resulting in a 54 percent absorption rate. The county executive spent a total of KShs 5,974,110,314 against a budget of Kshs. 11,243,024,522 reflecting a performance of 53 percent while the County Assembly spent KShs 619,793,024 from its budgetary allocation of Ksh. 985,466,991 representing 63 percent performance.

The total recurrent expenditure for the period amounted to Kshs. 5,319,609,755 comprising of KShs 4,699,816,731 for County Executive and Kshs. 619,793,024 for county assembly. This represented 67 percent absorption rate against a total recurrent budget of KShs 7,928,818,694. The development expenditure for the period was 1,274,293,583 which translated to an absorption rate of 30 percent.

Expenditure Analysis per Department

During the third quarter of the FY 2024/25 fiscal year, the County Secretary recorded the highest absorption rate at 95percent, followed by the County Attorney at 62 percent. The Department of Health Services recorded the highest absolute expenditure of Kshs 2,639,799,439 during the period under review

Non-Financial Performance

The Department of ICT, Education, and Internship awarded 125 internship slots to youth, and over 15,000 citizens accessed community library and resource center services. In addition, one innovation project was completed, and 250 residents were trained in ICT basics.

The Department of Devolution facilitated 49 disaster response initiatives, licensed 415 liquor premises, and helped establish 485 development committees to strengthen citizen participation.

The Department of Finance ensured full compliance with the Public Finance Management Act by producing all required statutory reports and financial documents, including the County Budget Review and Outlook Paper and the Annual Development Plan.

The Department of Gender, Children, Culture, and Social Services reached 400 persons with disabilities with assistive devices and distributed dignity packs to 150 boys and 150 girls to promote menstrual hygiene.

Within the health sector, immunization coverage hit an impressive 100 percent, and antenatal care follow-ups improved, with 69 percent of pregnant women attending at least four visits. Nutrition initiatives also saw 96 percent of expectant mothers supplemented with iron and folic acid, and 82 percent of young children received vitamin A.

A draft Nutrition and Food Security Policy was developed to further attract development partner funding and guide future nutrition efforts.

Absorption Capacity

The overall budget absorption rate stood at 54 percent. However, budget execution faced challenges, mainly delayed disbursements from the national treasury and low own source revenue collection. These delays affected both recurrent and development programmes across departments.

Despite these hurdles, the county maintained a positive trajectory in service delivery and financial management, laying a strong foundation for the final quarter of FY 2024/25.

1.0 INTRODUCTION

1.1 Rationale for County Budget Implementation Reports

The FY 2024/2025 Budget represents the third budget under the third cycle of devolution (2023–2027), aligning with the County Integrated Development Plan (CIDP 2023–2027) under the theme **"A Resilient Economy for Sustainable Development**." It aims to lay a solid foundation for the government's budgeting framework for FY 2024/2025. The theme guiding the County Annual Development Plan for this period is "**Sustaining Economic Gains for Sustainable Development."**

This Budget Implementation report highlights the performance for the third quarter of FY 2024/2025.

The key objectives of the FY 2024/2025 budget are to stimulate economic growth and development, boost household incomes, enhance water access, increase agricultural productivity and food security, expand access to universal healthcare, strengthen resource mobilization and strategic partnerships, automate government services, and improve critical county infrastructure.

1.2 Background County Budget Implementation Reports

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

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

The personnel budget allocation has been steadily increasing over the past three financial years, rising from KShs 4,430,496,269 in FY 2022/23 to KShs 5,197,972,381 in FY 2024/25. This increase is partly attributed to the carryover of the June 2024 salary obligations from FY 2023/24. Throughout this period, the government has maintained fiscal responsibility by consistently allocating at least 30 percent of total resources to development expenditures, as illustrated in Figure 1 below.

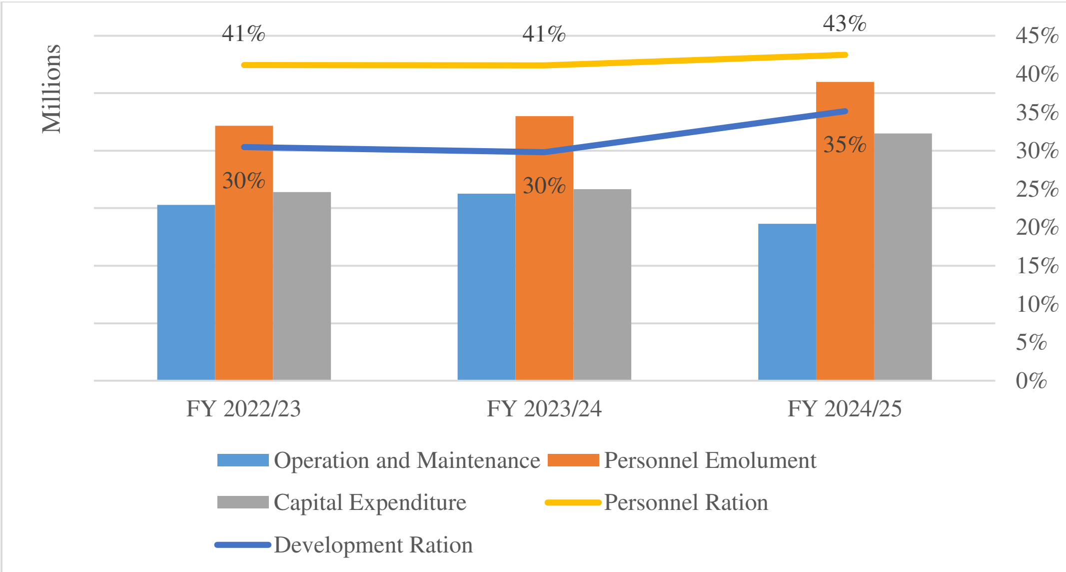


Figure 1: Budget Allocation by Economic Classification

1.4 FY 2024/25 Budget

The total county budget for FY 2024/25 stands at KShs. 12,228,491,513, with KShs. 4,299,672,819 (35 percent) allocated for development and KShs. 7,928,818,695 allocated for recurrent expenditure. The development allocation meets the fiscal responsibility threshold outlined in the Public Finance Management Act, 2012, which requires a minimum of 30 percent. Personnel emoluments account for 43 percent of the county budget, exceeding the recommended ceiling of 35 percent. To address this imbalance, the government is implementing strategies to boost Own Source Revenue (OSR) and mobilize external resources, aiming to increase development funding and gradually reduce the personnel expenditure ratio.

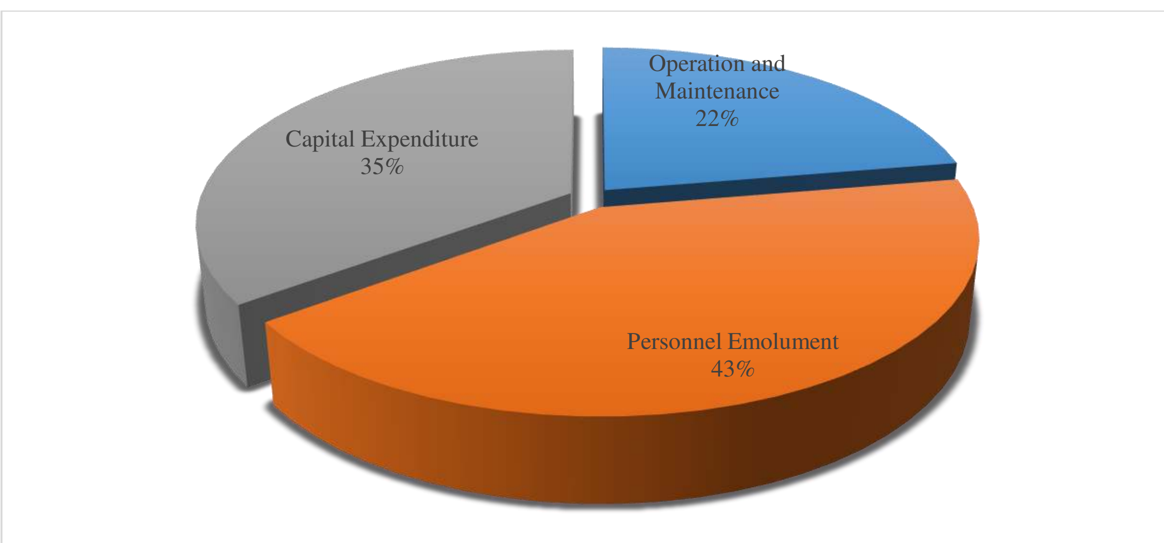


Figure 2: FY 2024/25 County Budget Allocation by Main Economic Classification

1.4.1 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

1.4.2 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, of KShs. 3,116,670,444 with 39.31 percent of the county's recurrent budget.

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
3	County Attorney	34,023,507	48,854,412	48,839,383	42,540,335	0.54

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(%)
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

1.5 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, KShs. **1,471,433,323** from county own source revenue and Kshs. **1,004,193,182** cash balances carried from FY 2023/24. The actual revenue receipts for the period amounted to KShs **6,791,232,147** which comprised of KShs 4,928,438,900 equitable share, KShs 22,453,292 Conditional Allocation -Other loans and Grants, KShs 836,146,773 own source revenue, and KShs 1,004,193,182 from FY 2023/24 fund balances. The total revenue receipts represented 56 percent of the total revenue target

Table 3: FY 2024/25 Third Quarter Receipts in KShs.

Sources	Target 2024/25	Actual 2024/25 Receipts as at 31st March 2025	Balance	Performance (%)
Equitable share from National Government	8,762,816,136	4,928,438,900	3,834,377,236	56
Conditional Allocation -Other loans and Grants	990,048,872	22,453,292	967,595,580	2
Sub Total-Other Sources 2024/25	**9,752,865,008**	**4,950,892,192**	**4,801,972,816**	51
County Own Generated Revenue- Normal streams	905,177,623	362,307,060	542,870,563	40
County Own Generated Revenue- Health AIA	566,255,700	473,839,713	92,415,987	84
Total Own Generated Revenue	**1,471,433,323**	**836,146,773**	**635,286,550**	57
FY 2023/24 Reallocation Budget	1,004,193,182	1,004,193,182	-	100
Grand Total	**12,228,491,513**	**6,791,232,147**	**5,437,259,366**	56

Source:County Treasury, 2025

2.0 REVENUE PERFORMANCE TREND - 2022/23-2024/25

The overall revenue performance increased by 212,620,644.87 Million from Ksh 6,533,307,816 recorded in FY 2023/24 third quarter to Ksh 6,745,928,460.87 in the same period of FY 2024/25 which represents 3.9 percent increase. The comparative performance of equitable share receipts was an increase by 0.5 percent while Conditional grants experienced a decrease by 91 percent. Own source revenue and reallocated cash balances increased by 13 and 56 percent respectively

Table 4: Analysis of FY 2022/23 - 2023/24 Quarter 3 Revenue Performance in Millions

Revenue Source	FY 2023/24				FY 2024/25			
	Revenue Target	Performance March 31, 2024	Balance	Performance(%)	Revenue Target	Performance March 31, 2025	Balance	Performance Rate (%)
Equitable share	8,455	4,904	3,551	58	8,763	4,928	3,835	56
Conditional Allocations, Loans and Grants	834	248	586	30	990	22	968	2
Sub Total	**9,289**	**5,152**	**4,137**	**55**	**9,753**	**4,950**	**4,803**	**51**
County generated revenue	1,240	740	642	60	1,471	836	635	40
Reallocation Funds	641	641	-	100	1,004	1,004	0	100
Total Revenues	**11,170**	**6,533**	**4,779**	**58**	**12,228**	**6,791**	**5,437**	**56**

Source: County Treasury

The performance of the main sources as a proportion of the total revenue of Kshs 6,745,928,460.87 was as follows; Equitable share 73.1Percent, Own-Source Revenues 12.4percent and FY 2023/24 Reallocation Funds 14.1 Percent and Conditional Allocations, Loans and Grants which received the lowest contribution 0.5 percent as shown in the figure below.

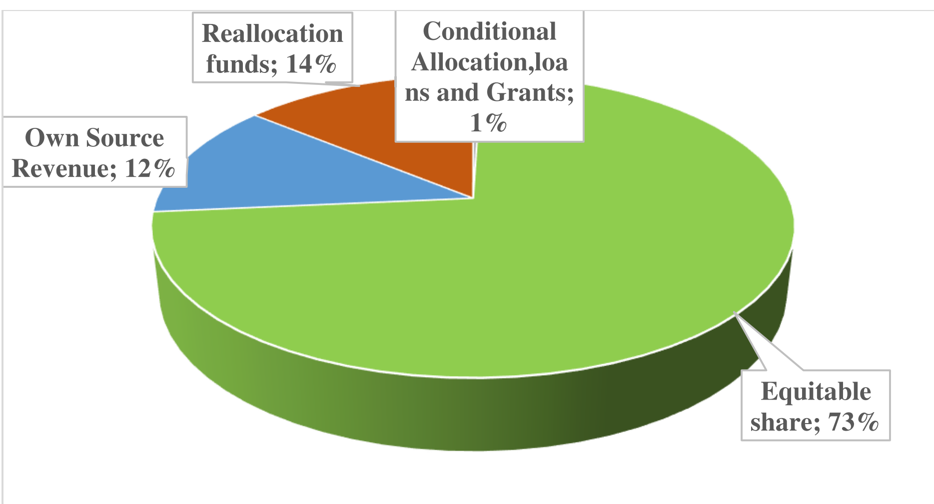


Figure 3: Analysis of FY 2024/25 Third Quarter Overall Revenue Performance

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 Collections

The OSR realized in the first nine months of FY 2024/25 was Kshs 835,834,784.77, which represents 13% increase from Ksh 740,333,066.00 recorded during the same period in FY 2023/24. This increase was attributed to several factors, including billing discounts, unified billing and auto invoicing based on data from the County Business Census. Additionally, the automation of all OSR processes, and the timely provision of adequate resources for revenue mobilization have also played a significant role in increasing OSR.

Own Source Performance per Stream

The revenue collected up to the third quarter of FY 2024/25 was raised from 31 different revenue streams. The highest contributors to the Own Source Revenue streams were NHIF and SHA Reimbursement and medical health services fees, single business permits/application fees and Sand Authority fees. Table 4 presents a comparison between the revenue performance up to the third quarters of FY 2023/24 and FY 2024/25.

Table 4: Own source revenues performance for the first nine months of FY 2023/24 and 2024/25

No.	Sources	2023/2024			2024/2025		
		Annual Targets	Nine Months Performance	Percentage	Annual Targets	Nine Months Performance	Percentage
	A) Own Sources	**Kshs**	**Kshs**		**Kshs**	**Kshs**	
1	Advertisement & Wall Branding Fees	20,000,000	10,250,309	51%	20,922,470	17,185,493	82%
2	Agricultural Cess Fees	18,000,000	13,662,171	76%	18,000,000	15,109,373	84%
	ASK show	3,000,000	0	0%		-	0%
3	Building Materials cess Fees	3,000,000	3,271,825	109%	3,000,000	2,772,300	92%
4	Community Information Centres Fees	1,000,000	434,480	43%	1,000,000	325,130	33%
5	Conservancy Fees	6,000,000	3,084,150	51%	6,000,000	3,100,069	52%
6	Coop Audit services Fees	300,000	136,590	46%	300,000	129,440	43%
7	Development Approvals Fees(all lands development fees	45,000,000	13,174,502	29%	48,000,000	14,867,262	31%
8	Fines and Penalties Fees	1,000,000	716,309	72%	1,000,000	1,561,097	156%
9	Fire certificate Fees	1,000,000	1,354,500	135%	1,400,000	2,467,450	176%
10	Hire of County Facilities / Equipment /Gym Fees	1,000,000	337,600	34%	1,000,000	1,322,250	132%
11	Liquor License Fees	70,000,000	22,381,486	32%	70,000,000	22,895,279	33%
12	Market Entrance Fees	45,000,000	22,644,784	50%	45,000,000	20,877,904	46%
13	Motor Veh/Cycle Reg Fees	3,000,000	3,461,403	115%	3,500,000	2,846,500	81%
14	Parking Fees	43,000,000	22,567,497	52%	44,000,000	28,612,130	65%
15	Plot Rates/Rent Fees & other dues	170,000,000	15,329,363	9%	196,855,153	17,098,547	9%
16	Renewal Fees(Kiosks)	7,000,000	3,465,400	50%	7,000,000	3,408,700	49%
17	Single Business Permits /Application Fees	200,000,000	91,710,050	46%	200,000,000	87,310,387	44%
18	Stall Rent Fees	7,700,000	4,623,550	60%	8,700,000	5,752,700	66%
19	Stock Market Fees	11,000,000	6,778,480	62%	11,000,000	6,593,727	60%
20	Stock Movement Fees	7,000,000	3,436,620	49%	7,000,000	3,085,595	44%
21	Veterinary Health Fees	13,000,000	5,297,901	41%	17,500,000	7,601,132	43%
22	Water & Environment Fees- Consent, Nema, mining, penalities	3,000,000	538,365	18%	3,500,000	636,100	18%
23	Weights & Measures Fees	2,000,000	976,300	49%	2,500,000	1,087,995	44%
	Direct Deposit	-	24,158,938			11,248,929	0%
24	Agriculture- Agricultural Training Conference Fees	3,000,000	5,641,890	188%	3,000,000	4,754,820	158%
25	Agriculture- Mechanization Fees	2,000,000	1,270,117	64%	2,000,000	565,100	28%
26	Public health Services Fees	33,000,000	21,337,601	65%	36,000,000	22,394,648	62%
27	Makueni Fruit Processing Plant Fees	100,000,000	27,894,000	28%	100,000,000	21,939,053	22%
28	Sand Authority Fees	46,000,000	24,220,615	53%	47,000,000	34,445,963	73%
	OSR revenue streams total	**865,000,000**	**354,156,796**	**41%**	**905,177,623**	**361,995,072**	40%

No.	Sources	2023/2024			2024/2025		
		Annual Targets	Nine Months Performance	Percentage	Annual Targets	Nine Months Performance	Percentage
	A) Own Sources	**Kshs**	**Kshs**		**Kshs**	**Kshs**	
	Appropriation In Aids(AIA)						
29	Medical Health Services Fees	120,000,000	164,199,524	137%	176,430,000	210,078,558	119%
30	NHIF and SHA Reimbursement	250,000,000	217,841,746	87%	382,475,700	262,345,155	69%
31	Universal Health Care Registration Fees	5,000,000	4,135,000	83%	7,350,000	1,416,000	19%
	AIA Sub Total	**375,000,000**	**386,176,270**	**103%**	**566,255,700**	**473,839,713**	**84%**
	Total Own Source Revenue	**1,240,000,000**	**740,333,066**	**60%**	**1,471,433,323**	**835,834,785**	**57%**

Source: County Treasury

2.1.1 Equitable share, conditional allocations, loans and grants

During the first nine months of the period under review, receipts from national government performed at 51percent a decline from 55 percent recorded in FY 2023/24 the same period as indicated in the table below. This was attributed to delay in disbursement of funds from the National treasury.

Table 5: Third Quarter Equitable share, conditional allocations, loans and grants in millions

Revenue Source	FY 2023/24				FY 2024/25			
	Revenue Target	Performance March 31, 2024	Balance	Performance(%)	Revenue Target	Performance March 31, 2025	Balance	Performance Rate (%)
Equitable share	8,455	4,904	3,551	58	8,763	4,928	3,835	56%
Conditional Allocations, Loans and Grants	834	248	586	30	990	22	968	2%
Total	**9,289**	**5,152**	**4,137**	**55**	**9,753**	**4,961**	**4,792**	**51%**

Source:County Treasury, 2025

2.2 Funds release to Makueni County

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

Total Receipts into Makueni County Revenue Fund(CRF) during the period under review amounted to Kshs. 6,261,400,736 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. 4,950,892,192 for quarter three of FY 2024/25 inclusive of 22,453,292 for conditional loans and grants representing 75 percent.

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

The office of Controller of budget approved funds withdrawals totalling Kshs. 5,991,147,339.00 from Makueni County Revenue Fund; Kshs. 5371354315 (90 percent) to Makueni County Executive and KShs 619793024 (12 percent) to Makueni County Assembly.

3.0 EXPENDITURE ANALYSIS

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

The County's cumulative expenditure during the period amounted to KShs. **6,593,903,338** translating to an overall absorption rate of 54 percent. During this period, the County Executive expended KShs 5,974,110,314 against its allocated budget of KShs 11,243,024,522, achieving an absorption rate of 53 percent. Similarly, the County Assembly spent KShs 619,793,024 out of its budget allocation of KShs 985,466,991, reflecting a higher absorption rate of 63 percent.
Personnel expenditure was 54 percent of the total expenditure while operations and maintenance expenditure was 27 percent. The development expenditure came third at 19 percent of the total expenditure.

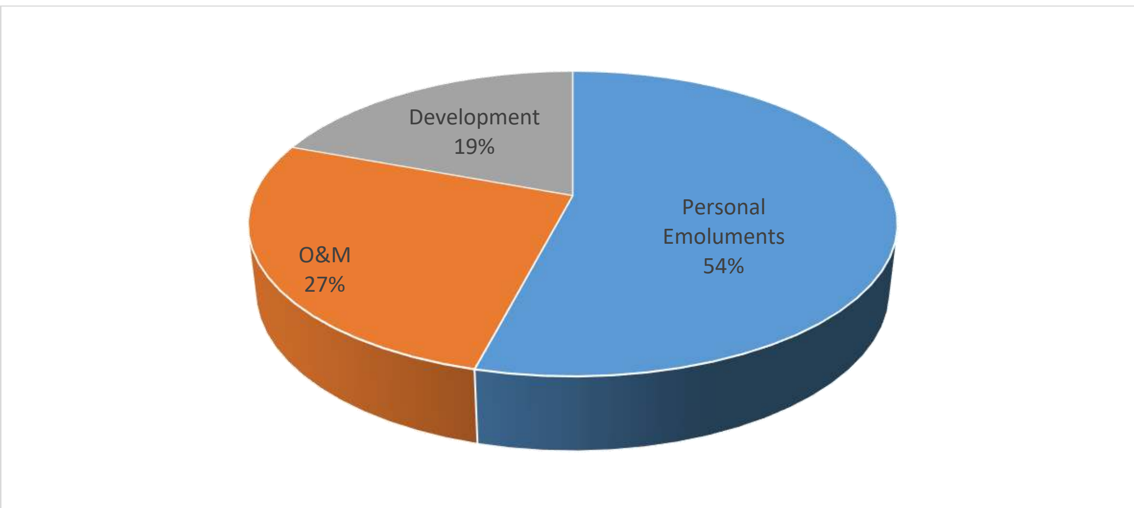


Figure 4:Overall Expenditure Performance for third quarter of FY 2024/25

3.2 Expenditure by Economic Classification

The County's total recurrent expenditure for the period was KShs 5,319,609,755, comprising of KShs 4,699,816,731 for the County Executive and KShs 619,793,024 for the County Assembly. Development expenditure stood at KShs 1,274,293,583, representing a 30 percent absorption rate. A detailed breakdown of expenditures by economic classification is provided in Table below.

Table 6: Expenditure by Economic Classification as at 31st March, 2025

Economic Classification	FY 2023/24 Supplementary Budget (1) Estimates	Expenditures as at 31st March, 2024	Absorption Rate(%)	FY 2024/25 Supplementary Budget(1) Estimates	Expenditures as at 31st March, 2025	Absorption Rate (%)
County Executive						
Salaries	4,263,420,536	2,449,286,706	57	4,746,548,777	3,297,505,426	69
O&M	2,470,359,862	1,633,116,075	66	2,276,147,942	1,402,311,305	62

Recurrent	6,733,780,398	4,082,402,782	61	7,022,696,719	4,699,816,731	67
Development	3,487,533,413	649,823,942	19	4,220,327,803	1,274,293,583	30
Sub Total	**10,221,313,811**	**4,732,226,724**	**46**	**11,243,024,522**	**5,974,110,314**	**53**
County Assembly						
Salaries	345,094,338		0	451,423,604	267,081,750	59
O&M	536,958,622		0	454,698,372	352,711,274	78
Recurrent	882,052,960	604,994,834	64	906,121,976	619,793,024	68
Development	66,948,488		0	79,345,015	0	0
Sub Total	**949,001,448**	**604,994,834**	**64**	**985,466,991**	**619,793,024**	**63**
Total Budget						
Salaries	4,608,514,874	2,449,286,706	53	5,197,972,381	3,564,587,176	68
O&M	3,007,318,484	1,633,116,075	54	2,730,846,314	1,755,022,579	64
Recurrent	7,615,833,358	4,687,397,616	62	7,928,818,694	5,319,609,755	67
Development	3,554,481,901			4,299,672,819	1,274,293,583	30
Total Budget	**11,170,315,259**	**8,769,800,397**	78	**12,228,491,513**	**6,593,903,338**	54

Source:County Treasury, 2025

3.3 Departmental Expenditures

In the third quarter of the 2024/25 fiscal year, the analysis of expenditure showed that health services recorded the highest expenditure of Ksh. 2,639,799,439 reflecting an absorption rate of 62 percent followed by ICT, Education and Internship with a total of 625,817,690 at 52 percent absorption rate. Emali-Sultan Hamud Municipality had the lowest expenditure of KShs. 19,565,255 with 26 percent absorption. Table below shows the departmental expenditures per economic classification with their overall absorption rates.

Table 7: Departmental Expenditures per Economic Classification

S/No	Departments	FY 2024/25 Supplementary Budget (1) Estimates	Salaries Expenditure 31st March, 2025	O&M Expenditure as at 31st March, 2025	Total Recurrent Expenditure as at 31st March, 2025	Development Expenditure 31st March, 2025	Total Expenditure as at31st March, 2025	Overall Absorption (%)
1	Health Services	4,236,924,624	1,634,887,594	387,992,530	2,022,880,123	616,919,316	2,639,799,439	62
2	ICT, Education and Internship	1,205,838,148	537,503,538	27,508,842	565,012,380	60,805,310	625,817,690	52
3	County Secretary	464,245,270	400,313,937	39,945,634	440,259,572		440,259,572	95
4	Finance and Socio-Economic Planning	550,078,932	151,757,153	260,529,358	412,286,511	676,526	412,963,037	75
5	Governorship	521,048,407	32,101,026	357,114,725	389,215,751		389,215,751	75
6	Infrastructure, Transport, Public Works, Housing and Energy	1,100,236,837	48,253,167	27,358,917	75,612,084	173,396,166	249,008,250	23
7	Agriculture, Livestock, Fisheries and Cooperative Development	613,912,435	168,382,798	15,285,941	183,668,739	65,168,063	248,836,802	41
8	Water and Sanitation	638,440,094	47,838,623	17,128,495	64,967,118	138,786,856	203,753,974	32
9	Devolution, Public Participation, County administration and Special Programs	347,591,285	126,510,797	61,497,793	188,008,589	1,234,054	189,242,643	54
10	Lands, Urban Planning & Development, Environment and Climate Change	629,129,656	33,194,424	13,363,065	46,557,489	136,844,064	183,401,553	29
11	Gender, Children, Youth, Sports and Social Services	291,589,787	30,313,515	37,476,320	67,789,835	32,026,244	99,816,079	34
12	Trade, Marketing, Industry, Culture and Tourism	180,206,485	34,410,833	41,525,900	75,936,734	2,465,100	78,401,834	44
13	Makueni County Fruit Development and Marketing Authority	82,054,584		14,733,953	14,733,953	29,018,906	43,752,859	53
14	County Public Service Board	70,998,317	24,208,025	16,494,365	40,702,390	-	40,702,390	57
15	Sand Authority	62,753,699	16,200,700	21,980,300	38,181,000	2,000,000	40,181,000	64
16	Wote Municipality	125,445,616		38,081,117	38,081,117	1,682,500	39,763,617	32
17	County Attorney	47,740,335	11,629,296	17,031,072	28,660,368	968,200	29,628,568	62
18	Emali-Sultan Hamud Municipality	74,790,011		7,262,978	7,262,978	12,302,277	19,565,255	26

S/No	Departments	FY 2024/25 Supplementary Budget (1) Estimates	Salaries Expenditure 31st March, 2025	O&M Expenditure as at 31st March, 2025	Total Recurrent Expenditure as at 31st March, 2025	Development Expenditure 31st March, 2025	Total Expenditure as at31st March, 2025	Overall Absorption (%)
19	**Total (County Executive**	**11,243,024,522**	**3,297,505,426**	**1,402,311,305**	**4,699,816,731**	**1,274,293,583**	**5,974,110,314**	**53**
20	County Assembly	985,466,991			619,793,024	-	619,793,024	63
	Total Budget	12,228,491,513	2,184,174,400	751,201,750	5,319,609,755	1,274,293,583	**6,593,903,338**	**54**

Source:County Treasury, 2025

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 7;

Table 8: Expenditure By Programme and Sub Programmes

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st March 2025		Absorption Rate	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Lands, Physical Planning & Mining							
Programme 1: General administration & planning	SP1. General administration & planning	65,444,726	-	38,151,119		58%	
Programme 2: : Land Survey & Mapping	SP2. Land Survey & Mapping	1,926,181	36,566,757	1,400,292	13,502,907	73%	37%
Programme 3 : Urban planning	SP3. 1 Urban planning	4,700,000	48,352,239	4,125,000	8,413,268	88%	17%
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	1,080,000	1,600,000	-	1,599,024	0%	100%
Programme 5: Environment management and protection	SP 5. 1 Environment management and protection	10,353,253	459,106,500	2,881,077	113,328,865	28%	25%
	Sub Total	**83,504,160**	**545,625,496**	**46,557,488**	**136,844,064**	**56%**	**25%**
Wote Municipality							
Wote Municipality	SP 1. 1 Wote Municipality	67,931,605	57,514,011	38,081,117	1,682,500	56%	3%
	Sub Total	**67,931,605**	**57,514,011**	**38,081,117**	**1,682,500**	**56%**	**3%**
Emali-Sultan Municipality							

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st March 2025		Absorption Rate	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	32,044,280	42,745,731	7,262,978	**12,302,277**	23%	29%
	Sub Total	**32,044,280**	**42,745,731**	**7,262,978**	**12,302,277**	**23%**	**29%**
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	57,753,699	5,000,000	38,181,000	2,000,000	66%	40%
	Sub Total	**57,753,699**	**5,000,000**	**38,181,000**	**2,000,000**	**66%**	**40%**
Health Services							
General administration & planning	SP1. 1 General administration & planning	2,658,433,749	913,117,034	1,640,160,700	543,839,713	62%	60%
Curative health care services	SP2. 1 :Curative health care services	363,415,723	31,235,847	293,330,975	23,906,451	81%	77%
Preventive and promotive health care services	SP3. 1 Preventive and promotive health care services	94,820,972	175,901,300	89,388,448	49,173,152	94%	28%
	Sub Total	**3,116,670,444**	**1,120,254,181**	**2,022,880,123**	**616,919,316**	**65%**	**55%**
Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	SP1. 1 General administration & planning	92,976,455	20,386,455	54,375,836	8,289,897	58%	41%
Road Transport	SP2.1 : Road transport	19,092,000	849,665,385	8,404,892	110,704,676	44%	13%
Infrastructure development	SP3.3: Infrastructure development	550,000		450,000		82%	
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	17,265,899	100,300,643	12,381,357	54,401,592	72%	54%
	Sub Total	**129,884,354**	**970,352,483**	**75,612,084**	**173,396,166**	**58%**	**18%**
ICT, Education and Internship							

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st March 2025		Absorption Rate	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	SP1. 1 General administration & planning	728,195,605	-	542,226,796	-	74%	
Early childhood development education	SP2.1 : Early childhood development education	18,431,871	178,747,807	3,505,920	36,766,615	19%	21%
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,050,000	57,701,060	550,000	17,492,571	52%	30%
Support to Education and Library Services	SP4.1:Support to Education and Library Services	155,602,357	59,500	14,393,839	-	9%	0%
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	17,800,000	29,317,694	2,232,900	6,546,125	13%	22%
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	18,932,254	-	2,102,925	-	11%	
	Sub Total	**940,012,087**	**265,826,061**	**565,012,380**	**60,805,310**	60%	23%
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	116,877,767	-	61,832,603	-	53%	
Trade development & promotion	SP2.1; Trade development & promotion	7,800,000	35,219,270	6,575,793	2,465,100	84%	7%
Industrial development and promotion	SP3. 1 Industrial development and promotion	5,750,000	1,000,000	3,961,176	-	69%	
Tourism development & promotion	SP4. 1 Tourism development & promotion	2,096,088	2,000,000	1,000,000	-	48%	0%
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	7,963,360	1,500,000	2,567,162	-		0%
	Sub Total	**140,487,215**	**39,719,270**	**75,936,734**	**2,465,100**	**54%**	**6%**

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st March 2025		Absorption Rate	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
					-		
Department of Gender,Children, Youth, Sports, and Social Services							
General administration & planning	P1: General administration & planning	62,357,267	-	33,313,515	-	53%	
Gender and Social Development	P2: Gender and Social Development	17,746,486	74,670,295	9,665,353	10,344,028	54%	14%
Sports development	P3; Sports development	24,176,567	15,923,154	24,176,567	15,380,415	100%	97%
Youth empowerment	P4; Youth empowerment	38,144,013	58,572,004	634,400	6,301,800	2%	11%
	Sub Total	**142,424,334**	**149,165,453**	**67,789,835**	**32,026,244**	**48%**	**21%**
County Attorney							
General Administration & Support Services	P1: General administration & planning	42,540,335	5,200,000	28,660,368	968,200	67%	19%
	Sub Total	**42,540,335**	**5,200,000**	**28,660,368**	**968,200**	**67%**	19%
Governship							
General Administration & Support Services	P1: General administration & planning	521,048,407		389,215,751		75%	
	Sub Total	**521,048,407**	**-**	**389,215,751**		**75%**	
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	464,245,270		440,259,572		95%	
	Sub Total	**464,245,270**	**-**	**440,259,572**		**95%**	
CPSB							
Public Service Human Resource Management and Development.	SP2 : Public Service Human Resource Management and Development.	70,998,317		40,702,391		57%	

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st March 2025		Absorption Rate	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Sub Total	**70,998,317**		**40,702,391**		**57%**	
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	371,417,537	48,834,973	206,370,587	676,526	56%	1%
Public financial management	Sub-Programme 2.1:Financial Accounting services	11,907,568	-	10,539,204	-	89%	
	Sub-Programme 2.2; Budget formulation, coordination and management	43,150,000	-	40,000,000	-	93%	
	Sub-Programme 2.3; Internal audit services	7,300,000	-	2,670,231	-	37%	
	Sub-Programme 2.4; Resource mobilisation	39,338,022	-	36,085,820	-	92%	
	Sub-Programme 2.5; Supply chain management services	2,850,000	-	2,688,625	-	94%	
	Sub-Programme 2.6; Economic planning	9,289,525	-	8,553,586	-	92%	
	Sub-Programme 2.7; Monitoring & Evaluation	7,100,000	-	7,060,798	-	99%	
	Sub-Programme 2.8; County Statistics	5,100,000	-	5,100,000	-	100%	
	Sub-Programme 2.9; Enterprise Risk Management	991,308	-	-	-	0%	
	Sub-Programme 2.10; Assets Management	2,800,000	-	1,756,646	-	63%	
	Sub Total	**501,243,960**	**48,834,973**	**320,825,498**	**676,526**	64%	**1%**
Devolution, Public participation, County Administration and Special Programmes							

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st March 2025		Absorption Rate	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration & Planning	SP1: General Administration & Planning	244,563,390	37,500,000	136,624,610	1,234,054	56%	3%
Participatory Development .& civic education	SP2: Participatory Development .& civic education	19,514,800	-	15,110,316		77%	
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	-	-	-			
Cordination of Service Delivery and Enforcement	SP4 : Cordination of Service Delivery and Enforcement	29,811,534	941,225	26,940,000		90%	
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	10,988,336	300,000	7,242,514		66%	
Alcoholic Drinks Control and Licencing	SP6: Alcoholic Drinks Control and Licencing	3,972,000	-	2,091,149		53%	
	Sub Total	**308,850,060**	**38,741,225**	**188,008,589**	**1,234,054**	**61%**	**3%**
Water,Sanitation and Irrigation							
General administration & planning	SP1: General Administration & Planning	98,952,701	10,652,500	58,276,198	3,545,480	59%	33%
Water infrastructure Development	SP 2.1: Water harvesting and storage	3,840,000	196,985,876	2,040,000	31,290,334	53%	16%
	SP2: Piped water supply infrastructure	3,680,000	197,983,312	2,240,000	80,636,028	61%	41%
	SP.3: Ground water development	3,380,000	122,965,705	2,410,920	23,315,015	71%	19%
	Sub Total	**109,852,701**	**528,587,393**	**64,967,118**	**138,786,856**	**59%**	**26%**
Agriculture, Livestock, Fisheries And Cooperative Development							

Programme	Sub-Programme	FY 2024/25 Supplementary Budget(1) Estimates		Actual Expenditure as of 31st March 2025		Absorption Rate	
		Recurrent Expenditure	**Development Expenditure**	**Recurrent Expenditure**	**Development Expenditure**	**Recurrent Expenditure**	**Development Expenditure**
General administration & planning	SP1: General Administration & Planning	236,994,981	184,526,856	172,892,534	21,167,862	73%	11%
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,581,308	78,680,099	2,035,000	24,924,439	79%	32%
Agribusiness and information management	SP3; Agribusiness and information management	5,223,982	30,846,053	2,300,000	500,000	44%	2%
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	10,950,000	57,606,381	5,541,206	17,875,762	51%	31%
Cooperative Development	SP 5:Cooperative Development	1,900,000	4,602,775	900,000	700,000	47%	15%
	Sub Total	**257,650,271**	**356,262,164**	**183,668,739**	**65,168,063**	**71%**	**18%**
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	**35,555,220**	**46,499,364**	14,733,953	29,018,906	41%	62%
	Sub Total	**35,555,220**	**46,499,364**	**14,733,953**	**29,018,906**	**41%**	**62%**
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	906,121,976	79,345,015	441,946,608	-	49%	0%
	Sub Total	**906,121,976**	**79,345,015**	**619,793,024**	**-**	68%	0%
Total County Budget		**7,928,818,694**	**4,299,672,820**	**5,228,148,742**	**1,274,293,583**	**66%**	**30%**

3.5 Payment of FY 2023/24 Pending Bills

The total cumulative pending bills at the beginning of the fiscal year amounted to KShs. 686,830,832. The county settled 79 percent of the recurrent pending bills and 73 percent of the development pending bills during the period as indicated in the table 9 and 10 below.

Recurrent Pending Bills

The government paid recurrent pending bills of Kshs. 397,122,079 against a total of KShs. 499,597,974 leaving a balance of KShs. 102,475,895 as indicated in the table below.

Table 9:Recurrent Pending bills.

S/No	Department	Recurrent Pending Bills	Expenditure as at 31st March 2025	Balance	Percentage of payment
1	County Attorney's Office	14,763,455	154,280	14,609,175	1%
2	County Public Service Board	183,206	100,688	82,518	55%
3	Lands, Urban Planning and Development, Environment and Climate change	764,832	355,752	409,080	47%
4	Wote Municipality	3,125,816	2,868,666	257,150	92%
5	Office of Governor	454,397	420,000	34,397	92%
7	Trade, Marketing, Industry, Culture and Tourism	2,976,994	1,973,000	1,003,994	66%
8	Gender, Children, Youth, Sports and Social Services	1,416,580	194,200	1,222,380	14%
9	County Secretary	347,843,091	347,843,091	0.00	100%
10	Finance, Planning, Budget and Revenue	121,392,804	40,254,551	81,138,253	33%
11	ICT, Education and Internship	201,600		201,600	0%
12	Infrastructure, Transport, Public Works and Energy	0	0	0	
13	Agriculture, Livestock, Fisheries and Cooperative Development	1,632,105	-	1,632,105.00	0%
14	Water and Sanitation	688,000	594,000.00	94,000.00	86%
15	Emali Sultan Hamud Municipality	888,304	116,700.00	771,604.00	13%
16	Health Services	890,659	765,119	125,540	86%
17	Devolution, Public Service, Public Participation and Special Programmes	2,376,133	1,482,033	894,100	62%
	Total	**499,597,975**	**397,122,079**	**102,475,896**	**79%**

Source:County Treasury, 2025

Development Pending Bills

The government paid development pending bills of Kshs. 137,289,779 against a total of KShs. 187,238,858 leaving a balance of KShs. 49,949,078 as indicated in the table below.

Table 10:Development Pending Bills

S/no	Department	Development Pending Bills	Expenditure as at 31st March 2025	Balance	Percentage of payment
1	Lands, Urban Planning and Development, Environment and Climate change	3,929,875	3,907,375	22,500	99%
2	Emali Sultan Hamud Municipality	3,051,880	3,051,880	-	100%
3	Trade, Marketing, Industry, Culture and Tourism	3,932,517	1,503,103	2,429,414	38%
4	Gender, Children, Youth, Sports and Social Services	9,727,855	5,009,750	4,718,105	51%
5	Finance, Planning, Budget and Revenue	120,000	-	120,000	0%
6	ICT, Education and Internship	27,718,868	20,689,195	7,029,673	75%
7	Infrastructure, Transport, Public Works and Energy	53,730,106	51,200,026	2,530,080	95%
8	Agriculture, Livestock, Fisheries and Cooperative Development	37,970,789	31,638,473	6,332,316	83%
9	Water, Sanitation and Irrigation	21,451,246	6,648,499	14,802,747	31%
10	Health Services	24,271,667	12,499,424	11,772,243	51%
11	Devolution, Public Participation, County administration and Special Programs	1,334,054	1,142,054	192,000	86%
	Total	**187,238,858**	**137,289,779**	**49,949,079**	**73%**

Source:County Treasury, 2025

4.0 DEPARTMENTAL FINANCIAL AND NON FINANCIAL PERFORMANCE FOR FY 2024/25 THIRD QUARTER

4.1 Governorship

4.1.1 Financial Performance

The Governorship budgetary allocation for FY 2024/25 was on recurrent budget onlyThe expenditure as at end of the third quarter was KShs. 389,215,751 against a total budget of KShs. 521,048,407, reflecting a budget absorption rate of 75 percent. The analysis of recurrent expenditures shows expenditure on salaries was Kshs. 32,101,026 while on operations and maintenance was Kshs. 357,114,725 representing a performance of 58 and 77 percent resprctively. The table below shows the governorship expenditure per economic classification.

Table 11: Expenditure by Economic Classification

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
Operations	415,568,077	340,971,974	82
Maintenance	50,450,000	16,142,751	32
Sub Total	**466,018,077**	**357,114,725**	**77**
Personnel Emoluments	55,030,330	32,101,026	58
Total Recurrent	**521,048,407**	**389,215,751**	**75**

Analysis of the total expenditure by main economic classification show that governorship spent 92 percent of the total expenditure on operations and maintenance while 8 percent was spent on personnel emoluments.

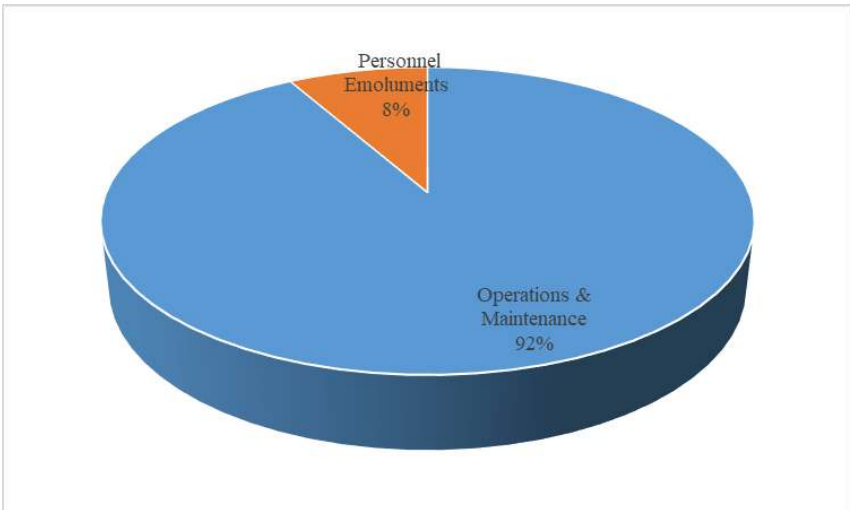


Figure 5: Governorship, Expenditure by Economic Classification

4.1.1.1 Recurrent Expenditure Performance

The largest expenditure was incurred in medical insurance at KShs. 219,682,015, followed by personnel emoluments at KShs. 32,101,026. The table below indicates the expenditure items and their expenditure for the period ending 31st March 2025.

Table 12: Recurrent Expenditure per vote

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
1.	Medical Insurance	225,000,000	219,682,015	98
2.	Salaries And Wages	55,030,330	32,101,026	58
3.	Community Outreach	27,000,000	20,363,200	75
4.	GPA/WIBA/ Fire Burglary	25,650,000	18,682,037	73
5.	Contracted Cleaning services	20,000,000	15,361,606	77

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
6.	Contracted Guards	27,000,000	13,343,835	49
7.	Maintenance of Motor vehicles	15,000,000	10,025,117	67
8.	Refined Fuels & Lubricants	11,000,000	8,000,000	73
9.	Daily Subsistence Allowance	10,000,000	6,877,080	69
10.	Community Events & Field Activities	6,268,077	6,059,500	97
11.	Intergovernmental relations-	6,000,000	4,124,903	69
12.	Security Operations	6,500,000	3,607,800	56
13.	Catering Services (Receptions, Accommodation, drinks)	6,500,000	3,389,180	52
14.	Media Outreach	5,000,000	2,874,540	57
15.	Corporate communication	4,000,000	2,667,370	67
16.	Hospitality supplies	3,000,000	2,540,000	85
17.	Travel Costs	4,000,000	1,911,215	48
18.	General Office Supplies-Stationery	3,000,000	1,899,139	63
19.	Publicity	2,000,000	1,732,100	87
20.	Budget Tracking and Implementation	2,000,000	1,725,500	86
21.	Supplies and Accessories for Computers	2,000,000	1,377,566	69
22.	Maintenance-Buildings-Non Residential	1,500,000	1,088,365	73
23.	Travel Costs	1,000,000	1,000,000	100
24.	Performance Management	1,000,000	971,000	97
25.	Governor's office administration	2,200,000	928,426	42
26.	National Celebrations	1,000,000	918,500	92
27.	Daily subsistence allowance	1,500,000	835,237	56
28.	Water and Sewerage	1,500,000	729,940	49
29.	Maintenance-Buildings- Residential	1,000,000	553,270	55
30.	Membership fees	1,150,000	532,112	46
31.	Training Expenses	1,000,000	523,936	52
32.	Records management	1,000,000	508,900	51
33.	Public relations	1,000,000	474,000	47
34.	Purchase of Computers	500,000	420,000	84
35.	Telephone, Telex, Facsimile and Mobile Phone Services	1,000,000	334,000	33
36.	County Branding & Publications	2,500,000	303,000	12
37.	Committee / Board allowances	800,000	246,000	31
38.	Office & General Supplies others	900,000	214,838	24
39.	Internet Connections	400,000	200,000	50
40.	Maintenance of Computers, Software	500,000	61,500	12
41.	Maintenance of Office Furniture	450,000	28,000	6
42.	Electricity	200,000	-	0
43.	Courier & Postal Services	100,000	-	0
44.	Publishing & printing Services	1,000,000	-	0
45.	Subscription to Newspapers, Magazines and Periodicals	100,000	-	0
46.	Advertising, Awareness & Publicity Campaigns	1,500,000	-	0
47.	Official residence expenses	2,000,000	-	0
48.	Supplies for Broadcasting and Information Services	1,000,000	-	0
49.	Sanitary and Cleaning Materials	300,000	-	0
50.	Monitoring and evaluation	500,000	-	0
51.	Purchase of Furniture & Equipment	1,000,000	-	0
52.	Support to PPP projects	500,000	-	0
53.	Purchase of Motor Vehicle	25,000,000	-	0
Total		**521,048,407**	**389,215,751**	**75**

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 13: Performance per programme

Programme	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Achievements as at 31st March 2025	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	
	Meeting of the County Budget and Economic forum	Number of meetings held	6	6	5	1
	Attending council of Governors meeting	Number of meetings	4	4	2	2
	Cabinet meeting held	No of cabinet meeting held	52	52	32	20
	Generating/ Processing/ county executive/ legislative bills	Number of bills generated/processed	15	15	4	11
	Submission of Annual progress reports	Number of Annual progress reports	1	1	1	0
	Delivering an annual state of the County Address	Copy of Annual state of the County Speech	1	1	1	0
	Co- ordinated and monitored operations and development in departments	Memos issued	continuous	continuous	continuous	
	Cabinet circulars / directives	Executive circular issued	continuous	continuous	continuous	
	Strengthen intergovernmental relations	No of forums meeting held	continuous	continuous	continuous	
	E-magazine and website content development	No of E- magazine produced	12	12	1	11

4.2 County Secretary

4.2.1 Financial Performance

The Office of the County Secretary had a total allocation of Kshs. 464,245,270 with respect to reccurent budget only. The expenditure for the first nine months of the FY 2024/25amounted to KShs. 440,259,572 reflecting a 95 percent absorption rate. Expenditure on operations and maintenance amounted to KShs. 39,945,634, while personnel emoluments accounted for KShs. 400,313,937 which represented an absorption rates of 69 percent and 95 percent, respectively. Thes analysis of the expenditures is provided in the table below;

Table 14: County Secretary Summary of Budget & Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
RECURRENT EXPENDITURE			
Operations	54,134,747	39,407,434	73
Maintenance	3,500,000	538,200	15
Sub Total	**57,634,747**	**39,945,634**	**69**
Personnel Emoluments	406,610,523	400,313,937	98
Total Recurrent	**464,245,270**	**440,259,572**	95

Analysis of the total expenditure by main economic classification show that Office of the County Secretary spent 9 percent on operations and maintenance while 91percent was spent on personnel emoluments.

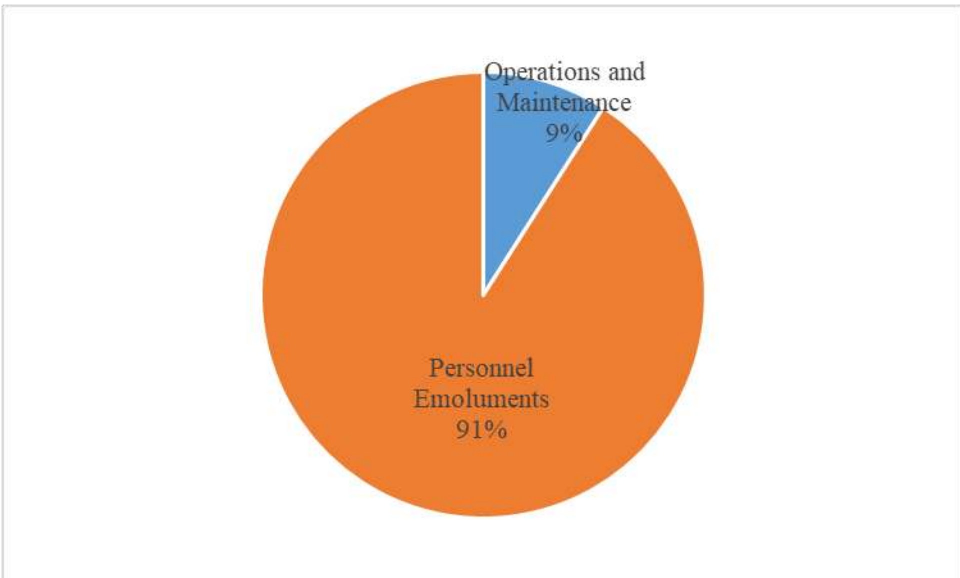


Figure 6: County Secretary, Expenditure by Economic Classification

4.2.1 Recurrent Expenditure Performance

The analysis of recurrent expenditures shows that salaries and wages item incurred the highest expenditure at KShs. 400,313,937 followed by motor vehicle insurance and performance contracting at KShs. 23,818,668 and KShs. 2,784,100 respectively.

Table 15: County Secretary Recurrent Expenditure Performance

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
1.	Salaries & Wages	406,610,523	400,313,937	98
2.	Insurance -Motor Vehicle	24,000,000	23,818,668	99

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
3.	Performance Contracting	5,000,000	2,784,100	56
4.	Payroll Management	3,000,000	2,561,300	85
5.	CEC AFFAIRS	3,000,000	2,070,787	69
6.	Hospitality -Catering Services(Receptions, Accommodation, drinks	1,500,000	1,426,585	95
7.	Daily Subsistence Allowance	3,000,000	1,294,440	43
8.	General office Supplies-stationery	1,500,000	1,004,730	67
9.	Office and General Supplies	1,500,000	753,066	50
10.	Supplies and accessories for Computers	1,500,000	701,150	47
11.	Development of HR policies and sensitization of Service Regulations to employees	1,000,000	570,000	57
12.	Travel Costs	1,110,997	567,035	51
13.	Training Expenses	1,000,000	525,528	53
14.	Maintenance expenses motor vehicles	2,500,000	466,900	19
15.	HR registry	800,000	450,846	56
16.	Water and Sewerage	500,000	248,000	50
17.	Telephone, Telex, Facsimile and Mobile Phone Services	500,000	235,200	47
18.	Coordination of Government programs and activities	1,000,000	134,400	13
19.	South Eastern Kenya Economic Block	1,000,000	117,600	12
20.	2211201Refined Fuels & Lubricants	623,750	110,000	18
21.	2211399Fleet Management	800,000	45,000	6
22.	2220205Maintenance-Buildings-Non Residential	100,000	26,300	26
23.	2210502Publishing & printing Services	200,000	20,000	10
24.	2211306Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	14,000	7
25.	2210203Courier & postal Services	100,000	-	0
26.	2210401Travel Costs	300,000	-	0
27.	2210403Daily subsistence allowance	500,000	-	0
28.	2211103Sanitary and Cleaning Materials	200,000	-	0
29.	Records and publications	500,000	-	0
30.	Budget Tracking and Implementation	200,000		0
31.	Other operating expenses Financial management and reporting	400,000		0
32.	2220202Maintenance of ICT Equipment	100,000	-	0
		464,245,270	**440,259,572**	95

4.2.2 Non-Financial Performance

In the third quarter of FY 2024/25, the County Secretary's office recorded significant achievements in leadership and coordination. Notably, 70 percent of the staff were trained on national values and principles, 32 cabinet memos were generated and implemented, and 1 executive circular was issued to strengthen governance structures. Additionally, 5 MoUs were successfully signed and implemented, reflecting a strong commitment to inter-agency collaboration and service delivery enhancement.

Table 16:County Secretary Non-Financial Performance

Programme	Sub-programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	2023/24	FY 2024/2025		
					Baseline	Target	Achievements as at 31st March 2025	Variance
Leadership and Coordination	Public service leadership	County Secretary	Trained Staff on national values and principles	Proportion of trained Staff on national values and principles	80	70	70	-
			Generating Cabinet memos	Number of Cabinet memos generated and implemented	152	52	32	20
			cabinet circulars/directives	Executive circulars issued	4	4	1	3
			compliance with national values and principles of public service	compliance with national values and principles of public service	100	60	60	0
			Level of awareness of national values and ethics	Level of awareness of national values and ethics	80	70	70	0
			Promotion of values and principles	Report on promotion of values and principles	1	1	0	1
			policy, legal and institutional frameworks drafted and approved	No of policy, legal and institutional frameworks drafted	0	2	4	-2
			legal compliance audits conducted	Number of legal compliance audits conducted	1	1	0	1
			MoUs signed and implemented	Number of MoUs signed and implemented	5	5	5	-

4.3 County Attorney

4.3.1 Financial Performance

During the third quarter of FY 2024/25, the total expenditure for the Office of the County Attorney was KShs 29,628,568, which reflected an absorption rate of 62 percent against a budget of KShs 47,740,335. The operations and maintenance expenditure was KShs. 17,031,072 representing 75 percent absorption rate, while personnel emoluments had KShs. 11,629,296 representing 58 percent absorption rate. The development absorption ration was lowest at 19 percent as shown in the table below.

Table 17:County Attorney Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
Operations	9,803,447	5,181,465	53
Maintenance	12,800,952	11,849,607	93
Operations & maintenance	**22,604,399**	**17,031,072**	75
Personnel	19,935,936	11,629,296	58
Total Recurrent	**42,540,335**	**28,660,368**	67
Development Budget	5,200,000	**968,200**	19
Total Budget	**47,740,335**	**29,628,568**	62

Analysis of the total expenditure by main economic classification show that Office of the County Attorney spent 58 percent on operations and maintenance, 39 percent on personnel emoluments and 3 per cent on development.

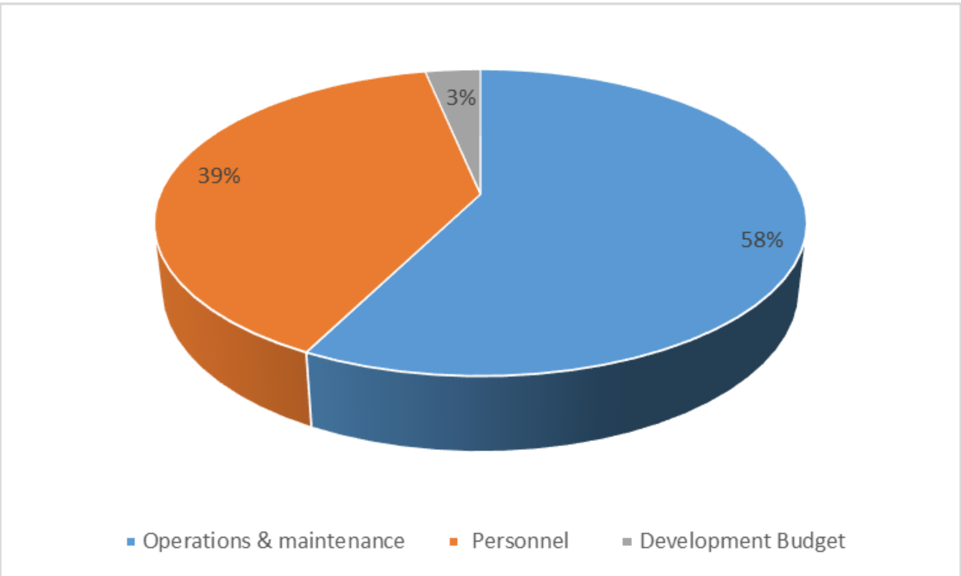


Figure 7:County Attorney, Expenditure by Economic Classification

Recurrent Performance

Analysis of recurrent expenditure of Kshs 28,660,368 shows that the office of the county attorney spent the highest expenditure of Kshs. 11,629,296 on basic salaries and wages followed by purchase of motor vehicle at Kshs. 11,332,707 as shown in the table below.

Table 18: Recurrent Budget and Expenditure per vote as at 31st March 2025

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
1.	Basic Salaries And Wages	19,935,936	11,629,296	58%
2.	Electricity	49,013	-	0%
3.	Water and Sewarage	50,000	-	0%
4.	Telephone,Telex, Fascimile	100,000	-	0%
5.	Travel Costs(airlines, bus railway)	700,000	393,390	56%
6.	Daily Subsistence Allowance	2,600,000	1,200,000	46%
7.	Travel Costs Foreign travel	100,000	-	0%
8.	Daily subsistence allowance Foreign travel	398,000	334,260	84%
9.	Publishing & Printing Services	150,000	-	0%
10.	Advertising, Awareness ,Communication & Publicity Campaigns;	50,000	-	0%
11.	Training Expenses	300,000	122,000	41%
12.	Catering Services	756,434	385,511	51%
13.	General Office Supplies(Papers,pencils, forms)	450,000	39,300	9%
14.	Supplies and Accessories for Computers and Printers	200,000	-	0%
15.	Sanitary and Cleaning Materials	100,000	-	0%
16.	Refined Fuels, Oils & Lubricants	2,000,000	1,937,924	97%
17.	Membership fees, Dues and Subscriptions	200,000	94,480	47%
18.	Coordination of policy & bills preparation	1,600,000	674,600	42%
19.	Purchase of motor vehicle	11,500,000	11,332,707	99%
20.	Purchase of Computers & IT equipment	600,952	-	0%
21.	Maintenance of Vehicles and Other Transport Equipment	700,000	516,900	74%
		42,540,335	28,660,368	67%

Development Expenditure

The department's development expenditure as at the end of the third quarter of FY 2024/25 was Kshs 968,200 translating to 19 percent absorption rate. All programmes were being implemented during the period.

Table 19: Development Budget and Expenditure per vote as at 31st March 2025

Project Location	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditures As At 31st March 2025	Absorption rate (%)	Project status
Kasikeu	Sensitization and support to land succession - Legal statutory charges and fees, gazettement, filing, sensitization,collection of data and document perfection.	1,000,000	180,000	18	Ongoing
Kathonzweni	Establisment of subward land clinics and support to land succession	1,000,000	181,700	18	Ongoing
Kitise/Kithuki	Sensitization and support to land succession - Legal statutory charges and fees, gazettement, filing, sensitization,collection of data and document perfection.	700,000	151,300	22	Ongoing
Tulimani	Sensitization and support to land succession Legal statutory charges and fees, gazettement, filing, sensitization,collection of data and document perfection.	1,000,000	181,700	18	Ongoing
Wote/Nziu	Sensitization and support to land succession - filing, sensitization, collection of data and document perfection.	1,000,000	181,400	18	Ongoing
Kithungo Kitundu	Sensitization and support to land succession - Legal statutory charges and fees, gazettement, filing, sensitization, collection of data and document perfection.	500,000	92,100	18	Ongoing
		5,200,000	**968,200**	**19**	

4.3.2 Non-Financial performance/Achievements

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

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

Table 20:County Attorney Non-Financial Performance

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

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

4.4.1 Financial Performance

The Department spent Kshs 166,645,724 against the total allocation of Kshs. 347,591,285 during the third quarter of FY 2024/25. This translated to an absorption rate of 48 percent. Recurrent expenditure amounted to Kshs. 165,411,670 while development amounded to Kshs. 1,234,054 representing 54 and three percent performance.

Table 21:Expenditure Analysis per Economic Classification

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
Operations	81,720,543	58,591,906	72
Maintenance	11,025,124	2,905,886	26
Operations and Maintenance	**92,745,667**	**38,900,873**	**42**
Personnel Emoluments	216,104,393	126,510,797	59
Total Recurrent	**308,850,060**	**165,411,670**	**54**
Capital Expenditure	38,741,225	1,234,054	3
Total Budget	**347,591,285**	**166,645,724**	**48**

The departmental actual expenditure on operations and maintenance was 76 percent of total expenditure. Personel and development expenditures were, 23 and one percent respectively.

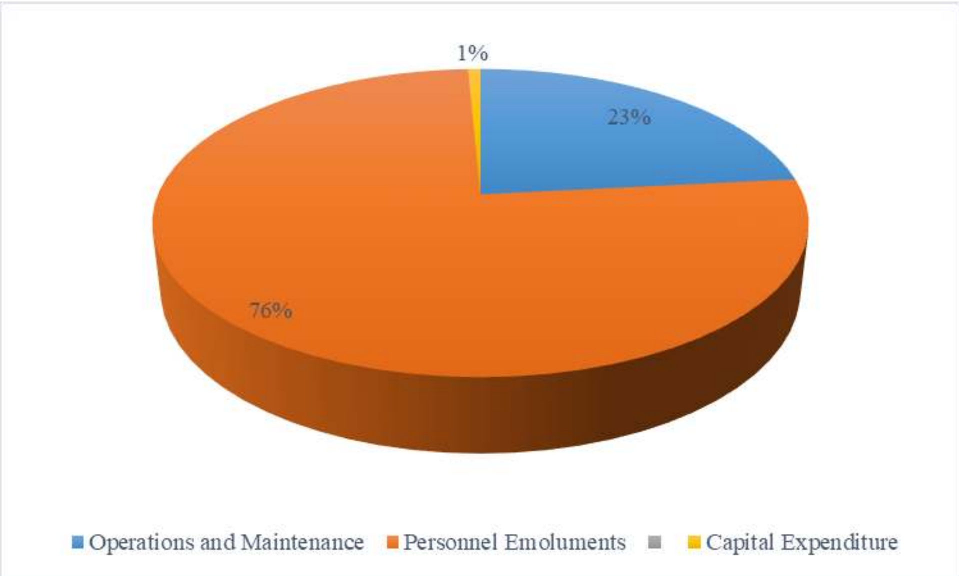


Figure 8:Devolution, Expenditure by Main Economic Classification

Recurrent Budget Performance

The Department of Devolution incurred recurrent expenditure of KShs. 165,411,670, translating to an absoption rate of 54 percent. The highest expenditure was incurred in salaries and wages and sub county administrators AIEs at KShs. 126,510,796.55 and KShs. 19,332,000.00 respectively. The analysis of the expenditure is provided in the table below;

Table 22:Department of Devolution Recurrent Expenditure Performance

Expenditure Item	Gross Approved Estimates FY 2024/25 (Kshs.)	Actual Expenditure by 31st March 2025	Absorption Rate(%)
Salaries & Wages	216,104,393.00	126,510,796.55	59
Sub County Admins AIEs	19,332,000.00	19,332,000.00	100
SCCEC AIES	8,164,800.00	7,608,000.00	93
Cordination of special programmes	7,937,936.00	5,800,887.65	73
Refined Fuels & Lubricants	8,089,250.00	4,810,000.00	59
KDSP-II Matching Grant (Operations & Coordination of the Devolution SWG)	8,571,000.00	4,312,925.85	50
Operationalize of Development Committees, PP operations & Grievance address mechanism	6,000,000.00	4,230,120.00	71
Maintenance motor vehicles	7,925,123.60	2,905,886.40	37
Catering Services(Receptions, Accommodation,drinks	2,300,902.00	1,884,243.80	82
Travel Costs	1,600,000.00	1,286,460.00	80
Advertising, Awareness and Publicity Campaigns	1,137,840.40	1,137,840.00	100
Security Operations (National Days Celebrations, Roaming animals, VIP protection, Enforcement RRI Operations & HQ Commander meetings)	1,555,360.00	968,120.00	62
Inspection of Premises (Liqour & Fire Compliance)	920,000.00	920,000.00	100
Training Expenses	1,052,000.00	913,204.00	87
Daily Subsistence Allowance	1,650,000.00	827,900.00	50
Strategic Plan Development	804,400.00	804,400.00	100
Cordination of Government activities & intelligence gathering	1,000,000.00	685,800.00	69
General office Supplies-stationery	500,000.00	487,860.00	98
Hospitality Supplies and Services	520,765.00	391,800.00	75
Community Feedback	750,000.00	318,420.00	42
Payment of Rent	3,529,800.00	257,500.00	7
Bills and Policies	1,000,000.00	256,000.00	26
AIE-Enforcement	780,000.00	251,860.00	32
Other Operating Expenses	472,000.00	230,000.00	49
Field Allowance	900,000.00	223,420.00	25
Liqour Compliance	400,000.00	219,000.00	55
Electricity	304,000.00	194,645.00	64
Telephone, Telex, Fascimile and Mobile Phone Services	289,250.00	127,500.00	44
Supplies and accessories for Computers	330,000.00	112,000.00	34
Water and Sewarage	100,000.00	-	0
Fire station water supply	200,400.00	-	0
Subscription to Newspapers, Magazines and Periodicals	3,840.00	-	0
Training Expenses (School for Community Led Development)	500,000.00		0
Sanitary and Cleaning Materials	150,000.00	-	0
Staff Uniform and identification badges	650,000.00	-	0
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	25,000.00	-	0
Planning, Budgeting and Indicator Tracking	200,000.00	-	0
Maintenance of Office Furniture	100,000.00	-	0
Land Scaping Kilome Subcounty administrative offices	900,000.00	-	0
Purchase of office Furniture	2,100,000.00	-	0
Total	**308,850,060.00**	**188,008,589.25**	61

Development Budget Performance

In the first nine months of FY 2024/25, the department incurred development expenditure of Ksh. 1,234,054 translating to a performance of 3 percent. All projects were complete with an exception of KDSP II funded programme which had not started due to delays in funds disbursements from National government. The analysis of the expenditure is provided in the table below;

Table 23:Department of Devolution Development Expenditure and Project Status

No.	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st March 2025	Absorption Rate(%)	Project Status
1	HQ	KDSP-II Grant	37,500,000	-	0	Not Started
2	HQ	Construction and equipping of Sub county administration offices-Kilome & Kibwezi West	155,253	155,253	100	Complete
3	Kitise/ Kithuki	Renovations of Administrative office-Kithuki sub ward	560,312	560,312	100	Complete
4	Makindu	Fencing of Makindu Fire station	300,000	299,000	100	Complete
5	HQ	Construction of Administrators Office	125,660	125,660	100	Complete
6	Ivingoni/ Nzambani	Construction of Ward Offices at Makutano-Ivingoni /Nzambani	100,000	93,829.00	94	Complete
	Total		**38,741,225**	**1,234,054**		

4.4.2 Non-Financial Performance

The department has made remarkable trends in the areas of disaster preparedness, civic engagement, enforcement, and legal services. Over the course of the year, the County effectively responded to 21 disaster events, highlighting its strengthened capacity in disaster risk mitigation, emergency response, and coordination. These efforts underscore the County's commitment to safeguarding the well-being of its citizens through proactive risk management and robust organizational preparedness.

Under participatory development and civic education, 3,828 public participation forums were held, including discussions on the Annual Development Plan (ADP), County Fiscal Strategy Paper (CFSP), budget processes, project commissioning, and development tours. These efforts engaged citizens in meaningful dialogue, with 4,318 individuals reached through civic education and sensitization activities. The institutionalization of 396 newly elected development committee members from cluster to ward level is a major step toward strengthening inclusive planning and decision-making. By bringing representation closer to the grassroots, this move ensures that community needs, priorities, and voices are better reflected in development agendas. It enhances accountability, promotes equitable resource distribution, and empowers local populations to take an active role in shaping policies and projects that directly impact their lives. This decentralization also fosters transparency and ownership of development initiatives, ultimately leading to more sustainable and responsive governance. To further enhance service delivery, 170 coordination forums and barazas were conducted.

In the regulation of liquor, the County inspected and licensed 2,639 liquor premises, generating Kshs. 26 million in revenue. Psychoeducation efforts reached 1,200 people with information on drug and substance abuse Prevention.

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

Table 24:Non Financial Performance in the third quarter of FY 2024/25

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline	Target (s)	Actuals as at 31st March 2025	Variance
Disaster risk mitigation and Response	Disaster risk mitigation and Response	Special Programs Unit	Increased disaster preparedness, response and coordination	Number of disaster responses	35	20	21	-1
				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	3,828	-216
Citizens sensitized, trained and educated on civic education and public participation	Citizens sensitized, trained and educated on civic education and public participation		No. of people reached on themed Civic Education	No. of people reached on themed Civic Education	900,000	207,000	0	207000
			Operational peoples government	No of functional development committees	0	485	4,318	-3833
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	directorate of special programs	Inspections conducted	No of Liquor premises Inspected and licenced	0	2800	2,639	161
			Revenue generated	Amount of revenue generated	45,208,580	70,000,000	22,895,279	47,104,721
			Psychoeducation on drug and substance	No of people reached	0	1,200	1200	0

4.5 Department of Finance and Socio –Economic Planning

4.5.1 Financial Performance

The departmental expenditure for the first nine months of FY 2024/25 was KShs 321,502,024 representing an absorption rate of 58 percent against a budget of Kshs. 550,078,932.

Table 25 : Budget and Expenditure Summary for the Department of Finance

Economic Classification	FY 2024/25 Supplementary (1) Budget Estimates	Expenditures As at 31st March 2025	Absorption Rate (%)
Operations	150,038,401	91,461,014	61
Maintenance	124,507,893	77,607,331	62
Sub total	**274,546,294**	**169,068,345**	**62**
Personnel	226,697,666	151,757,153	67
Total Recurrent	**501,243,960**	**320,825,498**	**64**
Capital Expenditure	**48,834,972**	676,526	1
Total	**550,078,932**	**321,502,024**	**58**

The total expenditure for the department comprised of 52.6 percent on operations & maintenance, 47.2percent on personnel emoluments and 0.2 percent on development.

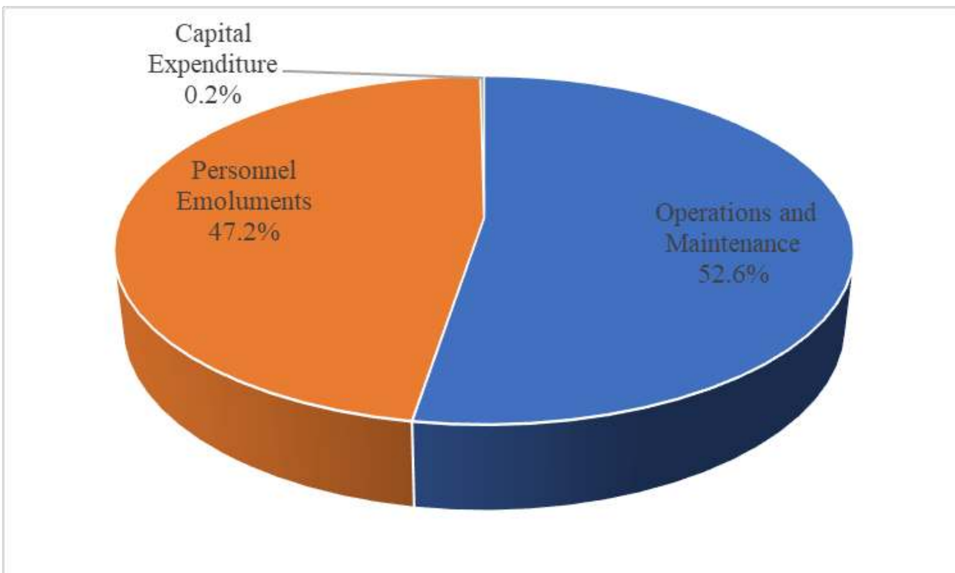


Figure 9:Finance, Expenditure by Main Economic Classification

4.5.1.1 Recurrent Budget Performance

The total recurrent expenditure for the department was KShs 320,825,498 against a budget of Ksh. 501,243,960 representing an absorption rate of 64 percent. Compensation to employees recorded the highest expenditure at Ksh. 151,757,153 followed by Laptrust and Lap Fund Pending bill at KShs 39,417,551 and Revenue mobilization had the third highest expenditure at KShs at KShs 18,037,094.

Table 26: Recurrent Expenditure per Vote

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate(%)
1	Compensation to Employees	226,697,666	151,757,153	67
2	Lap trust and Lap Fund Pending bill	39,500,000	39,417,551	100
3	Revenue mobilization	29,000,000	18,037,094	62
4	Preparation of Budgets	25,500,000	17,989,800	71
5	Emergency fund	50,398,534	14,269,894	28
6	Car & Mortgage loan Fund - Executive	10,000,000	10,000,000	100
7	Maintenance of Computers, Software, and Networks (System, USSD)	8,000,000	8,000,000	100
8	Financial reporting and Management	9,000,000	7,494,369	83
9	Refined Fuels & Lubricants	10,000,000	5,705,000	57
10	Catering Services(Receptions, Accommodation, drinks)	9,000,000	4,206,950	47
11	Monitoring and Evaluation	5,000,000	3,910,900	78
12	Boards, Committees, Conferences and Seminars-Audit Committee	6,000,000	3,698,694	62
13	Boards, Committees, Conferences and Seminars-CBEF	5,700,000	3,079,800	54
14	Coordination of county plans	4,800,000	3,062,076	64
15	Maintenance Expenses-Motor Vehicles/Generator	7,648,539	2,474,323	32
16	Coordination of county statistics and indicators	3,800,000	2,462,020	65
17	Preparation of Budget Implementation Reports	3,000,000	2,428,900	81
18	Daily Subsistence Allowance	3,500,000	2,061,260	59
19	Preparation of CBROP	2,000,000	1,888,581	94
20	Training Expenses	2,300,000	1,867,179	81
21	Preparation of CFSP	5,000,000	1,809,740	36
22	Office Administration Services	1,500,000	1,313,296	88
23	Supply Chain Management/E procurement	1,350,000	1,301,600	96
24	Contracted Guards & Cleaning services	3,000,000	1,216,380	41
25	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,000,000	998,110	100
26	Policy development --Finance Bill 2024	900,000	900,000	100
27	Other Operating expenses-Enterprise risk management, sensitization and capacity building	991,308	880,500	89
28	Asset Management Operations	1,200,000	859,360	72
29	Travel Costs	1,000,000	810,325	81
30	Telephone, Telex, Fascimile and Mobile Phone Services	1,400,000	700,000	50
31	Water and Sewarage	1,000,000	660,140	66
32	Maintenance of Buildings and Stations-- Non-Residential	522,798	506,880	97
33	Supplies and accessories for Computers	600,000	491,450	82
34	Specialised Materials- Other-Asset Tags	1,000,000	490,543	49
35	Performance Contracting	900,000	454,900	51
36	Staff Uniform and identification badges	550,000	450,000	82
37	External Resource Mobilization	440,300	440,300	100
38	Publishing & Printing Services	3,000,000	376,200	13
39	Payment of Rent	1,500,000	373,350	25
40	Travel Costs-Foreign travel	600,000	361,330	60
41	Daily subsistence allowance-Foreign travel	1,000,000	334,260	33
42	Routine Maintenance- Other As-Busparks and Livestock sale yard	500,000	322,823	65
43	Project Investment Management and Flagships	900,000	294,812	33
44	Membership fees	400,000	202,617	51
45	Advertising, Awareness, Communication & Publicity Campaigns;	1,000,000	180,612	18
46	Trainee Allowance-Interns	900,000	130,900	15
47	Pre-feasibility, Feasibility and Appraisal Studies	699,225	73,225	10
48	Staff Welfare	500,000	50,000	10
49	Electricity	1,000,000	30,299	3
50	Internet Connections	200,000	-	0
51	Medals, Awards and Honors- Medallions	500,000	-	0
52	Sanitary and Cleaning Materials	500,000	-	0
53	Bank Service Commission & Charges	357,568	-	0

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate(%)
54	Purchase of Computers, Printers and other IT Equipment (POS)	4,488,022		0
	Total	**501,243,960**	**320,825,498**	64

4.5.1.2 Development Budget Performance

The department utilized Ksh. 676,526 against a budget of Ksh. 48,834,972 representing an absorption rate of one percent. This expenditure was incurred on supplementary projects for the poor and marginalized project.

Table 27:: Department of Devolution; Development Budget and Project Status

No	ward	Project Name	FY 2024/25 supplementary 1 Budget Estimates	Expenditure as at 31st March 2025	Absorption Rate (%)	Status
1.		IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1	1,815,188		0%	Not started
2.		IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 2 grant"	25,600,108		0%	Not started
3.		Supplementary Projects for poor and marginalized	20,318,954	676,526	3%	Ongoing
4.		Equipping and fencing of County Treasury	100,723	-	0%	Not started
5.	Kee	Ward fuel for Maintenance and repair of critical ward infrastructure	1,000,000	-	0%	Not started
		Total	**48,834,972**	**676,526**	1%	

4.5.2 Non-Financial Performance

4.5.2 Non-Financial Performance

During the first nine months of FY 2024/25, the department adhered to the provisions of the Public Finance Management Act (PFMA) by preparing all requisite statutory plans and reports. In line with efforts to foster fiscal accountability and transparency, the department developed key planning and reporting documents, including the FY 2023/24 Budget Implementation Report, the FY 2023/24 Annual Progress Review (APR), the Budget Circular, the FY 2025/26 Annual Development Plan (ADP), the 2024 County Budget Review and Outlook Paper (CBROP), the Sector Working Groups (SWGs) Report, the 2025 County Fiscal Strategy Paper (CFSP), and the Procurement Plan.

In collaboration with KNBS, the department prepared and published 2024 County Statistical Abstract (CSA) which serves as a comprehensive repository of statistical data across various sectors and acts as guide for the county government in making informed decisions. In addition, the department prepared and disseminated Ward Development Profiles for the 30 wards which provide a detailed overview of achievements in the county. Further, the Strategic plan for the Department of Finance and socio-Economic Planning and CIDP III Indicators handbook that will track the level of implementation CIDP were also published.

To ensure inclusive decision-making and that development priorities reflect the real needs of the community, the department organized and conducted public participation forums across all 30 wards. Further, it undertook capacity-building initiatives for staff members, conducted and prepared three audit reports to identify and mitigate risks, and monitored project implementation progress and revenue performance.

As a recognition of its outstanding efforts in sustainable development, the department received the 2024 Sustainable Development Goals (SDGs) Award for being the best-performing county in the implementation of the SDGs.

Table 28: Department of Finance Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31st March 2025	Variance
General administration & planning	General administration & planning	Administration	Functional Integrated Records Management System	% of implementation	100	0	100
			Undertake Training Needs Assessment	No. of reports	1	1	0
			Well-coordinated service delivery	No of performance management report	1	1	0
			Staff Training	No. of staff trained	60	60	0
Public Financial Management	Accounting services	Accounting services	Timely Final reporting	No of Final accounts and quartely reports prepared	1	0	1
			Timely Final reporting	No of quarterly reports	4	3	1
			Efficient and effective Accounting Services	Annual Consolidated Financial Statements prepared	1	0	1
Public Financial Management	Budget formulation, coordination and management	Budget and Expenditure	Budget Circular	Budget Circular issued by 30th August	1	1	0
			Public Expenditure review	Annual Public Expenditure review reports	1	0	1
			Convening of Sector Working groups	Sector working group reports & budget proposals	1	1	0
			County Fiscal Strategy Paper (CFSP),	CFSP prepared and submitted to assembly by February 28th	1	1	0
			County Budget Review and Outlook Paper (C-BROP),	C-BROP prepared and submitted to assembly by September 30th	1	1	0
			Public participation on budget preparation &Sensitized public on Budget Implementation	No. ward participation forums held	30	30	0
			Programme-based budget (PBB)	Programme-Based Budget (PBB) submitted to county	3	2	1
			Integrated Financial Management	County budget prepared on IFMIS budget module	2	2	0
			Budget implementation monitoring	Quarterly budget implementation report prepared	4	3	1
	Internal audit services	Internal audit services	Strengthen internal controls	No. of audit reports and feedback per department per annum	5	3	2
			Risk based audits	Number of departments in which RBU audits have been conducted	10	3	7
			Systems audit	No of systems audits undertaken	3	2	1

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31st March 2025	Variance
			Verification of Assets and liabilities	No of departments whose assets and liabilities have been verified	1	3	(+2)
			Special audit reports	No. of special audit reports	4	1	3
	Resource Mobilization	Resource	Policy Formulation & Public participation	No of bills Enacted	1	1	0
			Revenue and business census report, Revenue arrears & quarterly performance report	Complete reports	6	4	2
	Supply chain management services	Supply chain management services	Ensure compliance with public procurement policies and systems	% level of compliance	100%	70%	30%
			Developed annual procurement plan	Annual Procurement Plans	1	1	0
	Economic Planning	Economic Planning	Reviewed County Sector Development Plans	No. of published sector development plans	8	0	8
			Annual development plan (ADP)	Annual Development Plan (ADP)	1	1	0
			Working County PPP unit and framework	% of implementation	100	0	100
	Monitoring & Evaluation	Monitoring & Evaluation	M&E Implementation reports	Quarterly project implementation Reports	4	3	1
			Special reports	No. of Special reports done	4	0	4
			County Annual Progress reports	No. of progress reports	1	1	0
			Strengthen monitoring, evaluation and reporting	Monitoring, evaluation and reporting framework	1	0	1
			CIDP 2023/27 Indicator handbook	Approved indicator handbook	1	1	0
			Evaluation reports	No. of Evaluation reports	6	0	6
	County Statistics	Statistics	County Statistical Abstract 2024	Published CSA 2024	1	1	0
			Statistical Surveys	No of statistical surveys undertaken	2	1	1
	Enterprise Risk Management	Enterprise Risk Management	Enterprise risk awareness	No of sensitization forums on County ERM policy	2	1	1
			Reviewed ERM policy	No of reviews of the County ERM Policy	1	0	1
			County Enterprise Risk Assessment	County Enterprise Risk Assessments	1	0	1
	Assets Management	Assets Management	Assets management policy	Published asset management policy	1	0	1
			Asset tagging workshops held	No and category of assets tagged	4	0	4
			Fixed asset management system and tagging	No of operational system	1	0	1

4.6 Agriculture, Livestock, Fisheries and Co-operatives Development

4.6.1 Financial Performance

The total expenditure for the department during the period was KShs. 248,836,801 against a total allocation of Kshs 613,912,435This translates to an absorption rate of 41 percent.Recurrent expenditure performance was 71 percent while development was 18 percent against the budget.

Table 29: Budget performance per economic classification

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate%)
Operations	30,049,740	13,817,378	46
Maintenance	3,090,000	1,468,562	48
Operations& maintenance	**33,139,740**	**15,285,940**	**46**
Personnel	224,510,531	168,382,798	75
Total Recurrent	**257,650,271**	**183,668,738**	**71**
Development	356,262,164	65,168,063	18
Total Budget	**613,912,435**	**248,836,801**	**41**

The departmental total expenditure comprised of 78 percent on personnel emoluments, 16 percent on development expenditure and six percent on operations and maintenance.

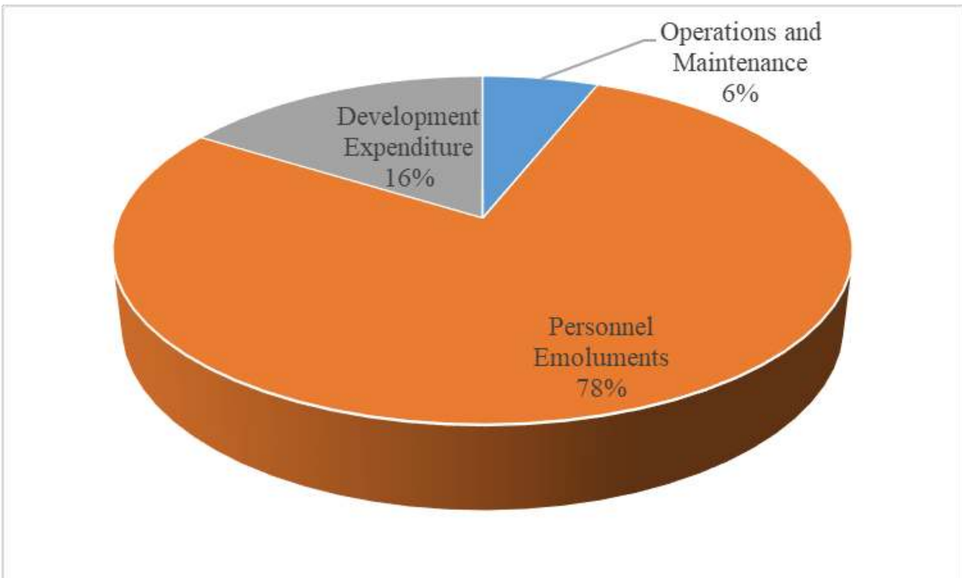


Figure 10:Agriculture, Expenditure by Main Economic Classification

4.6.1.1. Recurrent Budget Performance

The reccurent expenditure for the period was KShs. **183,668,738** against an approved budget of 257,650,271 representing a 71 percent absorption rate. The highest expenditure was incurred on salaries at Ksh. 168,382,798 followed by Agricultural Training Institute whose expenditure was Kshs. 4,850,000. Table 31 indicates the recurrent votes expenditure and absorption rates.

Table 30:Recurrent expenditure per vote for Agriculture

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
1.	Salaries And Wages	224,510,531	168,382,798	75

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
2.	Electricity	400,000	400,000	100
3.	Water and Sewarage	150,000	58,440	39
4.	Telephone, Telex, Fascimile and Mobile Phone Services	60,000	24,000	40
5.	Courier & Postal Services	9,450	9,450	100
6.	Travel Costs	400,000	400,000	100
7.	Daily subsistence allowance	1,600,000	1,497,438	94
8.	Travel costs & Subs-Agri Extension Serv.	300,000	-	0
9.	Publishing & printing Services	200,000	-	0
10.	Advertising, Awareness & Publicity Campaigns;	300,000	-	0
11.	Training Expenses	500,000	456,800	91
12.	Catering Services (Receptions, Accommodation,drinks)	1,531,308	424,700	28
13.	General office Supplies-stationery	600,000	20,090	3
14.	Supplies and accessories for Computers	400,000	18,500	5
15.	Sanitary and Cleaning Materials	25,000	25,000	100
16.	Refined Fuels & Lubricants	3,500,000	2,272,155	65
17.	Agricultural Training Institute	4,850,000	4,850,000	100
18.	Community Outreach	200,000		0
19.	Support to Veterinary Programmes AIA	7,000,000	1,209,403	17
20.	Veterinary Public Health - Meat inspection	2,000,000	-	0
21.	Planning, Budget and Indicator Tracking	100,000	-	0
22.	Financial management and reporting	150,000	-	0
23.	Aggreagtion and market linkages	373,982	35,000	9
24.	Agriculture extension programme -Technical support to Value Chain development-strategies	2,000,000	1,970,920	99
25.	Animal feeds development	200,000	-	0
26.	Fisheries development	200,000	90,000	45
27.	Food and feed safety control and coordination	600,000	16,800	3
28.	Co-operative development and management	800,000	5,082	1
29.	Development of Makueni ASK Show	1,600,000	33,600	2
30.	Maintenance Expenses-Motor Vehicles	2,990,000	1,468,563	49
31.	Maintenance of Computers, Software and Networks	100,000	-	0
		257,650,271	183,668,739	71

4.6.1.2 Development Budget Performance

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

Table 31: Development Expenditure for Agriculture

No.	Project Location	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure by 31st March 2025	Absorption Rate(%)	Project Status
1	All	Agriculture Mechanzation Services(AMS)-farm ponds rehabilitation - Provision of mechanization services	1,000,000	510,000	51	Complete
2	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	Ongoing
3	Kathonzweni	Kathonzweni stock yard ; finalize fencing and operationalize the stock yard (partitioning ,soil compacting ,electricity supply,revenue kioks)	7,107,000		0	Ongoing
4	HQ	De-Risking and Value Enhancement (DRIVE) project	7,500,000	6,823,641	91	Complete

No.	Project Location	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure by 31st March 2025	Absorption Rate(%)	Project Status
5	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	Ongoing
6	Kithungo kitundu	Vegetable value chain developement (Tomatoes, frenchbeans and local vegetables) - Water connection, electricity connection and operationalisation of the Utangwa vegetable agregation centres and establishment of a agro-tree nursery.	3,500,000		0	Not started
7	Makindu	Makueni Integrated Grain Value Addition Plant - Servicing of machinery, purchase and procesing of pulses and procurement of packaging material.	4,000,000	20,580	1	Not started
8	Makindu	Development of Makueni ASK Show - Fencing and borehole rehabiltation and establishment of a demo and clearing	3,063,000		0	Ongoing
9	Mavindini, Kalawa,Nzakika,Kee,Ilima,Mukaa,Kiima Kiu Kalanzoni And Kako Waia	Grains development(greens gram, pigeon peas, cow peas, sorgum) - Support operations for exsiting saltelite fertilizer depots (offloaders, internet, electricity. Operations and Security)	2,500,000	352,640	14	Complete
10	HQ	Establishment of 10 Aggregation centeres to facilitate market linkages for agricultural produce and pulses	2,500,000		0	Complete
11	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	1,384,580	44	Complete
12	HQ	Maintance of low pest zones - procurement of low pest management technologies, and training farmers	3,500,000		0	Complete
13	HQ	Matching Grant - Kenya Agricultural Business Development Project (KABDP)	10,000,000		0	Not started
14	Countywide	Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000		0	Not started
15	All Wards	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	151,515,152		0	Not started
16	All Wards	Kenya Agricultural Business Development Project (KABDP)	10,918,919		0	Not started
17	Kilungu	Purchase of certified maize seeds – DK 8031 and Duma 43	5,000,000	4,865,395	97	Complete
18	Mbitini	Issuance of certified Maize seeds only, DK 8031	4,000,000	4,000,000	100	Complete
19	Kithungo Kitundu	Utangwa Coffee Factory,rehabilitation of infrastructure and establishment of coffee nursery	3,000,000	-	0	Complete
20	Mbooni	Revitalize Kikima dairy cooperative and Provision of AI services	2,000,000	-	0	Not started
21	Kasikeu	Provision of certified seeds of maize, beans, green grams & cow peas.	1,500,000	1,499,085	100	Complete
22	Ilima	Supply of certified seeds	1,500,000	1,500,000	100	Complete
23	Kathonzweni	Feasibility study and designs for Kathonzweni livestock abattoir	1,300,000	-	0	Ongoing

No.	Project Location	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure by 31st March 2025	Absorption Rate(%)	Project Status
24	Ivingoni/Nzambani	Farmers trainings and Timely provision of certified seeds; Beans, Green grams(ks20),sunflower &cowpeas	1,000,000	1,000,000	100	Complete
25	Kako/waia	Provision of certified seeds	1,000,000	887,916	89	Complete
26	Kalawa	support farmers with farm inputs and Train identified farmers to be ToTs of the others (seed Bulking)	1,000,000	1,000,000	100	Complete
27	Kathonzweni	Agricultural development(Supply of certified pasture seeds)	1,000,000	996,370	100	Complete
28	Mavindini	Youth in Agriculture project	1,000,000	-	0	Not started
29	Mbooni	Supply of certified seeds (maize & beans)	2,021,700	1,000,000	49	Complete
30	Mtito Andei	Provision of Gala goat	1,000,000	-	0	Not started
31	Mukaa	Distribution of certified seed (Maize and beans) adaptive to Mukaa climate	1,000,000	897,835	90	Complete
32	Nzaui/Kilili/Kalamba	Transportation of Manure (Fuel)	800,000	-	0	Ongoing
33	Tulimani	Development of sustainable value chains: avocado, mango, coffee, Provision of certified maize, beans seeds, Capacity building of the farmers and recruitment of Extension officers	1,000,000	1,000,000	100	Complete
34	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	Not started
35	Thange	Purchase of Gala Goats and distribution to farmers	1,000,000	1,000,000	100	Not started
36	Kathonzweni	Agricultural development(Subsidized AI services)	900,000	-	0	Not started
37	Kako/waia	Establish Satellite Fertiliser at Wambiti-Electrification	500,000	-	0	Not started
38	Kalawa	Establish Satellite Fertiliser Depot	500,000	-	0	Not started
39	Kathonzweni	Training of young agripreneurs	500,000	-	0	Not started
40	Kee	Establish Satellite Fertilizer Depot at Kee-equipping with computer, pallets, staffing and Provide Soil testing services at the facility	500,000	-	0	Not started
41	Kitise/Kithuki	Training of young agripreneurs	500,000	-	0	Not started
42	Kee	Ward based SACCO	340,511	-	0	Ongoing
43	Kikumbulyu North	Matching grant to the Ward Agricultural SACCO	500,000	-	0	Ongoing
44	Kithungo/ Kitundu	procurement of Fuel and Lubricant in the Department of Agriculture	909,000	-	0	Not started
45	Mavindini	Fuel for Backhoe	500,000	-	0	Not started
46	Thange	Matching grant to the Ward Agricultural SACCO	150,000	-	0	Ongoing
47	Countywide	Fisheries development programme	43,000	-	0	Complete
48	Mbitini	Operationalization of post harvest facility (cold room pack house) at Kavuthu in Mbitini ward	100,000	-	0	Complete
49	Muvau Kikumini	Agricultural Training Institute - Kwa Kathoka	532,593	-	0	Complete

No.	Project Location	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure by 31st March 2025	Absorption Rate(%)	Project Status
50	County wide	Artificial Insemination (AI)	609,731	-	0	Complete
51	Kasikeu	Completion and operationalization of Kasikeu Grain Milling Facility	11,000	-	0	Complete
52	Nguumo	Completion of Nguumo poultry aggregation centre	80,000	-	0	Complete
53	County Wide	Co-operative development and management	612,264	-	0	Complete
54	Countywide	Establishment of low pest zones	82,600	-	0	Complete
55	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	Complete
56	County wide	Food security initiatives - support to farm ponds programme	116,000	-	0	Complete
57	County wide	Fruit development programme	234,032	30,000	13	Complete
58	County wide	IDA (World Bank) credit (National Agricultural and Rural Inclusive Growth Project (NARIGP) matching grant	14,344,221	14,344,221	100	Complete
59		IDA (World Bank) Credit National Agricultural and Rural Inclusive Growth Project (NARIGP)	8,858,090	-	0	Ongoing
60	Countywide	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	197,800	-	0	Complete
61		Installation of Pallets at Sattelite Fertiliser Stores	499,554	499,554	100	Complete
62		Irrigation Development Programmes - Survey, identification, mapping and Designs	1,795,800	1,160,000	65	Complete
63		Kenya Devolution Support Programme(Kavuthu, Kalongo and Kalawani Cold rooms)	2,250,000	-	0	Ongoing
64	All	Livestock Disease Control	48,000	-	0	Complete
65		Livestock Value Chain Support Project	21,485,520	-	0	Complete
66	Makindu	Makueni Integrated Grain Value Chain Development Project-Purchase and installation of retail packaging machine and purchase of pulses	2,263,561	712,000	31	Complete
67	Countywide	Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000	-	0	Complete
68	Kathonzweni	Operationalisation of Kathonzweni dairy processing plant	1,167,950	558,288	48	Ongoing
69	HQ	Operationalization of dairy unit(thorough purchase of 6 heifers dairy cattle feed) livestock disease control which is being established by AgriFI	375,550	-	0	Ongoing
70	All	Rabies Elimination programme	260,000	-	0	Ongoing
71	All	Community Economic Empowerment- 30 wards Agricultural extension service for increased production and productivity	16,000	-	0	Ongoing
72	Emali/Mulala	Agricultural and livestock productivity- Provision of subsidized AI services , Extension programme and construction of 5 cattle crushes	1,808,500	1,339,878	74	Ongoing
73	Kasikeu	Agricultural productivity programme - Purchase of Bac hoe	12,820	-	0	Ongoing
74	Kasikeu	Rehabilitation of Kasikeu stock yard and toilet.	478,184	-	0	Ongoing

No.	Project Location	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure by 31st March 2025	Absorption Rate(%)	Project Status
75	Kithungo/ Kitundu	Relocation of Hay Stands	26,000	-	0	Ongoing
76	Kitise/ Kithuki	Operationalization of Kikome Irrigation Scheme (stalled project)	4,590,323	1,554,380	34	Complete
77	Mukaa	Avocado development Programme	141,408		0	Complete
78	Mukaa	Establishment of Mukaa ward tree nurseries	60,000		0	Complete
79	Nguumo	Agriculture Development Programme	120,000		0	Complete
80	Nguumo	Subsidized farm pond Development	115,000		0	Complete
81	Nguumo	Goat value chain development- PWDs	950,100	950,100	100	Complete
82	Mbooni	Operationalization of Kikima Dairy Processing Plant	52,278	-	0	Complete
83	Mbooni	Agriculture Development Programme	1,295,100	-	0	Complete
84	Ilima	AI Development	329,685	-	0	Complete
85	Kako/ Waia	Kyang'ondu stock yard	31,000	-	0	Complete
86	Kee	Provision of certified mango, avocado seedlings, certified seeds, fertilizer and other farm inputs	889,112	640,900	72	Complete
87	Kikumbulyu South	Goat Value Chain Development	1,580,162	908,800	58	Complete
88	Kilungu	Avocado Value Chain development	551,100	152,620	28	Complete
89	Kithungo/ Kitundu	Irrigated farming development through Survey, design and construction of a hybrid water weir and drift at Kathambalani.	6,390,000	6,390,000	100	Complete
90	Kitise/ Kithuki	Kikome Irrigation scheme	7,000,000	6,946,000	99	Complete
91	Mbooni	Dairy farming and livestock keeping	922,440	-	0	Complete
92	Mukaa	Fruit development- Avocado and mango value chains	2,400,000	-	0	Complete
93	Thange	Livestock development	655,400	-	0	Complete
94	Wote/Nziu	Fruit Value chain development	296,000	60,000	20	Complete
	Total		**356,262,164**	**65,168,063**	**18**	

4.6.2 4.6.2 Non-Financial Performance

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

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

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

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

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

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

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

Under the National Agricultural Value Chain Development Programme (NAVCDP), the county recruited 210 enumerators (seven per ward) to strengthen farmer data collection and program monitoring. Of these, 164 enumerators had submitted data by the end of the quarter, with about five active per ward. Data collection is ongoing and will inform targeted support interventions. In addition, 15 SACCOs benefited from a SACCO Inclusion Grant totaling KSh 15 million, while another 15 SACCOs are awaiting approvals and disbursement.

To further support coffee farming, 26,600 seedlings were distributed to members of four cooperative societies: Kikima (20,100 seedlings), Kithangathini (4,517 seedlings), Kithumani (878 seedlings), and Masokani (1,105 seedlings). This intervention aims to boost coffee production and diversify farmer income sources.

Table 32:Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31st March 2025	Variance
General Administration & Planning	Efficient and effective support services for delivery	Agricultural General Administration and Planning Unit	Improved extension services	Number of new extension officers employed	10	4	6
				Number of farmers accessing the extension services	170,520	121260	49,260
Land, Crop development & productivity	Grains VC development	Directorate of agriculture	Availability of quality seed for high value crops	Metric tonnes of certified seeds procured and supplied to farmers	252	37	215
	Food Security initiative-support to Farm Pond Programme		Increase food access and availability	Number of farm ponds excavated	96	65	31
	Fruits and vegetables value chain development			Number of avocado seedlings supplied to farmers in the county	1000	0	1000
				Area under low pest prevalence zone in Acres	20640	4,000	16640
				Households under low pest prevalence zone	41040	10,000	31040
				Number of farmers trained on integrated pest management system	4300	5,415	-1,115
	Soil conservation and water harvesting and range rehabilitation		Digging of Zai pits	Number of Kms of farm terraces constructed	100	31	69
				Number of agroforestry tree nurseries established	1	0	1
Agribusiness and information management	Fruit and vegetable aggregation and processing	Directorate of agriculture	Completion of Makueni Integrated Grain Processing Plant	Number of cold room operationalized	2	0	2
				Number of aggregation centres constructed	10	1	10
	Grain aggregation and processing			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	Dairy development	Livestock and veterinary	Animals inseminated	Number of AI admistered	7,000	2,237	4,763
				Number of insemination done – goats	1500	0	1500

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31st March 2025	Variance
Management and Development		services directorate					
	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/equipment enhanced	Number of Fishermen/fish farmer trained	250	120	130
				Number of fibre glass canoe procured	0	0	0
				Number fishing gears for pond harvesting (seine nets)	0	0	0
				Number of hatchery farms with quality brooding stock	-	0	-
	Livestock disease control	Veterinary Service Directorate	Increase livestock vaccination to cover 70% of at risk animals	Number of animals vaccinated - cattle	80,000	110,808	-30,808
				Number of goats/sheep vaccinated	120,000	72,503	120,000
				Number of dogs vaccinated	30,000	1,340	28,660
				Number of birds vaccinated	150,000	19,666	130,334
			Veterinary camps outreach	Number of veterinary camps held	6	0	6
	Veterinary Public Health	Veterinary Service Directorate	Meat carcass inspected	Number of carcasses inspected – beef	26,000	12,166	13,834
				Number of carcasses inspected - goats/sheep	90,000	35,118	54,882
			Slaughter houses inspected	Number of slaughter house inspected	81	60	21
				Amount of revenue generated by the veterinary public health programme and vaccination/livestock movement permits programme	10,000,000	6,912,325	3,087,675
Cooperative Development and Management	Improved governance, management of cooperative societies	Directorate of cooperatives	Audit and inspection report	No. of cooperatives audited and inspected	70	13	57
			Training meetings	AGMs held	90	40	50
			AGM reports	New cooperative societies	10	25	-15
			Improved community savings culture	Percentage increase in members savings	10%	4%	10%

4.7 Department of ICT, Education and Internships

4.7.1 Financial Performance

In the third quarter of FY 2024/25, total expenditure amounted to Kshs. **625,817,690** against a budgeted figure of Kshs. **1,205,838,148**, reflecting an overall absorption rate of 52 percent. The absorption rates for recurrent and development expenditures stood at **60** percent and **23** percent, respectively.

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

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
Operations	19,851,846	6,556,058	33
Maintenance	205,402,357	20,952,784	10
Sub-total	**225,254,203**	**27,508,842**	**12**
Personnel Emoluments	714,757,884	537,503,538	75
Total Recurrent	**940,012,087**	**565,012,380**	**60**
Capital Expenditure	265,826,061	60,805,310	23
Totals	**1,205,838,148**	**625,817,690**	**52**

The department's total expenditure consisted of 86 percent for personnel emoluments, 4 percent for operations and maintenance, and 10 percent for development.

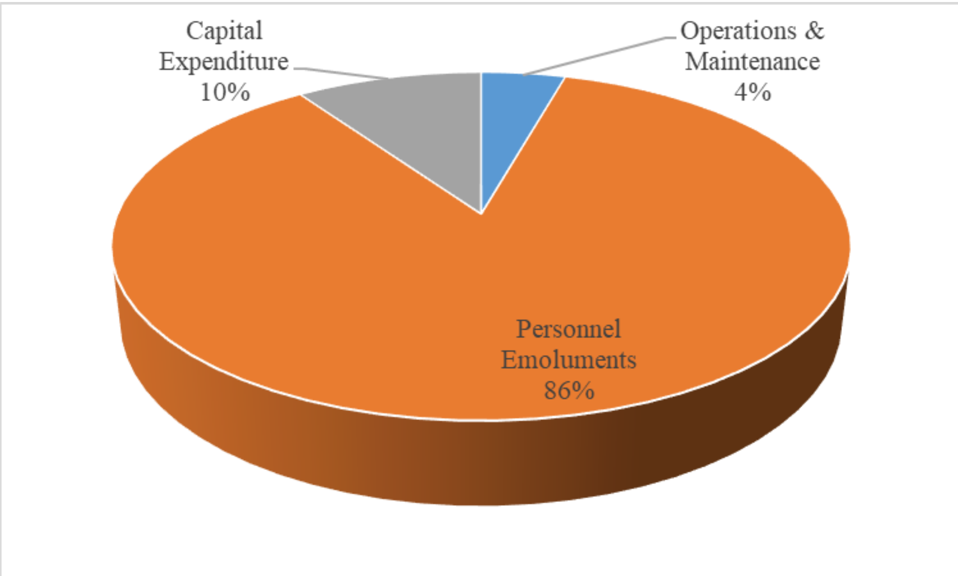


Figure 11: Department of Education Expenditure by Economic Classification

Recurrent Budget Performance

The department utilized KShs. **565,012,380** against a budget of KShs. **940,012,087** on recurrent which represents **60** percent absorption rate. The highest expenditures were incurred under the salaries and wages at KShs. **537,503,538** followed by scholarship at KShs. **13,393,839**. The analysis of the expenditure is provided in the table below;

Table 34: Department of Education Recurrent Expenditure Performance

No.	Ward	Expenditure Item	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate(%)
1.		Salaries & Wages	714,757,884	537,503,538	75
2.	All	Scholarships	25,000,000	13,393,839	54
3.		Webhosting	2,950,000	2,784,000	94
4.	All	Facilitation of ECDE Officers & teachers	2,300,000	1,708,570	74

No.	Ward	Expenditure Item	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate(%)
5.	All	Internship, Mentoring & Volunteer Programme	18,000,000	1,602,925	9
6.		Refined fuels, Oils & Lubricants-others	3,000,000	1,549,138	52
7.		Maintenance Expenses-Motor Vehicles	2,500,000	1,102,970	44
8.		Daily Subsistence Allowance	2,100,000	1,028,060	49
9.		SMS System	1,000,000	1,000,000	100
10.	All	ECDE Capitation	15,000,000	779,850	5
11.		Office & General Supplies-stationery	1,459,343	625,900	43
12.		Hospitality-Catering Services	1,700,000	447,150	26
13.		Domestic Travel Costs	400,000	306,300	77
14.	All	Support to Education	1,500,000	255,200	17
15.		Utilities-Electricity	1,000,000	247,733	25
16.		Utilities-Water and Sewerage	500,000	220,000	44
17.		Facilitation of ICT Officers	700,000	198,900	28
18.		Advertising & Publicity	100,000	94,200	94
19.		Communication-Telephone	332,503	56,000	17
20.		Facilitation of library services	200,000	46,900	23
21.		Purchase of Computers, Printers and other IT Equipment	400,000	34,000	9
22.		Membership fees	200,000	27,207	14
23.		Rent-Non-Residential (C.I.C Centres & showroom)	500,000	-	0
24.		Other Operating expenses-Financial Management and Reporting	200,000	-	0
25.		Contracted Guards	4,560,000	-	0
26.		Community Information Centres AIA	400,000	-	0
27.		Planning, Budget &Indicator tracking	200,000	-	0
28.		Maintenance of Office-Furniture & Equipment	300,000	-	0
29.		Maintenance of ICT hardware equipment's	500,000	-	0
30.		Bandwidth H/Q	7,500,000	-	0
31.		Bandwidth (MCRH, Mbooni SCH, Makindu SCH)	2,000,000	-	0
32.		County Bursaries	1,500,000	-	0
33.		CIC Repair & Maintenance	300,000	-	0
34.	Emali/Mulala	Issuance of bursaries	4,500,000		0
35.	Ilima	Issuance of bursaries	5,000,000		0
36.	Ivingoni/Nzambani	Issuance of bursaries	3,000,000		0
37.	Kako/Waia	Issuance of bursaries	3,000,000		0
38.	Kalawa	Issuance of bursaries	2,000,000		0
39.	Kasikeu	Issuance of bursaries	3,000,000		0
40.	Kathonzweni	Issuance of bursaries	3,000,000		0
41.	Kee	Issuance of bursaries	3,500,000		0
42.	Kiima Kiu/Kalanzoni	Issuance of bursaries	2,000,000		0
43.	Kikumbulyu North	Issuance of bursaries	5,000,000		0
44.	Kikumbulyu South	Issuance of bursaries	4,950,000		0
45.	Kilungu	Issuance of bursaries	5,000,000		0
46.	Kisau/Kiteta	Issuance of bursaries	3,950,000		0
47.	Kithungo/Kitundu	Issuance of bursaries	3,000,000		0
48.	Kitise/Kithuki	Issuance of bursaries	4,000,000		0
49.	Makindu	Issuance of bursaries	7,000,000		0
50.	Masongaleni	Issuance of bursaries	3,000,000		0
51.	Mavindini	Issuance of bursaries	3,000,000		0
52.	Mbitini	Issuance of bursaries	4,000,000		0

No.	Ward	Expenditure Item	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate(%)
53.	Mbooni	Issuance of bursaries	2,000,000		0
54.	Mtito Andei	Issuance of bursaries	3,000,000		0
55.	Mukaa	Issuance of bursaries	3,000,000		0
56.	Muvau/Kikumini	Issuance of bursaries	3,000,000		0
57.	Nguu/Masumba	Issuance of bursaries	6,000,000		0
58.	Nguumo	Issuance of bursaries	4,000,000		0
59.	Nzaui/Kilili/Kalamba	Issuance of bursaries	7,000,000		0
60.	Thange	Issuance of bursaries	3,000,000		0
61.	Tulimani	Issuance of bursaries	5,000,000		0
62.	Ukia	Issuance of bursaries	4,000,000		0
63.	Nziu/Wote	Issuance of bursaries	3,000,000		0
64.	Ilima	Issuance of bursaries (Payment of Ward Bursary Committee)	50,000		0
65.	Kikumbulyu North	Issuance of bursaries (Payment of Ward Bursary Committee)	43,000		0
66.	Kikumbulyu South	Issuance of bursaries (Payment of Ward Bursary Committee)	50,000		0
67.	Kisau/Kiteta	Issuance of bursaries(Payment of Ward bursary Committee)	50,000		0
68.	Mbitini	Issuance of bursaries (Payment of Ward Bursary Committee)	43,000		0
69.	Nguumo	Issuance of bursaries (Payment of Ward Bursary Committee)	43,000		0
70.	Wote/Nziu	Makueni Tech and innovation hub programmes	500,000	-	0
71.	Thange/Mbitini	Conditional Grant for transferred Library services	11,273,357		0
72.	**Education Total**		**940,012,087**	**565,012,380**	**60**

Development Budget Performance

The department utilized Kshs. **6,579,980** against a budget of Kshs**. 265,826,061** on development which represents **2 percent** absorption rate. The highest development expenditure of KShs 5,044,644 was realised on VTC Development and capitation followed by KShs 1,315,900 on Government Automation. The analysis of the expenditure is provided in the table below;

Table 35: 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 March 2025	Absorption rate (%)	Project status
1	County wide	VTC Development and capitation	15,020,000	9,209,089	61	Ongoing
2	HQ	Government Automation -Government Automation - CIHMIS Phase two	14,135,445	2,149,652	15	Ongoing
3	HQ	Government Automation - Government Automation - budget automation and education system	3,000,000	1,315,900	44	Complete
4	HQ	Government Automation -Government Automation - Other ICT programmes	3,576,875	2,601,173	73	Ongoing
5	Kee	Kyandumbi ECDE - Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,700,000	1,748,643	47	Ongoing

No.	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
6	Kikumbulyu North	Kikumbulyu North ECDE toilet	900,000		0	Not Started
7	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	50,000	1	Ongoing
8	Kisau/Kiteta	Construction of Kyooni ECDE	3,200,000	48,000.00	2	Complete
9	Kisau/Kiteta	Construction of Muluti ECDE	3,200,000	-	0	Ongoing
10	Kikumini/Muvau	Construction of Makueni VTC Dormitory	2,500,000	-	0	Not Started
11	Kikumini/Muvau	Construction of Kithoni ECDE centre	2,500,000	-	0	Ongoing
12	Nguumo	Construction of 1 ECDE class at Katangini	1,000,000	-	0	Ongoing
13	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	Ongoing
14	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	Ongoing
15	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	2,282,540	53	Ongoing
16	Wote/Nziu	Nziu VTC -Construction of dormitory	4,000,000	-	0	Not Started

No.	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
17	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	54,000	2	Ongoing
18	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	Ongoing
19	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	Ongoing
20	Ivingoni/Nzambani	Matulani ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works,2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting	3,600,000	-	0	Not Started
21	Ilima	Mwaani ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	3,500,000	-	0	Ongoing
22	Ilima	Inyokoni ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	3,500,000	-	0	Ongoing
23	Ilima	Kiluluini ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	3,500,000	-	0	Ongoing
24	Ukia	Kisyungii ECDE-Construction of one class, toilet, an office,10,000L water tank and renovation of the existing class.	3,300,000	-	0	Complete
25	Ilima	Kathangathini ECDE Construction of one class room with office and store, water harvesting (10,000 ltrs water tank)	2,500,000	50,000	2	Ongoing
26	Mukaa	Construction of Uthini ECDE	2,500,000	-	0	Ongoing

No.	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
27	Mtito Andei	Yindundu ECDE Class- Construction of 1no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	2,356,840	94	Complete
28	Mtito Andei	Mwaani ECDE Class - Construction of 1no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	2,500,000	37,500	2	Complete
29	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	37,500	2	Complete
30	Nzaui/Kilili/ Kalamba	Construction of Kwa Kalui ECDE	2,400,000	-	0	Ongoing
31	Nzaui/Kilili/ Kalamba	Construction of Maatha ECDE	2,400,000	-	0	Ongoing
32	Kee	Kivai ECDE Centre -Construction of ECDE classroom	2,300,000	-	0	Ongoing
33	Kithungo Kitundu	Construction of Ngaani ECDE Class	2,000,000	-	0	Ongoing
34	Makindu	Upgrading of Kisingo VTC-Construction of one workshop	2,000,000	50,000	3	Not Started
35	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	2,400,000	-	0	Ongoing

No.	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
		of Pin board, White Board &Mark Pens and Branding, Publicity and Signwriting				
36	Kee	Fencing of Kyanduya VTC	1,500,000	-	0	Ongoing
37	Nzaui/Kilili/ Kalamba	Construction of ECDE class at Kalamba Primary School	1,200,000	-	0	Not Started
38	Kee	Construction of toilet at Kivaku ECDE and water harvesting	800,000	-	0	Ongoing
39	Mbooni	Yatwa ECDE - Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	4,400,000	-	0	Not Started
40	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	370,390	8	Complete
41	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	Ongoing
42	Kikumbulyu North	Ithumula 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	Ongoing
43	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.	4,300,000	-	0	Ongoing

No.	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
		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				
44	Ivingoni/Nzambani	Iiani ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see- saw),Display soft board and Branding, Publicity and Signwriting	3,600,000	-	0	Ongoing
45	KiimaKiu/Kalanzoni	Kwa Ndeke ECDE - Construction of double classroom with an office and store	3,600,000	54,000	2	Complete
46	KiimaKiu/Kalanzoni	Construction of Mwanyani ECDE	3,600,000	-	0	Ongoing
47	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	Ongoing
48	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	Ongoing
49	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	Complete
50	Kalawa	Kathulumbi VTC - Construction of Twin workshop at Kathulumbi VTC	3,000,000	-	0	Ongoing
51	Kalawa	Mutanda VTC - Construction of a twin workshop	3,000,000	-	0	Not Started

No.	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
52	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	Complete
53	Thange	Kithasyu ECDE - 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	1,684,665	80	Complete
54	Kathonzweni	Equipping of Kiangini ICT Centre	1,500,000	-	0	Complete
55	Masongaleni	Yikitaa ECDE - Yikitaa ECDE Construction of a Classroom (One classroom and electrical conduit)	1,500,000	726,926	48	Complete
56	Mbooni	Construction of a dormitory at Mukaatini VTC	2,299,261	60,000	3	Ongoing
57	Mavindini	Construction of dormitory at Ivinga Nzia VTC	3,430,000	52,500	2	Ongoing
58	Ivingoni/ Nzambani	Construction of Kikwasuni ECDE (One classroom,3 door pit latrine electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,450,000	2,410,203	98	Complete
59	Muvau/Kikumini	Kimuumo ECDE center (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	1,960,000	1,740,794	89	Complete
60	Nzaui/Kilili/ Kalamba	Matiliku ECDE (One classroom with electrical conduit and lockable cabinet)	2,400,000	24,000	1	Not Started
61	Nzaui/Kilili/ Kalamba	Maumi ECDE (One classroom with electrical conduit and lockable cabinet)	2,400,000	24,000	1	Not Started
62	Kikumbulyu North	Construction of Mukononi ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,327,394	97	Complete
63	Ukia	Construction of Mumbuni Primary ECDE Class (One classroom and electrical conduit)	1,470,000	1,440,505	98	Complete
64	Kisau/ Kiteta	Kakuswi VTC Construction of 2 dormitories (female and male)	6,830,000	3,122,012	46	Ongoing
65	Nguumo	Katangini ECDE Construction of a Classroom (One classroom and electrical conduit)	1,470,000	22,500	2	Ongoing
66	Kasikeu	Kitumbini VTC Dormitory	1,470,000	22,500	2	Not Started
67	Mukaa	Kwa Muatha ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	2,827,260	96	Complete
68	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	1,441,348	46	Ongoing
69	Nguumo	Ndeini VTC Electricity connection	64,301	-	0	Ongoing

No.	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
70	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	60,000	16	Complete
71	Kitise/ Kithuki	Yinthungu VTC – Construction of a boys' dormitory.	1,960,000	1,712,450	87	Complete
72	Nzaui/Kilili/ Kalamba	Yiuma ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	2,831,609	96	Complete
73	Kako/waia	Kitandi VTC Fencing and installation of water tanks	356,302	-	0	Not Started
74	Mbitini	Yuuni ECDE Construction of 2classroom,office, store, 3 door pit latrine and 5000lts tanks	1,781,305	-	0	Not Started
75	Mtito Andei	Miangeni ECDE - Construction of two classrooms, an office, a store, toilets and a 500 ltrs water tank	382,478	-	0	Complete
76	Nguu/Masumba	Kwa Matungu VTC	712,400	-	0	Ongoing
77	Ukia	Construction of workshop and equipping at Ukaatuni VTC	1,743,332	-	0	Complete
78	HQ	Government automation	6,973,943	479,400	7	Complete
79	HQ	Upgrading of Kyamuthengi community library	59,500	45,060	76	Complete
80	HQ	VTC Development and capitation	774,813		0	Complete
81	Kee	Nguluni ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	234,898	52,500	22	Complete
82	Mavindini	Construction of dormitory at Mavindini VTC	2,122,038	2,007,123	95	Complete
83	Nzaui/Kilili/ Kalamba	Construction of Kalamba ECDE (One classroom with electrical conduit and lockable cabinet)	30,000	24,000	80	Complete
84	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	30,000	48	Complete
85	Mtito Andei	Kavungwa ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	69,553	30,000	43	Complete
86	Kathonzweni	Construction of Kiangini Youth Empowerment center. – Construction of ICT Hub/Computer lab/Resource center	131,431	55,000	42	Complete
87	Mtito Andei	Mavindini ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	103,600	30,000	29	Complete
88	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	52,500	32	Complete
89	Muvau/Kikumini	Ndukuma ECDE center (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	21,609	-	0	Complete
90	Kathonzweni	Ngomano ECDE - Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	523,196	386,622	74	Complete

No.	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
91	Emali/Mulala	Emali town ship ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,268,839	95	Complete
92	Mbitini	Installation of tanks and gutters at Masokani VTC and Kithumani	75,860	22,500	30	Complete
93	Ilima	Isovya VTC Construction of Dormitory and fencing	998,197	75,000	8	Complete
94	Kathonzweni	Kathonzweni VTC – Construction of pitlatrine Toilets	980,000	954,336	97	Complete
95	Kikumbulyu North	Katilamuni ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	210,632	-	0	Complete
96	Kilungu	Kauti VTC Equipping	187,494	-	0	Complete
97	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	Complete
98	Kikumbulyu North	Kyaani ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	107,028	13,000	12	Complete
99	Mbitini	Kyumbuni ECDE- Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	126,178	-	0	Complete
100	Kilungu	Mutongu ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	161,122	45,000	28	Complete
101	Kilungu	Mutungu ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	2,777,172	94	Complete
102	Kasikeu	Ndivu ECDE Construction of 2 classroom, office, store, water harvesting (5000lts) 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	166,646	60,000	36	Complete
103	Emali/Mulala	Ng'etha VTC- Construction of twin workshop and equipping	282,649	105,000	37	Complete
104	Kisau/ Kiteta	Ngaa ECDE Construction of 2 classrooms, office, store and water tanks (5000ltrs)	161,122	48,000	30	Complete
105	Thange	Ngokolani ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	62,503	30,000	48	Complete
106	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	Complete
107	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	60,000	42	Complete
108	Thange	Nzouni ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	72,179	30,000	42	Complete
109	Tulimani	construction of one door Pit latrine at Mulooni ECDE Centre	490,000	490,000	100	Complete
110	Kisau/ Kiteta	Songeni ECDE Construction of 2 classroom, water harvesting (5000lts tank) electrical conduit, metallic cabinet, lockable wooden table and arm chair.	238,950	48,000	20	Complete

No.	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
111	Kalawa	Syongungi ECDE – Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	2,794,522	95	Complete
112	Masongaleni	Ulilinzi ECDE - (One classroom and electrical conduit)	59,240	22,500	38	Complete
113	Nguumo	Uvileni VTC Construction of a toilet	36,011	-	0	Complete
114	Emali/Mulala	Fencing, Construction of workshops of Kakulu VTC	771,354	-	0	Complete
115	Kalawa	Syokilati ECDE Construction of a class	35,429	-	0	Complete
116	Kalawa	Mweleli ECDE Construction of a classroom	36,624	-	0	Complete
117	Kasikeu	Construction of Kwa Mbumbu ECDE	533,472	443,260	83	Complete
118	Kiimakiu/Kalanzoni	Kisse ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	3,500,000	-	0	Complete
119	Kikumbulyu North	Kiaoni ECDE Construction of one classroom	84,392	-	0	Complete
120	Kilungu	Kyakathungu ECDE	70,000	-	0	Complete
121	Kilungu	Kyakituku ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	292,845	-	0	Complete
122	Kilungu	Mutanda ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	70,000	-	0	Complete
123	Kisau/Kiteta	Kalimani ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	463,534	357,583	77	Complete
124	Mbitini	Muambwani ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	192,092	-	0	Complete
125	Mtito Andei	Ngwata VTC Construction of a workshop	47,556	-	0	Complete
126	Mukaa	Construction of Kitaingo VTC workshops and power connection	1,129,280	-	0	Complete
127	Nguu/Masumba	Completion of Kwa Matungu classes	110,210	-	0	Complete
128	Nguu/Masumba	Kwa Matungu VTC-Purchase of Land	300,000	-	0	Complete
129	Nguumo	Makusu ECDE (One classroom and electrical conduit)	110,000	22,500	20	Complete
		Total	**265,826,060**	**60,805,310**	**23**	

4.7.2 Non-Financial Performance

The County Government successfully completed the construction of 13 ECDE centres, with work ongoing at 33 additional centres. A total of 125 youth were engaged through internship opportunities, while 13,465 citizens accessed services at the community library and resource centres. Additionally, 4,716 VTC trainees benefited from capitation support, and 12 VTC instructors were employed. In the ICT sector, five innovation and research projects were completed, and 508 members of the public received training in basic ICT skills. The analysis of the non-financial performance is provided in the table below;

Table 36: Department of Education Non Finance Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31st March 2025	Variance
Early Childhood Development Education (ECDE)	ECDE Infrastructural development	Early Childhood Development Education	New classrooms constructed in ECDE centers	No. of ECDE centers with newly constructed classroom(s)	46	13	33
	Human resource development	Early Childhood Development Education	ECDE teachers employed	No. of ECDE teachers employed	25	0	25
		Early Childhood Development Education	ECDE teachers capacity built	No. of ECDE teachers capacity built	980	0	980
	Institutional strengthening	Early Childhood Development Education	Policies developed	No. of policies developed and adopted	1	0	1
	Nutrition programme	Early Childhood Development Education	ECDE learners under nutrition programmes	No. of pupils reached by nutrition program	45,000	0	45,000
County Bursary and Scholarship	County Bursary and Scholarship	Support to Education	Students supported with bursary	No. of bursary beneficiaries	17,000	0	17,000
		Support to Education	New students supported through scholarships	No. of new scholarship beneficiaries	90	0	90
Community libraries and resource centres	Development of county libraries and resource centres	Support to Education	Community Libraries and Resource Centres established	No. of citizens accessing community library and Resource Centre services	6,000	13,465	(+7,465)
Technical and Vocational Training	Infrastructural development	Technical and Vocational Training	Model VTCs established	No. of Model VTCs established	2	0	2
		Technical and Vocational Training	VTCs Rehabilitated and equipped	No of VTCs rehabilitated and equipped;	6	1	5
	VTC Capitation	Technical and Vocational Training	Trainees benefiting from capitation	No. of trainees under capitation	5,000	4,716	284

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31st March 2025	Variance
	Human resource development	Technical and Vocational Training	VTC Instructors employed	No of VTC instructors Employed	15	12	3
	Human resource development	Technical and Vocational Training	Instructors trained	No. of instructors receiving training	167	0	167
Internship, Mentorship and volunteerism	Internship	Internship, Mentorship and volunteerism	Interns benefiting from Internship programme	No. of interns under internship programme	90	125	(+35)
Information and Communication Technology	ICT Infrastructural Development	ICT	Devices covered by Network security licenses	No. of devices covered by network security licenses	566	766	(+266)
		ICT	Facilities connected with LAN	No. of facilities connected with LAN complete with user support equipment and training	20	2	18
		ICT	NoFBI termination sites upgraded	No. of NoFBI termination sites lit / established/ upgraded	4	0	4
		ICT	Public Wi-Fi created	No. of public Wi-Fi hotspots created within the county designated public spaces	3	1	2
		ICT	Equipping of the county innovation hub	No. of ICT incubation center's equipped	1	0	1
	ICT Training and Innovation Promotion	ICT	Members of public trained on basic ICT skills	No. of trained members of public	700	508	192
		ICT	Complete Innovations	No. of innovations and research works completed	2	5	(+3)
	Automation & Service Delivery	ICT	Increased automated services	Proportion of government services that have been automated	60	43	50
	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

The total department expenditure for the first nine months of the FY 2024/25 was Kshs. 99,816,079 against budget of Kshs. 291,589,787 which translated to an absorption rate of 34 percent. The absorption rate for the recurrent was 48 percent while for development was 21 percent.

Table 37:Expenditure Analysis per Economic Classification

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
Recurrent Expenditure			
Operations	27,516,241	4,850,189	18
Maintenance	62,942,067	32,626,131	52
Operations & Maintenance	**90,458,308**	**37,476,320**	41
Personnel Emoluments	51,966,026	30,313,515	58
Total Recurrent	**142,424,334**	**67,789,835**	48
Development Expenditure			
Capital Expenditure	149,165,453	32,026,244	21
Total Budget	**291,589,787**	**99,816,079**	34

Expenditure by Economic classification

The total actual expenditure for the department comprised of 38 percent operations and maintenance, 32 percent capital expenditures and 30 percent personnel emoluments.

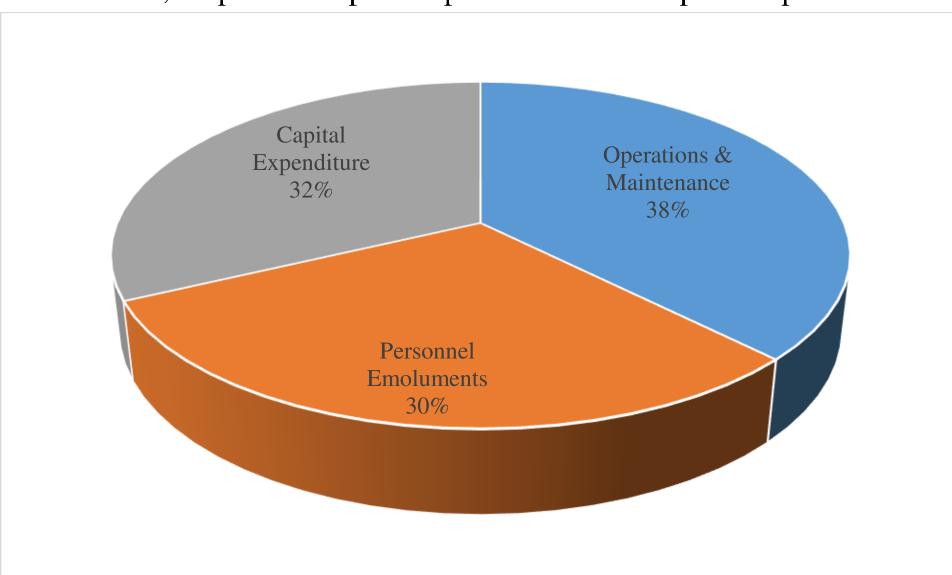


Figure 12:Gender ,Expenditure by Main Economic Classification

4.8.1.1 Recurrent Budget Performance

The total recurrent expenditure was Kshs. 67,789,835 against a budget of Ksh. 142,424,334 translating to 48 percent absorption rate. Salaries and Wages had the highest expenditure of Kshs. 30,313,515 followed by Refined Fuels, Oils & Lubricants at Ksh. 1,877,586. The analysis of the expenditure is provided in the table below;

Table 38: Department of Gender, Children, Youth, Sports and Social Services Recurrent Expenditure Performance

No	Ward	Expenditure item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditure as at 31st March 2025	Absorption rate (%)
1		Salaries And Wages	51,966,026	30,313,515	58
2		Refined Fuels, Oils & Lubricants	1,950,000	1,877,586	96
3		Empowerment to PWDs	2,700,000	1,527,360	57
4	Tulimani	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	1,400,000	100
5	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	1,400,000	1,400,000	100
6	Kikumbulyu South	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals 1.4 and ujizi teketeke 600k	1,200,000	1,200,000	100
7	Ivingoni/Nzambani	Sports and Youth development Programme-Ligi Mashinani/Supa Cup	1,050,000	1,050,000	100
8	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	1,050,000	1,050,000	100
9	Masongaleni	Sports and Youth development Programme - Tournament Model-payment of referres, purchase of playing balls, facillitation of scouts, exposure expenses and other associated expenses and Choir competion	1,050,000	1,050,000	100
10	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	1,050,000	1,050,000	100
11	Mbitini	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games,establishment of sport fund and	1,050,000	1,050,000	100

No	Ward	Expenditure item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditure as at 31st March 2025	Absorption rate (%)
		development of sports development proposals			
12	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	1,050,000	1,050,000	100
13	All wards	GBV Protection -Anti GBV campaigns and awareness creation; Legal Aid and Justice Suppoty: including filing complaints and seeking redress, Prevention activities, Collaboration and Networking with partners	4,000,000	984,000	25
14	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	945,000	945,000	100
15	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	770,000	770,000	100
16	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	700,000	700,000	100
17	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	700,000	700,000	100
18	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	700,000	700,000	100
19	Kathonzweni	Sports and Youth development Programme - Youth, Talent and	700,000	700,000	100

No	Ward	Expenditure item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditure as at 31st March 2025	Absorption rate (%)
		Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals			
20	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	700,000	700,000	100
21	Kiima Kiu 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)	700,000	700,000	100
22	Kikumbulyu North	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	700,000	700,000	100
23	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	700,000	700,000	100
24	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	700,000	700,000	100
25	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	700,000	700,000	100
26	Kitise/Kithuki	Sports and Youth development Programme - Youth, Talent and	700,000	700,000	100

No	Ward	Expenditure item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditure as at 31st March 2025	Absorption rate (%)
		Infrastructure development for athletics, ballgames, indoor games,establishment of sport fund and development of sports development proposals			
27	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	700,000	700,000	100
28	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	700,000	700,000	100
29	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.	700,000	700,000	100
30	Wote/Nziu	Sports and Youth development Programme -Youth, Talent and Infrastructure development forestablishment of sport fund and development of athletics, ballgames, indoor games, sports development proposals	700,000	700,000	100
31	Nguumo	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	700,000	100
32	Kilungu	Ligi Mashinani	600,000	600,000	100
33		Daily Subsistence Allowance	1,000,000	595,700	60
34		Coordination of Youth Activities at Devolved Units	1,000,000	584,000	58
35	Kathonzweni	LigiMashinani cash awards	540,649	540,649	100
36		Gender Sub County Office /constituency Operating Expenses	800,000	499,500	62
37	Kee	PWD Mapping, Registration and Census-Kee	498,500	468,000	94
38	Kikumbulyu North	PWD Mapping, Registration and Census-Kikumbulyu North	498,500	468,000	94

No	Ward	Expenditure item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditure as at 31st March 2025	Absorption rate (%)
39	Kilungu	PWD Mapping, Registration and Census-Kilungu	497,500	468,000	94
40	Makindu	PWD Mapping, Registration, and Census-Makindu	498,500	468,000	94
41	Mukaa	PWD Mapping, Registration, and Census-Mukaa	474,500	468,000	99
42	Nguu/Masumba	PWD Mapping, Registration, and Census-Nguu/Masumba	497,500	468,000	94
43	Nguumo	PWD Mapping, Registration, and Census-Nguumo	500,500	468,000	94
44	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	400,000	400,000	100
45		Hospitality-Catering Services	973,244	397,750	41
46	Ilima	PWD Mapping, Registration and Census-Ilima	396,500	370,522	93
47	Masongaleni	PWD Mapping, Registration, and Census-Masongaleni	396,900	367,200	93
48		Hospitality Services	553,593	326,400	59
49		Cordination of sub county activities for gender and social development	500,000	246,000	49
50		Partnership and linkages	359,604	201,600	56
51	Thange	Talent Developemnt (All stars exposure)	200,000	200,000	100
52		Budget implementation Committee	500,000	194,200	39
53		Children/OVC protection development and support	1,500,000	194,200	13
54		Planning, Budget,Statistics and Indicator Tracking	500,000	125,000	25
55		Office & General Supplies-stationery	300,000	109,110	36
56		Youth Empowerment - Sports	9,000,000	100,800	1
57		Telephone,Telex,Facsimile & mobile phone services	200,000	100,000	50
58		Advertising,Publicity Campaigns & Awareness	120,000	100,000	83
59		Training Expenses	300,000	57,983	19
60		Performance Contracting	400,000	52,060	13
61		Youth mentorship-thome wa muika	800,000	50,400	6
62		Publishing & printing Services	50,000	50,000	100
63		Domestic Travel Costs	300,000	35,100	12
64		Tetheka Fund -Administration Costs	700,000	33,600	5
65	All wards	KYISA Games- facilitating activities for county teams in KYISA games	10,600,000	33,600	0
66		Computer &Computer Accessories	199,800	17,400	9
67		Membership Fees, Dues and Subscriptions to Professional Bodies	30,000	10,000	33
68		Maintenance motor vehicles	1,300,000	3,600	0

No	Ward	Expenditure item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditure as at 31st March 2025	Absorption rate (%)
69		Courier & Postal Services	30,000	0	0
70		Office & General Supplies-Sanitary	50,000	0	0
71		Financial Reporting	400,000	0	0
72		Makueni Youth Apprenticeship Programme	500,000	0	0
73		Maintenance of a fitness centre	200,000	0	0
74		Facilitation of County Sports Officers	250,000	0	0
75		lderly livelihood support	1,000,000	0	0
76		Purchase of office furniture	200,000	0	0
77		Youth Empowerment -HQ	121,869	0	0
78		Youth Empowerment - Youth	9,000,000	0	0
79		Training of Gender Officers	500,000	0	0
80		Sport Development Programme	3,800	0	0
81		Gender Based Violence Programmes	134,300	0	0
82	Emali/Mulala	Emali Mulala - Makueni Child Protection Centre	2,019,436	0	0
83	Ilima	Sports Development	135,310	0	0
84	Kako Waia	PWD Mapping, Registration and Census-Kako Waia	800,500	0	0
85	Kalawa	PWD Mapping, Registration and Census-Kalawa	500,000	0	0
86	Kalawa	Social Protection :Support to vulnerable Elderly, PWDs	112,500	0	0
87	Kathonzweni	PWD Mapping, Registration and Census	28,500	0	0
88	Kee	Ujuzi TekeTeke	114,290	0	0
89	Kikumbulyu North	Youth empowerment programme	19,580	0	0
90	Kikumbulyu South	Youth Empowerment and sports development	42,254	0	0
91	Kikumini Muvau	PWD Mapping, Registration and Census	28,500	0	0
92	Kitise/Kithuki	PWD Mapping, Registration and Census	30,500	0	0
93	Makindu	Youth empowerment programme; Ajira kwa vijana, ujuzi teketeke	24,000	0	0
94	Mavindini	PWD Mapping, Registration, and Census-Mavindini	25,500	0	0
95	Mbooni	Sports Development Programme and Levelling of Kyangoma Stadium	8,400	0	0
96	Nguumo	Youth empowerment Ajira kwa vijana, ujuzi teketeke 500,000 and sports 1000000	19,220	0	0
97	Thange	Youth empowerment programme	12,160	0	0
98	Tulimani	Youth empowerment programme	69,600	0	0
99	Tulimani	Social Groups development programme	41,340	0	0
100	Ukia	Sports Development Programme kwa kamoli (utaati) talent center : leveling of ground and wash rooms	35,210	0	0

No	Ward	Expenditure item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditure as at 31st March 2025	Absorption rate (%)
101	Wote/Nziu	Support to organized groups including PWDs in Nziu sub ward tents and chairs and other equipments	39,360	0	0
102	Makindu	Youth empowerment programme; Ajira kwa vijana, ujuzi teketeke	379,000	0	0
103	Mbooni	Sports development programme and leveling of Kyangoma stadium	465,590	0	0
104	Kako Waia	Construction of Boda boda Shed	101,094	0	0
105	Ilima	Social Protection Development - 3200 litre Water Tanks for needy persons and vulnerable households	51,150	0	0
106	Kithungo/Kitundu	Levelling of Kusyongali playground	114,554	0	0
107	Kikumbulyu North	Sports and Youth development- Ujuzi teketeke	700,000	0	0
108	Nguu/Masumba	'Youth Development through empowerment-Ujuzi teketeke'	300,000	0	0
109	Ilima	PWD mapping, Registration and Census	500,000	0	0
110	Kathonzweni	Youth Economic Empowerment (Ujuzi Teke Teke)	100,000	0	0
111	Mavindini	Mapping, Registration and census of PWDs	300,000	0	0
112	Ilima	Sports development – Ward Tournament	700,000	0	0
113	Kitise/Kithuki	Youth Empowerment- Ujuzi Teke Teke	200,000	0	0
114	Thange	Ujuzi Tekete	200,000	0	0
		TOTAL	**142,424,334**	**67,789,835**	**48**

4.8.1.2 Development Budget Performance

The development expenditure was Kshs. 32,026,244 against a budget of Kshs. 149,165,453 resulting to 21 percent absorption rate. The highest expenditure of Kshs 9,028,156 was spent on sports development programme while the second highest expenditure of Kshs. 2,595,205 was spent on youth empowerment programme. The analysis of the expenditure is provided in the table 40 below;

Table 39: Gender, Children, Youth, Sports and Social Services Development Expenditure and project status

No.	Ward	Expenditure item/Project Name	FY 2024/25 Supplementary Budget 1 Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
1	HQ	Sports Development Programme(Pool table competition),Supa Cup,Special Olympics and Ndukuma Run/Marathon)	10,615,000	9,028,156	85	Ongoing
2	County Wide	Youth empowerment programme	2,824,205	2,595,205	92	Complete
3	Wote/Nziu	Sports Development Programme; Nziu playground-Levelling and goal posts	1,500,000	1,497,940	100	Complete

No.	Ward	Expenditure item/Project Name	FY 2024/25 Supplementary Budget 1 Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
4	Kithungo Kitundu	Support to registered groups(Tents and Chairs)- Witiko wa Uvuu SHG,Uvunguo wa Kilyungi SHG, Ivuso ya Kaliani SHG and Wenda Ukooka Ititu SHG,Kiia United SHG,Wendo wa Linga SHG	1,500,000	1,424,400	95	Complete
5	KiimaKiu/Kalanzoni	Purchase of tents for 6 CBOs(Deborah, Kalanzoni, Mbondoni, Ulu, Kavuko and Kathungu)	1,500,000	1,400,356	93	Complete
6	All wards	KYISA Games- facilitating activities for county teams in KYISA games	3,000,000	1,175,000	39	Not started
7	Kiimakiu/Kalanzoni	Leveling of Kiu primary ground and public toilet	1,038,100	1,037,714	100	Complete
8	Ilima	GBV – Facilitation of GBV victims for medical support and other logistics	1,000,000	1,000,000	100	Not started
9	Kako/waia	Ligi Mashinani	1,000,000	950,000	95	Ongoing
10	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 (Changed to supply of tents and chairs)	1,000,000	949,165	95	Complete
11	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	600,000	600,000	100	Complete
12	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	540,000	90	Ongoing
13	Ukia	Kwa Kamoli talent center-Construction of a modern talent center and equipping	1,500,000	529,180	35	Not started
14	Nguu/Masumba	PWD Support – Assistive devices	500,000	492,442	98	Ongoing
15	Kitise/Kithuki	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	492,256	98	Ongoing
16	Kako/waia	PWDs mapping	500,000	485,500	97	Not started
17	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	450,000	100	Complete
18	Thange	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games,establishment of sport fund and development of sports development proposals	450,000	450,000	100	Complete

No.	Ward	Expenditure item/Project Name	FY 2024/25 Supplementary Budget 1 Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
19	Nzaui/Kilili/Kalamba	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	405,000	405,000	100	Complete
20	Kalawa	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	384,700	77	Not started
21	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	315,000	70	Ongoing
22	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	300,000	100	Complete
23	Ilima	Sports and Youth Development Programme – Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	300,000	300,000	100	Complete
24	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. (To be changed to support to sports development)	300,000	300,000	100	Complete
25	Kikumbulyu North	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	300,000	300,000	100	Complete
26	Kikumini/Muvau	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	300,000	300,000	100	Complete
27	Ukia	Sports and youth development programme-Youth, Talent and Infrastructure development for athletics, ball games, indoor games, establishment of sports fund and development of sports development proposal.	300,000	300,000	100	Complete
28	Wote/Nziu	Sports and Youth development Programme - Youth, Talent and Infrastructure development forestablishment of sport fund and development of athletics, ballgames, indoor games, sports development proposals	300,000	300,000	100	Complete
29	Nguumo	Sports and Youth development Programme Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	300,000	300,000	100	Complete
30	Kisau/Kiteta	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment	300,000	270,000	90	Ongoing

No.	Ward	Expenditure item/Project Name	FY 2024/25 Supplementary Budget 1 Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
		of sport fund and development of sports development proposals				
31	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	255,000	77	Ongoing
32	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	253,000	84	Ongoing
33	Kithungo Kitundu	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	300,000	240,000	80	Ongoing
34	Kithungo/Kitundu	Youth empowerment programme	900,000	232,400	26	Ongoing
35	Kikumbulyu South	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals 1.4 and ujizi teketeke 600k	800,000	200,000	25	Ongoing
36	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	150,000	33	Ongoing
37	Kikumbulyu South	Support to Groups with Gas cylinders	2,000,000	123,100	6	Complete
38	Mtito Andei	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	300,000	120,000	40	Ongoing
39	Kee	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	300,000	100,000	33	Ongoing
40	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)	300,000	100,000	33	Ongoing

No.	Ward	Expenditure item/Project Name	FY 2024/25 Supplementary Budget 1 Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
41	Kitise/Kithuki	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games,establishment of sport fund and development of sports development proposals	300,000	100,000	33	Ongoing
42	Mukaa	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposal	300,000	100,000	33	Not started
43	Makindu	Sports and Youth development program-Youth, Talent and infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	100,000	100,000	100	Complete
44	Mbooni	Support to organized groups: water harvesting tanks from path poverty Kenya.	1,000,000	85,000	9	Not started
45	Mbitini	Mbeletu playground -Levelling and protection works	4,000,000	80,000	2	Not started
46	Emali Mulala	Makueni Child Protection Centre	5,847,470	76,800	1	Complete
47	Kee	Tents and chairs- For SHGs	1,600,000	76,000	5	Ongoing
48	Nguu/Masumba	Masumba playground (Fencing, shade, levelling and construction of a toilet)	3,000,000	60,000	2	Complete
49	Kikumbulyu South	Support to Groups- catering Kshs. 500,000 and Tents and Chairs Kshs. 500,000	1,000,000	52,500	5	Not started
50	Ivingoni/Nzambani	Sports and Youth development Programme-Ligi Mashinani/Supa Cup	450,000	48,000	11	Ongoing
51	Mbitini	Purchase of PA System	1,000,000	47,872	5	Not started
52	Emali/Mulala	Purchase of public address system	1,000,000	47,872	5	Not started
53	Nzaui/Kilili/Kalamba	Tents and Chairs to five groups	1,250,000	43,750	4	Ongoing
54	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	42,000	11	Not started
55	Kisau/Kiteta	Kiteta Playground	2,100,000	42,000	2	Complete
56	Mavindini	Completion Of Mavindini Play Ground-Drainage Structures And Sporting Infrastructure	2,000,000	40,000	2	Not started
57	Nzaui/Kilili/Kalamba	Purchase of two PA System (@ Kshs. 250,000.00) for AIC Regional Office and Matiliku Parish	500,000	23,936	5	Not started
58	Ivingoni/Nzambani	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	4	Not started

No.	Ward	Expenditure item/Project Name	FY 2024/25 Supplementary Budget 1 Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
59	Kasikeu	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	4	Not started
60	Kathonzweni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	4	Not started
61	Kee	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	4	Ongoing
62	KiimaKiu/Kalanzoni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	4	Not started
63	Kikumbulyu North	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	4	Not started
64	Kikumbulyu South	Support to elderly	500,000	17,500	4	Not started
65	Kikumini/Muvau	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	4	Not started
66	Kithungo Kitundu	PWD support-Assistive Devices - Support PWDs with assorted assistive devices	500,000	17,500	4	Not started
67	Mbitini	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	4	Ongoing
68	Mbooni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	4	Not started
69	Mtito Andei	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	4	Not started
70	Mukaa	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	4	Ongoing
71	Nzaui/Kilili/Kalamba	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	4	Not started
72	Tulimani	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	4	Not started
73	Ukia	PWD support-assistive Devises-support PWDs with assorted assistive devices	500,000	17,500	4	Not started
74	Wote/Nziu	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	4	Not started
75	Emali/Mulala	PWD Support – support PWDs with assorted Assistive Devices	500,000	17,500	4	Ongoing
76	County Wide	Sport Development	517,011	0	0	Complete
77	County Wide	Gender Based Violence programmes	119,425	0	0	Complete
78	Emali Mulala	Upgrading mulala play ground	407,623	0	0	Complete
79	Emali/Mulala	Makueni child protection centre-operationalization, electrification and equipping, Solarization	3,000,000	0	0	Ongoing

No.	Ward	Expenditure item/Project Name	FY 2024/25 Supplementary Budget 1 Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
80	Kasikeu	Construction of Mini stadium in Sultan Hamud	20,000,000	0	0	Not started
81	Thange	Social Protection programme	22,775	0	0	Complete
82	Wote/Nziu	Support to organized groups including PWDs in Nziu sub-ward- tents and chairs and other equipments	350,000	0	0	Complete
83	Kathonzweni	Social Protection Programme - Provision of wheelchairs and Assistive devices to PWD	35,027	0	0	Complete
84	Kisau/Kiteta	Construction of Ngoni Bodaboda shade	100,899	0	0	Not started
85	Kitise/Kithuki	Construction of public dias (Jukwaa) at Kitise Market	1,000,000	0	0	Complete
86	Mukaa	Leveling of Uvete playground and construction of a toilet.	21,766	0	0	Complete
87	Nguumo	Gender and social services-PWD-Assistive devices, assessment and registration	140,140	0	0	Complete
88	Thange	Construction of Boda boda Shed- Kyaani	48,050	0	0	Complete
89	Wote/Nziu	Completion of Kitikyumu playground	12,332	0	0	Complete
90	Mbitini	Purchase of chairs and Tents	3,000,000	0	0	Not started
91	Kilungu	Support to Groups – Purchase of 15 (100-seater) Tents and Chairs	3,000,000	0	0	Not started
92	Kisau/Kiteta	Support to groups(Tents and chairs)	3,000,000	0	0	Complete
93	Mtito Andei	Support to social welfare groups tents and chairs	2,750,000	0	0	Complete
94	Emali/Mulala	Support to groups with chairs and tents	2,500,000	0	0	Complete
95	Thange	Purchase of Tents and Chairs for registered groups.	2,500,000	0	0	Complete
96	Masongaleni	Purchase of Tents	2,000,000	0	0	Not started
97	Mbooni	Installation of highmast floodlight at Kyangoma Playground	2,000,000	0	0	Ongoing
98	Kikumbulyu South	Plastic chairs for FBOs	1,500,000	0	0	Not started
99	Kikumbulyu South	Support to Bodaboda (Purchase of motorbikes for Bodaboda)	2,500,000	0	0	Not started
100	Masongaleni	Sports and Youth development Programme - Tournament Model-payment of referres, purchase of playing balls, facillitation of scouts, exposure expenses and other associated expenses and Choir competion	450,000	0	0	Not started
101	Mavindini	Support to organised groups -Tents and Chairs.	1,500,000	0	0	Complete
102	Ivingoni/Nzambani	Youth empowerment programme (Ujuzi Teke Teke)	1,000,000	0	0	Not started
103	Kikumbulyu North	Sports and Youth development- Ujuzi teketeke	300,000	0	0	Not started
104	Kitise/Kithuki	Rehabilitation of Kitise Market public dias	1,000,000	0	0	Not started
105	Nguu/Masumba	‘Youth Development through empowerment- Ujuzi teketeke’	700,000	0	0	Not started
106	Nzaui/Kilili/Kalamba	Support to Youth Groups (Ujuzi Teketeke)	850,000	0	0	Not started

No.	Ward	Expenditure item/Project Name	FY 2024/25 Supplementary Budget 1 Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
107	Thange	Support to groups(Public address systems)	1,000,000	0	0	Not started
108	Thange	Social support-purchase of mattresses and blankets	1,000,000	0	0	Not started
109	Thange	Ujuzi Tekete	800,000	0	0	Not started
110	Tulimani	Youth empowerment-Licensing	1,000,000	0	0	Ongoing
111	Emali/Mulala	Boda-boda Shades	500,000	0	0	Not started
112	Ilima	Sports development (Levelling of field at Musalala area and improvement of Akatch Stadium)	384,850	0	0	Not started
113	Kathonzweni	Youth Economic Empowerment (Ujuzi Teke Teke)	400,000	0	0	Not started
114	Kee	Youth Empowerment Programme-Issuance of Driving licenses	500,000	0	0	Not started
115	Ukia	Supply of 500 Chairs to Organized groups	500,000	0	0	Not started
116	Mukaa	Purchase of tents and chairs to 10 groups(Aka ma Meko CBO,Uka Wone CBO,Kwa Kakue CBO,Kya Wendo Welfare,Ndwikili Welfare,Wenyeani Welfare,Kiunduani Welfare,Kamuthini Welfare,Kyathuki Welfare and Muamba wa Kithumba Welfare)	2,500,000	0	0	Ongoing
117	Ilima	Purchase of tents and chairs for organized groups	1,500,000	0	0	Complete
118	Kilungu	Youth empowerment(Training and licensing of Boda Boda Riders and car driving)	1,400,000	0	0	Not started
119	Ilima	Boda boda training and licensing	1,000,000	0	0	Not started
120	Ilima	Sports development – Ward Tournament	300,000	0	0	Complete
121	Kitise/Kithuki	Youth Empowerment- Ujuzi Teke Teke	800,000	0	0	Not started
122	Emali/Mulala	Emali mechanics support program	500,000	0	0	Not started
123	Kikumbulyu South	Youth empowerment	1,000,000	0	0	Not started
124	Makindu	Kalie/Miangeni 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	Issuance of Birth Certificates	200,000	0	0	Complete
		TOTAL	149,165,453	32,026,244	21	

4.8.2. Non-Financial Performance

Over the period, the County Government supported 65 organized groups with tents and chairs for hiring out with an aim to enhance socio-economic empowerment. 400 People with Disabilities (PWDs) which represents 0.1 percent of the county PWD population were supported with assistive devices to enhance self-reliance. 260 teenage boys and girls were issued with dignity packs to enhance dignity and promote menstruation hygiene among the adolescent girls. 10 out of a target of 340 youth were engaged in youth apprenticeship programme to empower them with skills required in job market.

Table 40: Gender Non Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Planned Targets FY 2024/25	Actuals as at 31st March 2025	Variance
Gender and Social protection	Support to elderly	Gender	Improved livelihood and protection for PWDs, Elderly and OVCs	No. of elderly persons supported with food and non-food items	2,500	0	2,500
	Support to persons with disabilities	Gender		No. of persons with disabilities benefitting with assorted assistive devices and income generating activities	1,500	400	1,100
	Support to OVCs	Gender		No. of OVCs benefitting with assorted items	1,000	200	800
		Gender		No. child protection advocacy forums held	80	0	80
	Dignity pack program	Gender	Enhanced menstrual hygiene	No. of boys and girls issued with dignity packs	2,000	260	1,740
	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	65	(+11)
	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	1	0	1
		Sports	Upgrading of sporting infrastructure	No. of play fields developed	6	2	4
Youth empowerment	Agripreneurship	Youth	Youth trained on Agripreneurship	No. of youth trained	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	350	10	340

4.9 Health Services

4.9.1 Financial Performance

The total departmental expenditure for the third quarter of the FY 2024/25 was KShs 2,639,799,439 against budget of KShs 4,236,924,624 representing an absorption rate of 62 percent. Recurrent expenditure performance was 65 percent while development was 55 percent.

Table 41:: Health Department Summary of budget and expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
Recurrent Expenditure			
Operations	522,558,198	334,776,491	64
Maintenance	139,028,797	53,216,038	38
Sub Total	**661,586,995**	**387,992,529**	**59**
Personnel	2,455,083,449	1,634,887,594	67
Total Recurrent	**3,116,670,444**	**2,022,880,123**	**65**
Development Expenditure			
Capital Expenditure	1,120,254,180	616,919,316	55
Total Budget	**4,236,924,624**	**2,639,799,439**	**62**

The total expenditure for the department comprised of 62 percent on personnel emoluments, 15 percent on operations and maintenance and 23 percent on development expenditure. The figure 12 shows the departmental expenditures per economic classification.

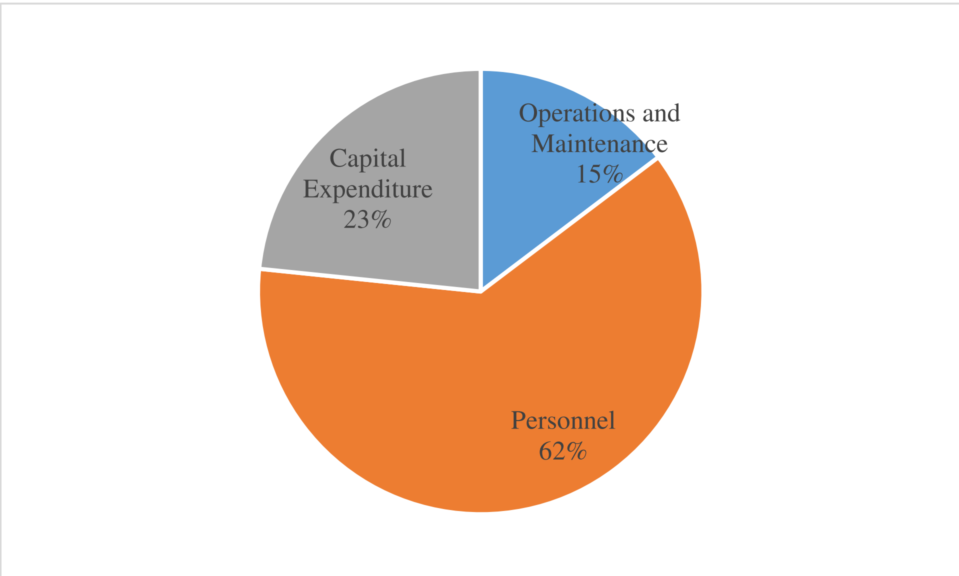


Figure 13::Department of Health Services Expenditure per Economic Classification

4.9.1.1 Recurrent Budget Performance

The department had a recurrent expenditure of KShs 2,022,880,123 against a budget of KShs 3,116,670,444 which is equivalent to 65 percent. The highest expenditure within the recurrent budget was salaries at KShs. 1,634,887,594 followed by medical drugs and Community Health strategy at KShs. 205,635,288 and KShs 70,227,500 respectively.

Table 42: Department of Health Services Recurrent Expenditure Performance

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
1.	Salaries & Wages	2,455,083,449	1,634,887,594	67%
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	205,635,288	66%
3.	Community Health strategy	70,227,500	70,227,500	100%
4.	Electricity	36,500,000	28,922,415	79%
5.	Rural Health Facilities Financing	31,461,990	18,014,960	57%
6.	Recurrent Financing of Healthcare	17,520,000	12,090,419	69%
7.	Primary health care	9,233,472	7,558,424	82%
8.	Public Health	20,000,000	6,011,051	30%
9.	Refined Fuels & Lubricants	11,000,000	5,790,516	53%
10.	County Ambulance Services/Maintenance	11,000,000	5,214,319	47%
11.	Maintenance Expenses-Motor Vehicles	10,000,000	4,344,363	43%
12.	Community Medical Support and Outreach	9,000,000	3,466,607	39%
13.	Daily Subsistence Allowance	3,600,000	3,236,040	90%
14.	Maintenance of Plant, Machinery and Equipment	35,093,096	2,959,703	8%
15.	Catering Services(Receptions, Accommodation, drinks	3,000,000	1,663,770	55%
16.	County supportive supervision, Commodity Audit	2,000,000	1,617,560	81%
17.	Promotion of county health laboratory services	7,000,000	1,600,080	23%
18.	Seminars, training and conferences	1,500,000	1,439,121	96%
19.	Travel Costs	2,100,000	1,312,226	62%
20.	Psychosocial counselling and Well being	5,000,000	1,302,678	26%
21.	Health Promotion and Awareness	2,000,000	883,640	44%
22.	Development of AWP	2,000,000	855,900	43%
23.	Reproductive Health-Family planning	9,000,000	709,080	8%
24.	Medical Bills	1,000,000	525,000	53%
25.	General office Supplies-stationery	2,000,000	390,000	20%
26.	Supplies and accessories for Computers	750,000	365,350	49%
27.	Sanitary and Cleaning Materials/Equipment	800,000	314,100	39%
28.	PLHIV Programme	2,000,000	257,090	13%
29.	Health research and data management	500,000	245,000	49%
30.	Internet Connections	300,000	235,500	79%
31.	Planning, budgeting ,Monitoring and evaluation	1,512,137	211,300	14%
32.	Advertising, Awareness & Publicity Campaigns	200,000	175,160	88%
33.	Post basic training	3,200,000	149,000	5%
34.	Water and Sewerage	250,000	143,770	58%
35.	Maintenance of Computers, Software	500,000	92,000	18%
36.	Membership fees	50,000	33,600	67%
37.	Telephone, Telex, Fascimile and Mobile Phone Services/Bills	200,000	-	0%
38.	Courier & Postal Services	50,000	-	0%
39.	Publishing & printing Services	500,000	-	0%
40.	Purchase of Bedding and Linen	500,000		0%
41.	Medical bills and surgical implants-Ilima	1,158,996		0%
42.	Medical bills and surgical implants-Kikumbulyu North	383,444		0%
43.	Medical bills and surgical implants-Kikumbulyu South	66,302		0%
44.	Medical bills and surgical implants-Masongaleni	29,336		0%
45.	Medical bills and surgical implants-Mukaa	133,000		0%
46.	Medical bills and surgical implants-Nzaui/Kilili/Kalamba	543,595		0%

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
47.	Medical bills and surgical implants-Thange	309,870		0%
48.	Medical bills and surgical implants-Tulimani	391,180		0%
49.	Prefeasibility studies	500,000	-	0%
50.	Promotion of network of care services	1,000,000	-	0%
51.	Health AIA - Cash Balances	17,814,975		0%
52.	Maintenance-Buildings-Non Residential	3,000,000	-	0%
53.	Purchase of Office Computers, printers & photocopiers	800,000		0%
54.	Development of departmental strategic plan	1,500,000	-	0%
55.	Annual performance review	2,000,000	-	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 616,919,316** against a budget of **KShs 1,120,254,180** resulting to a **55 percent** absorption rate. The development implementation status is provided in the table below.

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

No	Ward	Expenditure Item	FY 2024/25 Supplementary Budget(1) Estimates	Cumulative Expenditures as at 31st March 2025	Absorption Rate (%)	Status
	HQ	NHIF/SHA Reimbursements	367,570,000	281,858,813	77	Ongoing
	HQ	Medical Health Services Fees - Facility Improvement fee(Cash collection) - Hospitals	156,430,000	156,430,000	100	Ongoing
	County wide	Universal health care programme - Hospital	70,000,000	60,660,000	87	Ongoing
	HQ	Nutrition International Donor funding	42,027,560	35,945,925	86	Not Started
	HQ	MCRH Morgue Fridges - AIA	20,000,000	20,000,000	100	Not Started
	HQ	Infrastructure improvement for Health Facilities-AIA	14,905,700	14,905,700	100	Ongoing
	HQ	DANIDA – Matching grant for level 2 and 3 facilities	12,636,000	12,636,000	100	Not Started
	County wide	Purchase of medical Equipment	8,000,000	5,857,670	73	Ongoing
	Mavindini	Upgrading of Mavindini Health center	4,312,000	4,173,866	97	Complete
	Kikumbulyu South	Kalungu dispensary - Construction of Staff quarters and upgrading	3,920,000	3,677,676	94	Complete
	Ilima	Upgrading of Kyang'a Dispensary – construction of staff quarters	3,430,000	3,258,605	95	Complete
	Muvau/Kikumini	Kikumini Model health center	4,585,142	2,421,496	53	Complete
	Kalawa	Katangini Dispensary - completion of maternity block and incinerator	1,960,000	1,960,000	100	Complete
	Nguu/Masumba	Thithi Dispensary	2,706,465	1,809,465	67	Complete

No	Ward	Expenditure Item	FY 2024/25 Supplementary Budget(1) Estimates	Cumulative Expenditures as at 31st March 2025	Absorption Rate (%)	Status
	Nzaui/Kilili/ Kalamba	Surgical Implants	2,000,000	1,569,480	78	Ongoing
	Ukia	Construction of outpatient block at Kilala Dispensary	1,555,067	1,555,067	100	Complete
	County wide	Universal Health Care Registration Fees	7,350,000	1,416,000	19	Ongoing
	Tulimani	Uvaani dispensary	1,404,736	1,404,136	100	Complete
	Kikumbulyu South	Construction of PWD Empowered structures at Kalulini Health centre	946,563	946,563	100	Complete
	Ilima	Kyambeke Health Centre – upgrading of the facility	934,702	934,702	100	Complete
	Ukia	Construction of male wards and theatre at mukuyuni sub county hospital	3,880,000	752,324	19	Not Started
	Kikumbulyu South	Implants and hospital bills	1,297,800	509,480	39	Ongoing
	Nzaui/Kilili/ Kalamba	Purchase of tanks	451,760	398,700	88	Complete
	Kalawa	Katangini Dispensary - Completion of Maternity Block and Incenarator	1,390,450	298,759	21	Ongoing
	Mukaa	Equiping of Mutiluni Dispensary	294,828	294,828	100	Complete
	Thange	Medical bills	900,000	284,195	32	Ongoing
	Kikumbulyu North	Health implants to ward	1,335,460	129,960	10	Ongoing
	HQ	Facility infrastructure improvement including Makueni mortuary, sultan hospital, theatre for Kibwezi and others	3,405,193	124,040	4	Ongoing
	Nguu/Masu mba	Medical Bills	800,000	121,678	15	Ongoing
	Mbooni	Completion & equipping of Mbooni isolation ward	30,000,000	101,500	0	Stalled
	Masongaleni	Medical Bills	500,000	93,900	19	Ongoing
	Makindu	Hospital bills and implants	1,000,000	84,300	8	Ongoing
	Mtito Andei	Medical bills	700,000	71,520	10	Ongoing
	Nguumo	hospitals bills and implants	2,000,000	66,000	3	Ongoing
	Ilima	Upgrading of Kyambeke Dispensary-construction of two wards -Male and Female	59,783	59,783	100	Complete
	Emali/Mulal a	Medical Bills	1,000,000	40,185	4	Ongoing
	Kasikeu	Payings of medical Bills for patients in the ward	1,000,000	37,000	4	Ongoing
	Kikumbulyu South	Lab and matternity Equipping Of mbuinzau dispensary	30,000	30,000	100	Complete
	Masongaleni	Yikivuthi Dispensary -Tiling and Fencing	1,500,000		0	Not Started
	Nguu/Masu mba	Yikivumbu Dispensary- Finishing of maternity ward	1,500,000		0	Ongoing

No	Ward	Expenditure Item	FY 2024/25 Supplementary Budget(1) Estimates	Cumulative Expenditures as at 31st March 2025	Absorption Rate (%)	Status
	Ukia	Upgrading/Construction of Ward at Mukuyuni Sub county Hospital	3,920,000		0	Not Started
	Ilima	Upgrading of Nzukini Health Centre (Renovations)	980,000		0	Complete
	Ukia	Upgrading of Nthangu dispensary	96,643		0	Complete
	Kee	Upgrading of Mutulani dispensary with ashpit, incinerator,laboratory eqquipping and staff quarters	1,347,992		0	Ongoing
	Kee	Upgrading of Mutulani Dispensary-	1,313,911		0	Complete
	Kikumbulyu South	Upgrading of Mikuyuni Dispensary – Wiring, water connection and construction of waste management facility	1,000,000		0	Not Started
	Kathonzweni	Upgrading of Mbuvo Health Centre to model health centre	2,000,000		0	Not Started
	Kasikeu	Upgrading of Mang'ala dispensary (facelift,incinerator and equipping)	367,398		0	Complete
	Kalawa	Upgrading of Kathulumbi health center.	29,040		0	Complete
	Kikumbulyu South	Upgrading of Kasemeini and Kyakinywa Dispensaries - incinerators	500,000		0	Not Started
	Mukaa	Upgrading of Kamuthini Dispensary(Completion of injection room and equipping of maternity)	29,542		0	Complete
	Makindu	Upgrading of Kamboo Health Centre-Facelifting and construction of maternity	1,400,000		0	Not Started
	Kee	Upgrading of health facilities in Kee Ward	55,665		0	Complete
	Masongaleni	Upgrading Kithyululu Model Health Centre	1,775,636		0	Ongoing
	HQ	Upgrading Kibwezi Sub County Hospital - theatre block, toilets, land scaping and rehabilitation unit	8,000,000		0	Not Started
	Ukia	Upgrading and construction of ward at Mukuyuni Sub County Hospital	4,000,000		0	Not Started
	Kathonzweni	Upgrading Kathonzweni Health Center.	685,414		0	Complete
	Kiima Kiu/Kalanzoni	Ulu dispensary (construction of a L-shaped dispensary) - Dispensary infrastructural requirements (construction of consultation room, reception, pharmacy, store, observation and				Complete

No	Ward	Expenditure Item	FY 2024/25 Supplementary Budget(1) Estimates	Cumulative Expenditures as at 31st March 2025	Absorption Rate (%)	Status
		sterilization room). Sanitary infrastructure - construction of latrine, septic tank, soak pit, placenta pit, ash pit and burning chamber.				
	Kiima Kiu/Kalanzoni	Ulu dispensary (construction of a L-shaped dispensary) - Dispensary infrastructural requirements (construction of consultation room, reception, pharmacy, store, observation and sterilization room). Sanitary infrastructure - construction of latrine, septic tank, soak pit, placenta pit, ash pit and burning chamber.	340,040		0	
	Emali/Mulala	Tutini Dispensary – fencing	500,000		0	Ongoing
	HQ	Transforming Health Systems for Universal Care Project (WB)	322		0	Complete
	Kee	Solarisation of Kee Model Health Centre (Back-up)	400,000		0	Complete
	Kee	Renovation of Ngiluni Dispensary	1,500,000		0	Not Started
	KiimaKiu/Kalanzoni	Renovation of Ngiini dispensary - Re-roofing, repair of wall cracks, tiling, painting and ceiling	1,500,000		0	Not Started
	Kalawa	Renovation and extension of waiting bay and furniture mbavani dispensary	1,500,000		0	Ongoing
	County wide	Purchase of medical Equipment	1,159,977		0	Complete
	Wote/Nziu	Power backup for Nziu health centre solar and generator	1,500,000		0	Not Started
	Ukia	Nzouni Dispensary-Construction of staff quarters, placenta pit, ash pit, electrification and fencing	4,500,000		0	Ongoing
	HQ	Nutrition Programme - matching grant	10,786,775		0	Ongoing
		Nutrition Programme - matching grant	5,386,965		0	Ongoing
	Ukia	Nthangu dispensary-Purchase of a land and upgrading to a health center	1,000,000		0	Not Started
	Kithungo Kitundu	Ngai Health Centre -Equipping maternity wing, upgrading septic tank, additional staff, electricity connectivity	4,000,000		0	Ongoing
	Nguumo	Ndovoini dispensary (Fencing, installation of a gate, electrification(drop), ceiling, and	3,000,000		0	Not Started

No	Ward	Expenditure Item	FY 2024/25 Supplementary Budget(1) Estimates	Cumulative Expenditures as at 31st March 2025	Absorption Rate (%)	Status
		supply of a 10,000liters water tank)				
	Emali/Mulala	Mwanyani Model Health Centre - Construction of new staff quarters.	3,000,000		0	Ongoing
	Ilima	Mwaani Dispensary – construction of galley	1,000,000		0	Not Started
	Kasikeu	Muua Dispensary -Equipping of a laboratory.	1,000,000		0	Not Started
	Kilungu	Mutungu Health centre - Medical Bills for the needy cases and PWDs	500,000		0	Ongoing
	Ilima	Musalala Dispensary – upgrading	943,086		0	Complete
	Muvau/Kikumini	Mumbuni Health Center	70,021		0	Complete
	Makindu	Medical cards (NHIF and Makueni Care Card)	1,000,000		0	Not Started
	Kikumbulyu North	Medical bills and surgical implants	42,610		0	Complete
	Kitise/Kithuki	Medical Bills and Implants	300,000		0	Complete
	Mbitini	Mbenuu health center - Renovation of the facility	2,000,000		0	Not Started
	Nzaui/Kilili/Kalamba	Matiliku X-Ray and extension of the outpatient block	12,000,000		0	Ongoing
	Nzaui/Kilili/Kalamba	Matiliku Subcounty Hospital (Dental Chair, accessories and other smal equipment)	46,007		0	Project complete
	Nguu/Masumba	Masumba Dispensary - Rehabilitation & renovation works	2,000,000		0	Ongoing
	Masongaleni	Masimbani Dispensary - Upgrading: Maternity Block with septic tank and equiping	4,800,000		0	Not Started
	Ukia	Kyuasini health centre	400,114		0	Complete
	Kilungu	Kyanganda Health Facility – construction of staff quarters	1,000,000		0	Not Started
	Kilungu	Kyanganda Dispensary – Fencing, solarization and water connectivity	1,884,003		0	Complete
	Thange	Kyaani dispensary -Construction of maternity wing	3,000,000		0	Not Started
	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
	Kitise/Kithuki	Kithuki heath centre	1,584,790		0	Complete

No	Ward	Expenditure Item	FY 2024/25 Supplementary Budget(1) Estimates	Cumulative Expenditures as at 31st March 2025	Absorption Rate (%)	Status
	Kikumbulyu North	Kisayani health centre wards	6,000,000		0	Not Started
	Kalawa	Kathulumbi Model Health Centre.(fencing and gate	30,544		0	Complete
	Kalawa	Kathulumbi - solarization	2,200,000		0	Not Started
	Kalawa	Kathulumbi - Equipping	2,000,000		0	Not Started
	Kathonzweni	Kathonzweni Health Centre - Construction and Equipping of Laboratory	2,200,000		0	Not Started
	Kee	Kasunguni Dispensary-fencing and construction of an incinerator	1,500,000		0	Not Started
	Muvau/Kikumini	Kambi Mawe Dispensary	979,389		0	Complete
	Kalawa	Kalawa Sub County Hospital - Solarization	4,000,000		0	Not Started
	Kalawa	Kalawa health centre(Fencing and gate)	1,470,000		0	Complete
	Kako/waia	Kako health center Construction of administration block block	4,000,000		0	Not Started
	Makindu	Installation of fence and chain link at Kiboko dispensary.	1,500,000		0	Ongoing
	HQ	Infrastructure improvement for Makueni Referral Hospital - Mortuary, Gate and medical equipment	21,467,879		0	Ongoing
	Emali/Mulala	Fencing of Tutini Dispensary	500,000		0	Ongoing
	Nzaui/Kilili/ Kalamba	Fencing of Ndumoni dispensary	1,000,000		0	Ongoing
	Mbitini	Fencing of Mutyambua Health Center	1,000,000		0	Not Started
	Kalawa	Fencing and gate at Kathongo dispensary	1,000,000		0	Ongoing
	Kikumbulyu South	Fence Kyanginywa and electricity	1,500,000		0	Ongoing
	County wide	Feasibility and operationalization of model health centers	27,000,000		0	Ongoing
	HQ	DANIDA- Primary healthcare in devolved context	11,407,500		0	Not Started
	Emali/Mulala	Construction of X-Ray block and equipping at Emali Model Health Centre	240,205		0	Complete
	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
	Nguu/Maumba	Construction of Kwa ndava Dispensary	18,885		0	Complete
	Kee	Construction of Kivani staff quarters	3,222,450		0	Not Started

No	Ward	Expenditure Item	FY 2024/25 Supplementary Budget(1) Estimates	Cumulative Expenditures as at 31st March 2025	Absorption Rate (%)	Status
	Kasikeu	Construction of Kiou Top dispensary	11,508		0	Complete
	Ivingoni/Nzambani	Construction of a new hospital block at Ivingoni dispensary	109,000		0	Complete
	Mtito Andei	Construction & equipping of X-ray block and theatre at Kambu sub county hospital	249,974		0	Ongoing
	Ivingoni/Nzambani	Construction & equipping of ward and Mortuary at nthongoni dispensary and septic tank	781,200		0	Complete
	HQ	Conditional Grant - for COVID 19 Emergency response -	27,257,613		0	Stalled
	HQ	Conditional Allocation for Community Health Promoters (CHPs) Project	113,700,000		0	Ongoing
	Kasikeu	Completion of Kiou Dispensary block, staff house and water tanks	68,874		0	Complete
	Mbooni	Completion & equipping of Mbooni isolation ward	474,000		0	Not Started

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 73 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, 98 percent of ANC mothers were supplemented with Iron Folic Acid (IFAS), while 83 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 44: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 March 2025	Variance
curative and rehabilitative services	Inpatient services	Medical services	Reduced length of stay	The average length of stay	4.8days	5.1	5.3	-0.2
				Facility death rate	10%	5	6	-1
				Percentage of facilities with sample referral networks	50%	65	73	8
		Laboratory services	Improved diagnostic services	Percentage of laboratories enrolled in External quality assurance schemes	65	80	83	3
	pharmacy	Health commodity management	Reduced stock out	number of orders placed	4	4	3	-1
	rehabilitative services	Physiotherapy	Improved physiotherapy services	No. physiotherapy visits	24,000	24,500	23908	-592
				No. orthopaedic visits	21,765	20,500	16987	-3513
				No. occupational therapy visits	13,076	12,300	14674	2374
general administrative and planning	Health Infrastructure	administration	improved health infrastructure	No. of health facilities renovated	16	14	7	-7
	Health Automation	ICT	improved service delivery	No. of facilities automated	5	6	4	-2
	health financing	administration	increased number of HH under Makueni care	No. of HH registered under Makueni care		30,000	40000	10,000

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Achievements as at 31st March 2025	Variance
			improved health insurance coverage	The proportion of the population registered under NHIF	15%	30	18	-12
preventive and Promotive services	health financing	immunization	improved health insurance coverage	Proportion of children under one year Fully immunized	98	100	98	-2
				% of deliveries conducted by under-skilled personnel	89	92	87	-5
				% 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	98	-2
				Proportion of children 6-59 months supplemented with Vitamin A	82	85	83	-2
	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	43897	-16,103
				No. of one on one structured sessions	5632	6,000	43687	37,687
				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	1674	-206
	HIV/AIDS	HIV/TB	improved ART take	% of expectant women LWHIV who are currently on ART	99.4	99	97	-2
				% 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
	health promotion	health promotion	improved health awareness	The number of world health days commemorated	9	9	8	-1
				Number of Radio/TV sessions held	12	11	13	2
				Number of Health IEC materials both soft and hard designed, developed, printed and disseminated.	19,525	22,600	17854.00	-4,746

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

4.10.1 Financial Performance

The total expenditure for the third quarter of the FY 2024/25 was KShs 78,401,833 against a budget allocation of Kshs 180,206,486 **w**hich translated to an absorption rate of 44 percent. During the period the expenditure on recurrent had the highest absorption rate at 54 percent while development had the lowest at six percent absorption rate.

Table 45:Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
Operations	10,700,000	5,040,695	47
Maintenance	70,797,215	36,485,205	52
Sub total	**81,497,215**	**41,525,900**	**51**
Personnel	58,990,000	34,410,833	58
Total Recurrent	**140,487,215**	**55,362,445**	**54**
Capital Expenditure	39,719,271	2,465,099	6
Total Budget	**180,206,486**	**78,401,833**	44

The department total expenditure comprised of 53 personnel emoluments,44 percent operation and maintenance and 3 percent development.

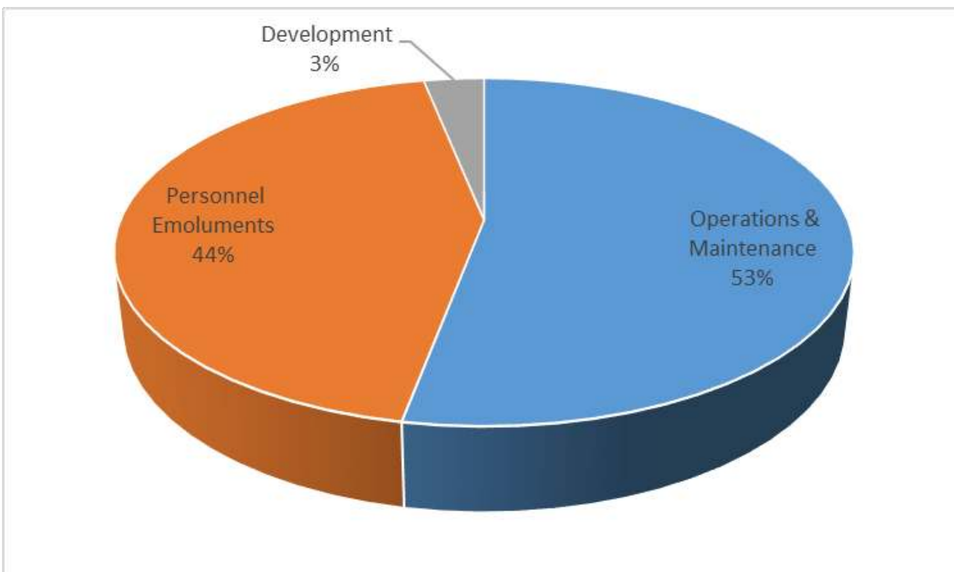


Figure 14: Expenditure percentage per economic classification

4.10.1.1 Recurrent Budget Performance

The total recurrent expenditure for the third quarter was Kshs. 75,936,733. The highest expenditure was incurred on salaries at KShs. 34,410,833followed by Market cleaning and sanitation at Kshs. 21,521,770. Maintenance of other assets Markets, tourism centres was third at KShs 3,693,017.

Table 46:Summary of Budget and Expenditures

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
1.	Salaries & Wages	58,990,000	34,410,833	58
2.	Promotion of Public Sanitation- Market Cleaning, Waste collection, transportation and disposal	40,780,000	21,521,770	53
3.	Maintenance of other assets - Markets, tourism centers	6,463,360	3,693,017	57
4.	Fuels, Oils & Lubricants	3,000,000	2,315,000	77
5.	Arts, Music and Culture Promotion and Development	2,800,000	2,156,990	77
6.	Exhibitions and Trade fairs	1,596,088	1,352,200	85
7.	Makueni County Music and Cultural Festival (Kenya Music and Cultural Festival (KMCF))	1,700,000	1,344,625	79
8.	Small Business Development Centers USAID Matching Grant	2,707,767	1,314,536	49
9.	Marketing of County products(Promotion)	2,400,000	1,112,416	46
10.	Hospitality-Catering Services	900,000	826,800	92
11.	Consumer Protection programme	1,800,000	807,640	45
12.	Market Governance	3,000,000	777,200	26
13.	Tourism Promotion development programme	3,000,000	767,962	26
14.	Daily Subsistence Allowance	1,800,000	745,400	41
15.	Maintenance Expenses-Motor Vehicles	1,900,000	566,087	30
16.	Markets management(market committee election and management)	1,000,000	419,709	42
17.	Telephone, Telex, Facsimile and Mobile Phone Services	500,000	396,000	79
18.	Domestic Travel Costs	1,200,000	320,495	27
19.	Documentation and Digitization of Traditional Knowledge and Cultural Expressions of the Akamba	400,000	299,050	75
20.	Makueni Recording Studios	350,000	292,000	83
21.	Training Expenses	500,000	205,800	41
22.	Office & General Supplies-stationery	200,000	200,000	100
23.	E Marketing Portal	900,000	60,000	7
24.	Water and Sewerage	100,000	20,000	20
25.	Subscription to professional bodies	100,000	11,200	11
26.	Utilities- Electricity	1,000,000	-	0
27.	Publishing & printing Services	200,000	-	0
28.	Advertising & Publicity	200,000	-	0

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
29.	Planning, Budget and Indicator Tracking	250,000	-	0
30.	Office & General Supplies-Sanitary, furniture	750,000	-	0
31.	**Total**	**140,487,215**	**75,936,733**	54

4.10.1.2 Development Budget Performance

During the period, development expenditure amounted to Kshs 2,465,099, reflecting an absorption rate of six percent. Market infrastructure improvement recorded the highest expenditure at Kshs 1,096,708, while the majority of projects had recorded zero percent on expenditure.

Table 47: Development Expenditure Per vote

No.	Ward	Project Name	FY 2024/25 Supplementary Budget Estimates 1	Expenditures As At 31st March 2025	Absorption Rate(%)	Project Status
1.	HQ	Market Infrastructure Improvement	8,000,000	1,096,708	14	Ongoing
2.	Nguumo	Uvileni market toilet	1,000,000	599,412	60	Complete
3.	Kathonzweni	Construction of a public toilet at Kavumbu Market	500,000	474,419	95	Complete
4.	Kilungu	Nunguni Business Centre and Town Infrastructure Upgrade	2,961,242	294,560	10	On going
5.	Mukaa	Construction of sanitation block at Kilome market	1,000,000	0	0	Ongoing
6.	Kiimakiu/Kalanzoni	construction of Public toilet at Kwa DC	1,000,000	0	0	Ongoing
7.	Kiimakiu/Kalanzoni	Construction of Mavivye public toilet	1,000,000	0	0	Ongoing
8.	Kiimakiu/Kalanzoni	Construction of Kiu market public toilet	1,000,000	0	0	Ongoing
9.	Mavindini	Construction of a Public Toilet at Yemulwa Market	700,000	0	0	Ongoing
10.	Kee	Construction of Kola Sanitation block (shelved) and water storage	1,600,000	0	0	Ongoing
11.	Kisau/ Kiteta	Cottage industry support for Kingongi-Mivuko women group	700,000	0	0	Not started
12.	HQ	Emali wholesale market(KDSP Project)	201,241.00	0	0	Ongoing
13.	HQ	Skip Bins)	2,000,000	0	0	Ongoing
14.	Kithungo Kitundu	Construction of sanitation block at Kitundu market and Kilyungi Market	2,000,000	0	0	Ongoing
15.	Mukaa	Uvete market shed (Construction of worktops, compartments)	2,000,000	0	0	Ongoing
16.	Nguumo	Construction of a public toilet at Kiunduani market	2,000,000	0	0	Ongoing
17.	Emali/ Mulala	Emali wholesale market(KDSP Project)	201,241	0	0	Ongoing
18.	Masongaleni	Construction of a three door latrine at Utini Market	650,000	0	0	Ongoing

No.	Ward	Project Name	FY 2024/25 Supplementary Budget Estimates 1	Expenditures As At 31st March 2025	Absorption Rate(%)	Project Status
19.	Kalawa	Kinze Market toilet	500,000	0	0	Ongoing
20.	Kalawa	Syotuvali market toilet	500,000	0	0	Ongoing
21.	Kiimakiu/ Kalanzoni	Construction of a public toilet at Marwa Market	52,929	0	0	Compete
22.	Kiimakiu/ Kalanzoni	Construction of public toilet at Ngiini Playground	53,859	0	0	Complete
23.	Kiimakiu/Kalanzoni	construction of Ulu public toilet	1,000,000	0	0	Ongoing
24.	HQ	Special Economic Zone(prefeasibility study-EIA,master plan) at Kwa Kathoka	2,000,000	0	0	Ongoing
25.	Nguumo	Nguumo modern carwash (shelved)	1,000,000	0	0	Ongoing
26.	HQ	Tourism infrastructure improvement	1,500,000	0	0	Ongoing
27.	HQ	ESP Markets	1,000,000	0	0	Ongoing
28.	HQ	Cultural sites infrastructure improvement	1,000,000	0	0	Ongoing
29.	Thange	Construction of toilets at Kyaani and Ngokolani	1,300,000	0	0	Ongoing
30.	Kalawa	Syokilati market toilet	500,000	0	0	Ongoing
31.	Ukia	Ukia Junction Market-Construction of a public toilet	1,000,000	0	0	Not started
32.	Total		39,719,271	2,465,099	6	

4.10.1.3Non-Financial Performance

During the reporting period, the department organized 8 training sessions, with 425 MSMEs participating to enhance their basic business management skills. These sessions covered topics such as bookkeeping, marketing strategies, business finance, and value addition for products. Additionally, the department verified 3,234 pieces of equipment and generated revenue amounting to KShs. 524,220 through this exercise. The number of markets cleaned and waste managed increased from 197 in the previous financial year to 205, and four skip bins were procured to improve waste collection.

In market governance, elections for market management committees were held in 18 markets, accompanied by a sensitization forum for chairpersons at Wote Green Park. Regarding sanitation, construction work for 17 public toilets is underway, with most expected to be completed and ready for use by the end of the financial year.

In tourism, capacity-building sessions were conducted for 25 hoteliers, continuous process of mapping site and new hospitality facilities conducted and phase one renovations of Makongo Viewpoint were carried out. For Arts, Music, and Culture Promotion and Development, the directorate supported 320 participants to perform in the 97th KMCF edition held in Taita Taveta

County. The county achieved remarkable success, earning 17 trophies and over 30 certificates for items ranked in positions one through three.

Table 48: Non Financial Performance for the third quarter

Programme	Indicators	Baseline 2023/24	Targets 2024/25	Achievement As At 31st March 2025	Variance
Trade development and promotion	No. of MSMEs trained	120	140	425	285
	No. of stakeholders' fora held	3	4	3	1
	No. of trade infrastructure developed and renovated	4	4	3	1
	No of market centres 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	25	10
	No. of trade fairs and exhibitions held	4	4	2	2
	No. of Business to Business fora held	4	4	2	2
Tourism development and promotion	No. of tourism site promoted No. of circuits promoted	2 1	10 1	6 1	4 0
	No. of activities implemented in the master plan No. of stakeholders engaged	2 2	2 2	1 0	1 2
Conservation, Preservation and Promotion of Arts, Culture and Heritage	No. of cultural festivals and exhibitions held	5	6	3	3
	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 third quarter of FY 2024/25, total expenditure amounted to Kshs. 249,008,250 against a budgeted figure of Kshs. 1,100,236,837, reflecting an overall absorption rate of 23 percent. The absorption rates for recurrent and development expenditures stood at 58 percent and 18 percent, respectively.

Table 49: Transport Department; Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
Recurrent Expenditure			
Operations	21,772,639	16,129,764	74
Maintenance	25,392,000	11,229,153	44
Sub Total	**47,164,639**	**27,358,917**	**58**
Personnel	82,719,715	48,253,167	58
Total Recurrent	**129,884,354**	**75,612,084**	**58**
Development Expenditure			
Capital Expenditure	970,352,483	173,396,166	18
Total Budget	**1,100,236,837**	**249,008,250**	**23**

The total expenditure incurred during the period was 19 percent on personnel emoluments, 70 percent on development activities and 11 percent on operations and maintenance.

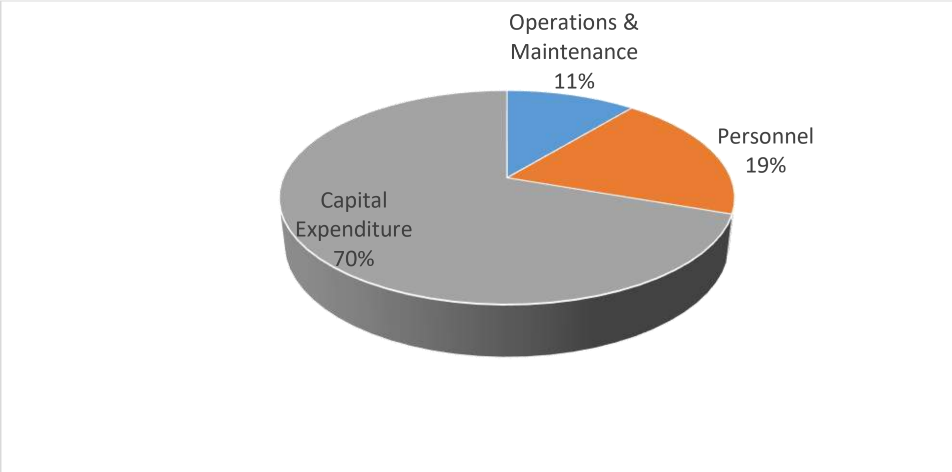


Figure 15: Infrastructure, Expenditure Summary per Economic classification for Transport Department

*4.11.1.*1 Recurrent Budget Performance

Analysis of the recurrent expenditure shows that KShs. 48,253,167 was spent on personnel emoluments and KShs **27,358,917** was spent on operations and maintenance. The highest O&M expenditure was on electricity at KShs. 11,081,357 followed by Maintenance expenses- plant & equipment at KShs 5,904,892

Table 50; Summary of Budget and Expenditures

No	Expenditure Item	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)
1	Salaries & Wages	82,719,715	48,253,167	58
2	Utilities- Electricity	14,515,899	11,081,357	76
3	Maintenance Expenses-Plant & Equipment	18,000,000	5,904,892	33
4	Maintenance Expenses-Motor Vehicles	3,000,000	2,498,424	83
5	Fuels, Oils & Lubricants	2,500,000	1,700,000	68
6	Energy Promotion	1,050,000	964,075	92
7	Daily Subsistence Allowance	1,000,000	922,097	92
8	Development of Annual Energy inventory survey	700,000	657,062	94
9	Office & General Supplies-stationery	600,000	555,237	93
10	Catering Services(Receptions, Accommodation, drinks	700,000	547,382	78
11	Planning, budget indicator training	400,000	396,183	99
12	Training Expenses	347,000	340,435	98
13	Annual vehicle inspection	300,000	300,000	100
14	Development ,Validation and dissemination of County Energy plan	250,000	250,000	100
15	Departmental performance review	250,000	227,700	91
16	Public transport management	242,000	227,000	94
17	Development and operationalization of policies	200,000	200,000	100
18	Publishing & printing Services	200,000	195,000	98
19	Domestic Travel Costs	121,420	108,699	90
20	Financial Reporting	200,000	105,000	53
21	Office & General Supplies-Sanitary	50,000	40,000	80
22	Casuals and other contracted services	103,320	38,874	38
23	Telephone, Telex, Facsimile & mobile phone services	200,000	20,000	10
24	Communication-Internet Connection	25,000	20,000	80

No	Expenditure Item	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)
25	Communication-Courier & Postal Services	20,000	20,000	100
26	Office & General Supplies-Computer Accessories	200,000	20,000	10
27	Membership fees, Dues & Subscriptions to Professional Bodies	200,000	19,500	10
28	Utilities-Water and Sewerage	40,000	-	0
29	Foreign Daily subsistence allowance	350,000		0
30	Maintenance-Buildings- Non Residential	1,000,000	-	0
31	Purchase of Computers/laptops/cameras/printers	400,000	-	0
		129,884,354	**75,612,084**	58

4.11.1.2 Development Budget Performance

The development expenditure was Kshs. 173,396,165 against a budget of Kshs. 970,352,483 resulting to absorption rate of 18 percent. The highest expenditure of Kshs 27,600,000 was spent on Rural Electrification Programme while the second highest expenditure of Kshs. 8,348,357 was spent on construction of Muisyo-Ngomeni river drift. The analysis of the expenditure is provided in the table below;

Table 51: Transport Department Development Expenditure and Project status

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
1	HQ	Rural Electrification Programme - REREC Matching grant	30,000,000	27,600,000	92	Not started
2	Mbooni	Muisyo-Ngomeni river drift	9,211,658	8,348,357	91	Complete
3	HQ	Enhancement of infrastructure projects(to facilitate payment of project components removed during FY 2023/24 budget)	8,386,455	8,289,897	99	Complete
4	Kiimakiu/Kalanzoni	Kwa Kavesa drift &Culvert, heavy grading and murraming and drainage works from Ngiini- Kalanzoni - Yaitha and rehabilitation and construction of gabions at Kwa Malonga - Mulumini road	7,383,212	7,383,212	100	Complete
5	Ilima	grading, murraming and installation of structures at Mbaloni – Kyangunzu – Wautu – Kyambeke – Kwa Mwove – Nzukini – Kisuu – Upendo – Syathani – Kyenzenzeni Road	5,880,000	5,394,802	92	Complete
6	Kikumbulyu South	opening of and ugrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road	5,878,400	4,997,976	85	Complete
7	Kikumini/Muvau	Road improvements(Hire of machinery)	4,701,770	4,701,770	100	Complete
8	Nguumo	Fuel/Machine Hire for Heavy grading, spot Murraming, slab construction, installation of culverts at Ngambi ya Munzyu- Tuanga road	4,410,000	4,269,145	97	Complete
9	Ilima	Machine hire for the following roads; ABC Kavatanzou – Mutambukoni- Kamunandani – kwa ndile road – opening and grading, Kiluluini-Kikuswi-Kivwauni-Mitini road – Grading, Kyambeke-kyakatoni-Matwiku-Mwaani road – Grading, Kwamwove-nzukini-isovya-kavatanzou road - grading – MTF	4,500,000	4,185,000	93	Ongoing
10	Kitise/ Kithuki	Construction of kwa Kalelo - Winzeni drift	4,000,000	3,808,506	95	Complete

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
11	Kitise/ Kithuki	Installation of road structures and culverts - Mbata - Mayuu - Manza - Ngunguuni - Athiani road	4,000,000	3,803,263	95	Complete
12	Kiimakiu/Kalanzoni	Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)	3,920,000	3,737,494	95	Complete
13	Masongaleni	REREC Matching Grant-Mitamboni Village in Mukaange Sub Ward and Miangeni/ Maluini Villages in Kyumani Sub Ward and Ngangani Village	4,000,000	3,680,000	92	Not started
14	Nguumo	Road improvement (Fuel/Machine Hire)	4,279,470	3,650,194	85	Complete
15	Kisau/Kiteta	Routine maintenance of Kisau/Kiteta ward access roads(Machine Hire-MTF)	5,000,000	3,500,000	70	Complete
16	Wote/Nziu	Kwa Kitingi -Kwa Joel -Kwa Mwaniki road opening and grading (Machine Hire)	3,211,116	3,105,616	97	Complete
17	HQ	Maintenance of street/flood lights- Climate action	10,000,000	2,998,227	30	Ongoing
18	Mbooni	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	12,000,000	2,911,030	24	Complete
19	Mbitini	opening of roads and hire of machinery	2,905,950	2,862,489	99	Complete
20	Wote/Nziu	Road opening (Ndivuni- Kisemeini- KwaMukosi- Nziu Market) road opening and grading(Machine Hire(	2,914,240	2,846,303	98	Complete
21	Kikumini/Muvau	Kwa Kateli Drift	2,940,000	2,793,571	95	Complete
22	Makindu	Installation of three phase electrification and a transformer (to be placed Kwa Kimuyu Church) for Ziwani,Kiuani,Yiani and Katheka Kai Villages, enroute, Skygo Petrol station, Kwa Mavuti, Kwa Simon Muthiani Junction to Kwa Kimuyu church.	3,000,000	2,760,000	92	Not started
23	Ukia	Electrification across 10 villages in upper Iuani cluster	3,000,000	2,760,000	92	Not started
24	Mavindini	Routine maintenance of Mavindini ward access roads Opening of Feeder Roads(Machine hire-MTF)	3,900,000	2,730,000	70	Ongoing
25	Mtito Andei	Opening, Grading, Murruming, Construction of Drift, Culverts and other Road structures of Kamulalani – Kalimani – Kitengei – Kilumilo – Yindundu – Athi-Makutani – Mikomani –Kambu River-	4,000,000	2,430,000	61	Complete

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
		Lukenya Junction – Ilikoni- Mwaani – Misani – Kamunyu – Ngiluni – Syusyani – Iviani.				
26	Kitise/ Kithuki	Opening of matheani kwa nyaa road	2,430,180	2,372,149	98	Complete
27	Mukaa	Road improvement programme - Hire of machinery	2,965,200	2,368,773	80	Complete
28	Kilungu	Kituiuni Junction – Mutanda primary (culverts, grading, spot marruming and spot slabs)	2,897,720	2,216,072	76	Complete
29	Kako/Waia	Construction of Kako - Kandulyu (Savani) Drift	2,108,881	1,979,354	94	Complete
30	Kitise/ Kithuki	Construction of high mast floodlight at Yinthungu market	2,000,000	1,923,780	96	Complete
31	Thange	Kwa Kavuu- Kwa Kyulu- ithaayoni- kasasule- kwa kolovoi road (Murraming)	1,901,814	1,901,814	100	Complete
32	Kitise/ Kithuki	Opening and grading of Kalembu- mulango road through kwa kavilu	1,942,980	1,897,760	98	Complete
33	Nzaui/Kilili/Kalamba	Roads improvement across the Ward.	1,969,070	1,892,772	96	Complete
34	Kikumbulyu South	REREC matching grant (AIC Mbeetwani and surrounding villages)	2,000,000	1,840,000	92	Not started
35	Ukia	Construction of concrete slab 40m long along Makuli Forest Road at Kwa Mbunga	1,800,000	1,735,135	96	Complete
36	Kikumbulyu North	Kathyaka Flood lights	2,000,000	1,648,359	82	Complete
37	Emali/Mulala	Routine maintenance of Emali/Mulala ward access roads (Machine Hire -Kshs.2M, 0.5m fuel and 1.6 routine maintenance)	4,000,000	1,644,720	41	Complete
38	Kako/waia	Road improvement programme (Machine hire - MTF)	2,200,000	1,540,000	70	Complete
39	Wote/Nziu	Construction of Muaani drift and murraming of Jones to Muaani Girls road	1,596,480	1,521,667	95	Complete
40	Ivingoni/ Nzambani	Road improvement(Matulani roads)	1,440,000	1,411,616	98	Complete
41	HQ	Maintenance of street/flood lights	1,100,000	1,096,500	100	Complete
42	Nzaui/Kilili/Kalamba	Opening of road(Kshs.2.5M) and Grading of roads (Kshs.1.775M	4,706,086	1,095,108	23	Ongoing

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
43	Ivingoni/ Nzambani	Road improvement	992,934	992,934	100	Complete
44	Kikumbulyu North	Street lighting for main stage to Kisayani Health centre	980,000	980,000	100	Complete
45	Kako/waia	Routine maintenance of Kako/Waia ward access roads	1,000,000	963,341	96	Complete
46	Kikumbulyu South	Kwakitavu road structures	1,000,000	962,014	96	Complete
47	Kilungu	Kyaka drift construction	1,000,000	933,136	93	Complete
48	Thange	Routine maintenance of Thange ward access roads	1,000,000	921,920	92	Ongoing
49	Kalawa	REREC matching grant - connection of electricity to Mutanda CTTI, Kathulumbi CTTI, Mutembuku CTTI, Kathongo Dispensary and Syotuvali Dispensary	1,000,000	920,000	92	Not started
50	Kikumbulyu South	Kibwezi-BPP Streetlights	1,000,000	917,424	92	Complete
51	Tulimani	Routine maintenance of Tulimani ward access roads	1,000,000	800,000	80	Complete
52	KiimaKiu/Kalanzoni	Fuel for Maintenance of Ngiini-kwa Mohamed-uiini primary-kwa kala-lake oil- kalanzoni road-kwa muthusi-kwa atumia-mbondoni road.	1,500,000	750,000	50	Not started
53	Kee	Installation of street lights in markets	764,976	748,272	98	Complete
54	Mbitini	Road improvement (MTF)	1,446,336	700,000	48	Not started
55	Kasikeu	Machine Hire and Fueling for kasikeu ward access roads (Rehabilitation of Kwa malenge road)	7,000,000	680,960	10	Ongoing
56	Kikumbulyu South	Market solar light rehabilitation programme(siembeni, Mbui nzau, Kyanginywa, mikuyuni)	588,000	588,000	100	Complete
57	Ukia	Grading and Murraming of road across Kilala/Iuani – Fuel	1,500,000	511,320	34	Ongoing
58	Kitise/ Kithuki	Construction of road structures (Culverts and Drifts)	499,188	446,111	89	Complete
59	Ivingoni/ Nzambani	County Machinery- Routine maintenance of Ivingoni /nzambani ward access roads -Opening of feeder roads, light grading, mitre drains-	2,000,000	406,870	20	Ongoing
60	Kitise/ Kithuki	Fuel for Routine maintenance of Kitise ward access roads	1,000,000	400,000	40	Ongoing
61	Kalawa	road improvement programme (Fuel)	1,900,000	400,000	21	Ongoing

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
62	Kalawa	Road improvement programme (Machine hire - MTF)	3,000,000	400,000	13	Ongoing
63	Nguu/Masumba	Roads opening across the ward(Machine Hire)	3,000,000	400,000	13	Ongoing
64	Ukia	Grading and spot Murraming of road across Ukia sub ward – MTF	1,500,000	400,000	27	Not started
65	Kathonzweni	Fuel for routine maintenance of Kathozweni ward access roads	500,000	391,386	78	Ongoing
66	Masongaleni	Road improvement programme (Fuel for county machinery)	490,000	333,200	68	Not started
67	Kilungu	Routine maintenance of Kilungu access roads(Fuel)	1,000,000	300,000	30	Not started
68	Thange	Opening of new roads-Hire of dozer	2,500,000	255,440	10	Not started
69	Wote/Nziu	Surveying, Opening grading and murraming and structures of Makolongo-Kwa Juda- Kaiti-lili-Kavingo road (Machine Hire)	5,000,000	243,246	5	Ongoing
70	Makindu	Routine maintenance of Makindu ward access roads, Opening , grading and murraming of all access roads around Kiambani schools and Kwa Kimongo Muoki Area, Makindu Stock Yard - Mulilii Market, Skygo-St.Mathew-Airstrip-Airstrip centre to Kwa Kimuyu church, Kwa Ngala road at Yinzau (covering of kwa Ngala pit), Murraming of 3KM Nthia - Mbiuni road and Kwa Kijana-Kavatini-Syusyani to Yiiani.	3,500,000	240,994	7	Ongoing
71	Kee	Road improvement programme-Fuel	850,000	177,820	21	Not started
72	Kasikeu	Construction of Kating'ila drift- Construction of a drift on the road to Kwale centre to Kima	4,500,000	65,000	1	Complete
73	Mbitini	Road Improvement (Fuel)	1,000,000	62,520	6	Not started
74	Kilungu	Kithangathini – Kisyani – nduu Sunday school road – concrete works	4,000,000	60,000	2	Complete
75	Tulimani	Ndiangu-Malaa- Kanoto Ndoo,Kyanguma-Ithemboni-Mukangu-Mavindu road Heavy grading and murraming, Construction of Nguani drift and Culverts and drainage works	4,000,000	46,500	1	Ongoing
76	Kathonzweni	Gravelling, Culverts,gabions and drifts at Kathonzweni – Kathamboni spill way	3,000,000	45,000	2	Complete
77	Mavindini	Mantainance and Installation Of Drainage Structres of Nzeveni-Kwa Ndungulu-Kwa JoelKwa Ndene-Catholic Church-Kwa Letu-Kwa Muthoka-Kwa Ngei Road	3,000,000	45,000	2	Complete

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
78	Kikumini/Muvau	Routine maintenance of Muvau/kikumini ward access roads (Machine Hire)MTF	5,500,000	31,320	1	Not started
79	Ivingoni/ Nzambani	Murraming of Kwa Mwambu-Mbukoni-Manyata-Mbotela Market	2,000,000	30,000	2	Complete
80	Kikumbulyu North	Kiaoni flood light	2,000,000	30,000	2	Complete
81	Kitise/ Kithuki	Construction of Key Wall at Londokwe along Nzouni- Manza Road	2,000,000	30,000	2	Complete
82	Kitise/ Kithuki	Construction of Key Wall at Londokwe along Matheani -Kwa Nyaa Road	2,000,000	30,000	2	Complete
83	Ivingoni/ Nzambani	Murraming of Yimbuvu-Kwa Muma-Mbotela Market	1,000,000	28,254	3	Not started
84	Ivingoni/ Nzambani	Murraming of Kwa skizana-Kwa Kimangu-Pondeni-Kwa Jane to Katheini Road	2,000,000	28,254	1	Complete
85	Kilungu	Kitituni – Nyaani Road – construction of gabions	1,500,000	22,500	2	Complete
86	Kilungu	Kilungu – Kimandeni Road - construction of Gabions	1,500,000	22,500	2	Complete
87	Ukia	Construction of concrete slab 30m long along Kavani Kituluku Dispensary Road	1,500,000	22,500	2	Complete
88	Kasikeu	Repair and Maintenance of flood lights	400,000	0	0	Ongoing
89	Kalawa	Mutembuku Floodlight	500,000	0	0	Not started
90	Kilungu	Opening of Itambani -Kilisa road	500,000	0	0	Not started
91	Makindu	Lorry Park behind Nairobi stage, from Kiambani Primary school junction - Mumbe Hardware - Kwa Tom Welding to Kitui Sacco Junction.	500,000	0	0	Not started
92	Masongaleni	Repair of Solar market lights (intregrated model) at Katulye, Masaku Ndogo and Kyumani Markets	650,000	0	0	Complete
93	Ivingoni/ Nzambani	Opening of Kiuukuni-Kwa Malonza-Yumbuni-Rose Dominic-Nzeveni-Ndithini	1,000,000	0	0	Complete
94	Ivingoni/ Nzambani	Opening of Kwa Ngolo-Kwa Mbithi-Kwa Kitosya-Kwa Muthusi-Kitheini	1,000,000	0	0	Ongoing
95	Ivingoni/ Nzambani	Opening of Kwa Masaa road1	1,000,000	0	0	Ongoing

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
96	Kitise/ Kithuki	Rehabilitation of 4 solar floodlights	1,000,000	0	0	Ongoing
97	Nguumo	Routine maintenance of Nguumo ward access roads-Machine Hire.	1,000,000	0	0	Ongoing
98	Thange	Murramming, grading of Kwa Agnes-St.Peter-Aic-St.Marys-Veneti-Own machinery and installation of Culverts	1,000,000	0	0	Not started
99	Thange	Construction of Culverts at Kikingini-usalama- muusini-maikuu-kwa malyungi-kwa mwololo-kwa nyaanya- ituumo-utithi-kalulu-kwa muthoka- makwata- stage iviani	1,000,000	0	0	Ongoing
100	Wote/Nziu	Shimo-Kwa Maluna-Kwa Ngulue-Kamunyolo dam (Box culverts and light grading)	1,000,000	0	0	Not started
101	Mtito Andei	Rehabilitation of market solar lights-Nthunguni, Kathekani, Darajani, Kiteng'ei and Mwakila Markets	1,065,000	0	0	Ongoing
102	Kathonzweni	Installation and rehabilitation of market lights at Kiteei, Mbuvo Nzau,Kavumbu and Kilulini markets	1,100,000	0	0	Ongoing
103	Masongaleni	Installation of Solar Market lights at Munyenze, Kithiiani, Kithyululu and Kyanguli Markets	1,400,000	0	0	Complete
104	Ukia	Installation of 2 15 m concrete pole Market lights at Ikalyoni market and Kyau market	1,400,000	0	0	Complete
105	Ilima	Market lighting – Mutini, Musalala and Kwa Mwove markets	1,500,000	0	0	Not started
106	Nguumo	Murraming of JCC Kaunguni-Kwa Muoka to Kwa Kivivye -3KM road.	1,500,000	0	0	Complete
107	Ukia	Installation of road structures across Kilala/Iuani	1,500,000	0	0	Not started
108	Ukia	Construction of road structures across Ukia sub ward	1,500,000	0	0	Ongoing
109	Kikumbulyu North	Muangeni drift -Construction of drifts	2,000,000	0	0	Ongoing
110	Ivingoni/ Nzambani	Opening of Muthingiini-Nzambani roads	2,000,000	0	0	Ongoing
111	Kako/waia	Installation of floodlights in Kitongu market	2,000,000	0	0	Ongoing
112	Kee	Drainage structures on roads(Rehabilitation of Kyambalasi mavia-Meu Road)	2,000,000	0	0	Complete
113	Kikumbulyu North	Kisayani street light	2,000,000	0	0	Ongoing

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
114	Kithungo/ Kitundu	Routine maintenance of Kithungo/Kitundu ward access roads(Hire of graders)	2,000,000	0	0	Ongoing
115	Kithungo/ Kitundu	Kwa Nzelu-Ndandini-Kyevutula-Munyeetani(Culverts and grading)	2,000,000	0	0	Complete
116	Mbitini	Installation of highmast floodlight at Mutyambua market	2,000,000	0	0	Ongoing
117	Mavindini	Road works on Kavingoni-Nduu ndune - Syandoo - Ngosini Road	2,500,000	0	0	Ongoing
118	Nguumo	Opening, spot murraming and culvert installation along Kibarani-Wivia-Kiuani Road	2,500,000	0	0	Not started
119	Kathonzweni	Opening,grading and road structures of Londokwe- Mbuvo Nzau-Munathi- Syethe- Kwa Mbalya- Kyunyu- Ebeneza- Kwa Ngomoli-Kwa Kavisi-Kateiko- Mwisa- Itumbule- Kasayani-Kyemole road(Machine Hire)	3,000,000	0	0	Not started
120	KiimaKiu/Kalanzoni	Routine maintenance of KiimaKiu/Kalanzoni ward access roads((Machine Hire)	3,782,995	0	0	Ongoing
121	Kikumbulyu South	Routine maintenance of Kikumbulyu South ward access roads	3,000,000	0	0	Ongoing
122	Kisau/Kiteta	Floodlights at Mbiiani ,Nthungoni,Katungoli, Kwa Kulomba and Kavutini Markets	3,000,000	0	0	Ongoing
123	Kithungo/ Kitundu	Installation of floodlights at Kyanzuki, Katumani, Munyeetani and Muumani markets	3,000,000	0	0	Ongoing
124	Kitise/ Kithuki	Opening & Grading of Athiani-Kithaayoni-Mwania-Kwa Nzula-Kwa Kimasyu-Kikome- Kwa Nyaa Road (machine hire)	3,000,000	0	0	Not started
125	Mavindini	Opening and grading of Wito Farm-Mbavini- Kaiani-Sinai-Ctti-Nguthunu-Nditiku-Kwa Kaunda Road	3,000,000	0	0	Ongoing
126	Mbooni	Opening of New roads	3,000,000	0	0	Not started
127	Mukaa	Hire of machinery for Mukaa ward access roads	2,700,000	0	0	Not started
128	Nguu/Masumba	Opening grading murraming and drainage works of Makutano, kyaani kiuani vololo rd	3,000,000	0	0	Not started
129	Nguumo	Installation of a flood light at Kiunduani market	3,000,000	0	0	Complete
130	Nguumo	Grading, murraming and construction of drainage system in Kiunduani market.	3,000,000	0	0	Complete

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
131	Thange	Culverts and Murramming, grading of Kwa Agnes-St.Peter-Aic-St.Marys-Veneti Road	3,000,000	0	0	Not started
132	Thange	Heavy grading of Kikingini-usalama- muusini-maikuu-kwa malyungi-kwa mwololo-kwa nyaanya- ituumo-utithi-kalulu-kwa muthoka- makwata- stage iviani	3,000,000	0	0	Ongoing
133	Wote/Nziu	Routine maintenance of Wote Ward access road (Machine Hire-MTF)	3,000,000	0	0	Not started
134	KiimaKiu/Kalanzoni	Opening, grading, murraming, installation structures and drainage of Tuvilani-Kiongwani Girls-Kavuko-Kwawala-Rubis Petrol Station Road	3,100,000	0	0	Not started
135	Tulimani	Heavy grading and murraming, Construction of Nguani drift and Culverts and drainage works of kwa Ithitu – Itetani – Kikumbo road	3,100,000	0	0	Complete
136	Mtito Andei	Hire of road mantainance equipment	3,185,000	0	0	Not started
137	Kitise/ Kithuki	Light grading & drainage works of Kiambani-Kiuuku-Kithuki-Matheani-Kitise road (Hire of Machines-MTF)	4,000,000	0	0	Not started
138	Kilungu	Muthethe Road – ABC Church Kalongo- opening of Muthethe Primary road to Kyakathungu Primary - grading, culverts, murruming, slabbing and gabions	3,900,000	0	0	Ongoing
139	Kako/waia	Road Improvement Programme Kwa Kimeu, Mwani Market Kwa Chief Ndiku -Nguumo road	4,000,000	0	0	Ongoing
140	Kako/waia	Ikundu, Kwa mali, Kwa maingi, Kitongu kwa ndungi road-Machine Hire-MTF	4,000,000	0	0	Ongoing
141	Kikumini/Muvau	Opening of access roads – MTF	3,500,000	0	0	Not started
142	Kikumini/Muvau	Road Structures	4,000,000	0	0	Not started
143	Kithungo/ Kitundu	Survey, Road opening and widening and Murraming of Kwa Titus-Aic Mbiuni-kwa IwaIkanga Road	4,000,000	0	0	Ongoing
144	Kithungo/ Kitundu	Opening and grading, Construction of culverts and gabions and Murraming of Kitundu-Mwea-Kalala-Ititu-Ngai Health Centre Road	4,000,000	0	0	Ongoing
145	Makindu	Installation of Culverts and raising Usungu/Yiuma Mavui drift, 2M high.	1,650,000	0	0	Not started

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
146	Mukaa	Murraming, grading, drainage structures of Kanini kaseo-Kwa Ngumu-Mt.Carmel- Kwa wakata road	4,000,000	0	0	Ongoing
147	Nguumo	Murraming, Culverts and drifts of Kwa kivou Tala-kwa kinyingi-Kaunguni-Tindima road	4,000,000	0	0	Ongoing
148	Tulimani	Floodlights at Iiani market,Itetani market,Wanzauni market and Mavindu market	4,000,000	0	0	Ongoing
149	Wote/Nziu	Opening and grading of Mutinda- Mbalu-Kitheini pri-Makuli-Nichodemus-Kwa Matheka road	4,000,000	0	0	Complete
150	Wote/Nziu	Road structures (Culverts, gabions and backfilling on specific roads)	4,000,000	0	0	Complete
151	Mukaa	Kiongwani-Mwaani- Kitonguni- Uvete Road Murraming, grading, drainage structures	4,500,000	0	0	Complete
152	Nguumo	Opening of the road, Road for water, Grading,culverts and drifts of Kilema-Muundani-Kwa kanyasya-Muuani Soko Muyo-Mutantheeu Road	4,500,000	0	0	Complete
153	Kilungu	Opening access roads, Heavy grading, compacting, drainage system installation (drifts, culverts, gabions), murraming of kwa muloki-kwa esther-kwa kamusyi, AIC Nunguni-Mutungu Hospital-kwa Ebenezer-kwa PK-Kwa ndeke-mwanyani kisyulya-kiumoni-kithembe GFBC-kwa Josia Mwangangi	4,600,000	0	0	Ongoing
154	Kikumbulyu North	Construction of Muangeni drift	5,000,000	0	0	Ongoing
155	Kikumbulyu South	Upgrading and Murraming of Kangesu -— Ithambaumme – Kwa Nzinga – GFF – Mutokwe ECDE road -Murraming and construction of drainage structures – Drifts and gabions	5,000,000	0	0	Complete
156	Kisau/Kiteta	Road opening (Machine Hire-MTF) Road opening Kwa Kisingu-Kyome Kwa Makenzie Kithitheni Kwa Ndisya Road	5,000,000	0	0	Ongoing
157	Kikumbulyu North	Machine hire	7,000,000	0	0	Complete
158	Masongaleni	Hire of machines for road opening, grading and graveling of access roads in the Ward. 1. Grading Murraming and road structures of	7,000,000	0	0	Ongoing

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
		Ngangani,Yumbuni,Katulye,Yikitaa,Kasua ngove,Yikivuthi,Utiini,Kithyululu,Wandei,mwaani Masaku ndogo. 2. Kithiiani Ulilinzi road. 3. Rhodah Kavusya Miumoni road. 4. Wandei Muangeni road. 5. KARI, Florah Wambua, Kwa Muema, Makongeni roads.				
159	HQ	Roads Maintenance Fuel Levy	415,079,544	0	0	Not started
160	Emali/Mulala	Opening, Murraming, Grading and Road structures in Masauti-muselele-mumbuni- mungetheele road	4,500,000	0	0	Ongoing
161	Kalawa	Grading and murraming from malamuni - miangeni -kinze-mbavani- mutembuku- syongungi to kwa maseka junction	3,509,550	0	0	Ongoing
162	Kitise/ Kithuki	Installation of floodlights in markets (mayuu, Kwa nyaa, kithayoni, katangini, mwakini ,nzouni, winzeni, kingangi, rehabilitation - ngunguuni, yinthungu, kyase, Mwania)	3,000,000	0	0	Ongoing
163	Mtito Andei	Instalation of Street lighting in mikomani, Kilumilo and Kwa Kinyuti, Nzoila, Ngiluni, Iviani and Yindundu markets	3,000,000	0	0	Ongoing
164	Emali/Mulala	Emali street lights rehabilitation	500,000	0	0	Not started
165	Ivingoni/ Nzambani	Installation of culverts at Chief Ngutu road	400,000	0	0	Ongoing
166	Ivingoni/ Nzambani	Murramig of Nzeveni-Selewa-Kwa Matundu-Kwa Willy Road	1,250,000	0	0	Ongoing
167	Kasikeu	Drainage works Kwa Malenge	4,000,000	0	0	Ongoing
168	Kee	Machine hire (wet rate)-Shovel MTF, Opening of roads	1,500,000	0	0	Not started
169	Kee	Machine hire (wet rate)-Grader MTF, Grading of roads	1,000,000	0	0	Not started
170	Kee	Construction of drainage structures at Kitandi-Muusini-Kakisya-Munyuni-Nguluni Road	1,000,000	0	0	Ongoing
171	Kikumini/Muvau	Ngomeni key wall and murramming	500,000	0	0	Not started
172	Kilungu	Routine maintenance of roads-Fuel	327,229	0	0	Not started
173	Kitise/ Kithuki	Opening & Grading of Athiani-Kithaayoni-Mwania-Kwa Nzula-Kwa Kimasyu-Kikome- Kwa Nyaa Road (machine hire)	500,000	0	0	Not started
174	Makindu	Roads improvement programme(Fuel)	500,000	0	0	Ongoing
175	Mavindini	Fuel for Grading of roads using County Machinery	800,000	0	0	Ongoing

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
176	Mbitini	Road maintenance – (Fuel)	986,944	0	0	Ongoing
177	Mbitini	Opening of roads Kithumani – Muamani road	2,000,000	0	0	Not started
178	Mbooni	Fuel for murraming and grading of Kikima Town Roads using County Machinery	1,000,000	0	0	Not started
179	Mtito Andei	Hire of road mantainance equipment	1,917,764	0	0	Ongoing
180	Mtito Andei	Roads improvement programme-Hire of equipment-MTF	2,500,000	0	0	Not started
181	Mukaa	Road improvement	1,280,346	0	0	Not started
182	Nguu/Masumba	Matongoleni Culvert	2,000,000	0	0	Ongoing
183	Nguu/Masumba	Road Improvement, Light Grading	2,000,000	0	0	Ongoing
184	Nguu/Masumba	Kanyiliilya - ilivini road- installation of culverts	1,004,213	0	0	Not started
185	Thange	Installation of floodlight at Matulani and rehabilitation of unworking fllood lights at Masonga market, Kilungu, Machinery (zion), Metava	1,400,000	0	0	Not started
186	Tulimani	Roads improvement programme	801,540	0	0	Ongoing
187	Nzaui/Kilili/Kalamba	Rehabilitation of market lighting (Mulika Mwizi) and street lightings	200,000	0	0	Not started
188	Nguu/Masumba	Survey of roads	100,000	0	0	Not started
189	Kitise/ Kithuki	Installation of flood lights at matheani market	500,000	0	0	Not started
190	Masongaleni	Rehabilitation as integrated lights at Yikitaa and Ulilinzi markets and installation of a new integrated solar light at Kiambani market.	779,708	0	0	Not started
191	Kasikeu	Drainage structures - Culverts; Kwa kavenzi-mitamboni-mwangini road	18,080	0	0	Complete
192	Thange	Grading and marraming kwa jc – muthungue primary - ituumo(fuel for county machinery)	80,220	0	0	Complete
193	Thange	Grading marraming of utithi- kyumbi – silanga – kwa mailu(fuel for county machinery)	88,647	0	0	Complete
194	Mbooni	Kikima market development	200,000	0	0	Complete
195	Masongaleni	Solar Market Floodlights - 1M Kativani, Kavatini, Makutano, Ndauni Markets.	27,132	0	0	Complete
196	Tulimani	Installation of flood lights at Kalawani	1,000,000	0	0	Complete

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
197	Mukaa	Installation of integrated solar light system (Kamuthini, Kiongwani,Kyandue, Kyangala, Mutiluni &Maiani	99,387	0	0	Complete
198	Kikumini/Muvau	Kwa Mulinge drift	1,470,000	0	0	Complete
199	Ivingoni/ Nzambani	Road improvement(Makokani roads)	28,854	0	0	Complete
200	Thange	Electrification of Usalama Market(Matching grant)	200,000	0	0	Complete
201	Thange	Culverts across the Ward	1,960,000	0	0	Complete
202	Thange	Heavy grading and gravelling, of Machinery- Baptist – Makongenii – Nzavoni- Ndivuni – Kamunyuni drift – Veneti – Muusini - Maikuu- Ituumo – Kasasule	29,400	0	0	Complete
203	Ivingoni/ Nzambani	Installation of Street Lights within the Makutano Talent Centre	1,960,000	0	0	Complete
204	Ivingoni/ Nzambani	Marraming of Kativani - Pastor Komu – Utu Roads	56,771	0	0	Complete
205	Ivingoni/ Nzambani	Marraming of Matingini – Kwa Kata – Kwa Muli – Kwa Mutuku – Sila Mulu	66,880	0	0	Complete
206	Ukia	Road improvement -light grading	23,504	0	0	Complete
207	Mtito andei	Solar market flood lights at Kyusyani, Mbeetwani,Songea, Kalimani, Mavindini, Makutano, Misuuni and Kwa Kinyuti	35,678	0	0	Complete
208	Masongaleni	Road Improvement Program - Hire of Machines	56,515	0	0	Complete
209	Kitise/ Kithuki	REREC matching grand (for Kitise and Kithuki subwards)	224,515	0	0	Complete
210	Kithungo/ Kitundu	Kilyungi hybrid high mast floodlight	76,347	0	0	Complete
211	Kalawa	Hire of machines for roadworks; Katangini – ngunini Rd, Murramuni -kavumbu-miangeni-mbavani-mutembuko-syongungi-kwa mareka junction Rd and Kalawa health cetre – kathiani market Rd,	104,572	0	0	Complete
212	Mbitini	Kwa Kitei Drift	111,988	0	0	Complete
213	Kitise/ Kithuki	Road Improvement program – Machine hire	105,836	0	0	Complete
214	Mavindini	Road improvements (Hire of machinery)	3,307,315	0	0	Not started

No.	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Project status
215	Kilungu	Itambani – Kyanganda Road (Culverts, grading and spot murraming)	85,644	0	0	Complete
216	Kilungu	Road improvement – fuel/Machine hire	3,757,610	0	0	Not started
217	Kasikeu	Road improvement and maintenance	310,088	0	0	Complete
218	Kasikeu	Construction of Mbulutini Ndauni drift	4,900,000	0	0	Not started
219	Mukaa	Heavy grading, murraming and drainage works on Mukaa-Uvete road	269,250	0	0	Complete
220	Kasikeu	Mbulutini drift- Construction of a drift	7,650,000	0	0	Not started
221	Kee	Road improvement Programme	2,100,000	0	0	Not started
222	Kasikeu	Heavy grading and murraming of Kilome- Uvete- Kayata- Kasikeu-Mutweamboo- Lumu- Kiou top- Kwa kalelo- Off Mombasa road-Kima dairy- Marwa road (Kasikeu Ward section)and heavy grading and murraming of Muangeni,Ngalana,MutyembooLumu,Kiou top ,Kwa Kalelo Off Mombasa road ,Kima Diary –Marwa Road and Kwa Mikate road at Muani .	341,401	0	0	Complete
223	HQ	Green energy promotion	244,900	0	0	Complete
224	Masongaleni	Construction of culverts along Ngangani,Yumbuni,Katulye,Yikitaa,Kasuangove,Yikivuthi,Utiini,Kithyululu,Wandei,mwaani Masaku ndogo.	1,000,000	0	0	Ongoing
225	Mbooni	Routine maintenance of Mbooni ward access roads Allocate funds for Opening of feeder roads, Spot murraming, Installation of culverts and drifts and Routine Road maintenance Kikima market Improvement programme	4,000,000	0	0	Complete
		TOTAL	**970,352,483**	**173,396,165**	**18**	

4.11.2. Non-Financial Performance

During the period, the County Government strengthened road network connectivity by opening 158.1 km of new roads, maintaining 461.8 km, and rehabilitating 46.6 km. Additionally, seven drifts were constructed, and 13,050 meters of catch water mitre drains were excavated to enhance road drainage. To boost security and extend trading hours in markets, 58 streetlights and 6 floodlights were installed.

Table 52: Non Financial Performance for Infrastructure Department

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Planned Target (s) FY 2024/25	Actuals as at 31st March 2025	Variance
General administration & planning	General administration & planning	HQ	Energy Plan	% of completion of energy plan	100%	100%	0%
				Development and operationalization of policies (energy policy, public works policy and housing policy)	1	50%	100%
Road Infrastructure improvement	Road transport	Roads Department	Roads management	Kms of roads opened	25km	158.1	(+133.1)
				Km of roads maintained(grading, spot improvement)	1,500km	461.8	1,038. 2
				No. of kms of roads rehabilitated to all weather (gravelling and drainage works)	400km	46.6	353.4
			Construction of drifts	No of Drifts constructed	30	7	23
Energy Promotion and Development	Energy Promotion and Development	Energy	Installation of street lights	No. of streetlights installed	30	58	-28
			Installation of flood lights	No. of floodlights installed	6	6	0
Rural electrification	Rural electrification	Energy	Rural electrification	Households connected with electricity	600	0	600
Road safety	Road safety	Transport		% reduction in road traffic accidents	30%	10	-10

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

4.12.1 Financial Performance

The total expenditure for the department during the first nine months in FY 2024/25 was KShs 183,401,533 against budget of KShs 629,129,656 which translated to an absorption rate of 29 percent. Recurrent and development performamce was 56 and 25 percent respectively.

Table 53: Department Lands Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
Recurrent Expenditure			
Operations	20,799,434	11,302,332	54
Maintenance	5,800,000	2,060,733	36
Sub Total	**26,599,434**	**13,363,065**	**50**
Personnel	56,904,726	33,194,424	58
Total Recurrent	**83,504,160**	**46,557,489**	**56**
Development Expenditure			
Capital Expenditure	545,625,496	136,844,064	25
Total Budget	**629,129,656**	**183,401,553**	**29**

Expenditure by Economic Classification

The total expenditure constituted of operations and maintenance seven per cent, development expenditure 75 percent and personnel emoluments 18 percent, the figure below shows the departmental expenditures per economic classification;

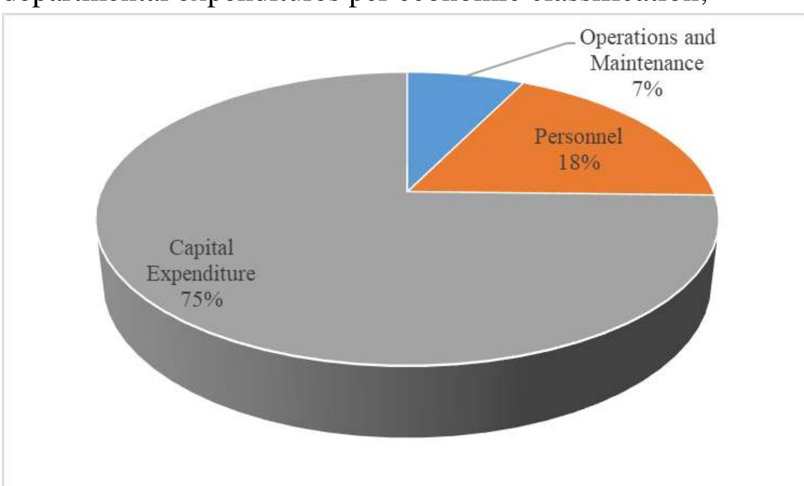


Figure 16: Department Lands Expenditure by Economic Classification

4.12.1.1 Recurrent Budget Performance

The department's recurrent expenditure was KShs **46,557,489** against a budget of KShs **83,504,160** translating to 56 percent absorption rate. Analysis of the recurrent expenditure shows that Salaries and Wages had the highest expenditure of KShs 33,194,424 followed by revenue mobilisation on land based revenue with the expenditure of KShs 3,500,000.

Table 54:Department of Lands Recurrent Expenditure Performance

No.	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
1.	Salaries And Wages	56,904,726	33,194,424	58
2.	Revenue mobilization on land based revenue	3,500,000	3,500,000	100
3.	Daily Subsistence Allowance	2,700,000	1,990,120	74
4.	Fuels, Oils & Lubricants	2,800,000	1,144,000	41
5.	Budget Implementation Committee	1,220,000	1,133,080	93
6.	Hospitality-Catering Services Accommodation, Gifts & Drinks	1,209,348	1,130,024	93
7.	Maintenance Expenses - Motor Vehicle	2,500,000	1,021,613	41
8.	Wildlife Management Electric Fence	1,600,000	913,480	57
9.	Finalization of Environment, Forest and Solid Waste Policies	830,000	567,900	68
10.	Environmental Administration, Coordination and Governance	950,000	474,984	50
11.	Domestic Travel Costs	500,000	397,865	80
12.	Planning, budgeting and indicator tracking	300,000	281,800	94
13.	County Tree Planting Day	500,000	137,880	28
14.	Other Operating expenses - Financial Management & Reporting	150,000	128,600	86
15.	Environmental Conservation, Silvicultural practices and management	200,000	125,640	63
16.	Environment conferences and sensitization	250,000	112,579	45
17.	Publishing & printing Services	100,000	100,000	100
18.	Environmental education program	200,000	92,800	46
19.	Communication-Courier & Postal Services	50,000	50,000	100
20.	Environmental Inspection and Monitoring	100,000	24,500	25
21.	Training Expenses	20,000	20,000	100
22.	Membership fees	100,000	11,200	11
23.	Office & General Supplies-stationery	300,000	5,000	2
24.	Office & General Supplies-Computer Accessories	150,000	-	0
25.	Office & General Supplies-Sanitary	100,000	-	0
26.	County Environmental Committee	750,000	-	0
27.	Hospitality supplies- World environment day & international forest day	750,000	-	0
28.	Environmental Impact Assessment and Audit	300,000	-	0
29.	Demarcation and conservation of riparian land within Ndukuma	174,913		0
30.	Mapping, surveying and beaconing of County Forests at Nzueni, Kitundu A&B, Mutungu and Kathekani	422,400		0
31.	Wildlife Conservation and Management	95,620		0
32.	Fuel for desilting of londokwe dam using county machinery	500,000		0
33.	Planting and tree growing at critically degraded ecosystems	595,740		0
34.	Survey of Muuni subward	695,380		0
35.	Surveying of Machinary and Kinyambu Mkts	71,620		0
36.	Feasibility study on mining	20,460		0
37.	Land Survey and issuance of title deeds	36,781		0
38.	Cleaning of the town and trenching of storm water management system.	78,932		0
39.	Draining system along kibwezi town	278,240		0
40.	Restoration of fragile landscapes and wetlands	300,000	-	0
41.	Purchase of Noise Control Equipment (Meter, Camera and GPS Gargets)	1,000,000	-	0
42.	Mining Mapping & development	200,000	-	0

4.12.1.2 Development Budget Performance

The department spent KShs 136,844,064 on development during the period under review. This was against a budget of KShs 545,625,496 which represented 25 percent absorption rate.

Table 55:Lands Department Development Expenditure and Project Status

No.	Ward	Expenditure Item	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Status
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	84,035,817	29	12 Projects all ongoing and at 90%. 1 project not started
2.		CCRI FLLoCA Matching Grant	35,971,960	10,390,330	29	12 Projects all ongoing , 1 project not started
3.	HQ	Resolution of boundary and land ownership disputes and issuance of public utilities' title	8,850,000	7,450,665	84	Complete
4.	HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	14,792,940	5,035,660	34	Ongoing
5.	HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, (CCRI)Matching grant	86,823,400	4,867,026	6	At design stage
6.	HQ	CCIS(County Climate Instistutional Institutional Support) FLLoCA Matching Grant	11,000,000	4,116,080	37	Ongoing
7.	HQ	Urban planning- preparation and implementation of Urban land use plan for Tawa Market	3,500,000	2,858,260	82	Ongoing
8.	HQ	Climate change Fund Board	6,000,000	2,174,600	36	Ongoing
9.	HQ	Operationalization of Kee-Mbooni Municipality	2,000,000	1,994,135	100	Complete
10.	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	1,925,002	100	Complete
11.	Tulimani	Feasibility study on mining	1,600,000	1,599,024	100	Complete
12.	Nguu/Masumba	Yikivumbu Survey and Titling	2,000,000	1,576,400	79	Ongoing
13.	HQ	CCF Administrative cost- proposal development, Vetting, Projects Grievances committees, EIA, WCCPC-Climate change fund	1,176,600	1,176,600	100	Complete
14.	Countywide	Enhancement of LIMS System and data clerks	2,000,000	1,171,000	59	Complete
15.	Kalawa	Mbooni – Kee Municipality	1,000,000	1,000,000	100	Complete
16.	Kee	Mbooni – Kee Municipality	1,000,000	1,000,000	100	Complete
17.	Kasikeu	Planning of Kayata market	1,622,600	885,300	55	Complete
18.	Mbooni	Kyaavua Village Land Clinic,Mapping and titling	1,000,000	807,960	81	Complete
19.	Mbooni	Mbooni – Kee Municipality	1,000,000	782,695	78	Complete
20.	Mtito Andei	Security of land tenure - Provision of title deeds for Ngai Ndethya settlement Scheme.	2,000,000	571,880	29	Ongoing
21.	HQ	Urban infrastructure development	525,493	525,492	100	Complete
22.	HQ	Rehabilitation of gulleys and road bush clearing and drainage	500,000	494,531	99	Complete
23.	Countywide	Urban Development (Resolution of boundary and land ownership disputes)	252,686	252,686	100	Complete
24.	Nzaui/Kilili/Kalamba	Forest conservation and awareness (Tree planting/water weirs/sand dams)	2,085,000	152,920	7	Complete
25.	HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County	49,420	-	-	Complete

No.	Ward	Expenditure Item	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate (%)	Status
		Climate Institutional Support (CCIS) Matching grant				
26.	Nzaui/Kilili/Kalamba	Mulata dispensary (purchase of land)	75,000	-	-	Not Started
27.	HQ	Conditionall allocation ; 20% Share of Mineral Royalties	99,857	-	-	-
28.	Ukia	Riverine conservation and restoration	100,000	-	-	Complete
29.	Mbooni	Conservation of KWA KITHUE wetland	199,000	-	-	Complete
30.	Nzaui/Kilili/Kalamba	Ndumoni dispensary (purchase of land	200,000	-	-	Not Started
31.	Kalawa	Planning and survey of Kathulumbi market	279,144	-	-	Complete
32.	Ukia	Survey of access roads and public lands in Ukia ward	300,000	-	-	Complete
33.	Muvau/Kikumini	Climate Change intiative	444,250	-	-	Complete
34.	HQ	Climate change Fund Board	476,730	-	-	Complete
35.	Mtito Andei	EIA and exision of Ngai Ndethya Settlement scheme	486,219	-	-	Complete
36.	Emali/Mulala	Survey of ward road network and ward public utilities	500,000	-	-	Not Started
37.	Kikumbulyu South	Survey and planning koya/Maanda market	500,000	-	-	Not Started
38.	HQ	Purchase of land for Kyenzenzeni dispensary	500,000	-	-	Not Started
39.	HQ	FLLoCA Funding	633,126	-	-	Complete
40.	Makindu	Verification of beneficiaries for issuance of title deeds for Kiboko B	666,500	-	-	-
41.	Kilungu	Purchase of land	1,000,000		-	Not Started
42.	Kalawa	Planning and survey of Kalawa market	1,000,000		-	Complete
43.	Tulimani	Mbooni – Kee Municipality	1,000,000		-	Complete
44.	ilima	Purchase of land for Mwaani dispensary	1,000,000		-	Complete
45.	Kathonzweni	Fuel for desilting of londokwe dam using county machinery	1,418,520		-	Not Started
46.	Emali/Mulala	Land succession program, survey and titling	1,500,000		-	Not Started
47.	Kathonzweni	Desilting of Londokwe earthdam under climate change (Fuel)--Climate change fund	2,000,000		-	Not Started
48.	Kitise/Kithuki	Construction of 2 sand dams at Kwa Maundu,Musau Ndati to Londokwe River -Climate change fund	2,000,000		-	Not Started
49.	Ivingoni/Nzambani	Purchase of land for Kambu market shed	2,536,352		-	Not Started
50.	Mbitini	Rehabilitation of Kwa Ngwili/Ndilo gulley	3,642,828		-	Complete
51.	Makindu	Beaconing and issuance of title deeds.	4,000,000		-	Ongoing
52.	Ukia	Purchase of land for Itangini Market	4,200,000		-	Not Started
53.	Wote/Nziu and Nzaui/Kilili/Kalamba	Survey for titling of Wote Public Utilities and Matiliku townships	5,000,000		-	Not Started
54.	HQ	IDA (World Bank)Credit: Kenya Urban Support Project(KUSP)-Urban Institutional Grant(UIG)	35,000,000		-	Not Started
55.	HQ	Planting of trees -Climate change fund	700,000		-	Not Started

4.12.2 Non-Financial Performance

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

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

Table 56: Department of Lands Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31st March 2025	Variance
General Administration	General Administration & support services	Lands	Effective support services for delivery of departments programmes	No. of M&E reports prepared on quarterly basis	4	2	2
Urban Planning	Physical Planning of towns	Lands	Well planned towns	No of land use plans implemented	1	0	1
Land Survey & Mapping	Land survey for titling	Lands	Survey for Issuance of Title Deeds Support	No of markets survey	2	0	2
				No. of titles issued purchased parcels	1,200	0	1200
Mining mapping & development	Mining mapping & development		Improved mining exploration	No of artisanal committees prepared	1	0	1
Environment management and protection	Environment management and protection		Improved environment conservation	No of forest mapped	2	0	2
				No of CC proposals funded	15	5	10
				No of sessions conserved	20	0	20

4.13 Department of Water, Sanitation and Irrigation

4.13.1 Financial Performance

During the first nine months of FY 2024/25, the Department spent a total of KShs 203,753,974, which presents an absorption rate of 32 percent against a budget of KShs 638,440,094. Recurrent expenditures amounted to KShs 64,967,118 while development expenditure was Kshs138,786,856 trnaslating to absorption rate of 59 and 26 percent respectively.

Table 57: Department of Water Expenditure Per Economic classification.

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
Recurrent Expenditure			
Operations	25,143,633	14,594,525	58
Maintenance	2,700,000	2,533,970	94
Sub Total	**27,843,633**	**17,128,495**	**62**
Personnel	82,009,068	47,838,623	58
Total Recurrent	**109,852,701**	**64,967,118**	**59**
Development Expenditure			
Capital Expenditure	528,587,393	138,786,856	26
TOTAL	**638,440,094**	**203,753,974**	**32**

The total expenditure incurred during the period was 68% on development activities, 24% on personnel emoluments and 8% on operations and maintenance.

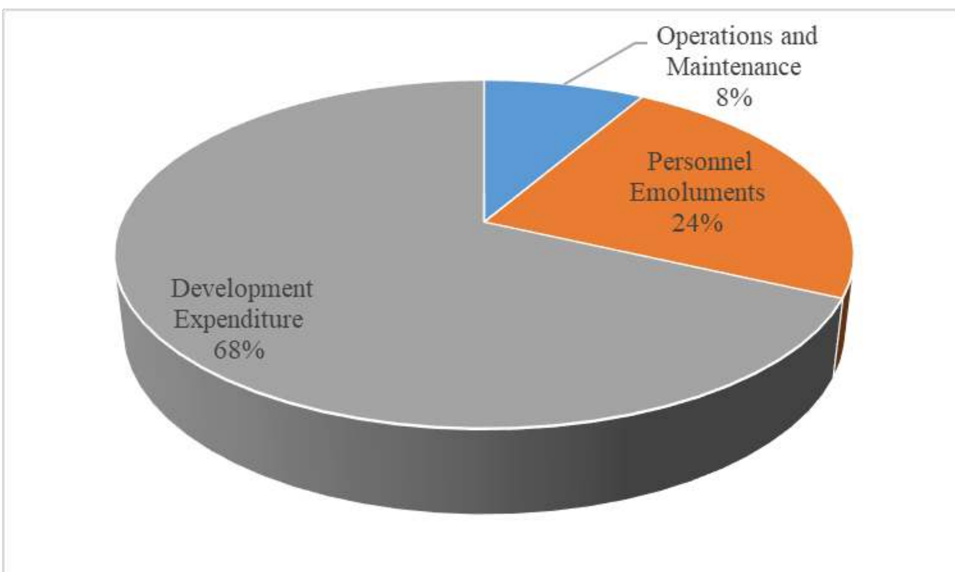


Figure 17:Water, Expenditure by Main Economic Classification

Recurrent Budget Performance

The analysis of the recurrent expenditure of KShs 64,967,118 shows that KShs 47,838,623 was spent on personnel emoluments and KShs 17,128,495 to operations and maintenance. The largest portion of the operations and maintenance budget, KShs 3,453,600, was spent on annual staff team-building conferences. This was followed by payments to casual workers and other contracted services, which totaled KShs 2,253,239. Refined fuels, oils, and lubricants ranked third, also amounting to KShs 2,253,239 in expenditure.

Table 58: Department of Water Recurrent Expenditure Performance

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
1	Salaries & Wages	82,009,068	47,838,623	58
2	Annual Staff team building conferences	4,000,000	3,453,600	86
3	Casuals and other contracted services	4,000,000	2,253,239	56
4	Refined Fuels & Lubricants	2,500,000	1,999,740	80
5	Maintenance Expenses-Motor Vehicles	1,600,000	1,600,000	100
6	Community outreach	1,443,633	1,443,633	100
7	Daily Subsistence Allowance	2,446,571	1,437,460	59
8	Catering Services(Receptions, Accommodation, drinks	1,500,000	759,140	51
9	Water Act Governance & Administration	1,500,000	677,367	45
10	Office & General Supplies and Services	1,000,000	585,900	59
11	Training Expenses	600,000	575,828	96
12	Telephone, Telex, Facsimile and Mobile Phone Services	700,000	350,000	50
13	General office Supplies-stationery	600,000	349,560	58
14	Board committees conferences and seminars	2,500,000	317,152	13
15	Maintenance of Civil Works	300,000	300,000	100
16	Water Trucking	300,000	300,000	100
17	Domestic Travel Costs	603,429	209,910	35
18	Routine Maintenance- Other Assets (boreholes / pipelines etc.)	200,000	200,000	100
19	Boreholes drilling services /Maintenance of drilling rig and Test pumping unit	200,000	133,970	67
20	Domestic Travel & Subs-Water Extension Services	700,000	91,000	13
21	Water and Sewerage	300,000	64,996	22
22	Annual subscription fees	70,000	26,000	37
23	Utilities- Electricity	50,000	-	0
24	Advertising & Publicity	130,000	-	0
25	Supplies and accessories for Computers and printers	100,000	-	0
26	Record management	200,000	-	0
27	Review of service charter	200,000	-	0
28	Dam Construction Services/Maintenance of Earth moving equipment	100,000	-	0
	TOTAL	**109,852,701**	**64,967,118**	**59**

Source: County Treasury

Development Budget Performance

The government is committed to advancing the last-mile water connectivity agenda to ensure universal access to clean water and sanitation services, in alignment with SDG 6. This goal will be pursued through the construction and rehabilitation of water supply systems that support economic activities. In the first nine months of FY 2024/25, key projects included the completion and commissioning of the Uyi earth dam, the ongoing construction of the Athi-Tunguni water project, and assistance to the dam construction unit for excavating earth dams within the county.

Table 59: 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 March 2025	Absorption Rate(%)	Project Status
1.	Masongaleni	Uyi Earth Dam-Counter Funding with NDMA	9,941,310	9,722,109	98	Complete
2.	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	9,506,000	100	Ongoing
3.	HQ	Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam construction Unit(DCU)	9,000,000	9,000,000	100	Ongoing
4.	Mbooni	Mulima Water project	7,004,740	7,004,740	100	Complete
5.	Mbooni	Mulima earth dam - Desilting, Construction of a treatment and Water distribution and Supply phase 2 (rehabilitation of syiluni pipeline and installation of water storage tanks for the existing 5No. water kiosks and rehabilitation of vandalized kwa kiinga Genset)	40,000,000	6,286,194	16	Ongoing
6.	Emali/Mulala	Distribution of water at Ilengeni Springs	5,900,000	5,900,000	100	Complete
7.	Kikumbulyu North	Athi Tunguni to Kilema Hill Water Project	5,733,568	5,733,568	100	Ongoing
8.	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	5,256,540	88	Ongoing
9.	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	4,872,520	97	Ongoing
10.	Wote/Nziu	Distribution of Kathuma borehole	4,445,079	4,332,269	97	Complete
11.	Kikumini/Muvau	Ndukuma Earth dam - Feasibility study for distribution water, draw off system (siphon system); Connect with existing pipeline kwa Philip to kyemole; Conservation of water ways;	15,000,000	4,125,460	28	Complete

No	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure As At 31st March 2025	Absorption Rate(%)	Project Status
		rehabilitation of existing pipeline to the existing tanks and Pegging of the dam area				
12.	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
13.		Drilling and equipping borehole in Mukaa Boys and Ukia Girls Secondary school - Drilling and equipping of borehole	4,000,000	4,000,000	100	Ongoing
14.	Makindu	Athi Tunguni water project- Additional funding to facilitate implementation to scope	8,820,000	3,997,592	45	Ongoing
15.	HQ	Water Development Programme - Water Development Programme(Repairs and Maintenance of Boreholes)	3,787,578	3,787,578	100	Ongoing
16.	Kiimakiu/Kalanzoni	Katatu dam –desilting by using – county machines	3,882,480	3,745,225	96	Complete
17.	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	3,515,120	91	Complete
18.	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	3,151,570	99	Complete
19.	Nguumo	Desilting of Sekeleni earth dam	3,430,000	3,050,900	89	Complete
20.	Wote/Nziu	Kituasi water project	3,298,996	3,039,640	92	Complete
21.	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	2,998,140.00	75	Ongoing
22.	HQ	Drilling and test pumping unit(DTU) - maintenance Rig	5,000,000	2,792,911	56	Ongoing
23.	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	2,595,592	51	Ongoing
24.	Kalawa	Kwa Muthama Earth dam – desilting, hire of machinery	2,450,000	2,360,713	96	Complete
25.	Emali/Mulala	Construction of Kwa Maima Earth dam	2,920,000	1,972,474	68	ongoing
26.	Nzaui/Kilili/Kalamba	Kwa Koki, Kwa Kavuki and Isololo water project	1,964,795	1,964,795	100	Complete

No	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure As At 31st March 2025	Absorption Rate(%)	Project Status
27.	Mbitini	Ilengeni water project(Ilengeni- Ngoto - kwouthuku pumping system, storage and distribution .)	2,072,176	1,811,176	87	Complete
28.	Kako/Waia	Drilling and capping of Kathamba borehole - in-house works	1,802,294	1,802,294	100	Complete
29.	Mbitini	Construction of reinforced concrete intake sump tank 100 cubic For Mbuthani water project	3,716,770	1,761,370	47	Ongoing
30.	Thange	Drilling and equipping Muthungue borehole	3,500,000	1,662,457	47	Ongoing
31.	Kisau/Kiteta	Syumbe borehole	1,845,240	1,390,469	75	Not started
32.	Kikumbulyu North	Pipeline extension to Kiaoni market (KIBMAWASCO)	1,000,000	1,000,000	100	Complete
33.	Kako/Waia	Kwa Mateng'e earth dam construction - Construction of earth dam and distribution to sofia kithendu	4,000,000	1,000,000	25	Not started
34.	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	1,000,000	25	Ongoing
35.	Kee	Distribution of Kyandumbi water - Distribution of Kyandumbi water to Mavia Meu and Makongo	1,868,000	996,750	53	Complete
36.	Mtito Andei	Hydrological survey, drilling and test pumping at Mang'elete	1,800,000	925,829	51	Complete
37.	HQ	Water Fund Establishment	800,000	800,000	100	Complete
38.	Kikumini/Muvau	Kwa Mutemwa borehole- distribution to kwa Musuva – Kavumbu – Kathiani market	1,921,355	775,359	40	Complete
39.	HQ	Makueni Rural Water Board(MARUWAB) Operationalization	728,500	728,500	100	Complete
40.	HQ	project feasibility studies - project feasibility studies	4,000,000	709,560	18	Ongoing
41.	Kathonzweni	Maintenance and fueling of ward backhoe and desilting small communal dams using the same machine	3,138,700	541,800	17	Complete
42.	Kee	Miradi kwa Jamii(MKJ) (Sand dams/drifts labour at Kiliani and Iiani)	500,000	500,000	100	Complete
43.	Makindu	Excavation of Syengoni earth dam	3,000,000	481,300	16	Ongoing
44.	Kitise/Kithuki	Mukameni B Borehole - Purchase and installation of motor	500,000	468,140	94	Complete
45.	Kisau/Kiteta	Kithongo borehole	2,500,000	464,640	19	Ongoing
46.	Kikumbulyu North	Service line rehabilitation Milu-KIMAWASCO	355,100	354,722	100	Complete
47.	Mukaa	Desilting and fencing of Ngomeni earth dam	265,852	265,852	100	Complete
48.	Mbooni	Rehabilitation of water tank and pipeline rehabilitation to Yatwa-Itaani village	1,904,420	205,008	11	Ongoing
49.	Kitise/Kithuki	Repair of Kwa Kaivu Borehole	150,000	150,000	100	Complete
50.	HQ	Water Development Programme	124,000	124,000	100	Complete

No	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure As At 31st March 2025	Absorption Rate(%)	Project Status
51.	Kalawa	Kwa Ivali Earth dam - Desilting reservoir, rehabilitation of kiosk and fencing	101,400	71,540	71	Complete
52.	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	22,520	0	Ongoing
53.	Kikumini/Muvau	Kikumini Borehole - Solarization, elevation tank, Rehabilitation of pipeline from source to Kona Baridi, Kari, Central and Kikumini Market.	5,500,000	14,980	0	Not started
54.	Kitise/Kithuki	Kitise water project - Upgrading of 3" rising main	4,000,000	7,000	0	Complete
55.	Kitise/Kithuki	Kimundi water project - Repair of pipeline, provision of water tanks and solar repairs replacement	1,500,000	7,000	0	Ongoing
56.	Kikumini/Muvau	Kwa Muia Earth Dam - desilting.	3,000,000	6,240	0	Not started
57.	Kikumini/Muvau	Construction of Thwake Sand Dam	9,172,000	3,500	0	Complete
58.	Kitise/Kithuki	Kwanyaa borehole - Purchase and installation of motor	500,000	3,500	1	Complete
59.	Kikumini/Muvau	Distribution of Water from Itaa Borehole to Kwa Kiviku	1,000,000	3,500	0	Not started
60.	Kikumini/Muvau	Kwa Mwenga Borehole - Installation of Pumping unit, Flashing	1,000,000	3,500	0	Ongoing
61.	Emali/Mulala	Drilling of Emali Police station Borehole	61,110		0	Complete
62.	Emali/Mulala	Drilling and Equipping of Emali Rehabilitation Centre Borehole	100,000		0	Complete
63.	Emali/Mulala	Distribution of Mumbuni sump(Solarization and distribution at source)	266,367		0	Complete
64.	Emali/Mulala	Matiku/Kwa kasoda tanks	299,900		0	Complete
65.	Emali/Mulala	Feasibility study of Muooni Mega dam	1,000,000		0	Complete
66.	Emali/Mulala	Piping of Matiku Borehole to Matiku Market	500,000		0	complete
67.	Emali/Mulala	Solarization and equipping of Emali Township Borehole	2,000,000		0	complete
68.	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	complete
69.	Ivingoni/Nzambani	Drilling of Nzambani Borehole	1,800,000		0	complete
70.	Ivingoni/Nzambani	Katheka Kai Borehole- Distribution to household level (piping and construction of water kiosks) areas to be connected include Mwisiwa- NTHONGONI Regina-Kitumbi-	4,000,000		0	Complete

No	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure As At 31st March 2025	Absorption Rate(%)	Project Status
		Mwanzia-Charlse,Kiembeni-katuaa-kwa Musatawe and Mwita Syano-Kitheini-				
71.	Kako/Waia	Nyaanyaa A earth dam- Distribution of water to ngoluni,kyang'ondu and, usalala,kitandi	24,914		0	Complete
72.	Kako/Waia	Kavingiliti earth dam - in house machines	199,568		0	Complete
73.	Kako/Waia	Water improvement programme	276,776		0	Complete
74.	Kalawa	Desilting of 1 No. water dam with cattle trough and communal water point and fencing, Muambe Earth dam	47,290		0	Complete
75.	Kalawa	AKWASH water project- Extension of AKWASH and distribution to kathongo kavumbu and Mweleli clusters	100,000		0	Complete
76.	Kalawa	Drilling and equipping of 5 No. boreholes in the ward using own machines	100,000		0	Complete
77.	Kasikeu	Drilling, equipping and distribution of Masokani borehole	3,196,110		0	Complete
78.	Kathonzweni	Construction of a new sump for Kikuu- Kwa Kavisi water project and rehabilitation of raising main	2,000,000		0	Complete
79.	Kee	Flashing and solarization of Kyandumbi borehole	72,346		0	Complete
80.	Kee	Rehabilitation of Nzalani Earth dam- Scooping of the dam Construction of embankment wall	3,158,154		0	Complete
81.	Kee	Rehabilitation of dams(Kivaku, Ndumani, Imilini and Kikonde earth dams)	5,628,000		0	Complete
82.	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	Complete
83.	Kiimakiu/Kalanzoni	Kwa Ngumu Borehole-Repair	307,405		0	Complete
84.	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
85.	KiimaKiu/Kalanzoni	Kasalama borehole water distribution - Equipping, rising main rehabilitation, and construction of 8km pipeline with upto 4no. Kiosks (kiosks at demiu, Kautandini, Kwa Dc and Upeponi. Part of the funds, Kshs. 250,000 be spent for purchase of 10,000L plastic water tank, concrete base, shed and piping at Marwa market..)	6,700,000		0	Complete
86.	Kikumbulyu North	Kilisa water tank reservoir.	2,000,000		0	Complete

No	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure As At 31st March 2025	Absorption Rate(%)	Project Status
87.	Kikumbulyu North	Construction of Kathyaka Masonry tank/ under KIBMAWASCO	4,320,000		0	Complete
88.	Kikumbulyu South	Ilingoni pipeline extension by KIBMAWASCO	433,965		0	Complete
89.	Kikumbulyu South	Extension of KIMAWASCO to Miamba 8 - distribution line to Miamba and rehabilitation of 1no.water kiosk	1,000,000		0	Complete
90.	Kilungu	Rehabilitation of Nduu Water project	37,180		0	Complete
91.	Kilungu	Ndiani Water Project – solarization, 2km distribution line with water kiosks	100,000		0	Complete
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.	Kisau/Kiteta	Lungu borehole	2,500,000		0	Complete
95.	Kitise/Kithuki	Kwa Mbila earth dam -Distribution from Kiambani to Kiuuku	1,500,000		0	Complete
96.	Makindu	Kiboko Twaandu water project KPLC bill payment	700,000		0	Complete
97.	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
98.	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	Complete
99.	Masongaleni	Mitonguni water pipe line by KIMAWASCO	275,047		0	Complete
100.	Mavindini	Kiimani Borehole – Drilling and Equipping	302,287		0	Complete
101.	Mavindini	Water improvement programme	992,168		0	Complete
102.	Mavindini	Distribution and piping of athi-mavindini water project	5,880,000		0	Complete
103.	Mavindini	Athi Mavindini water project	7,668,213		0	Complete
104.	Mbooni	Rehabilitation of Mulima earth dam	1,905,334		0	Complete
105.	Mbooni	Mulima Water Project Pipeline Repair	376,660		0	Complete
106.	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	Complete
107.	Mtito Andei	Equipment hire for desilting earth dams(Kwa Kitwa,Kwa Manza, Kwa Kasau and Victoria Earth dams)	67,000		0	Complete
108.	Mukaa	Desilting and expansion of Kwa ng'oku earth dam as an alternative project for Mangani borehole	100,000		0	Complete

No	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure As At 31st March 2025	Absorption Rate(%)	Project Status
109.	Nguu/Masumba	Ndovoini Borehole- Installation of a casing, pump, motor and solarization	50,000		0	Complete
110.	Nguu/Masumba	Thithi borehole	80,000		0	Complete
111.	Nguumo	Repair of motor for Kaunguni dispensary borehole and Kalandaleni borehole	371,200		0	Complete
112.	Nzaui/Kilili/Kalamba	Kwa Muthama Borehole	343,000		0	Complete
113.	Nzaui/Kilili/Kalamba	Maintenance of Boreholes and waterlines	800,000		0	Complete
114.	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
115.	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
116.	Thange	Solarization and installation of 2-10000 Litre water tank in Kikunduku borehole	144,390		0	Complete
117.	Tulimani	Rehabilitation of Lower Ngwani Water Project - Rehabilitation of Pumping System	125,000		0	Complete
118.	Tulimani	Masyonyeki Earth dam- Construction of an earth dam, draw off and fencing	182,225		0	Complete
119.	Tulimani	Rehabilitation of Upper Ngwani Water Project - Replacement of Pump(vandalized) and Rehabilitation of Kakima Pipeline	202,213		0	Complete
120.	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	Complete
121.	Ukia	Water Boreholes Maintenance	80,000		0	Complete
122.	Ilima	Kwa Matolo Earth Dam Pumping, Piping and Distribution to wautu market, wautu primary and secondary- Pumping, Piping and distribution to wautu market, wautu primary and secondary	414,979		0	Complete

No	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure As At 31st March 2025	Absorption Rate(%)	Project Status
123.	Emali/Mulala	Emali Chiefs Borehole	406,439		0	Not started
124.	Ilima	Purchase of institutional e.g churches and schools water tanks	2,000,000		0	Not started
125.	Kalawa	Katukulu Earth dam	1,500,000		0	Not started
126.	Kalawa	Katukulu Earth dam - desilting Hire of machinery - Katukulu Earth dam - desilting Hire of machinery	2,500,000		0	Not started
127.	Kathonzweni	Makutano Water Project - Drilling and test pumping of new borehole	1,500,000		0	Not started
128.	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
129.	Kee	Water improvement programmes	3,328,199		0	Not started
130.	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
131.	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
132.	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
133.	Kithungo/Kitundu	Mitooni water project-Distribution to Mitooni Hill and Kithungo market	1,230,000		0	Not started
134.	Makindu	Kalii earth dam-Rehabilitation	2,940,000		0	Not started
135.	Makindu	Kwa Mbuli borehole- diagnosis, installation of a bigger pump, addition of solar and connection of water to nearby tanks.	500,000		0	Not started
136.	Masongaleni	Ndauni pipeline - Rehabilitation of water pipeline and water points by KIMAWASCO	4,500,000		0	Not started

No	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure As At 31st March 2025	Absorption Rate(%)	Project Status
137.	Masongaleni	Kiambani borehole - Pipeline installation, construction of water tank and water points by KIMAWASCO	5,115,704		0	Not started
138.	Mbitini	Distribution of Ilengeni water - Feasibility survey, survey and design, construction of distribution pipeline to Masue, Construction of water kiosk, installation of 10,000 m3 plastic tank	3,000,000		0	Not started
139.	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
140.	Mukaa	Drilling and distribution of Maiani Borehole	3,295,200		0	Not Started
141.	Mukaa	Repair and distribution of Nzaini Borehole - Repair and distribution of Nzaini Borehole	2,000,000		0	Not started
142.	Nguumo	Athi river water project-Distribution of Athi river water project from Athi	4,900,000		0	Not started
143.	Nguumo	Athi Water project	4,900,000		0	Not started
144.	Nzaui/Kilili/Kalamba	Mbiuni Borehole	500,000		0	Not started
145.	Thange	Purchase of Motorbike for ward water officer	200,000		0	Not started
146.	Thange	Extension of Kimawasco system at Kinyambu market - Kwa Masaku Pipeline and construction of water tank	2,500,000		0	Not started
147.	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
148.	Wote/Nziu	Desilting and Repair of Kauani earth dam	1,000,000		0	Not started
149.	Wote/Nziu	Kamunyolo earth dam - Construction of spillway, rehabilitation of the raising mains and solarization	10,000,000		0	Not started
150.	Nguu/Masumba	Drilling and casing of New Kakili Iiani borehole and Yikivumbu Iiani borehole	3,000,000		0	Not started

No	Ward	Project Name	FY 2024/25 Supplementary Budget(1)	Expenditure As At 31st March 2025	Absorption Rate(%)	Project Status
151.	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
152.	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
153.	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	Ongoing
154.	KiimaKiu/Kalanzoni	Desilting of Kwa Loa Earth dam	3,500,000		0	Ongoing
155.	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
156.	Kikumini/Muvau	Mutemwa Borehole - Equipping, fencing and distribution	5,500,000		0	Ongoing
157.	Kilungu	Design and Construction of Water Supply to Nunguni Market - Phase 1	2,147,965		0	Ongoing
158.	Kisau/Kiteta	Ndumanu earth dam	3,000,000		0	Ongoing
159.	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	Ongoing
160.	Kitise/Kithuki	Athi Matheani Kithuki water project - Rehabilitation of Athi Matheani Kithuki water project for irrigation (Feasibility study)	750,000		0	Ongoing
161.	Kitise/Kithuki	Athi Mwania water project - Distribution of Athi Mwania water project for irrigation(Feasibility study)	750,000		0	Ongoing
162.	Mbitini	Mbuthani water sump extension	500,000		0	Ongoing
163.	Mbitini	Mbuthani water sump repair and extension to Kwa Mavoo	1,000,000		0	Ongoing
164.	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 March 2025	Absorption Rate(%)	Project Status
165.	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
166.	Mukaa	Rehabilitation of Kwa Kulundu water project	792,471		0	Ongoing
167.	Mukaa	Construction of Water tank at Kiongwani primary for Kwa Kakue water project	802,000		0	Ongoing
168.	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	Ongoing
169.	Nguumo	Construction of water stand at Kwangala borehole (Kaunguni)	500,000		0	Ongoing
170.	Nguumo	Mukameni Borehole Water Project- Pipeline extension from Mukameni to Kiunduani, Kwa Kaviti area to Ilatu area	6,000,000		0	Ongoing
171.	Ukia	Ithanze Water Project-2.5Km water distribution pipeline while connecting existing Ithanze Water kiosk	3,000,000		0	Ongoing
172.	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
173.	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	Ongoing
174.	Wote/Nziu	Kaiti 1 - submersible pumps and infiltration galleries	4,000,000		0	Ongoing
	TOTAL		**528,587,393**	**138,786,856**	**26**	

4.13.2 Non-Financial Performance

During the first nine months of FY 2024/25, the department constructed eight earth dams, developed nine boreholes, supplied two urban areas with clean water, conducted pre-feasibility studies for two projects, laid pipelines for six water projects, and trained 15 water scheme operators. These interventions aim to reduce the daily water deficit and decrease the distance to the nearest water source from 4 km to within 2 km.

Table 60: Department of Water Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31st March 2025	Variance
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	2	3
				No. Of sand dams constructed	1	0	1
				No. of medium term sized and small dams constructed	11	8	3
				No. of boreholes developed	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	2	2	0
				No. of water projects with pipeline extension	39	16	23
	Water institutional support and strengthening	Governance	Enhanced capacity of existing water management bodies in the county	No. of water institutions management' trained	150	50	100
				Number of water institutions meeting governance criteria	100	50	50
			Increased participation by community members	No of community members participating in water governance processes	500	350	150
				No. of water schemes trained	20	15	5
	Irrigation Development Programme	Irrigation	Increase in area under irrigation	No. of irrigation schemes established/rehabilitated	2	1	1

Source: County Treasury

4.14 County Public Service Board (CPSB)

4.14.1 Financial Performance

In the past nine months of the FY 2024/25, the County Public Service Board spent Kshs 40,702,390 against the total allocation of Kshs. 70,998,317. This represents an absorption rate of 57 percent.

Table 61:Expenditure Analysis per Economic Classification

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
Operations	22,778,845	12,951,305	57
Maintenance	6,720,000	3,543,059	53
Sub-total	**29,498,845**	**16,494,364**	56
Personnel Emoluments	41,499,472	24208025	58
Total Recurrent	**70,998,317**	**40,702,390**	57
Capital Expenditure			
Total	**70,998,317**	**40,702,390**	57

The total expenditure for the department comprised of 59 percent personnel emoluments, and 41 percent operations and maintenance.

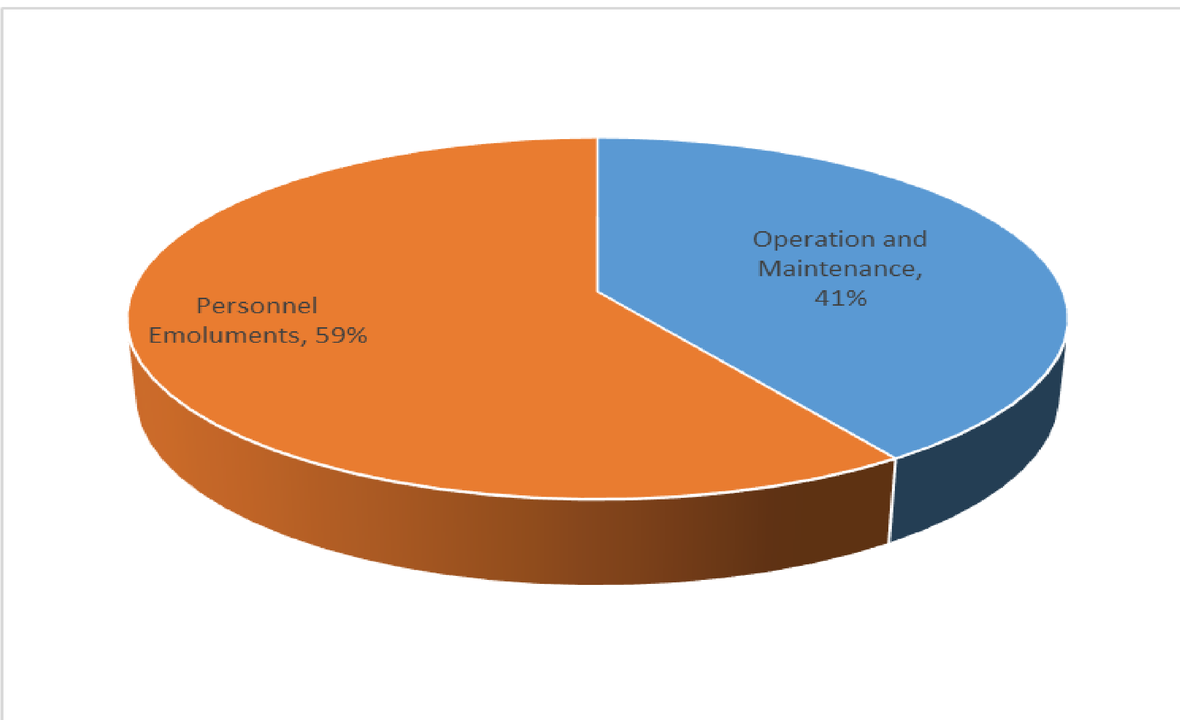


Figure 18:CPSB ;Expenditure Analysis per Economic Classification

Recurrent Budget Performance

The department incurred a recurrent expenditure of KShs. 40,702,391 for the past nine months of the FY 2024/25 translating to an absorption of 57 per cent. The highest expenditure was on salaries and wages at KShs 24,208,025 followed by Recruitment and Selection at KShs. 1,686,350. The analysis of the expenditure is provided in the table below;

Table 62: County Public Service Board Recurrent Expenditure Performance

No.	Economic Item Title	FY 2024/25 Supplementary (1) Budget Estimates	Actual Expenditure as at 31st March 2025	Absorption Rate (%)
1	Basic Salaries And Wages	41,499,472	24,208,025	58
2	Recruitment and selection	1,700,000	1,686,350	99
3	Human resource reforms-	2,145,000	1,447,700	67
4	Daily Subsistence Allowances-Board members	1,750,000	1,289,200	74
5	National values and principles promotion and reporting	1,200,000	1,193,300	99
6	HR management software	1,300,000	1,186,700	91
7	Daily Subsistence Allowance- Secretariat Staff	1,300,000	1,167,400	90
8	Training Expenses-Board	1,800,000	1,104,000	61
9	Catering Services(Receptions, Accommodation, drinks)	1,500,000	1,095,120	73
10	ISO Certification	2,250,000	944,100	42
11	Refined Fuels Lubricants	1,000,000	671,640	67
12	Travel Costs	700,000	554,940	79
13	Training Expenses- Secretariat	1,200,000	498,200	42
14	Boards, Committees, Conferences and Seminars	1,760,000	497,383	28
15	Supplies and accessories for Computers	450,000	403,523	90
16	Productivity mainstreaming	650,000	340,850	52
17	Payment of Rent	1,300,000	299,475	23
18	Sanitary and Cleaning Materials	300,000	294,700	98
19	Maintenance Expenses-Motor Vehicles	900,000	288,934	32
20	Purchase of office furniture fittings	350,000	255,076	73
21	Membership fees	345,000	225,000	65
22	Internet Connections	669,000	167,040	25
23	Contracted Professional Services-	250,000	165,180	66
24	Contracted Technical Services	170,000	151,492	89
25	Publishing Printing Services	230,000	149,033	65
26	Contracted Guards Cleaning services	600,000	148,500	25
27	Webhosting	300,000	80,000	27
28	General office Supplies-stationery	276,945	50,000	18
29	Office General Supplies others	300,000	49,000	16
30	Maintenance of Computers, Software, Networks Surveillance Systems	120,000	46,000	38
31	Telephone, Telex, Facsimile and Mobile Phone Services	43,000	23,000	53
32	Water and Sewerage	116,000	19,430	17
33	Subscription to Newspapers, Magazines and Periodicals	7,100	2,100	30
34	Electricity	200,000	-	0
35	Advertising, Awareness ,Communication Publicity Campaigns;	100,000	-	0
36	Financial Reporting	166,800	-	0
37	Purchase of Office Computers, printers photocopiers	500,000	-	0
38	Maintenance of Buildings	300,000	-	0
39	Purchase of office equipment	300,000	-	0
40	Office Reallocation	950,000		0
	Total	**70,998,317**	**40,702,391**	57

4.14.2 Non-Financial Performance

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

Table 63: 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 March 2025	Variance
Public Service Management and Development	Public Service Management and Development	County Public Service Board	Customer satisfaction surveys	% level of satisfaction with service delivery/ customer satisfaction	60	65	60	5
			Efficient service delivery	Average turnaround time for key processes and requests (Mins)	-	5	5	0
				% of the population satisfied with their last experience of public services	60	70	70	0
				No. of ISO Audit reports done	0	1	0	1
				% of Digitized Records	20	60	20	40
				% of public servants meeting 70% of performance appraisal targets	100	90	100	-10
				Percentage of Performance Evaluations Completed on time	100	100	0	100
				% of schemes of service prepared and validated	0	50	0	50
				No of staff promoted		200	290	-90
				No of new staff recruited		100	33	67

4.15 Wote Municipality

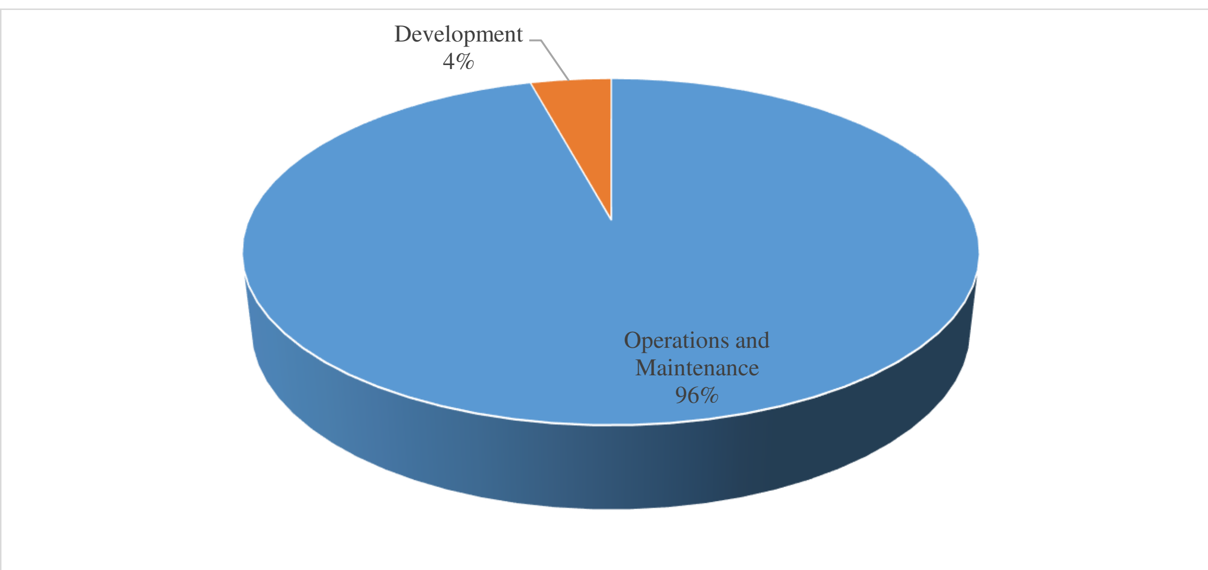
4.15.1 Financial Performance

The total municipality expenditure for the first 9 months for FY 2024/25 was Kshs 39,763,617 against a budget of Kshs 125,445,616 translating to an absorption rate of 32 percent. Recurrent expenditure had an absorption rate of 52 percent while development expenditure had an absorption rate of three percent. The analysis is as shown in the below;

Table 64:Wote Municipality Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 30th March 2025	Absorption Rate (%)
Recurrent expenditure			
Operations	35,304,630	23,000,966	65
Maintenance	29,672,547	15,080,151	51
Sub total	**64,977,177**	**38,081,117**	59
Personnel	2,954,428	-	0
Total recurrent	**67,931,605**	**38,081,117**	56
Capital expenditure	57,514,011	1,682,500	4
Total	**125,445,616**	**39,763,617**	32

The total expenditure comprised of 96 percent operations and maintenance and 4 percent development expenditure.



Recurrent Budget Performance

The municipality spent Kshs 38,081,117 against a budget of Kshs 67,931,605 translating to an absorption rate of 56 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 9,364, 740.15

Table 65: Wote Municipality Recurrent Expenditure Performance

S/No.	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 30th March 2025	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	9,364,740	44
3.	Office guards & cleaning services	3,216,000	2,712,600	84
4.	Board and Committee sitting allowances	3,000,000	2,335,912	78
5.	Office Rent	3,000,000	2,242,431	75
6.	Office operations	1,985,000	1,530,437	77
7.	Fuels, Oils & Lubricants	1,500,000	1,500,000	100
8.	Board induction	1,500,000	1,486,526	99
9.	Street lights maintenance costs	1,400,000	1,337,285	96
10.	Wote Green Public park operation and maintenance:	1,400,000	1,182,043	84
11.	Policy formulation and institutional framework	700,000	672,800	96
12.	Daily Subsistence Allowance	600,000	600,000	100
13.	Environmental administration, coordination and governance	800,000	560,380	70
14.	Domestic Travel Costs	500,000	402,080	80
15.	Other Operating expenses-Financial Reporting	450,000	306,703	68
16.	Foreign Daily subsistence allowance	252,400	252,222	100
17.	Hospitality-Catering Services Accommodation, Gifts & Drinks	707,053	242,550	34
18.	Planning, budgeting and indicator tracking	200,000	200,000	100
19.	Profiling nature based enterprises and risk analysis	200,000	200,000	100
20.	Foreign Travel Costs	144,000	143,940	100
21.	Municipal Quarterly Citizen Fora costs	500,000	140,700	28
22.	Water and Sewerage	125,177	120,000	96
23.	office & General Supplies-Computer Accessories	100,000	99,000	99
24.	Salaries & Wages	2,954,428	-	0
25.	Communication-Telephone	50,000	-	0
26.	Publishing & printing Services	50,000	-	0
27.	Subscription to Newspapers	50,000	-	0
28.	Advertising & Publicity	50,000	-	0
29.	Office & General Supplies-stationery	200,000	-	0
30.	Membership fees	70,000	-	0
31.	Budget implementation and M&E	200,000	-	0
32.	Maintenance Expenses - Motor Vehicle	1,000,000	-	0
	Total	**64,931,605**	**38,081,117**	59

Development Budget Performance

The municipality had expenditure of Kshs. 1,682,500 on development budget against a budget of Kshs. 57,514,011 translating to four percent as at the end of the period under review. The highest expenditure was incurred mainly on development control.

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

Table 66: Wote Municipality Development Expenditure and Project Status

No.	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1)	Expenditures As At 30th March 2025	Absorption Rate(%)	Project Status
1.	Wote Municipal	Development and enforcement of Municipal Plans and Development control - Kilala and Kalamba markets	3,000,000	1,378,100	46	Ongoing
2.	Wote Municipal	Climate change adaptation initiative - Municipality greening programme	800,000	304,400	38	Ongoing
3.	Wote Municipal	IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	20,085,060	-	0	Not started
4.	Wote Municipal	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	Ongoing
5.	Wote Municipal	Purchase of ERP System	3,000,000	-	0	Not started
6.	Wote Municipal	Erection of integrated solar flood light high mast 20 Metre (Bangladesh- Wote town) -20 metre high flood light, Solar powered	3,000,000	-	0	Not started
7.	Wote Municipal	Construction of Modern toilet at Kalamba - Construction of 5 door WC with urinal, septic, water tank	2,300,000	-	0	Not started
8.	Wote Municipal	Construction of exhaistible pit Latrine at Mituvu Market and ikalyoni market	2,000,000	-	0	Not started
9.	Wote Municipal	Supply of 10 skip bins for towns within the Municipality (Mukuyuni 1, Wote 2, Mbuvo 1, Kathonzweni 1, Kwa Kathoka 1, Kalamba 1, Kilili 1, Kilala 1 and Kako 1) -Branded skip bins, 4-5 tonnes capacity	3,200,000	-	0	Not started
10.	Wote Municipal	Drainage improvement and Murruming of Old slaughter to Kwa Kitindo Road -Construction of Culverts, Grading and Murruming	4,000,000	-	0	Not started
11.	Wote Municipal	Development and enforcement of Municipal Plans and Development control	27,736		0	Not started
12.	Wote Municipal	IDA (World Bank) credit: Kenya Urban Support Project (KUSP)- Urban Institutional Grants (UIG)	1,215		0	Not started
13.	Wote Municipal	Construction of Modern Toilet at Kapeo	2,300,000		0	Not started
14.	Wote Municipal	Construction of bodaboda sheds	1,000,000		0	Not started
15.	Wote Municipal	Repair of Green Park Borehole	1,000,000		0	Not started
16.	Wote Municipal	Profiling nature based entreprises and risk analysis	800,000		0	Not started
17.	Wote Municipal	Renovation of old Mukuyuni Marikiti market	1,000,000		0	Not started
18.	**Total**		**57,514,011**	**1,682,500**	4	

4.15.2 Non-Financial Performance

The table below shows the planned targets and achievements realized.

Table 67:Wote Municipality Non-Financial Performance

Program	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Achievements As At 30th March 2025	Variance
Urban Development	Wote Municipality	Development plans implemented	No of approved development plans implemented	0	2	1	1
		dumpsite designated and protected	No of dumpsite designated and protected	0	0	0	
		Cabro paved parking zones	Meters of parking zones established and cabro paved	700	2500	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. 19,562,255 against a budget of Kshs. 74,790,011which translated to an absorption rate of 26 percent. The recurrent expenditure was 23 percent while the development expenditure was 29 percent. The fiscal performance is as shown in the table below.

Table 68:Emali Sultan Hamud Municipality Budget Summary and Expenditure

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 30th March 2025	Absorption Rate (%)
Recurrent expenditure			
Operations	9,928,225	3,277,336	33
Maintenance	13,286,000	3,985,642	30
Sub total	**23,214,225**	**7,262,978**	31
Personnel	8,830,055	-	0
Total recurrent	**32,044,280**	**7,262,978**	23
Capital expenditure	42,745,731	12,302,277	29
Total	**74,790,011**	**19,565,255**	**26**

The total expenditure constituted 37 percent operations and maintenance and 63 percent capital expenditure. The figure below shows the departmental expenditures per economic classification.

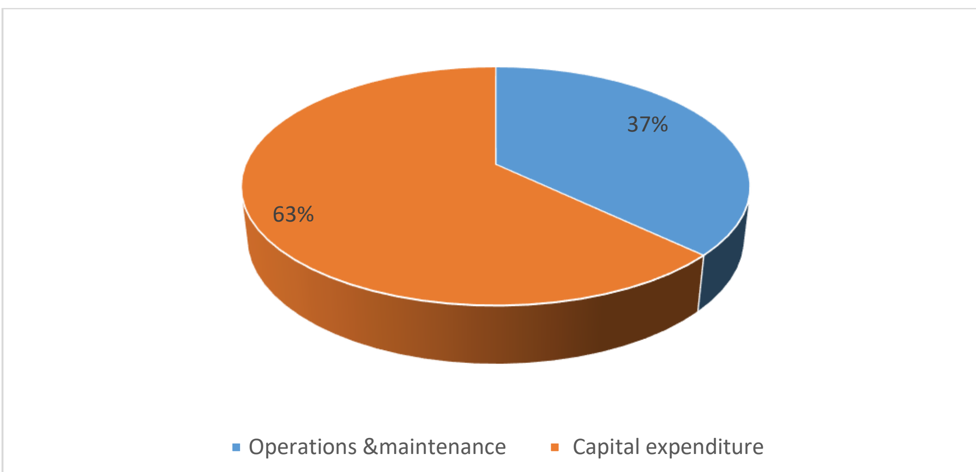


Figure 19:Emali – Sultan Hamud Municipality Expenditures per Economic Classification

Recurrent Budget Performance

The municipality spent a total of Kshs 7,262,978 against a recurrent budget of Kshs 32,044,280 translating to absorption rate of 23 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 third quarter.

Table 69:Emali-Sultan Hamud Municipality Recurrent Expenditure Performance

No.	Expenditure Item	FY 2024/25 Supplementary (1) Budget Estimates	Expenditures As At 30th March 2025	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	668,093	32%
3.	Daily Subsistence Allowance	800,000	512,100	64%
4.	Other Operating expenses-Office operating expenses	734,039	500,000	68%
5.	Enforcement services	500,000	456,160	91%
6.	Fuels, Oils & Lubricants	1,000,000	450,000	45%
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 centre operations and mantainance	700,000	61,760	9%
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%
15.	Utilities-Electricity	150,000	-	0%
16.	Utilities-Water and Sewarage	200,000	-	0%
17.	Communication-Telephone	100,000	-	0%
18.	Communication-Internet Connection	480,000	-	0%
19.	Domestic Travel Costs	400,000	-	0%
20.	Advertising & Publicity	100,000	-	0%
21.	Office & General Supplies-stationery	300,000	-	0%
22.	office & General Supplies-Computer Accessories	100,000	-	0%
23.	Sanitary and Cleaning Materials	100,000	-	0%
24.	other Operating expenses-Financial Reporting and Management	200,000	-	0%
25.	Other Operating expenses-Resolution of land disputes	234,186	-	0%
26.	Other Operating expenses-Development of bylaws and policies	200,000	-	0%
27.	Other Operating expenses-Climate Action/greening	300,000	-	0%
28.	Planning, budgeting and indicator tracking	200,000	-	0%
29.	Office Rent	936,000	-	0%
30.	Office guards & cleaning services	500,000	-	0%
31.	Purchase of office equipment/Computers	450,000	-	0%
32.	Establishment of development control/planning unit	300,000	-	0%
33.	Water governance	200,000	-	0%
34.	Purchase of PA system and generator	400,000	-	0%
35.	Salaries & Wages	8,830,055		0%
36.	Foreign Travel Costs	200,000		0%
37.	Foreign Daily subsistence allowance	300,000		0%
	Total	32,044,280	7,262,978	23%

Development Budget Performance

The municipality's development expenditure was Kshs. 12,302,277 against a budget of Kshs 42,745,731.00 translating to 29 percent absorption rate. The highest expenditure was incurred in purchase of cleaning machine. The project implementation status is as shown in the table below;

Table 70:,Emali- Sultan Hamud Municipality Development Expenditure and Project Status

No	Ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1)	Expenditures As at 30th March 2025	Absorption Rate(%)	Project status
1.	Emali Municipality	Purchase of cleaning machinery	6,000,000	6,000,000	100	Complete
2.	Emali Municipality	Sultan Hamud floodlight	3,000,000	3,000,000	100	Complete
3.	Emali Municipality	Construction of Sultan Hamud Open Air Market - Phase 1	2,000,000	2,000,000	100	Complete
4.	Emali Municipality	Opening and sport murraming of roads at Emali and Sultan Towns	1,600,162	811,879	51	Ongoing
5.	Emali Municipality	Opening and unclogging of drainage systems	561,798	490,398	87	Ongoing
6.	Emali Municipality	IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	20,083,771	-	0	Not started
7.	Emali Municipality	Rehabilitation of sultan Hamud decentralized treatment facility(DTF)	3,000,000	-	0	Not started
8.	Emali Municipality	Purchase of market cleaning equipment and protective gear	1,000,000		0	Not started
9.	Emali Municipality	Purchase of ERP system	5,000,000	-	0	Ongoing
10.	Emali Municipality	Rehabilitation of Emali recreation park	500,000	-	0	Not started
11.	**Total**		**42,745,731**	**12,302,277**	29	

4.16.2 Non-Financial Performance

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

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

Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Achievements As At 30th March 2025	Variance
Urban Development	Emali- Sultan Hamud Municipality	Drainage system opened and unclogged	No of meters of opened and unclogged drainage system		4350m	2150 m	2200m
		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

4.17 Makueni County Sand Conservation and Utilization Authority

4.17.1 Financial Performance

The Authority's expenditure for the first nine months of FY 2024/25 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 38,181,000 while development expenditure was KShs 2,000,000. This represented an absorption rate of 66 and 37 percent respectively.

Table 72:Authority Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
Recurrent Expenditure			
Operations	25,367,923	15,131,960	60
Maintenance	7,043,303	6,848,340	97
Sub Total	**32,411,226**	**21,980,300**	**68**
Personnel	25,342,473	16,200,700	64
Total Recurrent	**57,753,699**	**38,181,000**	**66**
Development Expenditure			
Capital Expenditure	5,000,000	2,000,000	40
Total Budget	**62,753,699**	**23,382,507**	**37**

The total expenditure of KShs 23,382,507 comprised of 55 percent operations and maintenance, 40 percent personnel emolument, and five percent capital expenditure.

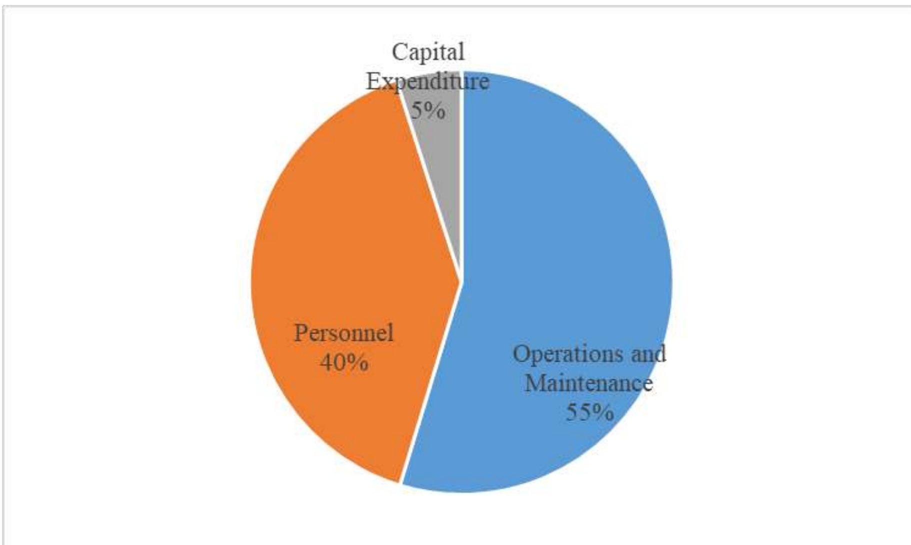


Figure 20: Sand Authority Expenditure per Economic classification

Recurrent Budget Performance

The total recurrent expenditure for the authority was KShs 38,181,000 which represents 66 percent absorption against a budget of KShs 57,753,699. The highest recurrent expenditure was Salaries & Wages at KShs 16,200,700 followed by Board Committee Expenses at KShs 3,233,477.

Table 73:Sand Authority Recurrent Expenditure Performance

SNO	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
1.	Salaries & Wages	25,342,473	16,200,700	64
2.	Board Committee Expenses	3,300,000	3,233,477	98
3.	Enforcement	2,900,000	2,900,000	100
4.	Strengthening sand resources governance and sustainable utilization	2,878,697	2,878,600	100
5.	Refined Fuels & Lubricants	2,218,000	1,918,000	86
6.	Daily Subsistence Allowance	1,909,820	1,909,820	100
7.	Catering Services(Receptions, Accommodation, drinks)	1,170,000	1,156,370	99
8.	Review of Makueni Sand Act	1,151,500	1,151,500	100
9.	Financial management & Reporting	2,000,000	999,630	50
10.	Maintenance Motor Vehicles	821,303	821,000	100
11.	Security services	900,000	795,340	88
12.	Travel Costs	500,000	500,000	100
13.	Office & General Supplies and Services	500,000	500,000	100
14.	Training Expenses	500,000	452,015	90
15.	Research & Internship	500,000	410,000	82
16.	Payment of Rents and Rates - Sand Authority Head Office	770,000	393,028	51
17.	Telephone, Telex, Fascimile and Mobile Phone Service	500,000	388,450	78
18.	Supplies and accessories for Computers and printers	300,000	300,000	100
19.	Audit fees	232,000	232,000	100
20.	Partnership and linkages	218,500	218,500	100
21.	Publishing & printing Services	200,000	199,890	100
22.	Knowledge Management	170,000	170,000	100
23.	Bank Service Commission & Charges	150,000	150,000	100
24.	Communication, Supplies and Services	190,000	125,280	66
25.	Advertising, Awareness & Publicity Campaigns	100,000	100,000	100
26.	Annual subscription fees	71,406	46,200	65
27.	Water and Sewerage	50,000	31,200	62
28.	Courier & Postal Services	10,000	-	0
29.	Medical Insurance	7,000,000		0
30.	Insurance-motor vehicles	500,000		0
31.	Insurance-WIBA	700,000		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 74:Sand Authority, Development Budget and Expenditure

No	ward	Expenditure item/ Project name	FY 2024/25 Supplementary Budget(1)	Expenditure as at 31st March 2025	Absorption Rate(%)	Project status
1	Kiimakiu/Kalanzoni	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	2,000,000	100	Complete

4.17.2 Non-Financial Performance

During the first nine 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 75: Sand Authority Non-Finance Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Achievements as at 31st Dec 2024	Variance
Environmental Conservation and Management	Administration	MCSCUA	Legal frameworks developed/reviewed	No of legal frameworks developed/reviewed	0	1	0	1
	Environmental conservation	MCSCUA	Sand dams constructed	No of sand dams constructed	1	2	0	2
		MCSCUA	Sensitization 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 of 31st March 2025, the Authority incurred an expenditure of KShs. 43,752,859 from an allocation of KShs. 82,054,584, resulting in an absorption rate of 53 percent.

Table 76: Budget Summary and Expenditure

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
Operations	15,366,359	12,252,869	80
Maintenance	3,586,759	2,481,084	69
Sub Total	**18,953,118**	**14,733,953**	78
Personnel	16,602,102	-	0
Total Recurrent	**35,555,220**	**14,733,953**	41
Development	46,499,364	29,018,906	62
Total Budget	**82,054,584**	**43,752,859**	53

The Authority expenditure on development and operations and maintenance(O&M) was 66 percent and 34 per cent respectively.

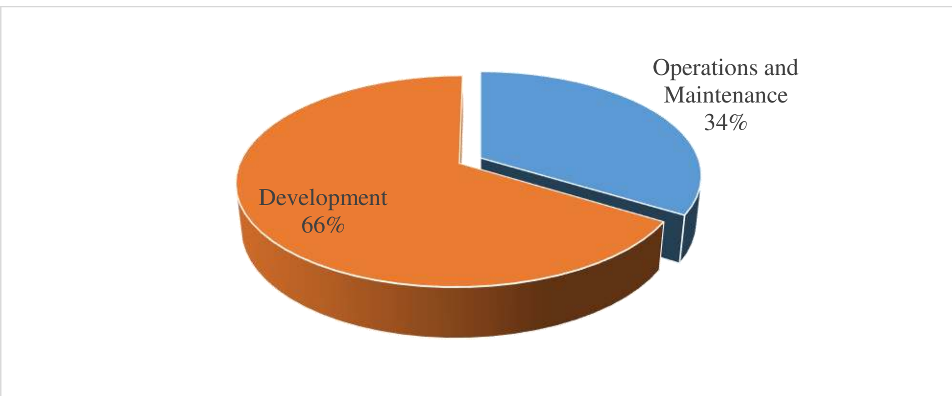


Figure 21: Makueni County Fruit Development and Marketing Authority Expenditures per Economic Classification

Recurrent Budget Performance

The Authority's recurrent expenditure totaled KShs 14,733,953, which is 41 percent of the approved recurrent budget of KShs 35,555,220. The largest expenditure was on Board/Governance allowances, amounting to KShs 2,338,384, followed closely by payments for casual workers at KShs 2,210,695.

Table 77: Budget Summary and Expenditure for Recurrent

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
1	Board /Governance allowances	2,340,000	2,338,384	100
2	Payment of casuals	2,210,695	2,210,695	100
3	Fuels, Oils & Lubricants	2,000,000	1,783,666	89
4	Maintenance of Plant, Machinery and Equipment	1,586,759	1,537,718	97
5	Daily Subsistence Allowance	1,000,000	997,580	100

No	Expenditure Item	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
6	Utilities-Electricity	2,170,164	989,453	46
7	Communication- sales and Marketing Campaign	1,000,000	765,179	77
8	Maintenance Expenses- Motor Vehicles	1,000,000	536,690	54
9	Advertising & Publicity	1,000,000	510,100	51
10	Office guards & cleaning services	800,000	387,767	48
11	Promotion and Incentives	1,000,000	381,940	38
12	Utilities-Water and Sewerage	350,000	350,000	100
13	Communication-Internet Connection	460,000	337,080	73
14	Office expenses	300,000	295,882	99
15	KEBS certificates (puree, bottled water, RTD Juice)	300,000	287,440	96
16	Hospitality-Catering Services Accommodatin,Gifts & Drinks	300,000	251,216	84
17	Office & General Supplies-stationery	200,000	196,854	98
18	Communication-Telephone	240,000	196,000	82
19	Rent of depots / stores	180,000	180,000	100
20	Single business license	122,000	117,700	96
21	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	180,000	50,200	28
22	Website Maintenance/Social media	200,000	18,909	9
23	2211306External Lab tests (Puree)	13,500	13,500	100
24	Salaries & Wages	16,602,102	-	0
		35,555,220	14,733,953	41

Development Budget Performance

The entity had a development expenditure of KShs. 15,639,223 against a budget of KShs. 33,099,364 reflecting an absorption of 47 percent. The following table indicate the development projects and their expenditure, absorption rate and status.

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

Project Name	Project Location	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 31st March 2025	Absorption rate(%)	Status
Puree production	HQ	11,561,000	10,377,125	90	Complete
Ready to drink juice(RTD) production	HQ	10,891,765	1,668,009	15	Ongoing
Purified drinking water production	HQ	269,682	88,080	33	Ongoing
Installation of an Epoxy floor repair	HQ	1,276,917	199,191	16	Ongoing
Quality Management Certifications	HQ	2,950,000	1,528,048	52	Ongoing
ERP System and CCTV Enhancement	HQ	4,000,000	174,000	4	Ongoing
Community Water Distribution	HQ	550,000	168,930	31	Ongoing
Water Source Solarization	HQ	1,000,000	835,840	84	Ongoing
Effluent Treatment Plant(ETP)	HQ	600,000	600,000	100	Ongoing
	TOTAL	**33,099,364**	**15,639,223**	**47**	

4.18.2 Non-Financial Performance

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

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

					FY 2024/25		
Programme	**Sub Programme**	**Delivery Unit**	**Key Output**	**Key performance Indicator**	**Target (s)**	**Actuals as at 31st March 2025**	**Variance**
Agribusiness and information management	Fruit processing Plant	Directorate of agriculture and irrigation	Operationalized of Makueni Fruit Processing Plant Reconstitution line	Quantity of puree produced(drums)	3,000	1486	1514
				Quantity of RTD juice produced in MT	750	22	728
				Revenue Generated	100,000,000	32,063,462	67,936,538

4.19 County Assembly

4.19.1 Financial Performance

The total expenditure for the third quarter of the FY 2024/25 was KShs 619,793,028 against a budget allocation of Kshs 985,183,641 which translated to an absorption rate of 63 percent. During the period the expenditure on operation and maintence had the highest absorption rate at 80 percent while Personnel had 58 percent absorption rate.

Table 80 : Summary of Budget and Expenditures

Expenditure item	FY 2024/25 Supplementary 1 Budget Estimates	Expenditures as at 31st March 2025	Absorption Rate(%)
Operations and Maintenance	**443,615,022**	**352,711,274**	80
Personnel	462,223,604	267,081,750	58
Total Recurrent	**905,838,626**	**619,793,024**	68
Capital Expenditure	79,345,015	-	
Total	**985,183,641**	**619,793,024**	63

The County Assembly total expenditure comprised of 57 percent for operation and maintenance and 43 for personnel emoluments

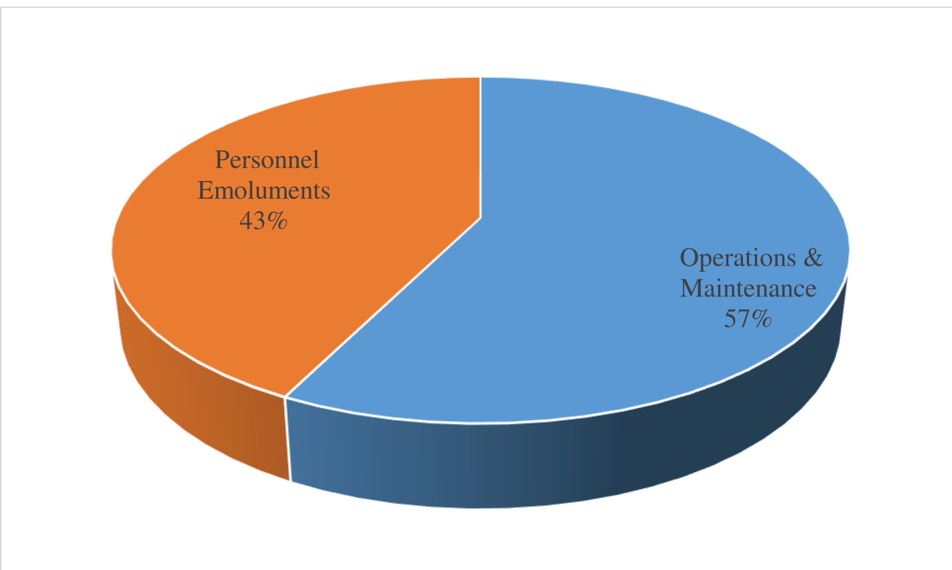


Figure 22: Expenditure percentage per economic classification

5.0 CHALLENGES, LESSONS LEARNT AND RECOMMENDATIONS

5.1 Challenges

The county faced various challenges in implementation of FY 2024/25 budget in the third quarter of the financial year. These are;

a) **Delayed equitable share, loans and grants releases**

The County received a disbursement equivalent to 4,928,438,900 instead of ksh **6,572,112,102** anticipated for nine months, as outlined in the National equitable share distribution schedule for the FY 2024/25. The delays in **a**nticipated **Equitable Share** increases fiscal pressure and leads to slow implementation of programs and projects

b) **Delayed finalization of Project designs**

There were delays in undertaking project designs and feasibility studies. This led to delay in implementation of projects and finalized within the third quarter. However, most of the projects have been procured and are at inception level.

c) **Inadequate Inter-Departmental coordination**

A siloed approach to service delivery which limit inter-departmental collaboration, reducing overall efficiency and availability of technical personnel whenever needed by other departments for technical support. The County has however taken measures towards filling of the critical technical areas in collaboration with the County Public Service Board and enhanced one government approach in project implementation

d) **Increased Vandalism of projects**

Increased vandalism of County projects has resulted to severe negative consequences, including financial losses, delays in project completion leading to higher labor costs and delayed service delivery

e) **Budget Constraints.**

Inadequate budget estimates as a result of under allocation of projects **and unexpected Equitable Share** reductions increases fiscal pressure and leads to rescoping of projects. This affected pre-planned programmes such as implementation of school feeding programme and employment, capacity building.

f) **Protracted Heavy Rains**

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

5.2 Lessons Learnt

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

i) **Proper Project Conceptualization and Design**:

There is need to ensure proper project concept notes are prepared before any project is funded in the budget. The concept notes will be the basis upon which departments will seek for funding. This is expected to address proper project costing and scoping.

ii) **Resource mobilization:**

The County needs to take advantage of the avenues provided by the Council of Governors to lobby for timely exchequer releases. Concerted efforts should also be enhanced towards one government approach in resource mobilization and seeking partnership for external resources

iii) **Capacity Development of Human Resource**:

Departments should enhance capacities of their human capital so as to increase their efficiency and productivity. Maintenance and adoption of employee training plans for all staff should be strictly followed and implemented.

iv) **Partnerships and collaborations:**

There is need for enhanced cooperation with the national government and development partners through frequent consultative meetings and technical support. This is expected to expedite implementation of jointly implemented programs.

v) **Establish mechanism to curb Vandalism**

The county government should employ several measures to prevent vandalism which includes branding all the projects materials, collaborating with national policea nhd community policing to enhance security of the government projects and fostering modalities of enhancing community ownership

5.3 Recommendations

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

i. **Fast Track Project Implementation:** Ensure timely execution of procurement preceding activities including feasibility studies, project designs, site identification, verification and cabinet paper preparation. Ensure strict adherence to work plans for the ongoing projects. These measures will minimize the extension of projects into subsequent financial years.

ii. **Human Resource Planning and Capacity Building -**continue collaborative efforts with the County Public Service Board to address inadequate human resources in key technical areas. Prioritize capacity building for existing staff to enhance efficiency and productivity.

iii. **Designing of Climate-Resilient Project:** Develop and implement strategies for climate-resilient projects. Consider the potential impact of extreme weather conditions on construction schedules and project feasibility, and plan accordingly.

iv. **Resource Mobilization Collaboration:** Encourage collaborative efforts among all county government departments/entities to enhance resource mobilization. Joint endeavors, grants and partnerships can contribute to the successful delivery of socio-economic transformation projects.

v. **Implementation of Performance-Based Budgeting:** Consider adopting a performance-based budgeting approach, linking funding to specific project goals and outcomes. This can enhance accountability and align financial resources with the desired results.