

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



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Date: 30TH OCTOBER 2024

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

WOTE

Dear Sir,

RE: SUBMISSION OF FY 2024/2025 FIRST QUARTER BUDGET IMPLEMENTATION REPORT

Pursuant to the provisions of Section 166(4) of the Public Finance Management Act, 2012, please find attached the Makueni County FY 2024/25 first quarter Budget Implementation Report for your consideration.

Sincerely,

DAMARIS MUMO KAVOI

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

Cc.

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

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



**DEPARTMENT OF FINANCE AND SOCIO ECONOMIC
PLANNING**

FY 2024/25

FIRST QUARTER BUDGET IMPLEMENTATION REPORT

OCTOBER 2024

Makueni County Quarter One Budget Implementation Report
FY 2024/25

To obtain copies of the document, please contact:

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FOREWORD

The County Budget Implementation Report (BIR) for the first three months of the Financial Year (FY) 2024/25 is prepared in accordance with Section 166 of the Public Finance Management Act, 2012. This report outlines the Makueni County government's budget performance for the period from 1st July to 30th September 2024 and includes both financial and non-financial information essential for assessing government institutions' performance. Financial data, such as expenditures and revenues, evaluates the cost-effectiveness and efficiency of the county programs, objectives, and activities. Non-financial information is critical as it measures progress toward established service delivery and performance targets. The report is a consolidation of the submissions by county entities and the County Assembly to the County Treasury. The financial component of the report is generated from the Integrated Financial Management Information System (IFMIS) and Health services AIA revenue and expenditure reports from hospitals that are realised outside IFMIS. The non-financial reports are derived from departmental quarterly progress reports in line with the targets set out in departmental program based budgets and performance contracts(PC)

The report encompasses the approved budgets for FY 2024/25, revenue performance, exchequer releases, actual expenditures, and budget absorption rates for the County Government during the period under review. It includes performance trends that are valuable for understanding revenue and expenditure trajectories and presents implementation information both in the aggregate and by individual county entities. Additionally, the report details the implementation status of programs and projects during the specified period and highlights key challenges encountered and lessons learnt by departments during budget execution, along with relevant recommendations. The report will be published and publicised to promote transparency and accountability by the County Government and its entities in line with Article 10(2c) of the Constitution of Kenya.



DAMARIS MUMO KAVOI


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

ACKNOWLEDGEMENT

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

Our sincere thanks to the County Executive and County Assembly for their ongoing commitment to transparency and accountability in financial management. This report reflects our collective dedication to responsible resource utilization for the advancement of Makueni County and its residents. We would like to thank the County Executive Committee Member for Finance, Planning, Budget and Revenue for the overall leadership in formulation of this report. We are grateful to the various county departments and agencies for their cooperation and timely submission of the required financial and non-financial data. Their contributions have provided a holistic view of the county's financial performance and have been critical in the compilation of this report.

Lastly, profound recognition to the technical team led by Annastacia Muendo (Director of Budget and Expenditure) and comprised of Stephen Thiong'o (Director Revenue), Stanlus Matheka (Ag. Director Socio-Economic Planning) Patrick Nzula (Ag. Director Monitoring and Evaluation), Benson Kiniva (Deputy Director Revenue Reporting), Jacklyne Kitingo (Budget Officer), Richard Mwendwa (Budget Officer), Jeremiah Mutunga (Budget Officer), Margaret Muteti (Budget Officer), Hastings Mwangangi (Statistician), Justus Mutunga (Statistician), Evans Kisilu (Economist), Mathias Mbweli (Economist), Nathan Wahome (Economist), Lydia Kerubo (Economist), Ruth Mwongeli (M&E officer) and Benjamin Mengo (M&E officer). Their adeptness and commitment have been the driving force behind the successful realization of this report.



MUTUA BONIFACE

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

EXECUTIVE SUMMARY

This report has been prepared to fulfil Article 228(6) of the Constitution of Kenya, 2010 and Section 166 of the Public Finance Management Act, 2012. It provides information on the status of budget implementation during the first quarter for FY 2024/25 by the County Government of Makueni and majorly covers financial and non-financial performance. The report is based on reports submitted to the county treasury by Accounting Officers and shall be submitted to County Assembly with copies to Controller of Budget, the National Treasury, Commission of Revenue Allocation

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

Chapter One: This chapter presents the approved budget estimates for FY 2024/25 by the County Assembly. The total County budget for FY 2024/2025 is KShs. 11,197,443,178, with KShs. 3,722,190,283 allocated for development and KShs. 7,475,252,895 for recurrent expenditure. The government development allocation of 33 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 quarter one revenue performance for FY 2022/23, FY 2023/24 and FY 2024/25. The overall revenue receipts for first quarter of FY 2024/25 was KShs. 961,120,236 against a total revenue budgeted of KShs. 11,197,443,178. To finance the budget, the county government received KShs. 718,714,182 as the equitable share disbursement, Kshs. 221,406,054 from own revenue sources and KShs 21,000,000 as conditional allocations. During this quarter, the government also received the final exchequer disbursement for the last month (June) of FY 2023/24. The overall revenue performance was nine percent with Equitable share receipts achieving 8 percent, OSR from AIA 23 percent, OSR from normal streams 10 percent, and Conditional Allocations – Loans and Grants 2 percent of the target.

Chapter Three: Chapter three highlights the county expenditure by economic classification, department and by programme for the first quarter of FY 2024/25. The total expenditure for the quarter was KShs. 896,670,271 representing an absorption rate of 8.01 per cent of the total annual Budget. Recurrent expenditure for the period amounted to KShs. 733,064,171 representing 9.81 per cent of the annual recurrent budget while Development expenditure amounted to KShs. 163,606,100 representing an absorption rate of 4.4 per cent. A review of recurrent expenditure showed that KShs. 360,269,922 was spent on Personnel Emoluments, KShs 372,794,249 on Operations and Maintenance.

Chapter Four: Chapter four indicates budget implementation performance of all the departments and government entities during the first quarter of FY 2024/25. It is based on analysis of reports on financial and non-financial performance submitted to the County Treasury by Accounting Officers, financial reports generated from the Integrated Financial Management Information System (IFMIS) and financial information analyzed from financial receipts from National Treasury.

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

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ABBREVIATIONS AND ACRONYMS

ADP	Annual development plan
A-I-A	Appropriations in Aid
AIE	Authority to Incur Expenditure
ANC	Antenatal care
ASDSP	Agriculture Sector Development Support Programme
ASK	Agricultural Society of Kenya
CARA	County Allocation of Revenue Act
CBE	Census of Business Establishments
CBEF	County Budget and Economic Forum
CBIRR	County Budget Implementation Review Report
CBK	Central Bank of Kenya
CBROP	County Budget Review and Outlook Paper
CBTS	County Budget Transparency Surveys
CCIS	County Climate Institutional Support
CECM	County Executive Committee Member for Finance
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
COB	Controller of Budget
COVID-19	Coronavirus Disease 2019
CRA	Commission of Revenue Allocation
CRF	County Revenue Fund
CTTI	County Technical Training Institute
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
EU	European Union
FAO	Food and Agricultural Organization
FLLoCA	Financing Locally-Led Climate Action
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 Sewerage Company
KMCF	Kenya Music and Cultural Festival
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Project
KYISA	Kenya Youth inter County Sports Association
MCA	Member of County Assembly
NARIGP	National Agricultural and Rural Inclusive Growth 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 Budget Estimates

The FY 2024/25 printed budget estimates amount to KShs 11,197,443,178 comprising of the County Executive allocation of KShs. 10,294,805,012 (92 percent) and County Assembly allocation of KShs. 902,638,166 (8 percent). The budgetary allocation for recurrent amounts to KShs 7,475,252,895 while for development amounts to KShs 3,722,190,283 representing ratios of 67 and 33 percent respectively.

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

The total county revenue target for the year is KShs 11,197,443,178, which comprises KShs 8,762,816,136 as the equitable share, 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 quarter amounted to KShs 961,120,236, representing a 9 percent performance. This figure included KShs 718,714,182 equitable share, KShs 221,406,054 own source revenue, and KShs 21,000,000 in conditional allocations- other loans and grants. The own source revenue mobilized included KShs 131,428,891 generated by hospitals as AIA and KShs 89,977,163 from normal streams.

Overall Expenditure Summary per Economic Classification

The total expenditure for the quarter amounted to KShs 896,670,271 against a budget of KShs 11,197,443,178, resulting in an 8.01 percent absorption rate. The county executive spent a total of KShs 726,233,242 reflecting a performance of 7.05 percent, while the County Assembly spent KShs 170,437,029, representing a 19.58 percent performance.

The total recurrent expenditure for the period amounted to KShs. 733,064,171 comprising of KShs 562,627,147 for County Executive and KShs. 170,437,029 for county assembly. The development expenditure for the period was KShs 163,606,100, with an absorption rate of 4.40 percent.

Expenditure Analysis per Department

The Department of Health Services recorded highest expenditure of KShs. 621,642,946 which include AIA related expenditure amounting to KShs 152,907,275 spent at the hospital facilities. The County Assembly recorded the second highest expenditure of KShs 170,437,029. The expenditure per department.

Non-Financial Performance

During the first quarter of FY 2024/25, the county government recruited 125 youth into the county internship program. A total of 10,178 citizens accessed services at community libraries and Resource Centres during this period. In the ICT sector, one innovation and research project was completed, and 250 members of the public were trained in basic ICT skills.

To enhance accountability and responsiveness to citizen needs, the county conducted public participation for the FY 2025/26 Annual Development Plan (ADP) and the 2024/25 budget feedback. Service delivery coordination at decentralized units improved through continuous meetings and forums held at the sub-ward, ward, and sub-county levels.

In the health sector, immunization coverage improved to 98 percent, and deliveries conducted by skilled personnel reached 89 percent. Furthermore, 68 percent of pregnant mothers attended at least four antenatal care (ANC) visits. These improvements can be 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 status, 100 percent of ANC mothers received Iron Folic Acid (IFAS) supplements, while 82 percent of children aged 6 to 59 months were supplemented with vitamin A. The sector also drafted a Nutrition and Food Security Policy, which, once approved, will promote county nutrition and attract funds from other development partners.

During this period, the Small Business Development Centre (SBDC) conducted eight training sessions, with 92 Micro, Small, And Medium Enterprises (MSMEs) participating in basic business management skills, including bookkeeping, marketing strategies, business finance, and product value addition. In terms of weights and measures, the county verified 2,538 pieces of equipment.

The county began finalizing and Gazetting Mbooni-Kee Municipality, which will be the third urban municipality. Under the climate change FLLoCA program, the county procured project sites and handed them over to contractors. The department has also prepared a Climate Action Plan progress report, which will highlight key aspects of community resilience to the effects of climate change.

Absorption Capacity

The County Government's absorption rate for the first quarter of FY 2024/25 stood at 8.01 percent, reflecting challenges encountered in budget implementation during the period. These included delays in the disbursement of equitable share, conditional allocations, loans, and grants and low performance in Own Source Revenue (OSR) collections.

1.0 INTRODUCTION

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

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

1.1 Rationale for County Budget Implementation Reports

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

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

The following graph presents the County development and recurrent budgets comparative analysis for FY 2022/23 to FY 2024/25 budget. The chart shows that the personnel allocation has been growing in the last three from 4,430,496,269 in FY 2022/23 to 4,829,771,239 which was occasioned by review of staff wages and benefits and absorption of ECDE teachers to permanent and pensionable terms. The government has ensured fiscal responsibility by allocating at least a minimum of 30 percent in the three years as shown in the figure below;

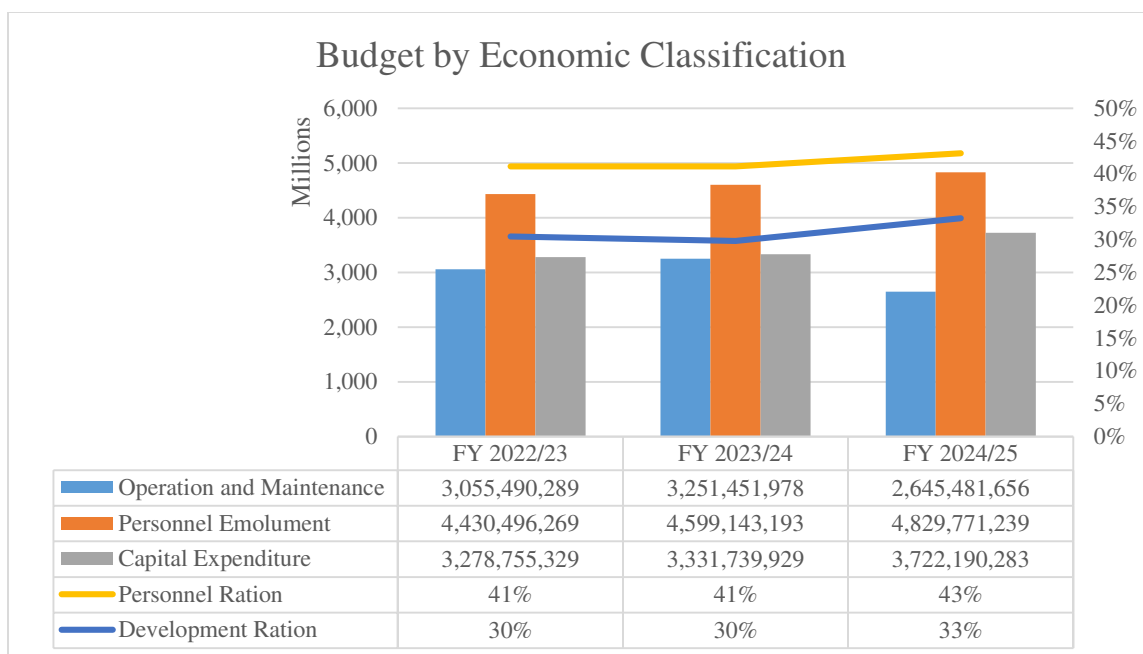


Figure 1: Budget Allocation by Economic Classification

1.3 FY 2024/25 Budget

The total county budget for FY 2024/25 is KShs. 11,197,443,178, with KShs. 3,722,190,283 allocated for development and KShs. 7,475,252,895 for recurrent expenditure. The government development allocation is 33 percent which meets the fiscal responsibility principles set out in the PFMA 2012 of a minimum of 30 percent. The allocation to personnel emolument for the current financial year is 43 percent of the county budget which exceeds the required 35 percent. This is attributed to SRC/TS/ 29 (81) which reviewed civil servant salaries, review of ECDE staff salaries, and absorption of libraries' staff. The government is implementing measures to enhance the Own Source Revenues (OSR) and external resource mobilization with an aim to allocate more funds to development thus decreasing the personnel ratio.

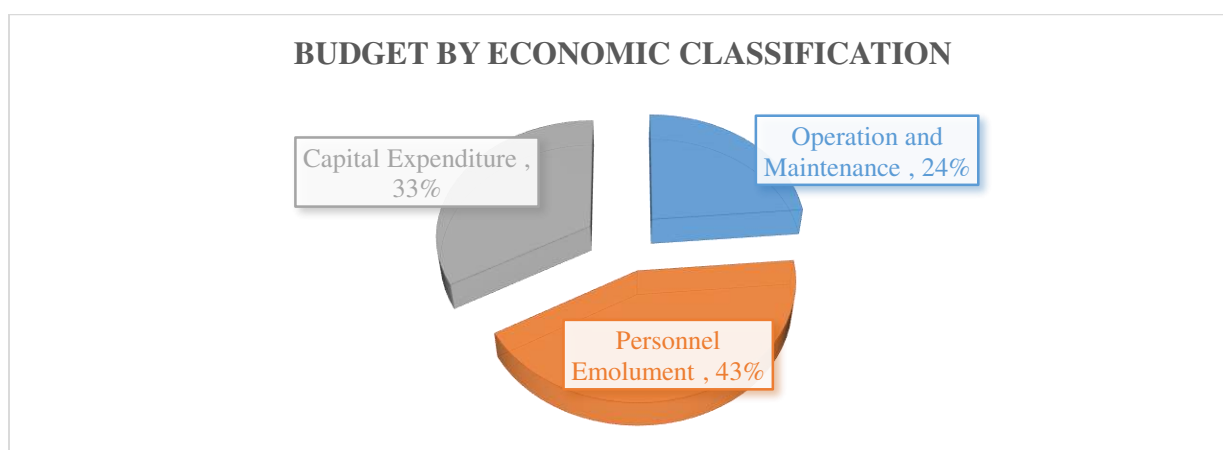


Figure 2: County Budget Allocation by Main Economic Classification

1.3.1 County Development Budget

The development budget for the fiscal year is KShs 3,722,190,283 as indicated in the table below

Table 1: County Development Budget per Department

S/No	Department	FY 2023/24 Printed Estimates	FY 2023/24 Supplementary Budget Estimates (2)	FY 2024/25 Budget Estimates	Ration(%)
1.	County Attorney	-	-	9,300,000	0.25
2.	Devolution, Public Participation, County administration and Special Programs	21,837,927	22,834,646	37,500,000	1.01
3.	Finance and Socio-Economic Planning	20,000,000	54,787,552	28,800,000	0.77
4.	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	936,890,356	699,186,309	261,864,071	7.04
5.	Makueni Fruit Development and Marketing Authority		58,049,729	56,499,364	1.52
6.	ICT, Education and Internship	221,600,000	249,913,827	321,800,000	8.65
7.	Gender, Children, Youth, Sports and Social Services	140,247,204	92,377,740	164,815,000	4.43
8.	Health Services	429,372,904	531,108,203	1,062,729,401	28.55
9.	Trade, Marketing, Industry, Culture and Tourism	200,000,000	19,893,722	34,250,000	0.92
10.	Infrastructure, Transport, Public Works, Housing and Energy	490,850,000	570,628,703	841,264,094	22.60
11.	Lands, Urban Planning & Development, Environment and Climate change	130,299,857	287,143,759	336,221,435	9.03
12.	Wote Municipality	15,000,000	15,091,169	54,883,771	1.47
13.	Emali Municipality	43,000,000	26,546,800	74,145,569	1.99
14.	Water and Sanitation	490,800,000	627,000,693	396,117,578	10.64
15.	Sand Conservation and Utilization Authority	15,000,000	10,228,589	10,000,000	0.27
	Sub Totals	3,154,898,248	3,264,791,441	3,690,190,283	99.14
16	County Assembly	46,000,000	66,948,488	32,000,000	0.86
	Grant Development	3,200,898,248	3,331,739,929	3,722,190,283	100.00

Source:County Treasury, 2024

1.3.2 County Recurrent Budget

The recurrent budget for the FY 2024/25 is KShs 7,850,595,171 representing 67 percent of the total county budget. The Health department received the highest allocation, with 41.32 percent of the county's recurrent budget due to high wage bill and purchase of medical supplies.

Table 2: Recurrent Budget Allocations Per Department

S/No	Department	FY 2023/24 Printed Estimates	FY 2023/24 Supplementary Budget Estimates (2)	FY 2024/25 Budget Estimates	Ration(%)
1.	Governorship	213,565,945	470,500,469	538,726,380	7.21
2.	County Secretary	591,147,009	419,944,772	135,167,432	1.81
3.	County Attorney	34,023,507	48,854,412	48,839,383	0.65
4.	Devolution, Public Participation, County administration and Special Programs	310,887,482	325,193,531	323,854,957	4.33
5.	Finance and Socio-Economic Planning	540,599,035	513,478,744	542,885,688	7.26
6.	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	310,572,289	302,241,077	264,000,044	3.53
7.	Makueni Fruit Development and Marketing Authority	-	50,356,413	40,229,332	0.54
8.	ICT, Education and Internship	588,917,049	701,571,576	826,127,227	11.05
9.	Gender, Children, Youth, Sports and Social Services	67,384,161	135,532,688	73,355,630	0.98
10.	Health Services	3,162,331,228	3,272,979,542	3,088,844,421	41.32
11.	Trade, Marketing, Industry, Culture and Tourism	121,690,232	148,683,883	142,970,000	1.91
12.	Infrastructure, Transport, Public Works, Housing and Energy	162,528,815	160,070,255	138,742,279	1.86
13.	Lands, Urban Planning & Development, Environment and Climate change	81,486,600	94,262,073	85,801,282	1.15
14.	Wote Municipality	34,277,870	48,981,275	72,125,295	0.96
15.	Emali Municipality	16,585,314	27,653,364	35,810,241	0.48
16.	Water and Sanitation	102,186,325	111,488,605	117,373,999	1.57
17.	Sand Conservation and Utilization Authority	63,642,065	63,935,887	51,593,879	0.69
18.	County Public Service Board	75,513,647	72,813,647	78,167,260	1.05
	Sub Totals	6,477,338,572	6,968,542,212	6,604,614,729	88.35
19.	County Assembly	882,052,960	882,052,960	870,638,166	11.65
	Sub Totals	7,359,391,532	7,850,595,172	7,475,252,895	100.00

Source: County Treasury, 2024

1.4 Makueni County Revenue Targets and Receipts

The revenue target for the year is KShs. 11,197,443,178 comprising of KShs. **9,752,865,008** receipts from National government and KShs. **1,444,578,170** from county own source revenue. The actual revenue receipts amounted to KShs 961,120,236 as at the end of the first quarter which comprised of KShs 718,714,182 equitable share, KShs 221,406,054 own source revenue and KShs 21,000,000 Conditional Allocation -Other loans and Grants. The total revenue receipts represented 9 percent of the total expected revenue of KShs 11,197,443,178.

Table 3: FY 2024/25 First Quarter receipts

Sources	Target 2024/25	Actual 2024/25	Variance	Performance (%)
Equitable share from National Government	8,762,816,136	718,714,182	8,044,101,954	8
Conditional Allocation -Other loans and Grants	990,048,872	21,000,000	969,048,872	2
Sub Total-Other Sources 2024/25	9,752,865,008	739,714,182	9,013,150,826	8
County Own Generated Revenue- Normal streams	878,322,470	89,977,163	793,371,512	10
County Own Generated Revenue- Health AIA	566,255,700	131,428,891	434,953,539	23
Total Own Generated Revenue	1,444,578,170	221,406,054	1,228,325,051	15
Grand Total	11,197,443,178	961,120,236	10,241,475,877	9

Source:County Treasury, 2024

2.0 REVENUE PERFORMANCE- 2022/23-2024/25

The FY 2024/25 budget is primarily funded through three key sources: Equitable Share Kshs. 8,762,816,136 (78) Own Source Revenue: Kshs. 1,444,578,170 (13) Conditional Allocations (Loans and Grants): Kshs. 990,048,872 (9). Overall revenue performance for first quarter of FY 2024/25 was nine percent, totalling Kshs. 961,120,236 against a budgeted revenue of Kshs. 11,197,443,178. This marked a decrease of 6 compared to the 15 performance recorded first quarter of the FY 2023/24. This is attributed to non-disbursement of the August and September 2024 exchequer funds.

2.1 Revenue Performance per revenue source

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

2.1.1 Own Source Revenue

The total Own Source Revenue amounted to KShs 221,406,054 representing 15 percent performance. This is an improvement by KShs. 33,351,038 compared to KShs. 188,055,016 collected in the first quarter of FY 2023/24. The collection from health AIA and normal streams was KShs 131,428,891 and KShs 89,977,163 respectively. The breakdown in performance per stream is presented in the table below.

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

S/ No	Sources	Targets 2024/25	Actual 2024/25	Variance	Performance (%)
	A) OWN SOURCES	KSHS	KSHS	KSHS	
1.	Advertisement & Wall Branding Fees	20,922,470	7,804,150	13,118,320	37
2.	Agricultural Cess Fees	18,000,000	5,479,087	12,520,913	30
3.	Building Materials cess Fees	3,000,000	679,000	2,321,000	23
4.	Community Information Centres Fees	1,000,000	46,540	953,460	5
5.	Conservancy Fees	6,000,000	456,469	5,543,531	8
6.	Coop Audit services Fees	300,000	25,800	274,200	9
7.	Development Approvals Fees(all lands development fees	48,000,000	3,507,019	44,492,981	7
8.	Fines and Penalties Fees	1,000,000	789,721	210,279	79
9.	Fire certificate Fees	1,400,000	159,950	1,240,050	11
10.	Hire of County Facilities / Equipment /Gym Fees	1,000,000	998,650	1,350	100
11.	Liquor License Fees	70,000,000	3,555,182	66,444,818	5
12.	Market Entrance Fees	45,000,000	7,121,575	37,878,425	16
13.	Motor Veh/Cycle Reg Fees	3,500,000	162,500	3,337,500	5
14.	Parking Fees	44,000,000	8,169,620	35,830,380	19
15.	Plot Rates/Rent Fees & other dues	170,000,000	6,182,100	163,817,900	4
16.	Renewal Fees(Kiosks)	7,000,000	511,700	6,488,300	7
17.	Single Business Permits /Application Fees	200,000,000	10,835,777	189,164,223	5
18.	Stall Rent Fees	8,700,000	1,861,800	6,838,200	21

S/ No	Sources	Targets 2024/25	Actual 2024/25	Variance	Performance (%)
19.	Stock Market Fees	11,000,000	2,410,152	8,589,848	22
20.	Stock Movement Fees	7,000,000	1,248,500	5,751,500	18
21.	Veterinary Health Fees	17,500,000	2,943,521	14,556,479	17
22.	Water & Environment Fees- Consent, NEMA, mining, penalties	3,500,000	186,300	3,313,700	5
23.	Weights & Measures Fees	2,500,000	381,140	2,118,860	15
24.	Other Revenues(Salary Refund, Direct Customer Deposits)		5,031,865	-5,031,865	
25.	Agriculture- Agricultural Training Conference Fees	3,000,000	4,474,865	-1,474,865	149
26.	Agriculture- Mechanization Fees	2,000,000	10,000	1,990,000	1
27.	Public health Services Fees	36,000,000	3,409,871	32,590,129	9
28.	Makueni Fruit Processing Plant Fees	100,000,000	-	100,000,000	0
29.	Sand Authority Fees	47,000,000	11,534,309	35,465,691	25
	Sub Total	878,322,470	89,977,163	788,345,307	10
	AIA				
30.	Medical Health Services Fees	176,430,000	75,031,324	101,398,676	43
31.	NHIF and Linda Mama Reimbursement EDU Afya Fees	382,475,700	55,435,837	327,039,864	14
32.	Universal Health Care Registration Fees	7,350,000	835,000	6,515,000	11
	Sub Total	566,255,700	131,428,891	434,953,540	23
	TOTAL OWN SOURCE REVENUE	1,444,578,170	221,406,054	1,223,298,847	15

Source: County Treasury, 2024

2.1.2 Equitable share, conditional allocations, loans and grants

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

Sources	Targets 2024/25	Actual 2024/25 as at 30 th September 2024	Variance	Performance (%)
Equitable share from National Government	8,762,816,136	718,714,182	8,044,101,954	8
Conditional Allocation -Other loans and Grants	990,048,872	21,000,000	969,048,872	2
Sub Total-Other Sources 2024/25	9,752,865,008	739,714,182	9,013,150,826	8

Source:County Treasury, 2024

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

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

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

No	Revenue Source	FY 2022/23 Budget Estimates	Performance as at Sep 30, 2022	Performance Rate (%)	FY 2023/24 Budget Estimates	Performance as at Sep 30, 2023	Performance Rate (%)	FY 2024/25 Budget Estimates	Performanc e as at Sep 30, 2024	Performanc e Rate (%)
1.	Equitable Share	8,132,783,562	691,286,603	9	8,455,460,962	1,395,151,059	17	8,762,816,136	718,714,182	8
2.	Conditional Allocations - (Loans And Grants)	443,890,645	0	0	912,828,818	0	0	990,048,872	21,000,000	2
	Other Revenues Sub Total	8,576,674,207	691,286,603	8	9,368,289,780	1,395,151,059	15	9,752,865,008	739,714,182	8
3.	County Own Generated Revenue- Other Streams	670,000,000	60,922,790	9	690,000,000	77,570,682	11	878,322,470	89,977,163	10
	County Own Generated Revenue- AIA	415,000,000	83,315,442	20	510,000,000	110,484,334	22	566,255,700	131,428,891	23
	Total OSR	1,085,000,000	144,238,232	13	1,200,000,000	188,055,016	16	1,444,578,170	221,406,054	15
	Total OSR & Other Revenues	9,661,674,207	835,524,835	9	10,568,289,780	1,583,206,075	15	11,197,443,178	961,120,236	9

Source:County Treasury, 2024

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

No.	Revenue Stream	2022/23			2023/24			2024/25		
		Target	Q1 Performance	Performance Rate (%)	Target	Q1 Performance	Performance Rate (%)	Target	Q1 Performance	Performance Rate (%)
	A) Own Sources	KShs	KShs		KShs	KShs		KShs	KShs	
1.	Advertisement & Wall Branding Fees	15,000,000	839,694	6	15,200,000	616,671	4	20,922,470	7,804,150	37
2.	Agricultural Cess Fees	22,000,000	2,973,895	14	14,000,000	4,902,398	35	18,000,000	5,479,087	30
3.	ASK Show Fees	2,000,000	-	0	2,000,000	-	0	-	-	
4.	Building Materials cess Fees	5,000,000	265,380	5	2,500,000	949,625	38	3,000,000	679,000	23
5.	Community Information Centres Fees	500,000	10,000	2	500,000	64,550	13	1,000,000	46,540	5
6.	Conservancy Fees	10,000,000	387,600	4	4,200,000	535,600	13	6,000,000	456,469	8
7.	Coop Audit services Fees	300,000	19,200	6	300,000	23,400	8	300,000	25,800	9

No.	Revenue Stream	2022/23			2023/24			2024/25		
		Target	Q1 Performance	Performance Rate (%)	Target	Q1 Performance	Performance Rate (%)	Target	Q1 Performance	Performance Rate (%)
	A) Own Sources	KShs	KShs		KShs	KShs		KShs	KShs	
8.	Development Approvals Fees(all lands development fees	35,000,000	3,571,681	10	50,000,000	4,401,264	9	48,000,000	3,507,019	7
9.	Fines and Penalties Fees	5,100,000	72,635	1	1,000,000	287,790	29	1,000,000	789,721	79
10.	Fire certificate Fees	200,000	46,300	23	1,000,000	108,800	11	1,400,000	159,950	11
11.	Hire of County Facilities	200,000	58,350	29	500,000	131,400	26	1,000,000	998,650	100
12.	Liquor License Fees	60,000,000	9,218,300	15	70,000,000	4,218,801	6	70,000,000	3,555,182	5
13.	Market Entrance Fees	45,000,000	5,665,642	13	45,000,000	6,859,412	15	45,000,000	7,121,575	16
14.	Motor Vehicle./Cycle Reg. Fees	5,000,000	134,300	3	2,500,000	297,500	12	3,500,000	162,500	5
15.	Parking Fees	40,000,000	4,473,840	11	32,500,000	5,449,087	17	44,000,000	8,169,620	19
16.	Plot Rates/Rent Fees & other dues	120,000,000	1,262,200	1	149,500,000	4,539,116	3	170,000,000	6,182,100	4
17.	Renewal Fees(Kiosks)	6,000,000	338,000	6	5,000,000	370,000	7	7,000,000	511,700	7
18.	Single Business Permits /Application Fees	135,000,000	8,222,475	6	150,000,000	11,940,550	8	200,000,000	10,835,777	5
19.	Stall Rent Fees	3,200,000	173,700	5	3,500,000	1,418,500	41	8,700,000	1,861,800	21
20.	Stock Market Fees	15,000,000	1,998,698	13	8,000,000	2,372,100	30	11,000,000	2,410,152	22
21.	Stock Movement Fees	5,000,000	703,540	14	5,000,000	1,097,155	22	7,000,000	1,248,500	18
22.	Veterinary Health Fees	15,000,000	1,448,180	10	10,000,000	2,094,972	21	17,500,000	2,943,521	17
23.	Water & Environment Fees- Consent, NEMA mining, penalties	7,000,000	187,400	3	2,000,000	116,760	6	3,500,000	186,300	5
24.	Weights & Measures Fees	1,500,000	151,180	10	1,800,000	375,560	21	2,500,000	381,140	15
25.	Other Revenues(Direct deposits, Insurance compensation and Salary Refund)		-			44,000			5,031,865	
26.	Agriculture- Agricultural Training Conference Fees	5,000,000	75,000	2	2,000,000	187,690	9	3,000,000	4,474,865	149
27.	Agriculture- Mechanization Fees	2,000,000	-	0	2,000,000	1,028,180	51	2,000,000	10,000	1
28.	Public health Services Fees	25,000,000	2,667,050	11	25,000,000	2,577,551	10	36,000,000	3,409,871	9

No.	Revenue Stream	2022/23			2023/24			2024/25		
		Target	Q1 Performance	Performance Rate (%)	Target	Q1 Performance	Performance Rate (%)	Target	Q1 Performance	Performance Rate (%)
	A) Own Sources	KShs	KShs		KShs	KShs		KShs	KShs	
29.	Makueni Fruit Processing Plant Fees	60,000,000	8,200,000	14	50,000,000	11,764,000	24	100,000,000	-	0
30.	Sand Authority Fees	30,000,000	7,758,550	26	35,000,000	8,798,250	25	47,000,000	11,534,309	25
	Normal Streams Sub Total	675,000,000	60,922,790	9	690,000,000	77,570,682	11	878,322,470	89,977,163	10
31.	Medical Health Services Fees	140,000,000	31,607,624	23	200,000,000	50,401,671	25	176,430,000	75,141,054	43
32.	NHIF and Linda Mama	240,000,000	50,462,818	21	280,000,000	58,509,663	21	382,475,700	55,435,837	14
33.	Universal Health Care Registration Fees	30,000,000	1,245,000	4	30,000,000	1,573,000	5	7,350,000	852,000	12
	AIA Sub Total	410,000,000	83,315,442	20	510,000,000	110,484,334	22	566,255,700	131,428,891	23
	Total Own Source Revenue	1,085,000,000	144,238,232	13	1,200,000,000	188,055,016	16	1,444,578,170	221,406,054	15

Source:County Treasury, 2024

2.2 Funds release to Makueni County

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

Total Receipts into Makueni County Revenue Fund(CRF) during the period under review amounted to Kshs. 832,533,391 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. **718,714,182** for quarter one FY 2024/25, representing eight percent of the approved equitable share

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

The office of Controller of budget approved funds withdrawals totalling Kshs. 726,792,642 from Makueni County Revenue Funds to the County Operational Accounts for development and recurrent amounting to Kshs. 10,698,825(1 percent) and Kshs. 716,093,817 (99 percent) respectively.

3.0 EXPENDITURE ANALYSIS

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

During the first quarter of FY 2024/25, the County's cumulative expenditure amounted to KShs 896,670,271 reflecting an overall absorption rate of 8.01 percent. The County Executive spent KShs 726,233,242 out of a budget of KShs 10,294,805,012, achieving a 7.05 percent absorption rate. The County Assembly utilized KShs 170,437,029 from its allocated KShs 902,638,166, resulting in an 18.88 absorption rate.

3.2 Expenditure by Economic Classification

The total recurrent expenditure for the period amounted to KShs. 733,064,171 comprising of Ksh 562,627,142 for County Executive and KShs. 170,437,029 for county assembly. The development expenditure for the period was KShs 163,606,100, with an absorption rate of 4.40 percent. The table below presents summary of expenditure by economic classification.

Table 8: Expenditure by Economic Classification as at 30th September 2024

Economic Classification	FY 2023/24 Budget Estimates	Expenditures as at 30 th September 2023	Absorption rate()	FY 2024/25 Budget Estimates	Expenditure as at 30 th September 2024	Absorption rate (%)
County Executive						
Salaries	4,083,966,389	782,682,835	19.16	4,398,705,686	360,269,922	8.19
O&M	2,376,372,183	177,075,432	7.45	2,205,909,043	202,357,220	9.17
Recurrent	6,460,338,572	959,758,267	14.86	6,604,614,729	562,627,142	8.52
Development	3,179,898,248	1,318,140	0.04	3,690,190,283	163,606,100	4.43
Sub Total	9,640,236,820	961,076,407	9.97	10,294,805,012	726,233,242	7.05
County Assembly						
Salaries	345,094,338	86,273,585	25.00	431,065,553	0	0.00
O&M	536,958,622	108,553,869	20.22	439,572,612	170,437,029	38.77
Recurrent	882,052,960	194,827,453	22.09	870,638,166	170,437,029	19.58
Development	46,000,000	0	0.00	32,000,000	0	0.00
Sub Total	928,052,960	194,827,453	20.99	902,638,166	170,437,029	18.88
Total Budget						
Salaries	4,429,060,727	868,956,420	19.62	4,829,771,239	360,269,922	7.46
O&M	2,913,330,805	285,629,301	9.80	2,645,481,655	372,794,249	14.09
Recurrent	7,342,391,532	1,154,585,720	15.72	7,475,252,895	733,064,171	9.81
Development	3,225,898,248	1,318,140	0.04	3,722,190,283	163,606,100	4.40
Total Budget	10,568,289,780	1,155,903,860	10.94	11,197,443,178	896,670,271	8.01

Source: County Treasury, 2024

3.3 Departmental Expenditures

In the first quarter of the 2024/25 fiscal year, the County Assembly recorded the highest absorption rate at 18.88 percent followed by Health Services at 14.97 percent. The Makueni county fruit development and marketing authority and Sand authority recorded no expenditure in the quarter. The table below shows the departmental expenditures per economic classification with their absorption rates.

Table 9: Departmental Expenditures per Economic Classification

S/No	Departments	FY 2024/25 Budget Estimates	Salaries Expenditure as at 30th Sep 2024	O&M Expenditure as at 30th Sep 2024	Total Recurrent Expenditure as at 30th Sep 2024	Development Expenditure as at 30th Sep 2024	Total Expenditure as at 30th September 2024	Absorption (%)
1.	Governorship	538,726,380		21,422,365	21,422,365		21,422,365	3.98
2.	County Attorney	58,139,383		672,899	672,899		672,899	1.16
3.	County Secretary	135,167,432		494,000	494,000		494,000	0.37
4.	Devolution, Public Participation, County administration and Special Programs	361,354,957		12,569,680	12,569,680		12,569,680	3.48
5.	Finance and Socio-Economic Planning	571,685,688		11,665,840	11,665,840		11,665,840	2.04
6.	Agriculture, Livestock, Fisheries and Cooperative Development	525,864,115		1,478,500	1,478,500		1,478,500	0.28
7.	Makueni County Fruit Development and Marketing Authority	96,728,696		998,622	-		998,622	1.03
8.	ICT, Education and Internship	1,147,927,227	1,435,125	3,351,559	4,786,684	119,500	4,906,183	0.43
9.	Gender, Children, Youth, Sports and Social Services	239,170,630		807,600	807,600		807,600	0.34
10.	Health Services	4,151,573,822	352,279,298	109,489,683	461,768,981	159,873,965	621,642,946	14.97
11.	Trade, Marketing, Industry, Culture and Tourism	177,220,000		5,586,928	5,586,928		5,586,927	3.15
12.	Infrastructure, Transport, Public Works, Housing and Energy	979,006,373		5,587,160	5,587,160	530,000	6,117,160	0.62
13.	Lands, Urban Planning & Development, Environment and Climate Change	422,022,717		1,194,060	1,194,060	3,082,635	4,276,695	1.01
14.	Wote Municipality	127,009,066		14,286,106	14,286,106		14,286,105	11.25
15.	Emali-Sultan Hamud Municipality	109,955,810		1,474,360	1,474,360		1,474,360	1.34
16.	Water and Sanitation	513,491,577		166,800	166,800		166,800	0.03
17.	Sand Authority	61,593,879	6,555,499	9,416,237			15,971,736	25.93
18.	County Public Service Board	78,167,260		1,694,828	1,694,828		1,694,828	2.17
19.	Total (County Executive	10,294,805,012	353,714,423	191,942,368	545,656,790	163,606,100	726,233,242	6.89
20.	County Assembly	902,638,166		170,437,029	170,437,029		170,437,029	18.88
	Total Budget	11,197,443,178	353,714,423	362,379,397	716,093,819	163,606,100	896,670,271	8.01

Source: County Treasury, 2024

3.4 Expenditure by Programme and Sub programme

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

Table 10: Expenditure By Programme and Sub Programmes

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th September 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Land, Physical Planning & Mining							
Programme 1: General administration & planning	SP1. General administration & planning	67,101,282	-	850,000		1.27	
Programme 2: : Land Survey & Mapping	SP2. Land Survey & Mapping	1,250,000	32,275,000	65,740		5.26	0.00
Programme 3 : Urban planning	SP3. 1 Urban planning	6,300,000	37,000,000	50,000	1,994,135	0.79	5.39
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	1,500,000				0.00	
Programme 5: Environment management and protection	SP 5. 1 Environment management and protection	9,650,000	266,946,435	228,320	1,088,500	2.37	0.41
	Sub Total	85,801,282	336,221,435	1,194,060	3,082,635	1.39	0.92
Wote Municipality							
Wote Municipality	SP 1. 1 Wote Municipality	72,125,295	54,883,771	14,286,105		19.81	0.00
	Sub Total	72,125,295	54,883,771	14,286,105	-	19.81	0.00
Emali-Sultan Municipality							
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	35,810,241	74,145,569	1,474,360		4.12	0.00
	Sub Total	35,810,241	74,145,569	1,474,360	-	4.12	0.00
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	51,593,879	10,000,000	15,971,736		25.93	0.00
	Sub Total	51,593,879	10,000,000	-	-	0.00	0.00
Health Services							
General administration & planning	SP1. 1 General administration & planning	2,645,863,449	859,862,329	367,187,443	152,907,275	13.88	17.78
Curative health care services	SP2. 1 :Curative health care services	347,310,000	43,700,000	66,792,957	-	19.23	0.00

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th September 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Preventive and promotive health care services	SP3. 1 Preventive and promotive health care services	95,670,972	159,167,072	27,788,580	6,966,690	29.05	4.38
	Sub Total	3,088,844,421	1,062,729,401	461,768,981	159,873,965	14.95	15.04
Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	SP1. 1 General administration & planning	96,589,279	22,100,000	191,160	530,000	0.20	2.40
Road Transport	SP2.1 : Road transport	21,751,000	724,549,094	-	-	0.00	0.00
Infrastructure development	SP3.3: Infrastructure development	1,701,000	-	-	-	0.00	
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	18,701,000	94,615,000	5,396,000	-	28.85	0.00
	Sub Total	138,742,279	841,264,094	5,587,160	530,000	4.03	0.06
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	728,477,227	-	2,552,683	-	0.35	
Early childhood development education	SP2.1 : Early childhood development education	22,840,000	142,300,000	698,000	119,500	3.06	0.08
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,840,000	36,000,000	100,000	-	5.43	0.00
Support to Education and Library Services	SP4.1:Support to Education and Library Services	34,540,000	115,000,000	1,436,000	-	4.16	0.00
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	19,290,000	28,500,000	-	-	0.00	0.00
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	19,140,000	-	-	-	0.00	
	Sub Total	826,127,227	321,800,000	4,786,683	119,500	0.58	0.04
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	119,070,000	-	4,923,116	-	4.13	
Trade development & promotion	SP2.1; Trade development & promotion	6,900,000	34,250,000			0.00	0.00
Industrial development and promotion	SP3. 1 Industrial development and promotion	2,500,000	-	478,400	-	19.14	
Tourism development & promotion	SP4. 1 Tourism development & promotion	6,500,000		68,951		1.06	
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	8,000,000		116,460		1.46	
	Sub Total	142,970,000	34,250,000	5,586,927	-	3.91	0.00

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th September 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Department of Gender, Children, Youth, Sports, and Social Services							
General administration & planning	P1: General administration & planning	63,305,630		471,600	-	0.74	
Gender and Social Development	P2: Gender and Social Development	6,200,000	58,000,000	168,000	-	2.71	0.00
Sports development	P3: Sports development	3,200,000	14,400,000	-	-	0.00	0.00
Youth empowerment	P4: Youth empowerment	650,000	92,415,000	168,000	-	25.85	0.00
	Sub Total	73,355,630	164,815,000	807,600	-	1.10	0.00
County Attorney							
General Administration & Support Services	P1: General administration & planning	48,839,383	9,300,000	672,899	-	1.38	0.00
	Sub Total	48,839,383	9,300,000	672,899	-	1.38	0.00
Governship							
General Administration & Support Services	P1: General administration & planning	538,726,380	-	21,422,365		3.98	
	Sub Total	538,726,380	-	21,422,365		3.98	
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	135,167,433		494,000		0.37	
	Sub Total	135,167,433	-	494,000		0.37	
CPSB							
Public Service Human Resource Management and Development.	SP2 : Public Service Human Resource Management and Development.	78,167,260		1,694,828		2.17	
	Sub Total	78,167,260		1,694,828		2.17	
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	389,897,666	28,800,000	2,832,400		0.73	0.00
Public financial management	SP2: Public financial management	152,988,022		8,833,440		5.77	
	Sub Total	542,885,688	28,800,000	11,665,840	-	2.15	0.00
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	242,021,797	37,500,000	2,919,668		1.21	0.00
Special Programs	SP2: Special Programs	23,014,800		8,676,542		37.70	
Public Participation	SP3 :Public Participation	58,818,360		973,470		1.66	
	Sub Total	323,854,957	37,500,000	12,569,680	-	3.88	0.00
Water and Sanitation							

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 30th September 2024		Absorption Rate (%)	
		Recurrent Budget	Development Budget	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	SP1: General Administration & Planning	99,585,040	55,087,578	166,800		0.17	0.00
Water infrastructure Development	SP 2.1: Water harvesting and storage	6,012,986	108,000,000	-		0.00	0.00
	SP2: Piped water supply infrastructure	5,512,986	167,430,000	-		0.00	0.00
	SP.3: Ground water development	6,262,986	65,600,000	-		0.00	0.00
	Sub Total	117,373,999	396,117,578	166,800	-	0.14	0.00
Agriculture, Irrigation, Livestock, Fisheries And Cooperative							
General administration & planning	SP1: General Administration & Planning	235,991,044	157,178,152	728,500.00		0.31	0.00
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	3,550,000	47,680,000			0.00	0.00
Agribusiness and information management	SP3; Agribusiness and information management	10,500,000	26,418,919	750,000.00		7.14	0.00
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	12,159,000	28,587,000			0.00	0.00
Cooperative Development	SP 5:Cooperative Development	1,800,000	2,000,000			0.00	0.00
	Sub Total	264,000,044	261,864,071	1,478,500	-	0.56	0.00
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	PI: General administration & planning	40,229,332	56,499,364	998,622		2.48	0.00
	Sub Total	40,229,332	56,499,364	-	-	0.00	0.00
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	870,638,166	32,000,000	170,437,029		19.58	0.00
	Sub Total	870,638,166	32,000,000	170,437,029	-	19.58	0.00
Total County Budget		7,475,252,896	3,722,190,283	733,064,177	163,606,100	9.81	4.40

Source:County Treasury, 2024

3.5 Payment of FY 2023/24 Pending Bills

The total cumulative pending bills at the beginning of the quarter amounted to KShs. 638,830,831. The county settled 68 percent of the recurrent pending bills and zero percent of the development pending bills during the period as indicated in the tables below.

Recurrent Pending Bills

The government paid recurrent pending bills of Kshs. 338,068,963 against a total of KShs. 499,591,973 leaving a balance of KShs. 161,523,010 as indicated in the table below.

Table 11: Recurrent Pending bills

S/n o	Department	Recurrent Pending Bills	Expenditure as at 30th September 2024	Balance	Percentage of payment
1	County Attorney's Office	14,763,455	-	14,763,455	0
2	County Public Service Board	183,205	-	183,205	0
3	Department of Lands, Urban Planning and Development, Environment and Climate change	764,831	-	764,831	0
4	Wote Municipality	3,125,815	2,645,815	480,000	85
5	Office of Governor	454,396	-	454,396	0
7	Department of Trade, Marketing, Industry, Culture and Tourism	2,976,994	-	2,976,994	0
8	Department of Gender, Children, Youth, Sports and Social Services	1,410,579	-	1,410,579	0
9	County Secretary	347,843,090	335,423,148	12,419,942	96
10	Department of Finance, Planning, Budget and Revenue	121,392,804	-	121,392,804	0
11	Department of ICT, Education and Internship	201,600	-	201,600	0
12	Department of Infrastructure, Transport, Public Works and Energy	-	-	-	0
13	Department of Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	1,632,105	-	1,632,105	0
14	Department of Water and Sanitation	688,000	-	688,000	0
15	Emali Municipality	888,304	-	888,304	0
16	Department of Health Services	890,658	-	890,658	0
17	Department of Devolution, Public Service, Public Participation and Special Programmes	2,376,133	-	2,376,133	0
	Total	499,591,973	338,068,963	161,523,010	68

Source: County Treasury, 2024

Development Pending Bills

There was no payment made against the development pending bills

Table 12: Development Pending Bills

S/no	Department	Development Pending Bills	Expenditure as at 30th September 2024
1	Department of Lands, Urban Planning and Development, Environment and Climate change	3,929,875	-
2	Wote Municipality	3,051,880	-
3	Department of Trade, Marketing, Industry, Culture and Tourism	3,932,517	-
4	Department of Gender, Children, Youth, Sports and Social Services	9,727,855	-
5	Department of Finance, Planning, Budget and Revenue	120,000	-
6	Department of ICT, Education and Internship	27,718,867	-
7	Department of Infrastructure, Transport, Public Works and Energy	53,730,106	-
8	Department of Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	37,970,789	-
9	Department of Water and Sanitation	21,451,246	-
10	Emali Municipality	24,271,666	-
11	Department of Health Services	1,334,054	-
	Total	187,238,858	-

Source: County Treasury, 2024

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

4.1 Governorship

4.1.1 Financial Performance

The expenditure for the governorship was **KShs. 21,422,365** against a budget of **KShs. 538,726,380** which represent **3.98 percent** absorption rate. The highest expenditure went to operation at KShs. 17,872,291, followed by maintenance at KShs. 3,550,073. There was no expenditure relating to personnel emolument.

Table 13: Expenditure by Economic Classification

Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditure as at 30 th Sep 2024	Absorption Rate (%)
Operations	428,896,050	17,872,291	4.17
Maintenance	54,800,000	3,550,073	6.48
Sub Total	483,696,050	21,422,365	4.43
Personnel	55,030,330	-	0.00
Total Recurrent	538,726,380	21,422,365	3.98

4.1.1.1 Recurrent Expenditure Performance

Budget Tracking and Implementation expenditure item had the highest absorption rate at 82.08 percent, followed by Performance Management at 64.73 percent. However, majority of the expenditure items were below 10 percent in absorption rate.

Table 14: Recurrent Expenditure per vote

S/No	Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditure as at 30th Sep 2024	Absorption Rate (%)
1.	Salaries And Wages	55,030,330	-	0.00
2.	Electricity	200,000	-	0.00
3.	Water and Sewerage	1,500,000	171,200	11.41
4.	Telephone, Telex, Facsimile and Mobile Phone Services	1,000,000	-	0.00
5.	Internet Connections	400,000	-	0.00
6.	Courier & Postal Services	100,000	-	0.00
7.	Travel Costs	5,000,000	-	0.00
8.	Daily Subsistence Allowance	10,000,000	1,956,140	19.56
9.	Travel Costs	1,000,000	-	0.00
10.	Daily subsistence allowance	1,500,000	-	0.00
11.	Publishing & printing Services	2,000,000	-	0.00
12.	Subscription to Newspapers, Magazines and Periodicals	100,000	-	0.00
13.	Advertising, Awareness & Publicity Campaigns	1,500,000	-	0.00
14.	Training Expenses	1,500,000	42,000	2.80
15.	Catering Services (Receptions, Accommodation, drinks)	7,000,000	54,400	0.78
16.	Hospitality supplies	3,500,000	1,220,000	34.86
17.	Community Events & Field Activities	3,500,000	-	0.00

S/No	Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditure as at 30th Sep 2024	Absorption Rate (%)
18.	Community Events Expenses	5,000,000	-	0.00
19.	National Celebrations	2,000,000	-	0.00
20.	Medical Insurance	225,000,000	-	0.00
21.	GPA/WIBA/ Fire Burglary	25,650,000	-	0.00
22.	Supplies for Broadcasting and Information Services	1,000,000	-	0.00
23.	Media Outreach	6,000,000	1,881,500	31.36
24.	Corporate communication	5,096,050	-	0.00
25.	General Office Supplies-Stationery	3,800,000	20,214	0.53
26.	Supplies and Accessories for Computers	3,000,000	-	0.00
27.	Office & General Supplies otherss	900,000	-	0.00
28.	Sanitary and Cleaning Materials	300,000	-	0.00
29.	Refined Fuels & Lubricants	11,000,000	2,000,000	18.18
30.	Contracted Guards	27,000,000	5,474,925.50	20.28
31.	Contracted Cleaning services	20,000,000	-	0.00
32.	Membership fees	1,150,000	96,412.40	8.38
33.	Contracted Technical Services	1,000,000	-	0.00
34.	Governor's office administration	2,200,000	200,000	9.09
35.	Public relations	1,000,000	-	0.00
36.	Performance Management	1,500,000	971,000	64.73
37.	Security Operations	6,500,000	585,900	9.01
38.	County Branding & Publications	2,500,000	-	0.00
39.	Monitoring and evaluation	500,000	-	0.00
40.	Committee / Board allowances	1,000,000	-	0.00
41.	Community Outreach	22,000,000	3,198,600	14.54
42.	ISO certification	2,000,000	-	0.00
43.	Intergovernmental relations-	11,000,000	-	0.00
44.	Pre-feasibility, Feasibility and Appraisals	1,000,000	-	0.00
45.	Maintenance of Office Furniture	800,000	-	0.00
46.	Maintenance-Buildings-Non Residential	2,500,000	255,000	10.20
47.	Maintenance-Buildings- Residential	1,000,000	-	0.00
48.	Maintenance of Motor vehicles	15,000,000	1,653,573.10	11.02
49.	Purchase of Furniture & Equipment	3,000,000	-	0.00
50.	Purchase of Computers	500,000	-	0.00
51.	Maintenance of Computers, Software	500,000	-	0.00
52.	Support to PPP projects	500,000	-	0.00
53.	Records management	1,000,000	-	0.00
54.	Budget Tracking and Implementation	2,000,000	1,641,500	82.08
55.	Publicity	3,000,000	-	0.00
56.	Purchase of Motor Vehicle	25,000,000	-	0.00

4.1.2 Non-Financial Performance

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

Table 15: Performance per programme

Programme	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Achievements as at 30th September, 2024	Variance
General administration & planning	Generating Cabinet memos and implemented	Number of Cabinet memos generated and implemented	52	52	10	42
	Executive circulars issued and implemented	No. of Executive circulars issued and implemented	4	4	1	3
	Proportion of county services decentralized	Proportion of county services decentralized	60	80	20	60
	compliance with national values and principles of public service	compliance with national values and principles of public service	50	60	60	0
	f awareness creation on national values and ethics	Level of awareness of national values and ethics	50	70	40	30
	Government Transparency Index	Government Transparency Index	70	80	40	40
	promotion of values and principles	Report on promotion of values and principles	1	1	0	1
	Trained Staff on national values and principles	Proportion of staff trained on national values and principles	60	70	0	70
	Proportion of staff trained on transformative value based leadership skills	Proportion of staff trained on transformative value based leadership skills	10	20	0	20
	policy, legal and institutional frameworks drafted and approved	No of policy, legal and institutional frameworks drafted and approved	0	2	0	2
	legal compliance audits conducted	Number of legal compliance audits conducted		1	0	1
	non-state actors engaged in county development	No. of non-state actors engaged in county development	10	15	0	15

Programme	Key Output	Key performance Indicator	Baseline 2023	Target (s)	Achievements as at 30th September, 2024	Variance
	MoUs signed and implemented	Number of MoUs signed and implemented	2	5	0	5
	projects funded by development partners (Millions)	Value of projects funded by development partners (Millions)		600	0	600
	enhance OSR funding budget	of OSR funding budget	17	20	0.8	19.8
	Externally mobilized resources as of fiscal gap	Externally mobilized resources as of fiscal gap		70		
	capital investments in the CIDP funded by development partners	Proportion of capital investments in the CIDP funded by development partners		20	0	20
	private capital mobilized (Millions)	Amount of private capital mobilized (Millions)		400	0	400

5.1 County Secretary

4.2.1 Financial Performance

The total expenditure for the office of County Secretary for FY 2024/25 during the period was **Kshs 494,000** against a budget of **Kshs 135,767,432** which represents an absorption rate of **0.36 percent**. All the expenditure related to Operations & Maintenance.

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

Table 16: County Secretary Summary of Budget & Expenditures

Expenditure item	FY 2024/25 Budget Estimates	Expenditure as at 30 th September 2024	Absorption rate (%)
RECURRENT EXPENDITURE			
Operations	70,600,000	494,000	0.70
Maintenance	5,800,000		
Sub Total	76,400,000	494,000	0.65
Personnel	58,767,432	0	
TOTAL BUDGET	135,767,432	494,000	0.36

4.2.1.1 Recurrent Expenditure Performance

The analysis of recurrent expenditures shows that Hospitality, Performance contracting and payroll management were the only expenditures incurred in Quarter One. Hospitality expenditure was KSh. 260,000 followed by Performance contracting at Ksh. 150,000 and Payroll management at Ksh. 84,000.

Table 17: County Secretary Recurrent Expenditure Performance

No.	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30 th September 2024 (Kshs.)	Absorption Rate(%)
1	Salaries & Wages	58,767,432	-	0.00
2	Water and Sewerage	500,000	-	0.00
3	Telephone, Telex, Fascimile and Mobile Phone Services	500,000	-	0.00
4	Courier & postal Services	100,000	-	0.00
5	Travel Costs	1,000,000	-	0.00
6	Daily Subsistence Allowance	3,000,000	-	0.00
7	Travel Costs	300,000	-	0.00
8	Daily subsistence allowance	800,000	-	0.00
9	Publishing & printing Services	200,000	-	0.00
10	Training Expenses	1,000,000	-	0.00
11	Development of HR policies and sensitization of Service Regulations to employees	1,000,000	-	0.00
12	Hospitality -Catering Services(Receptions, Accommodation ,drinks	2,000,000	260,000	13.00
13	General office Supplies-stationery	1,500,000	-	0.00
14	Supplies and accessories for Computers	1,500,000	-	0.00
15	Sanitary and Cleaning Materials	500,000	-	0.00
16	Office and General Supplies	1,500,000	-	0.00
17	Refined Fuels & Lubricants	2,500,000	-	0.00

No.	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30 th September 2024 (Kshs.)	Absorption Rate(%)
18	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	-	0.00
19	Performance Contracting	5,000,000	84,000	1.68
20	Records and publications	500,000	-	0.00
21	HR registry	1,000,000	-	0.00
22	South Eastern Kenya Economic Block	10,000,000	-	0.00
23	CEC AFFAIRS	3,000,000	-	0.00
24	Coordination of Government programs and activities	2,000,000	-	0.00
25	Payroll Management	2,000,000	150,000	7.50
26	Efficiency monitoring/Service Delivery Unit	4,000,000	-	0.00
27	Insurance -Motor Vehicle	25,000,000	-	0.00
28	Maintenance expenses motor vehicles	2,500,000	-	0.00
29	Maintenance of Office Furniture	500,000	-	0.00
30	Fleet Management	2,500,000	-	0.00
31	Maintenance of ICT Equipment	100,000	-	0.00
32	Maintenance-Buildings-Non Residential	200,000	-	0.00

4.2.2 Non-Financial Performance

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

Table 18: County Secretary Non-Financial Performance

Programme	Sub-programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2024/2025		
					Target	Achievements as at 30 th September 2024	Variance
Leadership and Coordination	Public service leadership	County Secretary	Trained Staff on national values and principles	Proportion of trained Staff on national values and principles	70	0	70
			Generating Cabinet memos	Number of Cabinet memos generated and implemented	52	10	42
			cabinet circulars/directives	Executive circulars issued	4	1	3
			Proportion of county services decentralized	Proportion of county services decentralized	80	20	60
			compliance with national values and principles of public service	compliance with national values and principles of public service	60	60	0
			Government Transparency Index	Government Transparency Index	80	40	40
			Level of awareness of national values and ethics	Level of awareness of national values and ethics	70	40	30
			Promotion of values and principles	Report on promotion of values and principles	1	0	1
			Proportion of staff trained on transformative value-based leadership skills	Proportion of staff trained on transformative value-	20	0	20

Programme	Sub-programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2024/2025		
					Target	Achievements as at 30 th September 2024	Variance
				based leadership skills			
			policy, legal and institutional frameworks drafted and approved	No of policy, legal and institutional frameworks drafted	2	0	2
			legal compliance audits conducted	Number of legal compliance audits conducted	1	0	1
			non-state actors engaged in county development	No of non-state actors engaged in county development	15	0	15
			MoUs signed and implemented	Number of MoUs signed and implemented	5	0	5
			projects funded by development partners (Millions)	Value of projects funded by development partners (Millions)	600	0	600
			enhance OSR funding budget	of OSR funding budget	20	0	20
			Externally mobilized resources as of fiscal gap	Externally mobilized resources as of fiscal gap	70	0	70
			capital investments in the CIDP funded by development partners	Proportion of capital investments in the CIDP funded by development partners	20	0	20
			private capital mobilized (Millions)	Amount of private capital mobilized (Millions)	400	0	400

4.3 County Attorney

4.4.1 Financial Performance

In Quarter One of FY 2024/25, the total expenditure for the department was **Ksh 672,899**, which reflected an absorption rate of **1.16 percent** against a budget of **Ksh 58,139,383**. The operations and maintenance expenditure was 2.33 percent of the overall O&M budget, while personnel emoluments had zero percent absorption

Table 19: County Attorney Summary of Budget and Expenditures

Expenditure item	FY 2024/25 Budget Estimates	Expenditures as at September 30 th , 2024	Performance (%)
Operations	15,003,447	672,899	4.48
Maintenance	13,900,000	-	0.00
Sub Total	28,903,447	672,899	2.33
Personnel	19,935,936	-	0.00
Total Recurrent	48,839,383	672,899	1.38
Development Budget	9,300,000	-	0.00
Total Budget	58,139,383	672,899	1.16

4.3.1.1 Recurrent Performance

The analysis of recurrent expenditure shows that the office spent a total of Ksh. 672,899. The daily subsistence allowance had the highest expenditure at KShs. 495,600 followed by catering services at KShs. 112,380, and travel costs at KShs. 55,825.

Table 20: Recurrent Budget and Expenditure per vote as at 30th Sep 2024

No.	Economic Item & Title	Approved Budget Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30 th September 2024 (Kshs.)	Absorption Rate(%)
1	Basic Salaries And Wages	19,935,936	-	0.00
2	Electricity	49,013	-	0.00
3	Water and Sewerage	100,000	-	0.00
4	Telephone, Telex, Facsimile	150,000	-	0.00
5	Internet Connections	50,000	-	0.00
6	Travel Costs(airlines, bus railway)	1,200,000	55,825	4.65
7	Daily Subsistence Allowance	2,600,000	495,600	19.06
8	Travel Costs Foreign travel	200,000	-	0.00
9	Daily subsistence allowance Foreign travel	398,000	-	0.00
10	Publishing & Printing Services	150,000	-	0.00
11	Advertising, Awareness ,Communication & Publicity Campaigns;	50,000	-	0.00
12	Training Expenses	300,000	-	0.00
13	Catering Services	756,434	112,380	14.86
14	General Office Supplies (Papers, pencils, forms)	500,000	-	0.00
15	Supplies and Accessories for Computers and Printers	200,000	-	0.00
16	Sanitary and Cleaning Materials	100,000	-	0.00
17	Refined Fuels, Oils & Lubricants	2,500,000	9,094	0.36

No.	Economic Item & Title	Approved Budget Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30 th September 2024 (Kshs.)	Absorption Rate(%)
18	Membership fees, Dues and Subscriptions	200,000	-	0.00
19	Legal Dues/Fees, Arbitration / opinion	3,000,000	-	0.00
20	Coordination of policy & bills preparation	2,500,000	-	0.00
21	Purchase of Office Furniture and Fittings	100,000	-	0.00
22	Purchase of motor vehicle	12,000,000		0.00
23	Maintenance of Office Furniture & Equipment	100,000	-	0.00
24	Purchase of Computers & IT equipment	500,000	-	0.00
25	Maintenance of Vehicles and Other Transport Equipment	1,200,000	-	0.00

4.3.1.2 Development Expenditure

The department did not incur any development expenditure in Quarter one of the FY2024/25

Table 21: Recurrent Budget and Expenditure per vote as at 30th Sep 2024

No.	Ward	Economic Item & Title	Approved Budgets Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30 th Sep 2024 (Kshs.)	Absorption Rate (%)
1	Ivingoni/Nzambani	Sensitization and support to land succession - Legal statutory charges and fees, gazettelement, filing, sensitization, collection of data and document perfection.	1,000,000	-	0.00
2	Kasikeu	Sensitization and support to land succession - Legal statutory charges and fees, gazettelement, filing, sensitization, collection of data and document perfection.	1,000,000	-	0.00
3	Kathonzweni	Establishment of subward land clinics and support to land succession	1,000,000	-	0.00
4	Kikumbulyu South	Sensitization and support to land succession -Legal statutory charges and fees, gazettelement, filing, sensitization, collection of data and document perfection.	1,000,000	-	0.00
5	Kitise/Kithuki	Sensitization and support to land succession - Legal statutory charges and fees, gazettelement, filing, sensitization, collection of data and document perfection.	1,000,000	-	0.00
6	Thange	Sensitization and support to land succession - Legal statutory charges and fees,	1,000,000	-	0.00

No.	Ward	Economic Item & Title	Approved Budgets Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30th Sep 2024 (Kshs.)	Absorption Rate (%)
		gazettement, filing, sensitization, collection of data and document perfection.			
7	Tulimani	Sensitization and support to land succession Legal statutory charges and fees, gazettement, filing, sensitization, collection of data and document perfection.	1,000,000	-	0.00
8	Wote/Nziu	Sensitization and support to land succession -filing, sensitization, collection of data and document perfection.	1,000,000	-	0.00
9	Mbitini	Sensitization and support to land succession - Legal statutory charges and fees, gazettement, filing, sensitization, collection of data and document perfection.	800,000	-	0.00
10	Kithungo Kitundu	Sensitization and support to land succession -Legal statutory charges and fees, gazettement, filing, sensitization, collection of data and document perfection.	500,000	-	0.00

4.3.2 Non-Financial performance/Achievements

During the period under review the office of the Attorney targeted to reduce the number of litigation cases, formulate bills and draft conveyancing documents.

Table 22: County Attorney Non-Financial Performance

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Target	Actual as at 30 th September 2024	Variance
Legal services	County Attorney	Reduced number of litigations	No of cases concluded	3	0	3
		Processing of County Bills	No of bills formulated	8	0	8
		Drafting of conveyancing documents	Number of conveyancing documents drafted	5	0	5

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

4.4.1 Financial Performance

The departmental expenditure for the quarter one of FY 2024/25 was **KShs 12,569,680** representing an absorption rate of **3.48 percent** against a budget of **Kshs. 361,354,957**. The incurred expenditure was in relation to operations.

Table 23: Budget and Expenditure Summary for the Department

Expenditure item	FY 2024/25 Budget Estimates	Expenditures as at 30th Sept 2024	Absorption Rate (%)
Operations	94,650,564	12,569,680	13.28
Maintenance	13,100,000	-	0.00
Operations and Maintenance	107,750,564	12,569,680	11.67
Personnel	216,104,393	-	0.00
Total Recurrent	323,854,957	12,569,680	3.88
Capital Expenditure	37,500,000	-	0.00
Total	361,354,957	12,569,680	3.48

4.4.1.1 Recurrent Budget Performance

The recurrent expenditure for the department was KShs 12,569,580. Sub County administrators AIEs had the highest expenditure at KShs 6,444,000 followed by Refined Fuels & Lubricants at KShs. 1,900,000. All other votes had minimal spending.

Table 24: Recurrent Budget and Expenditure per vote as at 30th Sep 2024

No	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Actual Expenditure FY 2024/25 (Kshs.)	Absorption
1	Salaries & Wages	216,104,393	-	0.00
2	Electricity	504,000	135,808	26.95
3	Water and Sewerage	400,000	-	0.00
4	Fire station water supply	500,400	-	0.00
5	Telephone, Telex, Fascimile and Mobile Phone Services	500,000	-	0.00
6	Travel Costs	2,000,000	114,660	5.73
7	Daily Subsistence Allowance	2,250,000	460,000	20.44
8	Field Allowance	1,600,000	-	0.00
9	Publishing & printing Services	300,000	-	0.00
10	Subscription to Newspapers, Magazines and Periodicals	51,480	-	0.00
11	Advertising, Awareness and Publicity Campaigns	1,704,159	-	0.00
12	Payment of Rent	3,829,800	-	0.00
13	Training Expenses	2,252,000	-	0.00
14	Sub County Administration Training	1,000,000	-	0.00
15	Hospitality Supplies and Services	670,765	52,200	7.78
16	Catering Services(Receptions, Accommodation, drinks	1,900,000	442,110	23.27
17	General office Supplies-stationery	1,425,000	-	0.00
18	Supplies and accessories for Computers	1,430,000	67,000	4.69
19	Sanitary and Cleaning Materials	750,000	-	0.00
20	Staff Uniform and identification badges	300,000	-	0.00
21	Refined Fuels & Lubricants	8,300,000	1,900,000	22.89

No	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Actual Expenditure FY 2024/25 (Kshs.)	Absorption
22	Other Operating Expenses	822,000	80,000	9.73
23	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	60,000	-	0.00
24	Planning, Budgeting and Indicator Tracking	200,000	-	0.00
25	Operationalize of Development Committees, PP operations & Grievance address mechanism	7,000,000	427,300	6.10
26	KDSP-II Matching Grant (Operations & Coordination of the Devolution SWG)	2,300,000	50,400	2.19
27	Research, Documentation & Knowledge Management	500,000		0.00
28	Bills and Policies	1,000,000		0.00
29	Strategic Plan Development	1,000,000	804,400	80.44
30	Sub County Admins AIEs	26,100,800	6,444,000	24.69
31	Coordination of Government activities & intelligence gathering	1,500,000	-	0.00
32	SCCEC AIES	8,164,800	99,260	1.22
33	AIE-Enforcement	980,000	50,000	5.10
34	Inspection of Premises (Liquor & Fire Compliance)	1,300,000		0.00
35	Liquor Compliance	500,000		0.00
36	Rehabilitation and Phyco-social Support	500,000		0.00
37	Community Feedback	1,000,000	300,000.00	30.00
38	Security Operations (National Days Celebrations, Roaming animals, VIP protection, Enforcement RRI Operations & HQ Commander meetings)	2,055,360	362,600.00	17.64
39	Coordination of special programmes	8,000,000	779,942	9.75
40	Maintenance of Office Furniture	900,000	-	0.00
41	Maintenance of computers	600,000	-	0.00
42	Maintenance motor vehicles	8,000,000	-	0.00
43	Maintenance of fire stations	1,200,000	-	0.00
44	Land Scaping Kilome Subcounty administrative offices	900,000	-	0.00
45	Purchase of office Furniture	1,500,000	-	0.00

4.4.1.2 Development Budget Performance

The department did not record any development expenditure during the first quarter.

Table 25: Department of Devolution; Development Budget and Project Status

No	Ward/HQ	Project name	FY 2023/24 Budget Estimates (1)	Expenditure as at 31 st March 2024	Status description
1	HQ	KDSP-II Grant	37,500,000	0	Not started

4.4.2 Non-Financial Performance

In FY 2024/25 first quarter, the department achieved notable milestones in the coordination of service delivery, participatory development and liquor drinks control and licensing programmes. To enhance accountability and responsiveness to citizen needs, the department conducted public participation for FY 2025/26 ADP and 2024/25 budget feedback. Service delivery coordination at decentralized units was enhanced with continuous meetings and forums conducted at sub ward, ward and sub county levels. Through liquor licensing and control programme, the department managed to generate KShs. 3,600,000 as own source revenue during the first quarter.

Table 26:: Non-Financial Performance for Devolution department

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September, 2024	Variance
Disaster risk mitigation and Response	Disaster risk mitigation and Response	Special Programs Unit	Increased disaster preparedness, response and coordination	Number of disaster responses	20	1	19
Participatory Development & Civic Education	Participatory Development & Civic Education	Public participation & civic education	Public participation and community programmes forums	No. of Public participation forums held	3,612	50	3562
			Citizens sensitized, trained and educated on civic education and public participation	No. of people reached on themed Civic Education	207,000	500	206,500
Co-ordination of Service Delivery and Enforcement	Co-ordination of Service Delivery and Enforcement	County administration & enforcement	Progress reports on implementation of projects	Monthly progress reports	12	1	11
			County Enforcement and compliance	Number of officers trained	50	0	50

4.5 Department of Finance and Socio –Economic Planning

4.5.1 Financial Performance

The departmental expenditure for the first quarter of FY 2024/25 was **KShs 11,665,840** representing an absorption rate of **2.04 percent** against a budget of **Kshs. 571,685,688**. Expenditure was only incurred on operations.

Table 27 : Budget and Expenditure Summary for the Department of Devolution

Expenditure item	FY 2024/25 Budget Estimates	Expenditures as at 30th Sept 2024	Absorption Rate(%)
Operations	295,188,022	11,665,840	3.95
Maintenance	21,000,000	-	0.00
Operations and Maintenance	316,188,022	11,665,840	3.69
Personnel	226,697,666	-	0.00
Total Recurrent	542,885,688	11,665,840	2.15
Capital Expenditure	28,800,000	-	0.00
Total	571,685,688	11,665,840	2.04

4.5.1.1 Recurrent Budget Performance

The recurrent expenditure on operations was KShs 11,665,840 with financial reporting and management vote recording the highest expenditure at KShs 3,260,200 followed by coordination of county plans at KShs. 2,505,800. The other votes had minimal spending.

Table 28: Recurrent Expenditure per Vote

No	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Actual Expenditure FY 2024/25 (Kshs.)	Absorption (%)
1	Compensation to Employees	226,697,666	-	0.00
2	Electricity	1,000,000	-	0.00
3	Water and Sewerage	1,000,000	-	0.00
4	Telephone, Telex, Facsimile and Mobile Phone Services	1,400,000	-	0.00
5	Internet Connections	200,000	-	0.00
6	Travel Costs	1,400,000	170,200	12.16
7	Daily Subsistence Allowance	6,000,000	943,140	15.72
8	Travel Costs-Foreign travel	600,000	-	0.00
9	Daily subsistence allowance-Foreign travel	1,000,000	-	0.00
10	Publishing & Printing Services	3,000,000	-	0.00
11	Advertising, Awareness ,Communication & Publicity Campaigns;	3,000,000	-	0.00
12	Payment of Rent	1,500,000	-	0.00
13	Training Expenses	8,000,000	-	0.00
14	Trainee Allowance-Interns	1,500,000	-	0.00
15	Office Administration Services	2,500,000	220,000	8.80
16	Catering Services(Receptions, Accommodation, drinks)	7,000,000	-	0.00
17	Boards, Committees, Conferences and Seminars-CBEF	7,500,000	800,500	10.67
18	Boards, Committees, Conferences and Seminars-Audit Committee	7,500,000	-	0.00
19	Monitoring and Evaluation	4,000,000	486,800	12.17
20	Coordination of county plans	6,000,000	-	0.00

No	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Actual Expenditure FY 2024/25 (Kshs.)	Absorption (%)
21	Coordination of county statistics and indicators	5,000,000	-	0.00
22	Project Investment Management and Flagships	2,000,000	34,300	1.72
23	External Resource Mobilization	1,000,000	-	0.00
24	Coordination of Sustainable Development Goals	1,500,000	-	0.00
25	Medals, Awards and Honours- Medallions	500,000	-	0.00
26	Staff Welfare	500,000	-	0.00
27	Specialized Materials- Other-Asset Tags	1,000,000	-	0.00
28	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,000,000	-	0.00
29	Supplies and accessories for Computers	1,000,000	-	0.00
30	Sanitary and Cleaning Materials	800,000	-	0.00
31	Staff Uniform and identification badges	800,000	-	0.00
32	Refined Fuels & Lubricants	10,000,000	600,000	6.00
33	2211301Bank Service Commission & Charges	500,000	-	0.00
34	Policy development --Finance Bill 2024	1,000,000	-	0.00
35	Contracted Guards & Cleaning services	3,500,000	-	0.00
36	Membership fees	500,000	-	0.00
37	Pre-feasibility, Feasibility and Appraisal Studies	1,000,000	-	0.00
38	Revenue mobilization	30,000,000	247,000	0.82
39	Financial reporting and Management	9,000,000	3,260,200	36.22
40	Preparation of CBROP	3,000,000	-	0.00
41	Preparation of CFSP	8,000,000	-	0.00
42	Preparation of Budgets	24,000,000	600,000	2.50
43	Preparation of SWGs and PER	1,000,000	-	0.00
44	Preparation of Budget Implementation Reports	4,000,000	998,400	24.96
45	Other Operating expenses-Enterprise risk management, sensitization and capacity building	1,500,000	-	0.00
46	Maintenance Expenses-Motor Vehicles/Generator	9,000,000	-	0.00
47	Maintenance of Buildings and Stations-- Non-Residential	1,500,000	-	0.00
48	Routine Maintenance- Other As-Bus parks and Livestock sale yard	1,000,000	-	0.00
49	Maintenance of Computers, Software, and Networks (System, USSD)	8,000,000	-	0.00
50	Purchase of Office Furniture and Fittings	1,000,000	-	0.00
51	Coordination of County Plans	4,488,022	2,505,800	55.83
52	Supply Chain Management/E procurement	1,500,000	157,800	10.52
53	Performance Contracting	1,000,000	454,900	45.49
54	Asset Management Operations	2,000,000	186,800	9.34
55	Lap trust and Lap Fund Pending bill	39,500,000	-	0.00
56	Staff gratuity	20,000,000	-	0.00
57	Car & Mortgage loan Fund - Executive	10,000,000	-	0.00
58	Emergency fund	40,000,000	-	0.00

4.5.1.2 Development Budget Performance

The department did not record any development expenditure during the first quarter.

Table 29:: Department of Devolution; Development Budget and Project Status

No	Expenditure item	FY 2024/25 Budget Estimates	Expenditure as at 30th September 2024	Absorption Rate (%)	Status
1.	Supplementary Projects for poor and marginalized	20,000,000	0	0.00	Not Started
2.	Equipping and fencing of County Treasury	5,000,000	0	0.00	Not Started
3.	Ward fuel for Maintenance and repair of critical ward infrastructure	1,000,000	0	0.00	Not Started
4.	Maintenance and repair of critical ward infrastructure	1,000,000	0	0.00	Not Started
5.	Maintenance and repair of critical ward infrastructure	1,000,000	0	0.00	Not Started
6.	Maintenance and repair of critical ward infrastructure	800,000	0	0.00	Not Started
	Total	28,800,000	0	0.00	

4.5.2 Non-Financial Performance

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

Table 30:: Department of Finance Non-Financial Performance

Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September 2024	Variance
General administration & planning	Administration	Functional Integrated Records Management System	of implementation	100	0	100
		Undertake Training Needs Assessment	No. of reports	1	0	1
		Well-coordinated service delivery	No of performance management report	1	1	0
		Staff Training	No. of staff trained	60	0	60
Public Financial Management	Accounting services	Timely Final reporting	No of Final accounts and quarterly reports prepared	1	1	0
		Timely Final reporting	No of quarterly reports	4	1	3
		Efficient and effective Accounting Services	Annual Consolidated Financial Statements prepared	1	0	1
	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 by December 31 st	1	1	0
		County Fiscal Strategy Paper (CFSP),	CFSP prepared and submitted to assembly by February 28 th	1	0	1
		County Budget Review and Outlook Paper (C-BROP),	C-BROP prepared and submitted to assembly by September 30 th	1	1	0
		Public participation on budget preparation & Sensitized public on Budget Implementation	No. ward participation forums held	30	0	30

Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September 2024	Variance
		Programme-based budget (PBB)	Programme-Based Budget (PBB) submitted to county Assembly by 30th April	1	0	1
		Integrated Financial Management	County budget prepared on IFMIS budget module	2	1	1
		Budget implementation monitoring	Quarterly budget implementation report prepared	4	1	3
	Internal audit services	Strengthen internal controls	No. of audit reports and feedback per department per annum	5	1	4
		Risk based audits	Number of departments in which RBU audits have been conducted	10	1	9
		Systems audit	No of systems audits undertaken	3	0	3
		Verification of Assets and liabilities	No of departments whose assets and liabilities have been verified	1	0	1
		Special audit reports	No. of special audit reports	4	1	3
	Resource	Policy Formulation & Public participation	No of bills Enacted	1	0	1
		Revenue and business census report, Revenue arrears & quarterly performance report	Complete reports	6	1	5
	Supply chain management services	Ensure compliance with public procurement policies and systems	level of compliance	1	0	1
		Developed annual procurement plan	Annual Procurement Plans	1	1	0
	Economic Planning	Reviewed County Sector Development Plans	No. of published sector development plans	8	1	7
		Annual development plan (ADP)	Annual Development Plan (ADP)	1	1	0
		2023-27 CIDP	CIDP formulated	0	0	0
		Working County PPP unit and framework	of implementation	100	0	100
	Monitoring & Evaluation	M&E Implementation reports	Quarterly project implementation Reports	4	1	3
			Special reports	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

Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September 2024	Variance
		CIDP 2023/27 Indicator handbook	Approved indicator handbook	1	0	1
		Evaluation reports	No. of Evaluation reports	6	1	5
	Statistics	County Statistical Abstract 2023	Published CSA 2023	1	0	1
		Statistical Surveys	No of statistical surveys undertaken	2	0	2
	Enterprise Risk Management	Enterprise risk awareness	No of sensitization forums on County ERM policy	2	0	2
		Reviewed ERM policy	No of reviews of the County ERM Policy	1	0	1
		County Enterprise Risk Assessment	County Enterprise Risk Assessments	1	0	1
	Assets Management	Assets management policy	Published asset management policy	1	0	1
		Asset tagging workshops held	No and category of assets tagged	4	0	4
		Fixed asset management system and tagging	No of operational system	1	0	1

4.6 Agriculture, Livestock, Fisheries and Co-operatives Development

4.6.1 Financial Performance

The total expenditure for the first quarter of FY 2024/25 was **Ksh. 1,478,500** which translated to an absorption rate of **0.28 percent** against an annual allocation of **Kshs 525,864,115**. All the expenditure was incurred under operations.

Table 31: Budget Summary and Expenditure

Expenditure item	FY 2024/25 Budget Estimates	Expenditures as at 30 th September 2024	Budget Absorption (%)
Operations	36,239,000	1,478,500	4.08
Maintenance	3,250,513	-	0.00
Sub Total	39,489,513	1,478,500	3.74
Personnel	224,510,531	-	0.00
Total Recurrent	264,000,044	1,478,500	0.56
Development	261,864,071	-	0.00
Total Budget	525,864,115	1,478,500	0.28

4.6.1.1. Recurrent Budget Performance

The department incurred a recurrent expenditure of Ksh. 1,478,500 for the first quarter of FY 2024/25 translating to an absorption of 0.56 per cent. The votes that incurred expenditure included technical support to Value Chain development, Agriculture Training Institute (ATC) and daily subsistence Allowance

Table 32: Recurrent expenditure per vote for Agriculture

No	Expenditure item	FY 2024/25 Budget	Expenditure as at 30 th September 2024	Absorption rate(%)
1	Salaries And Wages	224,510,531	-	0.00
2	Electricity	400,000	-	0.00
3	Water and Sewerage	150,000	-	0.00
4	Telephone, Telex, Fascimile and Mobile Phone Services	60,000	-	0.00
5	Internet Connections(E- extension)	100,000	-	0.00
6	Courier & Postal Services	50,000	-	0.00
7	Travel Costs	600,000	-	0.00
8	Daily subsistence allowance	1,600,000	98,200	6.14
9	Travel costs & Subs-Agri Extension Serv.	600,000	-	0.00
10	Publishing & printing Services	200,000	-	0.00
11	Subscription to Newspapers, Magazines and Periodicals	20,000	-	0.00
12	Advertising, Awareness & Publicity Campaigns;	300,000	-	0.00
13	Trade Shows and Exhibitions	100,000	-	0.00
14	Training Expenses	500,000	-	0.00
15	2210801Catering Services (Receptions, Accommodation, drinks)	700,000	-	0.00
16	General office Supplies-stationery	800,000	-	0.00
17	Supplies and accessories for Computers	600,000	-	0.00

No	Expenditure item	FY 2024/25 Budget	Expenditure as at 30 th September 2024	Absorption rate(%)
18	Sanitary and Cleaning Materials	50,000	-	0.00
19	Refined Fuels & Lubricants	3,500,000	-	0.00
20	Agricultural Training Institute	10,000,000	750,000	7.50
21	Support to Veterinary Programmes AIA	7,000,000	-	0.00
22	Veterinary Public Health - Meat inspection	2,000,000	-	0.00
23	Planning, Budget and Indicator Tracking	100,000	-	0.00
24	Financial management and reporting	100,000	-	0.00
25	Coordination of Agriculture sector programmes	100,000	-	0.00
26	Agriculture staff welfare (Service gratuity, long service awards and benevolent benefits)	100,000	-	0.00
27	Contracted Guards	1,500,000	-	0.00
28	Aggregation and market linkages	500,000	-	0.00
29	Agriculture extension programme - Technical support to Value Chain development-strategies	2,000,000	630,300	31.52
30	Animal feeds development	659,000	-	0.00
31	Fisheries development	250,000	-	0.00
32	Food and feed safety control and coordination	800,000	-	0.00
33	Co-operative development and management	800,000	-	0.00
34	2220101Maintenance Expenses-Motor Vehicles	3,000,000	-	0.00
35	2220202Repair and maintenance of office furniture	50,000	-	0.00
36	2220210Maintenance of Computers, Software and Networks	100,000	-	0.00
37	2220299Maintenance of Geographic Information System(GIS)/Remote Sensing laboratory in MAP offices	100,513	-	0.00

4.6.1.2 Development Budget Performance

The department did not incur any expenditure on development. Table below presents the expenditure, the absorption rates and status for the department's programmes and projects.

Table 33: Development Expenditure for Agriculture

No	Expenditure	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30 th September 2024	Absorption rate(%)	Project status
1	Agriculture Mechanization Services(AMS)-farm ponds rehabilitation - Provision of mechanization services	1,000,000	-	0.00	Not started
2	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	7,780,000	-	0.00	Not started

No	Expenditure	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30 th September 2024	Absorption rate(%)	Project status
	for animal health camps at Livestock sale yards, e-voucher for the program and procure refrigerators and freezers				
3	Kathonzweni stock yard ; finalize fencing and operationalize the stock yard (partitioning ,soil compacting ,electricity supply, revenue kioks)	7,107,000	-	0.00	Not started
4	De-Risking and Value Enhancement (DRIVE) project	7,500,000	-	0.00	Ongoing
5	Technical evaluation of flagship projects (Kasikeu Grain Milling Plant, Kitise slaughter house, Nguumo and 2 cold rooms	1,500,000	-	0.00	Not started
6	Vegetable value chain developement (Tomatoes, French beans and local vegetables) - Water connection, electricity connection and operationalization of the Utangwa vegetable aggregation centers and establishment of a agro-tree nursery.	3,500,000	-	0.00	Not started
7	Makueni Integrated Grain Value Addition Plant - Servicing of machinery, purchase and processing of pulses and procurement of packaging material.	4,000,000	-	0.00	Not started
8	Development of Makueni ASK Show - Fencing and borehole rehabilitation and establishment of a demo and clearing	4,663,000	-	0.00	Not started
9	Grains development (greens gram, pigeon peas, cow peas, sorghum) - Support operations for existing satellite fertilizer depots (off loaders, internet, electricity. Operations and Security)	2,500,000	-	0.00	Not started
10	Establishment of 10 Aggregation centers to facilitate market linkages for agricultural produce and pulses	2,500,000	-	0.00	Not started
11	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	-	0.00	Not started
12	Maintance of low pest zones - procurement of low pest management technologies, and training farmers	3,500,000	-	0.00	Not started

No	Expenditure	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30 th September 2024	Absorption rate(%)	Project status
13	Matching Grant - Kenya Agricultural Business Development Project (KABDP)	10,000,000	-	0.00	Not started
14	Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000	-	0.00	Ongoing
15	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	151,515,152	-	0.00	Not started
16	Kenya Agricultural Business Development Project (KABDP)	10,918,919	-	0.00	Not started
17	Purchase of certified maize seeds – DK 8031 and Duma 43	5,000,000	-	0.00	Not started
18	Issuance of certified Maize seeds only, DK 8031	4,000,000	-	0.00	Not started
19	Utangwa Coffee Factory,rehabilitation of infrastructure and establishment of coffee nursery	3,000,000	-	0.00	Not started
20	Revitalize Kikima dairy cooperative and Provision of AI services	2,000,000	-	0.00	Not started
21	Provision of certified seeds of maize, beans, green grams & cow peas.	1,500,000	-	0.00	Not started
22	Supply of certified seeds	1,500,000	-	0.00	Not started
23	Feasibility study and designs for Kathonzweni livestock abattoir	1,300,000	-	0.00	Not started
24	Farmers trainings and Timely provision of certified seeds; Beans, Green grams(ks20),sunflower &cowpeas	1,000,000	-	0.00	Not started
25	Provision of certified seeds	1,000,000	-	0.00	Not started
26	support farmers with farm inputs and Train identified farmers to be ToTs of the others (seed Bulking)	1,000,000	-	0.00	Not started
27	Agricultural development(Supply of certified pasture seeds)	1,000,000	-	0.00	Not started
28	Youth in Agriculture project	1,000,000	-	0.00	Not started
29	Supply of certified seeds (maize & beans)	1,000,000	-	0.00	Not started
30	Provision of Gala goat	1,000,000	-	0.00	Not started
31	Distribution of certified seed (Maize and beans) adaptive to Mukaa climate	1,000,000	-	0.00	Not started
32	Establish Satellite Fertilizer Depot(Kalamba and Matiliku)	1,000,000	-	0.00	Not started
33	Transportation of Manure (Fuel)	1,000,000	-	0.00	Not started
34	Development of sustainable value chains: avocado, mango, coffee, Provision of certified maize, beans seeds, Capacity	1,000,000	-	0.00	Not started

No	Expenditure	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30 th September 2024	Absorption rate(%)	Project status
	building of the farmers and recruitment of Extension officers				
35	Renovation and fencing of Tututha cooperative house to be a fertilizer depot-Fencing, Electric power supply and Renovation of the house	1,000,000	-	0.00	Not started
36	Purchase of Gala Goats and distribution to farmers	1,000,000	-	0.00	Not started
37	Agricultural development(Subsidized AI services)	900,000	-	0.00	Not started
38	Establish Satellite Fertiliser at Wambiti- Electrification	500,000	-	0.00	Not started
39	Establish Satellite Fertiliser Depot	500,000	-	0.00	Not started
40	Training of young agripreneurs	500,000	-	0.00	Not started
41	Establish Satellite Fertilizer Depot at Kee- equipping with computer, pallets, staffing and Provide Soil testing services at the facility	500,000	-	0.00	Not started
42	Training of young agripreneurs	500,000	-	0.00	Not started
43	Establish Satellite Fertilizer Depot	500,000	-	0.00	Not started
44	Establish Satellite Fertiliser Depot at ACC office	500,000	-	0.00	Not started

4.6.2 Non Financial Performance

The Department of Agriculture has achieved significant milestones in the first quarter, focusing on enhancing agricultural productivity and supporting food security. Four new extension officers were recruited to improve technical support and capacity building to farmers. The procurement for certified seeds is underway to support grains value chain development.

In addition, ten cooperatives were audited and twelve AGMs held to enhance cooperative governance

Table 34:Non Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September, 2024	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	-	170,520
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	-	252
	Food Security initiative- support to Farm Pond Programme		Increase food access and availability	Number of farm ponds excavated	96	-	96
				Number of avocado seedlings supplied to farmers in the county	1000	-	1000
				Area under low pest prevalence zone in Acres	20640	-	20640
				Households under low pest prevalence zone	41040	-	41040
				Number of farmers trained on integrated pest management system	4300	-	4300
	Soil conservation and water harvesting and range rehabilitation		Digging of Zai pits	Number of Kms of farm terraces constructed	100	-	100
				Number of agroforestry tree nurseries established	1	-	1
			Directorate of agriculture		Number of cold room operationalized	2	-

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September, 2024	Variance
Agribusiness and information management	Fruit and vegetable aggregation and processing			Number of aggregation centres constructed	10	-	10
	Grain aggregation and processing		Completion of Makueni Integrated Grain Processing Plant	Complete grain processing plant	1	-	1
				MT of pulses processed by the plant	100	-	100
				Revenue generated by the plant in Millions Kshs	20	-	20
Livestock Resources Management and Development	Dairy development	Livestock and veterinary services directorate	Animals inseminated	Number of AI administered	7,000	-	7,000
				Number of insemination done – goats	1500	-	1500
	Meat value chain development	Livestock production Unit	Increased poultry production	Number of chicks procured and supplied to farmers		-	
				Quantity in Kgs of pasture seeds procured and supplied to farmers	2000	-	2000
	Fisheries Development	Fisheries Unit	Aquaculture production systems/equipment enhanced	Number of Fishermen trained	12	-	12
				Number of fibre glass canoe procured		-	
				Number fishing gears for pond harvesting (seine nets)		-	
				Number of hatchery farms with quality brooding stock	-	-	-
	Livestock disease control	Veterinary Service Directorate	Increase livestock vaccination to cover 70% of at risk animals	Number of animals vaccinated – cattle	80,000	-	80,000
				Number of goats/sheep vaccinated	120,000	-	120,000
				Number of dogs vaccinated	30,000	-	30,000
				Number of birds vaccinated	150,000	-	150,000
				Revenue generated by the vaccination/livestock movement permits programme	2,500,000	-	2,500,000

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September, 2024	Variance
	Veterinary Public Health	Veterinary Service Directorate	Veterinary camps outreach	Number of veterinary camps held	6	-	6
			Meat carcass inspected	Number of carcasses inspected – beef	26,000	4134	21,866
				Number of carcasses inspected - goats/sheep	90,000	12235	66,355
			Slaughter houses inspected	Number of slaughter house inspected	81	-	81
				Amount of revenue generated by the veterinary public health programme	10,000,000	-	10,000,000
Cooperative Development and Management	Improved governance, management of cooperative societies	Directorate of cooperatives	Audit and inspection report	No. of cooperatives audited and inspected	70	10	60
			Training meetings	AGMs held	90	12	78
			AGM reports	New cooperative societies	10	-	10
			Improved community savings culture	Percentage increase in members savings	10%	-	10%

4.7 Department of ICT, Education and Internships

4.7.1 Financial Performance

The expenditure for Quarter one of FY 2024/2025 was **Kshs. 4,906,184** which translated to an absorption rate of **0.43 percent** against a budget of **Kshs 1,147,927,227**. The absorption rates for recurrent and development were 0.58 and 0.04 percent, respectively.

Table 35: Department Education of Summary of Budget and Expenditures

Expenditure item	FY 2024/25 Budget Estimates	Expenditures as at September 30, 2024	Absorption (%)
Operations	23,519,343	2,012,509	8.56
Maintenance	87,850,000	1,339,050	1.52
Sub-total	111,369,343	3,351,559	3.01
Personnel Emoluments	714,757,884	1,435,125	0.20
Total Recurrent	826,127,227	4,786,684	0.58
Capital Expenditure	321,800,000	119,500	0.04
Totals	1,147,927,227	4,906,184	0.43

The total expenditure for the department comprised of 68 percent operations and maintenance, 29 percent on personnel emoluments and 3 percent of development.

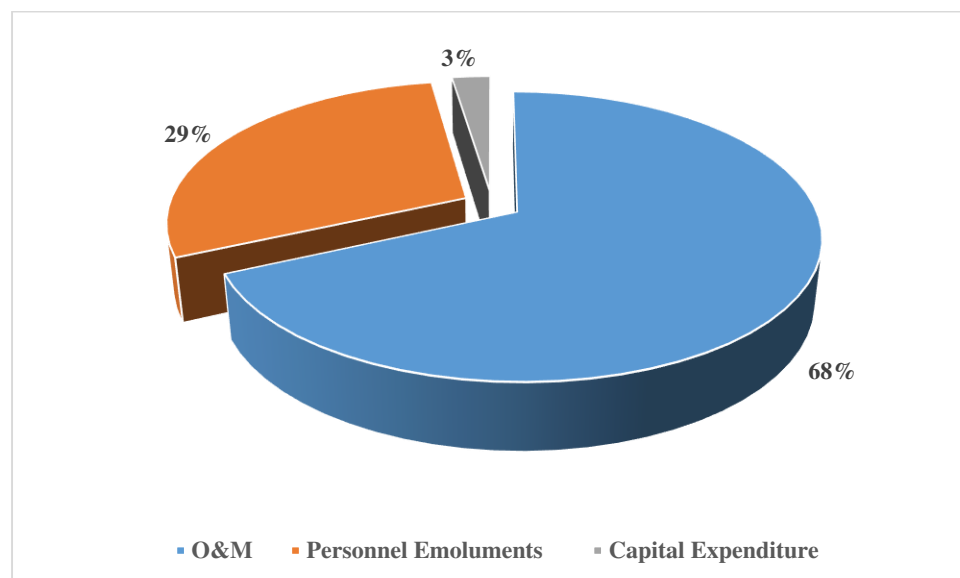


Figure 3: Department of Education Expenditure by Economic Classification

4.7.1.1 Recurrent Budget Performance

The department utilized KShs. **4,786,684** against a budget of KShs. **826,127,227** on recurrent which represents 0.58 percent absorption rate. The highest expenditures were incurred under the salaries at KShs. 1,435,125 followed by scholarship vote at KShs. 1,336,000. The analysis of the expenditure is provided in the table below;

Table 36: Department of Education Recurrent Expenditure Performance

No	Economic Item & Title	Approved Budget Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30th September 2024	Absorption Rate()
1.	Salaries & Wages	714,757,884	1,435,125	0.20
2.	Utilities-Electricity	1,000,000	214,399	21.44
3.	Utilities-Water and Sewerage	500,000	110,000	22.00
4.	Communication-Telephone	400,000	-	0.00
5.	Domestic Travel Costs	600,000	117,810	19.64
6.	Daily Subsistence Allowance	2,100,000	512,300	24.40
7.	Advertising & Publicity	300,000	-	0.00
8.	Rent-Non-Residential (C.I.C Centres & showroom)	500,000	-	0.00
9.	Training Expenses	500,000	-	0.00
10.	Hospitality-Catering Services	2,200,000	-	0.00
11.	Membership fees	200,000	-	0.00
12.	Office & General Supplies-stationery	1,459,343	110,000	7.54
13.	Refined fuels, Oils & Lubricants-others	3,000,000	350,000	11.67
14.	Other Operating expenses-Financial Management and Reporting	200,000	-	0.00
15.	Contracted Guards	4,560,000	-	0.00
16.	Community Information Centres AIA	600,000	-	0.00
17.	Planning,Budget &Indicator tracking	200,000	-	0.00
18.	Facilitation of ICT Officers	1,000,000	-	0.00
19.	Facilitation of library services	200,000	-	0.00
20.	Facilitation of CTTI Officers	500,000	-	0.00
21.	Facilitation of ECDE Officers & teachers	3,500,000	598,000	17.09
22.	Maintenance Expenses-Motor Vehicles	2,500,000	3,050	0.12
23.	Maintenance of Office-Furniture & Equipment	500,000	-	0.00
24.	Maintenance of ICT hardware equipment	1,000,000	-	0.00
25.	Purchase of Computers, Printers and other IT Equipment	400,000	-	0.00
26.	Bandwidth H/Q	7,500,000	-	0.00
27.	Bandwidth (MCRH, Mbooni SCH, Makindu SCH)	2,000,000	-	0.00
28.	Webhosting	2,950,000	-	0.00
29.	Scholarships	30,000,000	1,336,000	4.45
30.	County Bursaries	1,500,000	-	0.00
31.	CIC Repair & Maintenance	500,000	-	0.00
32.	Support to Education	1,500,000	-	0.00
33.	SMS System	1,000,000	-	0.00
34.	ECDE Capitation	18,000,000	-	0.00
35.	Internship, Mentoring & Volunteer Programme	18,000,000	-	0.00
36.	Makueni Tech and innovation hub programmes	500,000	-	0.00

4.7.1.2 Development Budget Performance

The department utilized Kshs. **119,500** against a budget of Kshs. **321,800,000** on development which represents 0.04 percent absorption rate.The analysis of the expenditure is provided in the table below;

Table 37: Department of Education Development Expenditure and Project Status

No.	Ward	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30th September 2024	Absorption Rate (%)	Status
1	HQ	CTTI Development and capitation	20,000,000	-	0.00%	Not started
2	HQ	Government Automation - Government Automation - CIHMIS Phase two	18,423,125	-	0.00%	Not started
3	HQ	Government Automation - Government Automation - budget automation and education system	5,000,000	-	0.00%	Not started
4	HQ	Government Automation - Government Automation - Other ICT programmes	3,576,875	-	0.00%	Not started
5	Kiimakiu/Ka lanzon	Marwa 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	-	0.00%	Not started
6	Kiimakiu/Ka lanzon	Mawani 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	4,300,000	-	0.00%	Not started

No.	Ward	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30th September 2024	Absorption Rate (%)	Status
		piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting				
7	Kee	Kyandumbi ECDE - Construction of 2 classroom, 3 door pit latrine electrical continuity metal cabinet wooden table and arm chair.	3,700,000	-	0.00%	Not started
8	Kilungu	Muthethe ECDE – Construction of two classrooms with an office, 3-door pit latrine with urinal, electrical works, shelving to the stores, 2 lockable metallic cabinets, 2 wooden desks, 2 wooden arm chairs, water harvesting goods (10,000 ltrs water tank and base), 40 kiddy chairs and 20 kiddy tables, play equipment 4 piece set (double swing, slide, climbing frame, and double see-saw) display soft board and branding, publicity and signwriting	3,500,000	-	0.00%	Not started
9	Kisau/Kiteta	Construction of Kyooni ECDE	3,200,000	-	0.00%	Not started
10	Kisau/Kiteta	Construction of Muluti ECDE	3,200,000	-	0.00%	Not started
11	Kikumini/Muvau	Bursaries -Bursary allocation – Application , Vetting, award and distribution	3,000,000	-	0.00%	Not started
12	Kikumini/Muvau	Construction of Makueni CTTI Dormitory	2,500,000	-	0.00%	Not started
13	Kikumini/Muvau	Construction of Kithoni ECDE centre	2,500,000	-	0.00%	Not started
14	Nguumo	Construction of 1 ECDE class at Katangini	1,000,000	-	0.00%	Not started

No.	Ward	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30th September 2024	Absorption Rate (%)	Status
15	Makindu	Bursary-Bursary allocation - Application, vetting, award and distribution	7,000,000	-	0.00%	Not started
16	Nzaui/Kilili/Kalamba	Bursaries -Bursary allocation – Application, Vetting, award and distribution	7,000,000	-	0.00%	Not started
17	Nguu/Masumba	Bursaries - Bursary allocation – Application, Vetting, award and distribution	6,000,000	-	0.00%	Not started
18	Ilima	Bursaries – Bursary allocation, application, vetting, award and distribution	5,000,000	-	0.00%	Not started
19	Kilungu	Bursaries – allocation of bursaries – application, Vetting, award, and distribution – (each applicant to receive kshs. 2,000)	5,000,000	-	0.00%	Not started
20	Emali/Mulala	Bursaries – Bursary allocation, application, vetting, award and distribution	4,500,000	-	0.00%	Not started
21	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	-	0.00%	Not started

No.	Ward	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30th September 2024	Absorption Rate (%)	Status
22	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	-	0.00%	Not started
23	Kasikeu	Kwa Kaleo 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	-	0.00%	Not started
24	Kisau/Kiteta	Bursaries -Bursary allocation – Application, Vetting, award and distribution	4,000,000	-	0.00%	Not started
25	Nguumo	Bursaries-Bursary allocation–Application, Vetting, award and distribution	4,000,000	-	0.00%	Not started

No.	Ward	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30th September 2024	Absorption Rate (%)	Status
26	Ukia	Bursaries-bursary allocation Application Vetting, award and distribution	4,000,000	-	0.00%	Not started
27	Wote/Nziu	Nziu CTTI -Construction of dormitory	4,000,000	-	0.00%	Not started
28	Mbitini	Ngoto ECDE -2no. ECDE Classrooms with an office; Electrical Works; Shelving to the stores; 2No. Wooden Desks; 2No. Wooden Arm Chairs; Water harvesting goods (10,000Ltrs Water Tank and base); 40 No. Kiddy chairs and 20. No. Kiddy tables; Play equipment 4 piece set (double swing, slide, climbing frame and double seesaw); Display soft Pin board, White Board & Mark-Pens and ; Branding, Publicity and Signwriting	3,600,000	-	0.00%	Not started
29	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	-	0.00%	Not started
30	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	3,600,000	-	0.00%	Not started

No.	Ward	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30th September 2024	Absorption Rate (%)	Status
		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				
31	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	-	0.00%	Not started
32	Ilima	Mwaani ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	3,500,000	-	0.00%	Not started
33	Ilima	Inyokoni ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	3,500,000	-	0.00%	Not started
34	Ilima	Kiluluini ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	3,500,000	-	0.00%	Not started
35	Kee	Bursaries - Bursary allocation – Application,	3,500,000	-	0.00%	Not started

No.	Ward	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30th September 2024	Absorption Rate (%)	Status
		Vetting, award and distribution				
36	Ukia	Kisungii ECDE- Construction of one class, toilet, an office,10,000L water tank and renovation of the existing class.	3,300,000	-	0.00%	Not started
37	Kithungo Kitundu	Bursaries -Bursary allocation – Application, Vetting, award and distribution	3,000,000	-	0.00%	Not started
38	Wote/Nziu	Bursaries -Bursary allocation – Application, Vetting, award and distribution	3,000,000	-	0.00%	Not started
39	Ivingoni/Nzambani	Bursaries -Bursary allocation – Application , Vetting, award and distribution	3,000,000	-	0.00%	Not started
40	Ilima	Kathangathini ECDE Construction of one class room with office and store, water harvesting (10,000 ltrs water tank)	2,500,000	-	0.00%	Not started
41	Mukaa	Construction of Uthini ECDE	2,500,000	-	0.00%	Not started
42	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	2,500,000	-	0.00%	Not started

No.	Ward	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30th September 2024	Absorption Rate (%)	Status
		board and Branding, Publicity and Signwriting				
43	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	-	0.00%	Not started
44	Mtito Andei	Silanga ECDE Class - Construction of 1no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs,Water harvesting goods (10,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables,Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting	2,500,000	-	0.00%	Not started
45	Nzaui/Kilili/Kalamba	Construction of Kwa Kalui ECDE	2,400,000	-	0.00%	Not started
46	Nzaui/Kilili/Kalamba	Construction of Maatha ECDE	2,400,000	-	0.00%	Not started

No.	Ward	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30th September 2024	Absorption Rate (%)	Status
47	Kee	Kivai ECDE Centre - Construction of ECDE classroom	2,300,000	-	0.00%	Not started
48	Kithungo Kitundu	Construction of Ngaani ECDE Class	2,000,000	-	0.00%	Not started
49	Makindu	Upgrading of Kisingo CTTI-Construction of one workshop	2,000,000	-	0.00%	Not started
50	Mbooni	Bursaries-Bursary allocation – Application, Vetting, award and distribution	2,000,000	-	0.00%	Not started
51	Makindu	Construction of Kanaani ECDE-1 no. 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); 40No.Kiddychairsand20. No. Kiddy tables; Play equipment 4-piece set (double swing, slide, climbing frame and double see-saw); Displays of Pin board, White Board &Mark Pens and Branding, Publicity and Signwriting	1,800,000	-	0.00%	Not started
52	Makindu	Kai ECDE-1 no. ECDE Classroom with an office; Electrical Works; Shelving to the stores; 1No. Wooden Desk; 1No.Wooden Arm Chair; 20 No. Kiddy chairs and 10. No. Kiddy tables; Play equipment 2-piece set (double swing, slide, climbing frame and double see-saw); Displays of Pin board, White Board &Mark Pens and Branding, Publicity and Signwriting	1,800,000	-	0.00%	Not started
53	Kee	Fencing of Kyanduya CTTI	1,500,000	-	0.00%	Not started

No.	Ward	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30th September 2024	Absorption Rate (%)	Status
54	Nzaui/Kilili/Kalamba	Construction of ECDE class at Kalamba Pri.Sch	1,200,000	-	0.00%	Not started
55	Kee	Construction of toilet at Kivaku ECDE and water harvesting	800,000	-	0.00%	Not started
56	Kikumbulyu North	Bursaries -Bursary allocation – Application , Vetting, award and distribution	5,000,000	-	0.00%	Not started
57	Kikumbulyu South	Bursaries -Bursary allocation – Application , Vetting, award and distribution	5,000,000	-	0.00%	Not started
58	Tulimani	Bursaries -Bursary allocation – Application, Vetting, award and distribution	5,000,000	-	0.00%	Not started
59	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	-	0.00%	Not started
60	Tulimani	Wambuli ECDE - Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine withUrinal,Electrical Works,Shelving to the stores,2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs, Water harvesting goods (10,,000Ltrs Water	4,400,000	-	0.00%	Not started

No.	Ward	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30th September 2024	Absorption Rate (%)	Status
		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				
61	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	-	0.00%	Not started
62	Kikumbulyu North	Ithuluma ECDE - Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs,Water harvesting goods (10,,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables,Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting	4,300,000	-	0.00%	Not started
63	Mavindini	Methovini Ecde - Construction of 2no. ECDE Classrooms with an	4,300,000	-	0.00%	Not started

No.	Ward	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30th September 2024	Absorption Rate (%)	Status
		office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden Arm Chairs,Water harvesting goods (10,,000Ltrs Water Tank and base),40 No. Kiddy chairs and 20. No. Kiddy tables,Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting				
64	Kitise/Kithuki	Bursaries -Bursary allocation – Application , Vetting, award and distribution	4,000,000	-	0.00%	Not started
65	Mbitini	Bursaries -Bursary allocation – Application , Vetting, award and distribution	4,000,000	-	0.00%	Not started
66	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	-	0.00%	Not started
67	KiimaKiu/Kalanzoni	Kwa Ndeke ECDE - Construction of double classroom with an office and store	3,600,000	-	0.00%	Not started

No.	Ward	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30th September 2024	Absorption Rate (%)	Status
68	KiimaKiu/Kalanzoni	Construction of Mwanyani ECDE	3,600,000	-	0.00%	Not started
69	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	-	0.00%	Not started
70	Kathonzwengi	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	-	0.00%	Not started
71	Kako/waia	Bursaries -Bursary allocation – Application , Vetting, award and distribution	3,000,000	-	0.00%	Not started
72	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	3,000,000	-	0.00%	Not started

No.	Ward	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30th September 2024	Absorption Rate (%)	Status
		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				
73	Kalawa	Kathulumbi CTTI - Construction of Twin workshop at Kathulumbi CTTI	3,000,000	-	0.00%	Not started
74	Kalawa	Mutanda CTTI - Construction of a twin workshop	3,000,000	-	0.00%	Not started
75	Kasikeu	Bursaries - Bursary allocation – Application , Vetting, award and distribution	3,000,000	-	0.00%	Not started
76	Kathonzweni	Bursaries -Bursary allocation – Application , Vetting, award and distribution	3,000,000	-	0.00%	Not started
77	Masongaleni	Bursaries -Bursary allocation – Application , Vetting, award and distribution	3,000,000	-	0.00%	Not started
78	Mavindini	Bursaries - Bursary allocation – Application, Vetting, award and distribution	3,000,000	-	0.00%	Not started
79	Mtito Andei	Bursaries - Bursary allocation – Application , Vetting, award and distribution	3,000,000	-	0.00%	Not started
80	Mukaa	Bursaries -Bursary allocation – Application, Vetting, award and distribution	3,000,000	-	0.00%	Not started
81	Thange	Bursaries Bursary allocation – Application, Vetting, award and distribution	3,000,000	-	0.00%	Not started

No.	Ward	Economic Item & Title	Approved Estimates FY 2024/25 (Kshs.)	Expenditure as at 30th September 2024	Absorption Rate (%)	Status
82	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	-	0.00%	Not started
83	Thange	Kithasyu ecde and kithasyu library roofing - 1no. ECDE Classrooms with an office; Electrical Works; Shelving to the stores; 1 No. Wooden Desks; 1No. Wooden Arm Chairs; Water harvesting goods (10,000Ltrs Water Tank); Play equipment -4 piece set (double swing, slide, climbing frame and double see-saw); Display soft Pin board,White Board & Mark Pens; Branding, Publicity and Signwriting; 20 Kiddy chairs and 10 Kiddy table	2,100,000	-	0.00%	Not started
84	KiimaKiu/Kalanzoni	Bursaries -Bursary allocation – Application, Vetting, award and distribution	2,000,000	-	0.00%	Not started
85	Kalawa	Bursaries -Bursary allocation – Application , Vetting, award and distribution	2,000,000	-	0.00%	Not started
86	Kathonzwani	Equipping of Kiangini ICT Centre	1,500,000	-	0.00%	Not started
87	Masongaleni	Yikita ECDE - Yikita ECDE Construction of a Classroom (One classroom and electrical contuity)	1,500,000	119,500	7.97%	Incomplete

4.7.2 Non-Financial Performance

The department awarded 125 youth internship opportunities. 10,178 citizens accessed community library and Resource Centre services in the first quarter of FY 2024/25. In ICT, one innovation and research work was completed. In addition, 250 members of the public were trained on basic ICT skills. The analysis of the non-financial performance is provided in the table below;

Table 38: Department of Education Non Finance Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September, 2024	Variance
Early Childhood Development Education	ECDE Infrastructural development	Early Childhood Development Education	New classrooms constructed in ECDE centers	No. of ECDE centers with newly constructed classroom(s)	46	0	46
	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 scholarship beneficiaries	90	0	90
Community libraries and	Development of county libraries	Support to Education	Community Libraries and Resource	No. of citizens accessing community library and Resource Centre services	6,000	10,178	(+4,178)

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September, 2024	Variance
resource centres	and resource centres		Centres established				
Technical and Vocational Training	Infrastructural development	Technical and Vocational Training	Model CTTIs established	No. of Model CTTIs established	2	0	2
		Technical and Vocational Training	CTTIs Rehabilitated and equipped	No of CTTIs rehabilitated and equipped;	6	0	6
	CTTI Capitation	Technical and Vocational Training	Trainees benefiting from capitation	No. of trainees under capitation	5,000	0	5,000
	Human resource development	Technical and Vocational Training	CTTI Instructors employed	No of CTTI instructors Employed	15	0	15
	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 recruited	No. of interns under internship programme	90	125	(+35)
Information and Communication Technology	ICT Infrastructural Development	ICT	Network security licenses purchased	No. of network security licenses purchased	566	0	566
		ICT	Facilities connected with LAN	No. of facilities connected with LAN complete with user support equipment and training	20	0	20
		ICT	No FBI termination sites upgraded	No. of NoFBI termination sites lit / established/ upgraded	4	1	3
		ICT	Public Wi-Fi created	No. of public Wi-Fi hotspots created within the county designated public spaces	3	0	3

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September, 2024	Variance
		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	250	450
		ICT	Complete Innovations	No. of innovations and research works completed	2	1	1
	Automation & Service Delivery	ICT	Increased automated services	Proportion of government services that have been automated	60	0	60
	Institutional strengthening	ICT	Develop an ICT Policy;	No. of policies developed	1	0	1

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

4.8.1 Financial Performance

In the first quarter of FY 2024/25, the Department of Gender, Children, Culture, and Social Services spent **Kshs 807,600** against the total departmental allocation of **Kshs. 238,170,630**, translating to an absorption of **0.34 percent**. The absorption rate for recurrent was 1.10 percent while for development was zero percent.

Table 39: Expenditure Analysis per Economic Classification

Expenditure item	FY 2024/25 Budget Estimates	Expenditures as at September 30, 2024	Absorption Rate (%)
Operations	10,939,604	639,600	5.85
Maintenance	10,450,000	168,000	1.61
Sub-total	21,389,604	807,600	3.78
Personnel Emoluments	51,966,026	-	0.00
Total Recurrent	73,355,630	807,600	1.10
Capital Expenditure	164,815,000	-	0.00
Totals	238,170,630	807,600	0.34

4.8.1.1 Recurrent Budget Performance

The total departmental expenditure of Kshs. 807,600 was in respect to recurrent expenditure, which represents 1.10 percent absorption rate. The highest expenditure was incurred in partnership and linkages at KShs. 179,802 followed by coordination of gender and youth activities at devolved units each at KShs. 168,000. The analysis of the expenditure is provided in the table below;

Table 40: Department of Gender Recurrent Expenditure Performance.

No.	Economic Item & Title	Approved Budget Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30th September 2024 (Kshs.)	Absorption Rate (%)
1	Salaries And Wages	51,966,026	-	0.00
2	Telephone, Telex, Facsimile & mobile phone services	200,000	-	0.00
3	Courier & Postal Services	30,000	-	0.00
4	Domestic Travel Costs	400,000	-	0.00
5	Daily Subsistence Allowance	1,000,000	-	0.00
6	Foreign Travel Costs	300,000	-	0.00
7	Foreign Daily Subsistence Allowance	800,000	-	0.00
8	Publishing & printing Services	100,000	50,000	50.00
9	Advertising, Publicity Campaigns & Awareness	200,000	50,000	25.00
10	Training Expenses	500,000	-	0.00
11	Hospitality-Catering Services	700,000	170,000	24.29
12	Office & General Supplies-stationery	400,000	-	0.00
13	Computer & Computer Accessories	400,000	-	0.00
14	Sanitary and Cleaning Materials	100,000	-	0.00
15	Refined Fuels, Oils & Lubricants	2,500,000	-	0.00
16	Membership Fees, Dues and Subscriptions to Professional Bodies	50,000	-	0.00
17	Planning, Budget, Statistics and Indicator Tracking	400,000	-	0.00

No.	Economic Item & Title	Approved Budget Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30th September 2024 (Kshs.)	Absorption Rate (%)
18	Budget implementation Committee	500,000	-	0.00
19	Financial Reporting	500,000	21,798	4.36
20	Performance Contracting	500,000	-	0.00
21	Partnership and linkages	359,604	179,802	50.00
22	Gender Sub County Office /constituency Operating Expenses	1,000,000	-	0.00
23	Maintenance motor vehicles	1,500,000	-	0.00
24	Coordination of sub county activities for gender and social development	500,000	168,000	33.60
25	Children/OVC protection development and support	1,500,000	-	0.00
26	Empowerment to PWDs	1,500,000	-	0.00
27	Makueni Youth Apprenticeship Programme	500,000	-	0.00
28	Coordination of Youth Activities at Devolved Units	1,000,000	168,000	16.80
29	Maintenance of a fitness centre	200,000	-	0.00
30	Facilitation of County Sports Officers	250,000	-	0.00
31	Elderly livelihood support	1,500,000	-	0.00
32	Purchase of office furniture	500,000	-	0.00
33	Youth Empowerment -HQ	500,000	-	0.00
34	Youth mentorship-thome wa muika	1,000,000	-	0.00

4.8.1.2 Development Budget Performance

The department did not have development expenditure in the first quarter of FY 2024/25. The analysis of the expenditure is provided in the table below;

Table 41:Department of Gender development Expenditure and Project Status

No.	Ward	Economic Item & Title	Approved Budget Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30th September 2024. (Kshs.)	Absorption Rate ()	Status
1	All wards	KYISA Games- facilitating activities for county teams in KYISA games- All subwards	13,600,000	-	0.00	Not started
2	All wards	Makueni child protection centre-operationalization, electrification and equipping, Solarization-All Subwards	3,000,000	-	0.00	Not started
3	Kasikeu	Construction of Mini stadium in Sultan Hamud	20,000,000	-	0.00	Not started
4	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	2,000,000	-	0.00	Not started
5	All wards	Sports Development Programme(Pool table competition),Supa	10,615,000	-	0.00	Not started

No.	Ward	Economic Item & Title	Approved Budget Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30th September 2024. (Kshs.)	Absorption Rate ()	Status
		Cup,Special Olympics and Ndukuma Run/Marathon)				
6	Mbitini	Mbeletu playground - Levelling and protection works	4,000,000	-	0.00	Not started
7	Mbitini	Purchase of chairs and Tents	4,000,000	-	0.00	Not started
8	Kilungu	Support to Groups – Purchase of 15 (100-seater) Tents and Chairs	3,000,000	-	0.00	Not started
9	Kisau/Kiteta	Support to groups(Tents and chairs)	3,000,000	-	0.00	Not started
10	Nguu/Masumba	Masumba playground (Fencing, shade, levelling and construction of a toilet)	3,000,000	-	0.00	Not started
11	Mtito Andei	Support to social welfare groups tents and chairs	2,750,000	-	0.00	Not started
12	Emali/Mulala	Support to groups with chairs and tents	2,500,000	-	0.00	Not started
13	Thange	Purchase of Tents and Chairs for registered groups.	2,500,000	-	0.00	Not started
14	Kisau/Kiteta	Kiteta Playground	2,100,000	-	0.00	Not started
15	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	2,000,000	-	0.00	Not started
16	Kikumbulyu South	Support to Groups with Gas cylinders	2,000,000	-	0.00	Not started
17	Masongaleni	Purchase of Tents	2,000,000	-	0.00	Not started
18	Mavindini	Completion Of Mavindini Play Ground- Drainage Structures And Sporting Infrastructure	2,000,000	-	0.00	Not started
19	Mbooni	Rehabilitation of Kyangoma Playground(Stone Pitching,Podium and Toilets)	2,000,000	-	0.00	Not started
20	Tulimani	Sports-Youth development Programme, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	2,000,000	-	0.00	Not started
21	Kee	Tents and chairs- For SHGs	1,600,000	-	0.00	Not started

No.	Ward	Economic Item & Title	Approved Budget Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30th September 2024. (Kshs.)	Absorption Rate ()	Status
22	Ivingoni/Nzambani	Sports and Youth development Programme- Ligi Mashinani/Supa Cup	1,500,000	-	0.00	Not started
23	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	1,500,000	-	0.00	Not started
24	Kikumbulyu South	Plastic chairs for FBOs	1,500,000	-	0.00	Not started
25	Kikumbulyu South	Support to Bodaboda (Purchase of motorbikes for Bodaboda)	1,500,000	-	0.00	Not started
26	Kithungo Kitundu	Support to registered groups(Tents and Chairs)-Witiko wa Uvuu SHG,Uvunguo wa Kilyungi SHG, Ivuso ya Kaliani SHG and Wenda Ukooka Ititu SHG,Kiia United SHG,Wendo wa Linga SHG	1,500,000	-	0.00	Not started
27	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 completion	1,500,000	-	0.00	Not started
28	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	1,500,000	-	0.00	Not started
29	Mavindini	Support to organised groups - Tents and Chairs.	1,500,000	-	0.00	Not started
30	Mbitini	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games,establishment of sport fund and	1,500,000	-	0.00	Not started

No.	Ward	Economic Item & Title	Approved Budget Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30th September 2024. (Kshs.)	Absorption Rate ()	Status
		development of sports development proposals				
31	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	1,500,000	-	0.00	Not started
32	Ukia	Kwa Kamoli talent center- Construction of a modern talent center and equipping	1,500,000	-	0.00	Not started
33	Nzaui/Kilili/Kalamba	Tents and Chairs to five groups	1,250,000	-	0.00	Not started
34	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	1,100,000	-	0.00	Not started
35	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	1,000,000	-	0.00	Not started
36	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	1,000,000	-	0.00	Not started
37	Ilima	GBV – Facilitation of GBV victims for medical support and other logistics	1,000,000	-	0.00	Not started
38	Ivingoni/Nzambani	Youth empowerment programme (Ujuzi Teke Teke)	1,000,000	-	0.00	Not started
39	Kako/waia	Ligi Mashinani	1,000,000	-	0.00	Not started
40	Kalawa	Sports and Youth development Programme -	1,000,000	-	0.00	Not started

No.	Ward	Economic Item & Title	Approved Budget Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30th September 2024. (Kshs.)	Absorption Rate ()	Status
		Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals				
41	Kathonzweni	Support to special groups with tents and chairs	1,000,000	-	0.00	Not started
42	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	1,000,000	-	0.00	Not started
43	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	1,000,000	-	0.00	Not started
44	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)	1,000,000	-	0.00	Not started
45	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	1,000,000	-	0.00	Not started

No.	Ward	Economic Item & Title	Approved Budget Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30th September 2024. (Kshs.)	Absorption Rate (%)	Status
46	Kikumbulyu North	Sports and Youth development- Ujuzi teketeke	1,000,000	-	0.00	Not started
47	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	1,000,000	-	0.00	Not started
48	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	1,000,000	-	0.00	Not started
49	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	1,000,000	-	0.00	Not started
50	Kitise/Kithuki	Rehabilitation of Kitise Market public dias	1,000,000	-	0.00	Not started
51	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	1,000,000	-	0.00	Not started
52	Mbooni	Support to organized groups. Water harvesting tanks to path to poverty Kenya	1,000,000	-	0.00	Not started
53	Mtito Andei	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund	1,000,000	-	0.00	Not started

No.	Ward	Economic Item & Title	Approved Budget Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30th September 2024. (Kshs.)	Absorption Rate ()	Status
		and development of sports development proposals				
54	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	1,000,000	-	0.00	Not started
55	Nguu/Masumba	Skills Development Program for training and certification of artisans.	1,000,000	-	0.00	Not started
56	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	1,000,000	-	0.00	Not started
57	Nzaui/Kilili/Kalamba	Youth Ujuzi Teketeke	1,000,000	-	0.00	Not started
58	Thange	Support to groups(Public address systems)	1,000,000	-	0.00	Not started
59	Thange	Social support-purchase of mattresses and blankets	1,000,000	-	0.00	Not started
60	Thange	Ujuzi Tekete	1,000,000	-	0.00	Not started
61	Tulimani	Youth empowerment-Licensing	1,000,000	-	0.00	Not started
62	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.	1,000,000	-	0.00	Not started
63	Wote/Nziu	Sports and Youth development Programme - Youth, Talent and Infrastructure development foreestablishment of sport fund and development of athletics, ballgames, indoor games, sports development proposals	1,000,000	-	0.00	Not started
64	Emali/Mulala	Boda-boda Shades	500,000	-	0.00	Not started

No.	Ward	Economic Item & Title	Approved Budget Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30th September 2024. (Kshs.)	Absorption Rate (%)	Status
65	Ilima	PWD Support – support PWDs with assorted Assistive Devices	500,000	-	0.00	Not started
66	Ivingoni/Nzambani	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	-	0.00	Not started
67	Kako/waia	PWDs mapping	500,000	-	0.00	Not started
68	Kalawa	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	-	0.00	Not started
69	Kasikeu	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	-	0.00	Not started
70	Kathonzweni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	-	0.00	Not started
71	Kathonzweni	Youth Economic Empowerment (Ujuzi Teke Teke)	500,000	-	0.00	Not started
72	Kee	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	-	0.00	Not started
73	Kee	Youth Empowerment Programme	500,000	-	0.00	Not started
74	KiimaKiu/Kalanzoni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	-	0.00	Not started
75	Kikumbulyu North	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	-	0.00	Not started
76	Kikumbulyu South	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	-	0.00	Not started
77	Kikumini/Muvau	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	-	0.00	Not started
78	Kithungo Kitundu	PWD support-Assistive Devices - Support PWDs with assorted assistive devices	500,000	-	0.00	Not started
79	Kitise/Kithuki	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	-	0.00	Not started
80	Mbitini	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	-	0.00	Not started
81	Mbooni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	-	0.00	Not started

No.	Ward	Economic Item & Title	Approved Budget Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30th September 2024. (Kshs.)	Absorption Rate (%)	Status
82	Mtito Andei	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	-	0.00	Not started
83	Mukaa	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	-	0.00	Not started
84	Nzaui/Kilili/Kalamba	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	-	0.00	Not started
85	Tulimani	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	-	0.00	Not started
86	Ukia	PWD support-assistive Devices-support PWDs with assorted assistive devices	500,000	-	0.00	Not started
87	Ukia	Supply of 500 Chairs to Organized groups	500,000	-	0.00	Not started
88	Wote/Nziu	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	-	0.00	Not started
89	Mavindini	Mapping, Registration and census of PWDs	300,000	-	0.00	Not started
90	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	-	0.00	Not started
91	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	2,000,000	-	0.00	Not started
92	Ilima	Purchase of tents and chairs for organized groups	1,500,000	-	0.00	Not started
93	KiimaKiu/Kalanzoni	Purchase of tents for 6 CBOs(Deborah, Kalanzoni, Mbondoni, Ulu, Kavuko and Kathungu)	1,500,000	-	0.00	Not started
94	Kilungu	Youth empowerment(Training and licensing of Boda Boda Riders and car driving)	1,400,000	-	0.00	Not started

No.	Ward	Economic Item & Title	Approved Budget Estimates FY 2024/25 (Kshs.)	Actual Expenditure as at 30th September 2024. (Kshs.)	Absorption Rate ()	Status
95	Ilima	Boda boda training and licensing	1,000,000	-	0.00	Not started
96	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	1,000,000	-	0.00	Not started
97	Kilungu	Levelling of Kyale playground	600,000	-	0.00	Not started
98	Emali/Mulala	PWD Support – support PWDs with assorted Assistive Devices	500,000	-	0.00	Not started
99	Ilima	Sports development – Ward Tournament	500,000	-	0.00	Not started
100	Kitise/Kithuki	Youth Empowerment- Ujuzi Teke Teke	1,000,000	-	0.00	Not started
101	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	500,000	-	0.00	Not started
102	Nguu/Masumba	PWD Support – Assistive devices	500,000	-	0.00	Not started

4.8.2 Non-Financial Performance

During the first quarter of FY 2024/25, the Department of Gender, Children, Culture, and Social Services did not execute any non-financial program.

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

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

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September, 2024	Variance
Gender and Social protection	Support to elderly	Gender	Improved livelihood and protection for PWDs, Elderly and OVCs	No. of elderly persons supported with food and non-food items	2,500	0	2,500
	Support persons with disabilities	Gender		No. of persons with disabilities benefitting with assorted assistive devices and income generating activities	1,500	0	1,500
	Support to OVCs	Gender		No. of OVCs benefitting with assorted items	1,000	0	1,000
		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	0	2,000
	Gender Based Violence Mitigation	Gender	Reduction in Gender Based Violence	Percentage reduction of GBV cases reported.	20	0	20
	Support to groups	Gender	Empowerment to groups	No. of groups supported with tents ,chairs, gas cylinders and tanks	54	0	54
	Operationalization of the Makuani child protection and	Gender	Enhanced children protection	No. of children benefitting from rescue and rehabilitation services	70	0	70

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September, 2024	Variance
	development centre						
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	0	6
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	0	350

4.9 Health Services

4.9.1 Financial Performance

The total department expenditure for the first 3 months of the FY 2024/25 was **KShs 621,812,946** against budget of **KShs 4,151,573,822** which translated to an absorption rate of **14.98 percent**.

Table 42:: Health Department Summary of budget and expenditures

Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditures as at 30th September 2024	Absorption Rate(%)
Recurrent Expenditure			
Operations	501,527,500	105,477,730	21.03
Maintenance	132,233,472	4,181,953	3.16
Sub Total	633,760,972	109,659,683	17.30
Personnel	2,455,083,449	352,279,298	14.35
Total Recurrent	3,088,844,421	461,938,981	14.96
Development Expenditure			
Capital Expenditure	1,062,729,401	159,873,965	15.04
Total Budget	4,151,573,822	621,812,946	14.98

The total expenditure constituted personnel emoluments 57 percent, operations and maintenance 18 per cent and development expenditure 26 percent. The figure below shows the departmental expenditures per economic classification.

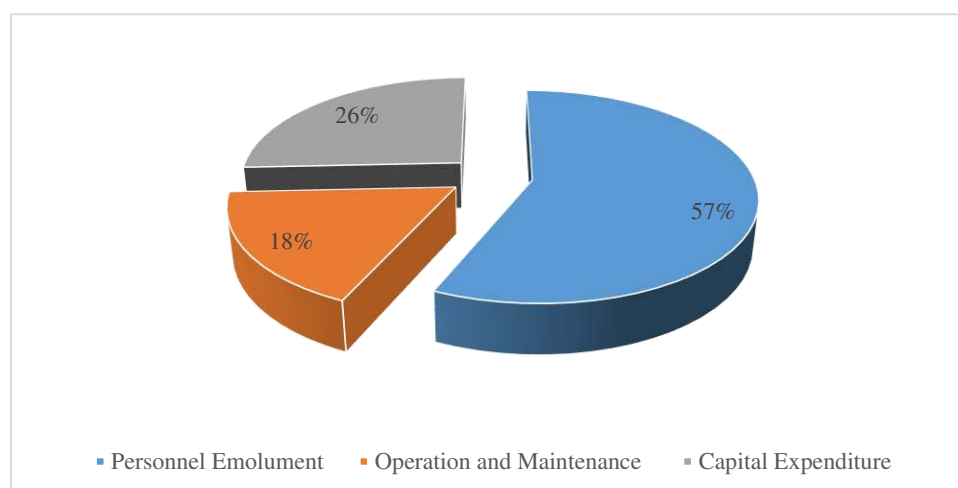


Figure 4::Department of Health Services Expenditure per Economic Classification

4.9.1.1 Recurrent Budget Performance

The department had a recurrent expenditure was KShs 621,812,946 against a budget of KShs 4,151,573,822 which is equivalent to 14.98 percent. The highest expenditure within the recurrent budget was salaries at KShs. 352,279,298 followed by medical drugs and Community Health strategy at KShs. 66,347,157 and KShs 24,247,500 respectively.

Table 43: Department of Health Services Recurrent Expenditure Performance

NO	Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditures as at 30th September 2024	Absorption Rate (%)
1.	Salaries & Wages	2,455,083,449	352,279,298	14.35
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)	300,000,000	66,347,157	22.12
3.	Community Health strategy	70,227,500	24,247,500	34.53
4.	Rural Health Facilities Financing	62,480,000	0	0.00
5.	Electricity	50,000,000	12,085,637	24.17
6.	Public Health	25,000,000	0	0.00
7.	Recurrent Financing of Healthcare	17,520,000	0	0.00
8.	Refined Fuels & Lubricants	11,000,000	994,096	9.04
9.	County Ambulance Services/Maintenance	11,000,000	529,968	4.82
10.	Maintenance Expenses-Motor Vehicles	10,000,000	199,405	1.99
11.	Primary health care	9,233,472	3,418,980	37.03
12.	Reproductive Health-Family planning	9,000,000	0	0.00
13.	Community Medical Support and Outreach	8,000,000	0	0.00
14.	Psychosocial counselling and Well being	5,000,000	0	0.00
15.	Motor vehicle insurance	5,000,000	0	0.00
16.	Daily Subsistence Allowance	3,600,000	1,181,400	32.82
17.	Post basic training	3,200,000	0	0.00
18.	Maintenance-Buildings-Non Residential	3,000,000	0	0.00
19.	Maintenance of Computers, Software	2,500,000	0	0.00
20.	Travel Costs	2,100,000	54,180	2.58
21.	General office Supplies-stationery	2,000,000	130,000	6.50
22.	Health Promotion and Awareness	2,000,000	62,500	3.13
23.	County supportive supervision, Commodity Audit	2,000,000	33,600	1.68
24.	Development of AWP	2,000,000	0	0.00
25.	PLHIV Programme	2,000,000	0	0.00
26.	Annual performance review	2,000,000	0	0.00
27.	Catering Services(Receptions, Accommodation, drinks	1,700,000	107,500	6.32
28.	Seminars, training and conferences	1,500,000	0	0.00
29.	Development of departmental strategic plan	1,500,000	0	0.00
30.	Medical Bills	1,000,000	100,000	10.00
31.	Promotion of network of care services	1,000,000	0	0.00
32.	Promotion of county health laboratory services	1,000,000	0	0.00
33.	Maintenance of Plant, Machinery and Equipment	1,000,000	0	0.00
34.	Planning, budgeting ,Monitoring and evaluation	1,000,000	0	0.00
35.	Sanitary and Cleaning Materials/Equipment	800,000	0	0.00

NO	Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditures as at 30th September 2024	Absorption Rate (%)
36.	Supplies and accessories for Computers	750,000	0	0.00
37.	Publishing & printing Services	500,000	0	0.00
38.	Prefeasibility studies	500,000	0	0.00
39.	Health research and data management	500,000	0	0.00
40.	Internet Connections	300,000	126,000	42.00
41.	Water and Sewerage	250,000	0	0.00
42.	Telephone, Telex, Facsimile and Mobile Phone Services/Bills	200,000	0	0.00
43.	Advertising, Awareness & Publicity Campaigns	200,000	41,760	20.88
44.	Membership fees	150,000	0	0.00
45.	Courier & Postal Services	50,000	0	0.00

4.9.1.2 Development Budget Performance

The development expenditure was **KShs 159,873,965** against a budget of **KShs 1,062,729,401** resulting to a **15.05 percent** absorption rate. The development implementation status is provided in the table below.

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

SNo	Ward	Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditures as at 11th October 2024	Absorption Rate (%)	Status
1.	Nzaui/Kilili/Kalamba	Matiliku X-ray	12,000,000	-	0.00	Not Started
2.	Kasikeu	Sultan Hamud mortuary fridge	10,000,000	-	0.00	Not Started
3.	County wide	Universal health care programme - Hospital	70,000,000	-	0.00	Not Started
4.	County wide	Feasibility and operationalization of model health centers	44,104,800	-	0.00	Not Started
5.	County wide	Purchase of medical Equipment	8,000,000	-	0.00	Not Started
6.	HQ	Infrastructure improvement for Makueni Referral Hospital - Mortuary, Gate and medical equipment	21,467,879	-	0.00	Not Started
7.	Ukia	Upgrading and construction of ward at Mukuyuni Sub County Hospital	4,000,000	-	0.00	Not Started
8.	Mbooni	Completion & equipping of Mbooni isolation ward	30,000,000	-	0.00	Not Started
9.	HQ	Purchase of Ambulances	13,000,000	-	0.00	Not Started
10.	HQ	Upgrading Kibwezi Sub County Hospital - theatre	8,000,000	-	0.00	Not Started

SNo	Ward	Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditures as at 11th October 2024	Absorption Rate (%)	Status
		block, toilets and land scaping				
11.	HQ	Fencing of Tutini Dispensary	500,000	-	0.00	Not Started
12.	HQ	Nutrition Programme - matching grant	24,453,292	-	0.00	Not Started
13.	HQ	DANIDA – Matching grant for level 2 and 3 facilities	12,636,000	-	0.00	Not Started
14.	HQ	Nutrition International Donor funding	21,013,780	6,966,690	33.15	Ongoing
15.	HQ	DANIDA- Primary healthcare in devolved context	11,407,500	-	0.00	Not Started
16.	HQ	Conditional Allocation for Community Health Promoters (CHPs) Project	113,700,000	-	0.00	Not Started
17.	HQ	Medical Health Services Fees - Facility Improvement fee(Cash collection) - Hospitals	176,430,000	61,413,215	34.81	Ongoing
18.	HQ	Infrastructure improvement for Health Facilities- AIA	14,905,700	-	0.00	Not Started
19.	HQ	NHIF and Linda Mama Reimbursement Edu Afya Fees	367,570,000	88,711,060	24.13	Ongoing
20.	HQ	Universal Health Care Registration Fees	7,350,000	2,783,000	37.86	Ongoing
21.	Emali/Mulala	Mwanyani Model Health Centre - Construction of new staff quarters.	3,000,000	-	0.00	Not Started
22.	Emali/Mulala	Medical Bills	1,000,000	-	0.00	Not Started
23.	Emali/Mulala	Tutini Dispensary – fencing	500,000	-	0.00	Not Started
24.	Ilima	Mwaani Dispensary – construction of galley	1,000,000	-	0.00	Not Started
25.	Ivingoni/Nzambani	Construction of Muthingiini Dispensary Staff Quarters	2,000,000	-	0.00	Not Started

SNo	Ward	Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditures as at 11th October 2024	Absorption Rate (%)	Status
26.	Kako/waia	Kako health center Construction of administration block block	4,000,000	-	0.00	Not Started
27.	Kalawa	Installation of X-ray –Kalawa sub county hospital and Equipping of Kathulumbi hospital laboratory	6,590,450	-	0.00	Not Started
28.	Kalawa	Kalawa Sub county Hospital and Kathulumbi health centre -Solarization of Kalawa Sub county Hospital and Kathulumbi Health centre	4,000,000	-	0.00	Not Started
29.	Kalawa	Renovation and extension of waiting bay and furniture mbavani dispensary	1,500,000	-	0.00	Not Started
30.	Kalawa	Fencing and gate at Kathongo dispensary	1,000,000	-	0.00	Not Started
31.	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	-	0.00	Not Started
32.	Kasikeu	Muua Dispensary - Equipping of a laboratory.	1,000,000	-	0.00	Not Started
33.	Kasikeu	Payings of medical Bills for patients in the ward	1,000,000	-	0.00	Not Started
34.	Kathonzweni	Kathonzweni Health Centre - Construction and Equipping of Laboratory	2,200,000	-	0.00	Not Started
35.	Kathonzweni	Upgrading of Mbuvo Health Centre to model health centre	2,000,000	-	0.00	Not Started
36.	Kathonzweni	Construction of septic tank and waste pipe installation from the	500,000	-	0.00	Not Started

SNo	Ward	Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditures as at 11th October 2024	Absorption Rate (%)	Status
		staff house and from the maternity wing for Kiangini Dispensary				
37.	Kee	Construction of Kivani staff quarters	2,000,000	-	0.00	Not Started
38.	Kee	Renovation of Ngiluni Dispensary	1,500,000	-	0.00	Not Started
39.	Kee	Kasunguni Dispensary-fencing and construction of an incinerator	1,500,000	-	0.00	Not Started
40.	KiimaKiu/Kalanzoni	Renovation of Ngiini dispensary - Re-roofing, repair of wall cracks, tiling, painting and ceiling	1,500,000	-	0.00	Not Started
41.	Kikumbulyu North	Kisayani health centre wards	5,000,000	-	0.00	Not Started
42.	Kikumbulyu North	Health implants to ward	200,000	-	0.00	Not Started
43.	Kikumbulyu South	Fence Kyanginywa and electricity	1,500,000	-	0.00	Not Started
44.	Kikumbulyu South	Upgrading of Mikuyuni Dispensary – Wiring, water connection and construction of waste management facility	1,000,000	-	0.00	Not Started
45.	Kikumbulyu South	Implants and hospital bills	1,000,000	-	0.00	Not Started
46.	Kikumbulyu South	Upgrading of Kasemeini and Kyakinywa Dispensaries - incinerators	500,000	-	0.00	Not Started
47.	Kilungu	Kyanganda Health Facility – construction of staff quarters	1,000,000	-	0.00	Not Started
48.	Kilungu	Mutungu Health centre - Medical Bills for the needy cases and PWDs	500,000	-	0.00	Not Started
49.	Kithungo Kitundu	Ngai Health Centre -Equipping maternity wing, upgrading septic tank, additional staff, electricity connectivity	4,000,000	-	0.00	Not Started

SNo	Ward	Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditures as at 11th October 2024	Absorption Rate (%)	Status
50.	Makindu	Installation of fence and chain link at Kiboko dispensary.	1,500,000	-	0.00	Not Started
51.	Makindu	Upgrading of Kamboo Health Centre-Facelifting and construction of maternity	1,400,000	-	0.00	Not Started
52.	Makindu	Hospital bills and implants	1,000,000	-	0.00	Not Started
53.	Makindu	Medical cards (NHIF and Makueni Care Card)	1,000,000	-	0.00	Not Started
54.	Masongaleni	Masimbani Dispensary - Upgrading: Maternity Block with septic tank and equipping	4,800,000	-	0.00	Not Started
55.	Masongaleni	Yikivuthi Dispensary -Tiling and Fencing	1,500,000	-	0.00	Not Started
56.	Masongaleni	Medical Bills	500,000	-	0.00	Not Started
57.	Mbitini	Mbenuu health center -Renovation of the facility	2,000,000	-	0.00	Not Started
58.	Mbitini	Fencing of Mutyambua Health Center	1,000,000	-	0.00	Not Started
59.	Mtito Andei	Medical bills	700,000	-	0.00	Not Started
60.	Nguu/Masumba	Masumba Dispensary - Rehabilitation & renovation works	2,000,000	-	0.00	Not Started
61.	Nguu/Masumba	Yikivumbu Dispensary-Finishing of maternity ward	1,500,000	-	0.00	Not Started
62.	Nguu/Masumba	Medical Bills	800,000	-	0.00	Not Started
63.	Nguumo	Ndovoini dispensary (Fencing, installation of a gate, electrification(drop), ceiling, and supply of a 10,000liters water tank)	3,000,000	-	0.00	Not Started
64.	Nguumo	Kaunguni dispensary-Maternity facilities; Ceiling; Washrooms; Laboratory	1,000,000	-	0.00	Not Started

SNo	Ward	Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditures as at 11th October 2024	Absorption Rate (%)	Status
		upgrading and Solar system upgrading				
65.	Nguumo	hospitals bills and implants	1,000,000	-	0.00	Not Started
66.	Nzaui/Kilili/Kalamba	Surgical Implants	1,500,000	-	0.00	Not Started
67.	Nzaui/Kilili/Kalamba	Fencing of Ndumoni dispensary	1,000,000	-	0.00	Not Started
68.	Thange	Kyaani dispensary - Construction of maternity wing	3,000,000	-	0.00	Not Started
69.	Thange	Medical bills	500,000	-	0.00	Not Started
70.	Ukia	Nzouni Dispensary- Construction of staff quarters, placenta pit, ash pit, electrification and fencing	4,500,000	-	0.00	Not Started
71.	Ukia	Nthangu dispensary- Purchase of a land and upgrading to a health center	1,000,000	-	0.00	Not Started
72.	Wote/Nziu	Power backup for Nziu health centre solar and generator	1,500,000	-	0.00	Not Started

4.9.2 Non-Financial Performance

During the plan period, immunization coverage improved to 98 percent and deliveries conducted by skilled personnel improved to 89 percent. Additionally, 68 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 establishment of more immunization sites. Regarding the community's nutrition, 100 percent of ANC mothers were supplemented with Iron Folic Acid (IFAS), while 82 percent of children aged 6 to 59 months were supplemented with vitamin A. 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.

Table 45: Department of Health Services Non-Finance Performance

Program me	Sub Progra mme	Deliver y Unit	Output	Key Performance Indicators	Target (s)	Actuals as at 30th September , 2024	Varia nce
Preventiv e and promotiv e health care services	Maternal and new born health care	MCH	Increase immunizat ion coverage	Proportion of children under one year Fully immunized	100	98	2
			Increased delivery under skilled personnel	of deliveries conducted under-skilled personnel	92	89	2
				of pregnant women attending at least 4 ANC visits	70	68	2
				Proportion of pregnant women attending ANC who are supplemented with Iron Folic Acid Supplementation (IFAS)	100	100	0
			Improved nutrition	Proportion of children 6-59 months supplemented with Vitamin A	82	6400	18
	NCDs	NCD	Reduced cases of NCDs	Percentage of women aged 15–49 years screened for cervical cancer	0.5	0.4	0.1
				of over five outpatient cases patients screened for hypertension	0.3	0.4	-0.1
	Mental health	Counsel ling	Improved mental health care	No. of residents reached with counselling services	60000	18,043	41957
				No. of community dialogue days conducted	1000	206	794

Program me	Sub Progra mme	Deliver y Unit	Output	Key Performance Indicators	Target (s)	Actuals as at 30th September , 2024	Varia nce
	HIV/AI DS	TB/HIV	Improved ART uptake	of expectant women LWHIV who are currently on ART	99	99.4	-0.4
				of HIV positive clients linked to care	100	100	0
	TB	TB/HIV	Improved cure rate	TB cure rate	93	93	0
				TB treatment success rate	98	98	0
	Health Promotio n	Health promoti on	Improve health awareness	Proportion of schools with required sanitation & hygiene standards	85	60	25
	Public Health			The proportion of school-going children dewormed	50	40	10
				The number of world health days commemorated	8	2	6
				Number of Radio/TV sessions held	12	3	9
				Number of Health IEC materials both soft and hard designed, developed, printed and disseminated.	20000	1576	18424
		Public health	Improved public health services	No. of villages declared ODF	600	213	387
				Latrine coverage	98	9800	0
Curative and rehabilitat ive health services	Disease surveilla nce	Disease surveill ance	Early detection of notifiable diseases	Reporting timeliness & completeness of notifiable diseases	100	100	0
	Inpatient services	Medical services	Reduced length of stay	The average length of stay	4.8	4.9	-0.1
	Laborato ry	Laborat ory services	Improved diagnostic services	Percentage of laboratories enrolled in External quality assurance schemes	67	65	2
	Pharmac y	Health commo dity	Reduced stock out	Number of orders placed	4	1	3

Program me	Sub Progra mme	Deliver y Unit	Output	Key Performance Indicators	Target (s)	Actuals as at 30th September , 2024	Varia nce
		manage ment					
	Rehabilit ative Services	Physiot herapy	Improved physiother apy services	No. physiotherapy visits	26,000	5,642	20358
General Administr ation	Health Infrastru cture	Admini stration	Improved health infrastru ct ure	No. of health facilities renovated	17	0	17
	Health Automati on	ICT	Improved service delivery	No. of facilities automated	4	0	4
	Human Resource s for Health	HRM	Improved patient-doctor/ patient nurse ratio	No. of staff recruited	100	0	100

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

4.10.1 Financial Performance

The total expenditure for the first quarter of the FY 2024/25 was **KShs 5,586,928** which translated to an absorption rate of **3.15 percent** against a budget allocation of **Kshs 177,220,000**. During the period there was nill expenditure on development as well as personnel emoluments. Operations and maintenance performance was 6.65 percent

Table 46:Summary of Budget and Expenditures

Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditure as at 30 th Sep 2024	Absorption Rate(%)
Operations	12,780,000	261,080	2.04
Maintenance	71,200,000	5,325,847.8	7.48
Sub total	83,980,000	5,586,928	6.65
Personnel	58,990,000	-	0.00
Total Recurrent	142,970,000	5,586,928	3.91
Capital Expenditure	34,250,000	-	0.00
Total Budget	177,220,000	5,586,928	3.15

The department total expenditure comprised of 95 percent maintenance and 5 percent operations

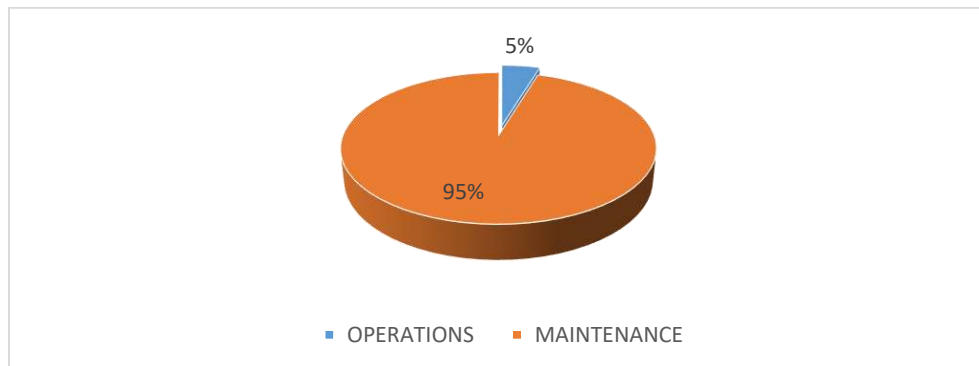


Figure 5: Expenditure percentage per economic classification

4.10.1.1 Recurrent Budget Performance

The highest expenditure was incurred at Market cleaning and sanitation vote amounting to KShs. 4,210,350 followed by Exhibition and Trade fairs at kshs. 478,400. while Over 50 percent of expenditure items had zero expenditure rate.

Table 47: Summary of Budget and Expenditures

No	Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditure as at 30 th Sep 2024	Absorption Rate(%)
1	Salaries & Wages	58,990,000	-	0.00
2	Utilities- Electricity	1,000,000	-	0.00
3	Water and Sewerage	100,000	-	0.00
4	Telephone, Telex, Facsimile and Mobile Phone Services	500,000	-	0.00
5	Domestic Travel Costs	1,200,000	-	0.00
6	Daily Subsistence Allowance	1,800,000	243,080	14.00
7	Travel Costs Foreign travel	400,000	-	0.00
8	Daily subsistence allowance Foreign travel	450,000	-	0.00
9	Publishing & printing Services	300,000	-	0.00
10	Subscription to professional bodies	200,000	-	0.00
11	Advertising & Publicity	300,000	-	0.00
12	Planning, Budget and Indicator Tracking	300,000	-	0.00
13	Training Expenses	700,000	-	0.00
14	Hospitality-Catering Services	900,000	18,000	2.00
15	Office & General Supplies-stationery	300,000	-	0.00
16	office & General Supplies-Computer Accessories	400,000	-	0.00
17	office & General Supplies-Sanitary, furniture	750,000	-	0.00
18	Fuels, Oils & Lubricants	3,180,000	-	0.00
19	Maintenance Expenses-Motor Vehicles	2,000,000	-	0.00
20	Arts, Music and Culture Promotion and Development	4,000,000	116,460	3.00
21	Makueni County Music and Cultural Festival (Kenya Music and Cultural Festival (KMCF))	2,000,000	-	0.00
22	E Marketing Portal	1,000,000	-	0.00
23	Makueni Recording Studios	500,000	-	0.00
24	Documentation and Digitization of Traditional Knowledge and Cultural Expressions of the Akamba	1,000,000	-	0.00
25	Marketing of County products(Promotion)	4,400,000	-	0.00
26	Markets management(market committee election and management)	1,000,000	-	0.00
27	Promotion of Public Sanitation-Market Cleaning, Waste collection, transportation and disposal	41,000,000	4,210,350	10.00
28	Purchase of Computers, Printers	300,000	-	0.00

No	Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditure as at 30 th Sep 2024	Absorption Rate(%)
29	market greening- climate action	500,000	-	0.00
30	Consumer Protection programme	2,500,000	-	0.00
31	Exhibitions and Trade fairs	2,000,000	478,400	24.00
32	Tourism Promotion development programme	3,000,000	52,500	2.00
33	Small Business Development Centers USAID Matching Grant	3,000,000	451,686	15.00
34	Maintenance of other assets - Markets, tourism centers	3,000,000	16,452	1.00

4.10.1.2 Development Budget Performance

During the period, there was no expenditure in development.

Table 48: Development Expenditure Per vote

PP No	Ward	Project Name	FY 2024/25 Budget Estimates	Cumulative Expenditure as at 30th Sep 2024	Absorption Rate(%)	Project Status
1	HQ	Market Infrastructure Improvement (Matiliku,Makindu,Kambu,Kikima, Kibwezi,Kalawa,	10,000,000	-	0.00	Not started
2	Ngumo	Ngumo modern carwash (shelved)	1,000,000	-	0.00	Not started
3	HQ	Skip Bins (Kikima, Nunguni, Mito andei, Kiunduani, Kibwezi, Salama,kitise,Kalawani, kalawa, Malili,Tawa,Makindu,Machinery)	5,500,000	-	0.00	Not started
4	Kithungo Kitundu	Construction of sanitation block at Kitundu market and Kilyungi Market	2,000,000	-	0.00	Not started
5	Mukaa	Uvete market shed (Construction of worktops, compartments)	2,000,000	-	0.00	Not started
6	Nguumo	Construction of a public toilet at Kiunduani market	2,000,000	-	0.00	Not started
7	Kee	Construction of Kola Sanitation block (shelved) and water storage	1,600,000	-	0.00	Not started
8	Thange	Construction of toilets at Kyaani and Ngokolani	1,300,000	-	0.00	Not started
9	Mukaa	Construction of sanitation block at Kilome market	1,000,000	-	0.00	Not started
10	Ukia	Ukia Junction Market- Construction of a public toilet	1,000,000	-	0.00	Not started
11	KiimaKiu/Kalanzoni	construction of Ulu public toilet	1,000,000	-	0.00	Not started
12	KiimaKiu/Kalanzoni	construction of Public toilet at Kwa DC	1,000,000	-	0.00	Not started
13	KiimaKiu/Kalanzoni	Construction of Mavivye public toilet	1,000,000	-	0.00	Not started
14	Kiimakiu/Kalanzoni	Construction of Kiu market public toilet	1,000,000	-	0.00	Not started
15	Mavindini	Construction of a Public Toilet at Yemulwa Market	700,000	-	0.00	Not started
16	Masongaleni	Construction of a three door latrine at Utini Market	650,000	-	0.00	Not started
17	Kalawa	Syokilati market toilet	500,000	-	0.00	Not started
18	Kalawa	Kinze Market toilet	500,000	-	0.00	Not started
19	Kalawa	Syotuvali market toilet	500,000	-	0.00	Not started

4.10.2 Non-Financial Performance

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

Programme	Indicators	Baseline 2023/24	Targets 2024/25	Achievement	Variance
Trade development and promotion	No. of MSMEs trained	120	140	92	58
	No. of stakeholders' fora held	3	4	2	2
	No. of trade infrastructure developed and renovated	4	4	0	4
	No. of weighing and measuring equipment verified	7,550	7,600	2538	5062
	Revenue raised from weight and measure exercise	1,391,880	1,800,000	333,960	1,466,040
	No. of weighing and measuring equipment inspected	1,550	1,600	0	1600
	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	0	35
	No. of trade fairs and exhibitions held	4	4	1	3
	No. of Business to Business fora held	4	4	2	2
Tourism development and promotion	No. of tourism site promoted	2	10	2	8
	No. of circuits promoted	1	1	0	1
	No. of activities implemented in the master plan	2	2	1	1
	No. of stakeholders engaged	2	2	0	2
Conservation, Preservation and Promotion of Arts, Culture and Heritage	No. of cultural festivals and exhibitions held	5	6	2	4
	No. of trainings on intellectual property rights	4	6	0	6
	No. of artists promoted and supported in the cultural and creative industries	145	165	30	135
	No of culture events held	3	2	1	1

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

4.11.1 Financial Performance

In the first quarter of FY 2024/25, the department had a total expenditure **KShs. 6,117,160** against a budget of **KShs 980,006,373** which represented **0.62 percent** absorption. The department utilized KShs. 5, 5871,160 on recurrent and KShs. 530,000 on development representing an absorption rate of 4.03 and 0.06 percent respectively.

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

Expenditure Item	FY 2024/25 Budget Estimates	Expenditure Up to 30th September, 2024	Absorption Rate (%)
Operations	26,872,564	5,587,160	20.79
Maintenance	29,150,000	-	0.00
Sub Total	56,022,564	5,587,160	9.97
Personnel	82,719,715	-	0.00
Total Recurrent	138,742,279	5,587,160	4.03
Capital Expenditure	841,264,094	530,000	0.06
Total Budget	980,006,373	6,117,160	0.62

The total expenditure incurred during the period was 91 percent on operations and maintenance and 9 percent on development.

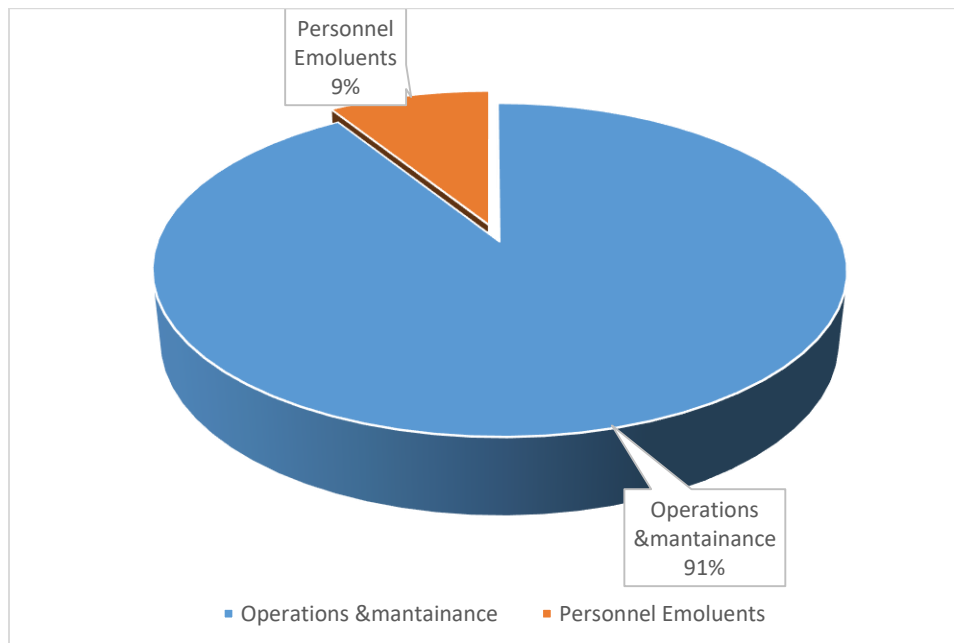


Figure 6: Expenditure Summary per Economic classification for Transport Department

4.11.1.1 Recurrent Budget Performance

Analysis of the recurrent expenditure shows that the expenditure of KShs. 5,587,160 was on operations and maintenance. The highest expenditure was on electricity at KShs. 3,625,000 followed by Energy Promotion at KShs. 750,000. There was no expenditure on personnel emoluments.

Table 50; Summary of Budget and Expenditures

No	Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditures as at 30th September 2024	Absorption Rate(%)
1.	Salaries & Wages	82,719,715	-	0.00
2.	Casuals and other contracted services	103,320	-	0.00
3.	Utilites- Electricity	14,500,000	3,625,000	25.00
4.	Utilities-Water and Sewerage	80,000	-	0.00
5.	Telephone,Telex,Facsimile & mobile phone services	257,944	-	0.00
6.	Communication-Internet Connection	65,650	-	0.00
7.	Communication-Courier & Postal Services	65,650	-	0.00
8.	Domestic Travel Costs	1,050,000	21,420	2.04
9.	Daily Subsistence Allowance	1,600,000	169,740	10.61
10.	Publishing & printing Services	400,000	-	0.00
11.	Advertising,Publicity Campaigns & Awareness	150,000	-	0.00
12.	Hire of Equipment, Plant & Machinery	1,000,000	-	0.00
13.	Training Expenses	700,000	-	0.00
14.	Catering Services(Receptions, Accommodation, drinks	700,000	-	0.00
15.	Office & General Supplies-stationery	900,000	-	0.00
16.	Office & General Supplies-Computer Accessories	500,000	-	0.00
17.	Office & General Supplies-Sanitary	100,000	-	0.00
18.	Fuels, Oils & Lubricants	3,500,000	-	0.00
19.	Planning, budget indicator training	900,000	-	0.00
20.	Membership fees,Dues & Subscriptions to Professional Bodies	300,000	-	0.00

No	Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditures as at 30th September 2024	Absorption Rate(%)
21.	Maintenance Expenses-Motor Vehicles	4,000,000	-	0.00
22.	Maintenance Expenses-Plant & Equipment	18,000,000	-	0.00
23.	Maintenance of Office Furniture	100,000	-	0.00
24.	Maintenance-Buildings- Non Residential	1,000,000	-	0.00
25.	Development of Annual Energy inventory survey	400,000	-	0.00
26.	Annual roads inventory and condition survey	400,000	-	0.00
27.	Development of county buildings inventory and condition survey	400,000	-	0.00
28.	Purchase of Office Furniture	200,000	-	0.00
29.	Development ,Validation and dissemination of County Energy plan	500,000	250,000	0.00
30.	Departmental performance review	300,000	-	0.00
31.	Development and operationalization of policies	500,000	250,000	50.00
32.	County transport and safety committee	400,000	200,000	50.00
33.	Public transport management	250,000	121,000	48.4
34.	Energy Promotion	1,500,000	750,000	50.00
35.	Annual vehicle inspection	400,000	200,000	50.00
36.	Purchase of Computers/laptops/cameras/printers	800,000	-	0.00

4.11.1.2 Development Budget Performance

The development expenditure was in relation to Enhancement of infrastructure projects (to facilitate payment of project components removed during FY 2023/24 budget) whose status was ongoing.

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

Table 51: Transport Department Project status

No	Location	Project Name	FY 2024/24 Budget	Cumulative Expenditures as at 30th September 2024	Absorption Rate (%)	Status
1	HQ	Roads Maintenance Fuel Levy	415,079,544		0.00	Not Started
2	HQ	Maintenance of street/flood lights- Climate action	10,000,000		0.00	Not started
3	HQ	Enhancement of infrastructure projects(to facilitate payment of project components removed during FY 2023/24 budget)	10,100,000	530,000	5.25	Ongoing
4	HQ	Rural Electrification Programme - REREC Matching grant	30,000,000		0.00	Not Started
5	Ilima	Construction of Kithioni drift	4,500,000		0.00	Not Started
6	Kikumbulyu North	Muangenii drift - Construction of drifts	2,000,000		0.00	Not Started
7	Nguu/Masumba	Construction of Kitende Drift	3,500,000		0.00	Not Started
8	Ukia	Yathonza - Kwa Jephias Maingi Road: Kaiti drift - Opening, grading and structures	7,000,000		0.00	Not Started
9	Emali/Mulala	Survey, Opening, Murraining, Grading and Road structures in Masauti-muselele-mumbuni-mungetheele road	4,500,000		0.00	Not Started
10	Emali/Mulala	Routine maintenance of Emali/Mulala ward access roads (Machine Hire - Kshs.2M and Fuel - Kshs.2M)	4,000,000		0.00	Not Started
11	Ilima	Machine hire/fuel levy for the following roads; ABC Kavatanzou – Mutambukoni-Kamunandani – kwa ndile road – opening and grading, Kiluluini-Kikuswi-Kivwauni-Mitini	4,500,000		0.00	Not Started

No	Location	Project Name	FY 2024/24 Budget	Cumulative Expenditures as at 30th September 2024	Absorption Rate (%)	Status
		road – Grading, Kyambeke-kyakaton-Matwiku-Mwaani road – Grading, Kwamwove-nzukini-isovya-kavatanzou road - grading				
12	Ilima	Market lighting – Mutini, Musalala and Kwa Mwove markets	1,500,000		0.00	Not Started
13	Ivingoni/Nzambani	Murraming of Kwa skizana-Kwa Kimangu-Pondeni-Kwa Jane to Katheini Road	2,000,000		0.00	Not Started
14	Ivingoni/Nzambani	County Machinery-Routine maintenance of Ivingoni /nzambani ward access roads -Opening of feeder roads, light grading, mitre drains-	2,000,000		0.00	Not Started
15	Ivingoni/Nzambani	Murraming of Kwa Mwambu-Mbukoni-Manyata-Mbotela Market	2,000,000		0.00	Not Started
16	Ivingoni/Nzambani	Opening of Muthingiini-Nzambani roads	2,000,000		0.00	Not Started
17	Ivingoni/Nzambani	Murraming of Yimbuvu-Kwa Muma-Mbotela Market	1,000,000		0.00	Not Started
18	Ivingoni/Nzambani	Opening of Kiuukuni-Kwa Malonza-Yumbuni-Rose Dominic-Nzeveni-Ndithini	1,000,000		0.00	Not Started
19	Ivingoni/Nzambani	Opening of Kwa Ngolo-Kwa Mbithi-Kwa Kitosya-Kwa Muthusi-Kitheini	1,000,000		0.00	Not Started
20	Ivingoni/Nzambani	Opening of Kwa Masaa road1	1,000,000		0.00	Not Started
21	Kako/waia	Road improvement	4,000,000		0.00	Not Started
22	Kako/waia	Ikundu, Kwa mali, Kwa maingi, Kitongu kwa ndungi road-Machine Hire-MTF	4,000,000		0.00	Not Started
23	Kako/waia	Road improvement programme (Machine hire - MTF)	2,200,000		0.00	Not Started
24	Kako/waia	Installation of floodlights in Kitongu market-REREC Grant	2,000,000		0.00	Not Started
25	Kako/waia	Routine maintenance of Kako/Waia ward access roads	1,000,000		0.00	Not Started

No	Location	Project Name	FY 2024/24 Budget	Cumulative Expenditures as at 30th September 2024	Absorption Rate (%)	Status
26	Kalawa	Murraming, Heavy grading and installation of culverts and other road structures of Katangini- Kalawa Ngunini Road	3,509,550		0.00	Not Started
27	Kalawa	Road improvement programme (Machine hire - MTF)	3,000,000		0.00	Not Started
28	Kalawa	road improvement programme (Fuel)	1,900,000		0.00	Not Started
29	Kalawa	REREC matching grant - connection of electricity to Mutanda CTTI, Kathulumbi CTTI, Mutembuku CTTI, Kathongo Dispensary and Syotuvali Dispensary	1,000,000		0.00	Not Started
30	Kalawa	Mutembuku Floodlight	500,000		0.00	Not Started
31	Kasikeu	Machine Hire and Fueling for kasikeu ward access roads	7,000,000		0.00	Not Started
32	Kasikeu	Construction of Kating'ila drift- Construction of a drift on the road to Kwale centre to Kima	4,500,000		0.00	Not Started
33	Kasikeu	Repair and Maintenance of flood lights	400,000		0.00	Not Started
34	Kathonzweni	Opening,grading and road structures of Londokwe-Mbuvo Nzau- Munathi-Syethe- Kwa Mbalya-Kyunyu- Ebeneza- Kwa Ngomoli- Kwa Kavisi-Kateiko- Mwisu- Itumbule-Kasayani-Kyemole road(Machine Hire)	3,000,000		0.00	Not Started
35	Kathonzweni	Gravelling, Culverts,gabions and drifts at Kathonzweni – Kathamboni spill way	3,000,000		0.00	Not Started
36	Kathonzweni	Installation and rehabilitation of market lights at Kiteei, Mbuvo Nzau,Kavumbu and Kiluluini markets	1,100,000		0.00	Not Started
37	Kathonzweni	Fuel for routine maintenance of Kathozweni ward access roads	500,000		0.00	Not Started

No	Location	Project Name	FY 2024/24 Budget	Cumulative Expenditures as at 30th September 2024	Absorption Rate (%)	Status
38	Kee	Machine hire, Opening and grading of roads	3,000,000		0.00	Not Started
39	Kee	Solar market lighting	2,100,000		0.00	Not Started
40	Kee	Drainage structures on roads	2,000,000		0.00	Not Started
41	KiimaKiu/Kalanzoni	Opening, grading, murraming, installation structures and drainage of Tuvilani-Kiongwani Girls-Kavuko-Kwawala-Rubis Petrol Station Road	3,100,000		0.00	Not Started
42	KiimaKiu/Kalanzoni	Routine maintenance of KiimaKiu/Kalanzoni ward access roads((Machine Hire)	3,000,000		0.00	Not Started
43	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		0.00	Not Started
44	Kikumbulyu North	Machine hire	7,000,000		0.00	Not Started
45	Kikumbulyu North	Construction of Muangeni drift	5,000,000		0.00	Not Started
46	Kikumbulyu North	Kiaoni flood light	2,000,000		0.00	Not Started
47	Kikumbulyu North	Kisayani street light	2,000,000		0.00	Not Started
48	Kikumbulyu North	Kathyaka Flood lights	2,000,000		0.00	Not Started
49	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		0.00	Not Started
50	Kikumbulyu South	Routine maintenance of Kikumbulyu South ward access roads	3,000,000		0.00	Not Started
51	Kikumbulyu South	REREC matching grant (AIC Mbeetwani and surrounding villages)	2,000,000		0.00	Not Started
52	Kikumbulyu South	Kwakitavu road structures	1,000,000		0.00	Not Started
53	Kikumbulyu South	Kibwezi-BPP Streetlights	1,000,000		0.00	Not Started

No	Location	Project Name	FY 2024/24 Budget	Cumulative Expenditures as at 30th September 2024	Absorption Rate (%)	Status
54	Kikumini/Muvau	Routine maintenance of Muvau/kikumini ward access roads (Machine Hire)	5,500,000		0.00	Not Started
55	Kikumini/Muvau	Opening of access roads	4,000,000		0.00	Not Started
56	Kikumini/Muvau	Road Structures	4,000,000		0.00	Not Started
57	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		0.00	Not Started
58	Kilungu	Kithangathini – Kisyani – nduu Sunday school road – concrete works	4,000,000		0.00	Not Started
59	Kilungu	Muthethe Road – ABC Church Kalongo- opening of Muthethe Primary road to Kyakathungu Primary - grading, culverts, murruming, slabbing and gabions	3,900,000		0.00	Not Started
60	Kilungu	Kitituni – Nyaani Road – construction of gabions	1,500,000		0.00	Not Started
61	Kilungu	Kilungu – Kimandeni Road - construction of Gabions	1,500,000		0.00	Not Started
62	Kilungu	Routine maintenance of Kilungu access roads(Fuel)	1,000,000		0.00	Not Started
63	Kilungu	Opening of Itambani - Kilisa road	500,000		0.00	Not Started
64	Kisau/Kiteta	Routine maintenance of Kisau/Kiteta ward access roads(Machine Hire-MTF)	5,000,000		0.00	Not Started
65	Kisau/Kiteta	Road opening (Machine Hire-MTF)	5,000,000		0.00	Not Started
66	Kisau/Kiteta	Floodlights at Mbiiiani ,Nthungoni,Katungoli, Kwa Kulomba and Kavutini Markets	3,000,000		0.00	Not Started
67	Kithungo Kitundu	Survey, Road opening and widening and Murraming	4,000,000		0.00	Not Started

No	Location	Project Name	FY 2024/24 Budget	Cumulative Expenditures as at 30th September 2024	Absorption Rate (%)	Status
		of Kwa Titus-Aic Mbiuni-kwa Iwalkanga Road				
68	Kithungo Kitundu	Opening and grading, Construction of culverts and gabions and Murraining of Kitundu-Mwea-Kalala-Ititu-Ngai Health Centre Road	4,000,000		0.00	Not Started
69	Kithungo Kitundu	Installation of floodlights at Kyanzuki, Katumani, Munyeetani and Muumani markets	3,000,000		0.00	Not Started
70	Kithungo Kitundu	Routine maintenance of Kithungo/Kitundu ward access roads(Hire of graders)	2,000,000		0.00	Not Started
71	Kithungo Kitundu	Kwa Nzelu-Ndandini-Kyevutula-Munyeetani(Culverts and grading)	2,000,000		0.00	Not Started
72	Kitise/Kithuki	Light grading & drainage works of Kiambani-Kiuuku-Kithuki-Matheani-Kitise road (Hire of Machines-MTF)	3,500,000		0.00	Not Started
73	Kitise/Kithuki	Installation of floodlights in markets	3,000,000		0.00	Not Started
74	Kitise/Kithuki	Opening & Grading of Athiani-Kithaayoni-Mwania-Kwa Nzula-Kwa Kimasyu-Kikome- Kwa Nyaa Road (machine hire)	3,000,000		0.00	Not Started
75	Kitise/Kithuki	Construction of Key Wall at Londokwe along Nzouni- Manza Road	2,000,000		0.00	Not Started
76	Kitise/Kithuki	Construction of Key Wall at Londokwe along Matheani -Kwa Nyaa Road	2,000,000		0.00	Not Started
77	Kitise/Kithuki	Construction of high mast floodlight at Yinthungu market	2,000,000		0.00	Not Started
78	Kitise/Kithuki	Fuel for Routine maintenance of Kitise ward access roads	1,500,000		0.00	Not Started
79	Kitise/Kithuki	Rehabilitation of 4 solar floodlights	1,000,000		0.00	Not Started
80	Makindu	Installation of Culverts and raising Usungu/Yiuma Mavui drift, 2M high.	4,000,000		0.00	Not Started

No	Location	Project Name	FY 2024/24 Budget	Cumulative Expenditures as at 30th September 2024	Absorption Rate (%)	Status
81	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		0.00	Not Started
82	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		0.00	Not Started
83	Makindu	Murraming, structures and a drift of Kiboko underpass Muuoni-Ngakaa-Kalii-Kavatini-Yimwaa-Masalani-kisingo road	2,000,000		0.00	Not Started
84	Makindu	Lorry Park behind Nairobi stage, from Kiambani Primary school junction - Mumbe Hardware - Kwa Tom Welding to Kitui Sacco Junction.	500,000		0.00	Not Started
85	Masongaleni	Hire of machines for road opening, grading and graveling of access roads in the Ward. 1. Grading Murraming and road structures of Ngangani,Yumbuni,Katulye,Yikita,Kasua ngove,Yikivuthi,Utiini,Kit hyululu,Wandei,mwaani Masaku ndogo. 2. Kithiiani Ulilinzi road. 3. Rhodah	7,000,000		0.00	Not Started

No	Location	Project Name	FY 2024/24 Budget	Cumulative Expenditures as at 30th September 2024	Absorption Rate (%)	Status
		Kavusya Miumoni road. 4. Wande Muangeni road. 5. KARI, Florah Wambua, Kwa Muema, Makongeni roads.				
86	Masongaleni	REREC Matching Grant-Mitamboni Village in Mukaange Sub Ward and Miangeni/ Maluini Villages in Kyumani Sub Ward and Ngangani Village	4,000,000		0.00	Not Started
87	Masongaleni	Installation of Solar Market lights at Munyenze, Kithiani, Kithyululu and Kyanguli Markets	1,400,000		0.00	Not Started
88	Masongaleni	Construction of culverts along Ngangani, Yumbuni, Katulye, Yikita, Kasuangove, Yikivuthi, Utiini, Kithyululu, Wande, mwaani Masaku ndogo.	1,000,000		0.00	Not Started
89	Masongaleni	Repair of Solar market lights (integrated model) at Katulye, Masaku Ndogo and Kyumani Markets	650,000		0.00	Not Started
90	Mavindini	Routine maintenance of Mavindini ward access roads Opening of Feeder Roads(Machine hire-MTF)	3,900,000		0.00	Not Started
91	Mavindini	Maintenance and Installation Of Drainage Structures of Nzeveni-Kwa Ndungulu-Kwa Joel Kwa Ndene-Catholic Church-Kwa Letu-Kwa Muthoka-Kwa Ngei Road	3,000,000		0.00	Not Started
92	Mavindini	Opening and grading of Wito Farm-Mbavini-Kaiani-Sinai-Ctti-Nguthunu-Nditiku-Kwa Kaunda Road	3,000,000		0.00	Not Started
93	Mavindini	Road works on Kavingoni-Nduu ndune - Syandoo - Ngosini Road	2,500,000		0.00	Not Started
94	Mbitini	Installation of highmast floodlight at Mutyambua market	2,000,000		0.00	Not Started
95	Mbitini	Road Improvement (Fuel)	1,000,000		0.00	Not Started

No	Location	Project Name	FY 2024/24 Budget	Cumulative Expenditures as at 30th September 2024	Absorption Rate (%)	Status
96	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		0.00	Not Started
97	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		0.00	Not Started
98	Mbooni	Opening of New roads	3,000,000		0.00	Not Started
99	Mtito Andei	Opening, Grading, Murruming, Construction of Drift, Culverts and other Road structures of Kamulalani – Kalimani – Kitengei – Kilumilo – Yindundu – Athi-Makutani – Mikomani –Kambu River- Lukenya Junction – Ilikoni- Mwaani – Misani – Kamunyu – Ngiluni – Syusyani – Iviani.	4,000,000		0.00	Not Started
100	Mtito Andei	Hire of road mantainance equipment	3,185,000		0.00	Not Started
101	Mtito Andei	Installation of Street lighting in Subati, Kilumilo and Kwa Kinyuti, Nzoila, Ngiluni, Iviani and Yindundu markets	3,000,000		0.00	Not Started
102	Mtito Andei	Rehabilitation of market solar lights-Nthunguni, Kathekani, Darajani, Kiteng'ei and Mwakila Markets	1,065,000		0.00	Not Started
103	Mukaa	Kiongwani-Mwaani-Kitonguni- Uvete Road Murraming, grading, drainage structures	4,500,000		0.00	Not Started
104	Mukaa	Murraming, grading, drainage structures of Kanini kaseo-Kwa Ngumu-	4,000,000		0.00	Not Started

No	Location	Project Name	FY 2024/24 Budget	Cumulative Expenditures as at 30th September 2024	Absorption Rate (%)	Status
		Mt.Carmel- Kwa wakata road				
105	Mukaa	Hire of machinery for Mukaa ward access roads	3,000,000		0.00	Not Started
106	Nguu/Masu mba	Roads opening across the ward(Machine Hire-MTF)	3,000,000		0.00	Not Started
107	Nguu/Masu mba	Opening grading murraming and drainage works of Makutano, kyaani kiurani vololo rd	3,000,000		0.00	Not Started
108	Nguumo	Opening of the road, Road for water, Grading,culverts and drifts of Kilema-Muundani-Kwa kanyasya-Muuni Soko Muyo-Mutantheu Road	4,500,000		0.00	Not Started
109	Nguumo	Murraming, Culverts and drifts of Kwa kivou Tala-kwa kinyingi-Kaunguni-Tindima road	4,000,000		0.00	Not Started
110	Nguumo	Installation of a flood light at Kiunduani market	3,000,000		0.00	Not Started
111	Nguumo	Grading, murraming and construction of drainage system in Kiunduani market.	3,000,000		0.00	Not Started
112	Nguumo	Opening, spot murraming and culvert installation along Kibarani-Wivia-Kiuani Road	2,500,000		0.00	Not Started
113	Nguumo	Murraming of JCC Kaunguni-Kwa Muoka to Kwa Kivivye -3KM road.	1,500,000		0.00	Not Started
114	Nguumo	Routine maintenance of Nguumo ward access roads-Machine Hire.	1,000,000		0.00	Not Started
115	Nzaui/Kilili/Kalamba	Opening of road(Kshs.2.5M) and Grading of roads (Kshs.1.775M	4,275,000		0.00	Not Started
116	Thange	Culverts and Murraming, grading of Kwa Agnes-St.Peter-Aic-St.Marys-Veneti Road	3,000,000		0.00	Not Started
117	Thange	Heavy grading of Kikingini-usalama-muusini-maiku-kwa malyungi-kwa mwololo-kwa nyaanya- ituumo-	3,000,000		0.00	Not Started

No	Location	Project Name	FY 2024/24 Budget	Cumulative Expenditures as at 30th September 2024	Absorption Rate (%)	Status
		utithi-kalulu-kwa muthoka-makwata- stage iviani				
118	Thange	Opening of new roads-Hire of dozer	2,500,000		0.00	Not Started
119	Thange	Routine maintenance of Thange ward access roads	1,000,000		0.00	Not Started
120	Thange	Murramming, grading of Kwa Agnes-St.Peter-Aic-St.Marys-Veneti-Own machinery and installation of Culverts	1,000,000		0.00	Not Started
121	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		0.00	Not Started
122	Thange	Rehabilitation of stalled lights	500,000		0.00	Not Started
123	Tulimani	Floodlights at Iiani market,Itetani market,Wanzauni market and Mavindu market	4,000,000		0.00	Not Started
124	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		0.00	Not Started
125	Tulimani	Heavy grading and murraming, Construction of Nguani drift and Culverts and drainage works of kwa Ithitu – Itetani – Kikumbo road	3,100,000		0.00	Not Started
126	Tulimani	Routine maintenance of Tulimani ward access roads	1,000,000		0.00	Not Started
127	Ukia	Electrification across 10 villages in upper Iuani cluster	3,000,000		0.00	Not Started
128	Ukia	Construction of concrete slab 40m long along Makuli Forest Road at Kwa Mbunga	1,800,000		0.00	Not Started
129	Ukia	Grading and Murraming of road across Kilala/Iuani	1,500,000		0.00	Not Started

No	Location	Project Name	FY 2024/24 Budget	Cumulative Expenditures as at 30th September 2024	Absorption Rate (%)	Status
130	Ukia	Installation of road structures across Kilala/Iuani	1,500,000		0.00	Not Started
131	Ukia	Construction of road structures across Ukia sub ward	1,500,000		0.00	Not Started
132	Ukia	Grading and Murraming of road across Ukia sub ward	1,500,000		0.00	Not Started
133	Ukia	Construction of concrete slab 30m long along Kavani Kituluku Dispensary Road	1,500,000		0.00	Not Started
134	Ukia	Installation of 2 15 m concrete pole Market lights at Ikalyoni market and Kyau market	1,400,000		0.00	Not Started
135	Wote/Nziu	Surveying, Opening grading and murraming and structures of Makolongo-Kwa Juda-Kaiti-lili-Kavingo road (Machine Hire)	5,000,000		0.00	Not Started
136	Wote/Nziu	Opening and grading of Mutinda- Mbalu-Kitheini pri-Makuli-Nichodemus-Kwa Matheka road	4,000,000		0.00	Not Started
137	Wote/Nziu	Road structures (Culverts, gabions and backfilling on specific roads)	4,000,000		0.00	Not Started
138	Wote/Nziu	Routine maintenance of Wote Ward access road (Machine Hire-MTF)	3,000,000		0.00	Not Started
139	Wote/Nziu	Shimo-Kwa Maluna-Kwa Ngulue-Kamunyolo dam (Box culverts and light grading)	1,000,000		0.00	Not Started

4.11.2 Non-Financial Performance

The department did not achieve any of its targets during the quarter

Table 52:Non Financial Performance

Programme	Sub programme	Output	Key Performance Indicator	Target	Actual	Variance
General administration & planning	General administration & planning	Energy Plan	of completion of energy plan	100	100	0
			Development and operationalization of policies (energy policy, public works policy and housing policy)	1	0	1
Road Infrastructure improvement	Road transport	Roads management	Kms of roads opened	25	0	25
			Km of roads maintained(grading, spot improvement)	1,500	0	1500
			No. of kms of roads rehabilitated to all weather (gravelling and drainage works)	400	0	400
			No of Drifts constructed	20	0	20
Energy Promotion and Development	Energy Promotion and Development	Installation of street lights	No. of markets	6	0	6
		Installation of flood lights	No. of institutions	30	0	30
Rural electrification	Rural electrification	Rural electrification	Households connected with electricity	600	0	600
Road safety	Road safety		reduction in road traffic accidents	30	0	0.3

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

4.12.1 Financial Performance

The total departmental expenditure for the first three months of the FY 2024/25 was **KShs 4,276,695** against annual budget of **KShs 422,022,717** which translated to an absorption rate of **1.01 percent**. The table shows the departmental expenditures per economic classification.

Table 53: Department Lands Summary of Budget and Expenditures

Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditures as at 30th September 2024	Absorption Rate (%)
Recurrent Expenditure			
Operations	21,946,556	965,740	4.40
Maintenance	6,950,000	228,320	3.29
Sub Total	28,896,556	1,194,060	4.13
Personnel	56,904,726	-	
Total Recurrent	85,801,282	1,194,060	1.39
Capital Expenditure	336,221,435	3,082,635	0.92
Total	422,022,717	4,276,695	1.01

Expenditure by Economic Classification

The total expenditure constituted of operations and maintenance 28 per cent, development expenditure 72 percent and personnel emoluments zero percent, the figure below shows the departmental expenditures per economic classification;

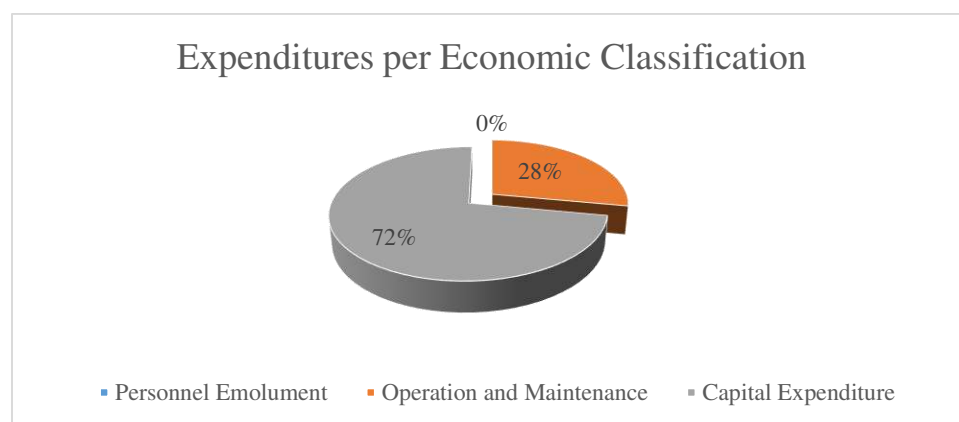


Figure 7: Department Lands Expenditure by Economic Classification

4.12.1.1 Recurrent Budget Performance

The department's recurrent expenditure was KShs 1,194,060 against a budget of KShs 85,801,282 translating to 1.39 percent absorption rate. Analysis of the recurrent expenditure shows that Daily Subsistence Allowance had the highest expenditure of KShs 412,900 followed by Fuels, Oils & Lubricants with the expenditure of KShs 300,000.

Table 54: Department of Lands Recurrent Expenditure Performance

No	Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditures as at 30th September 2024	Absorption Rate(%)
1	Daily Subsistence Allowance	2,600,000	412,900	15.88
2	Fuels, Oils & Lubricants	3,000,000	300,000	10.00
3	Wildlife management electric fence	2,000,000	228,320	11.42
4	Hospitality-Catering Services Accommodation, Gifts & Drinks	1,200,000	150,000	12.50
5	Publishing & printing Services	150,000	60,000	40.00
6	Domestic Travel Costs	1,000,000	42,840	4.28
7	Salaries And Wages	56,904,726	-	0.00
8	Revenue mobilization on land based revenue	5,000,000	-	0.00
9	Maintenance Expenses - Motor Vehicle	3,000,000	-	0.00
10	Other Operating Expenses - Finalization of strategic plan	1,500,000	-	0.00
11	Environmental Administration, Coordination and Governance	1,300,000	-	0.00
12	Mining Mapping & development	1,000,000	-	0.00
13	Budget Implementation Committee	850,000	-	0.00
14	County Environmental Committee	750,000	-	0.00
15	Hospitality supplies- World environment day & international forest day	750,000	-	0.00
16	Training Expenses	500,000	-	0.00
17	County Tree Planting Day	500,000	-	0.00
18	Office & General Supplies-stationery	300,000	-	0.00
19	Planning, budgeting and indicator tracking	300,000	-	0.00
20	Environmental Impact Assessment and Audit	300,000	-	0.00
21	Restoration of fragile landscapes and wetlands	300,000	-	0.00
22	Environmental education program	250,000	-	0.00
23	Environment conferences and sensitization	250,000	-	0.00
24	Environmental Inspection and Monitoring	250,000	-	0.00
25	Environmental Conservation, Silvicultural practices and management	250,000	-	0.00
26	Purchase of office equipment	200,000	-	0.00
27	Bandwidth/ Internet- GIS Lab and climate change office	200,000	-	0.00
28	office & General Supplies-Computer Accessories	150,000	-	0.00
29	Membership fees	150,000	-	0.00
30	Other Operating expenses - Financial Management & Reporting	150,000	-	0.00
31	Water and sewerage	100,000	-	0.00
32	Communication-Telephone	100,000	-	0.00
33	Office & General Supplies-Sanitary	100,000	-	0.00
34	Community outreach	100,000	-	0.00
35	Advertising & Publicity	96,556	-	0.00
36	Communication-Courier & Postal Services	50,000	-	0.00
37	Electricity	200,000	-	0.00

4.12.1.2 Development Budget Performance

The department spent KShs 3,082,635 on development during the first quarter of FY 2024/25. This was against a budget of KShs 336,221,435 which represented 0.92 percent absorption rate.

Table 55: Lands Department Development Expenditure and Project Status

Ward	Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditure s as at 30th September 2024	Absorption Rate (%)	Project Status
HQ	Operationalization of Kee-Mbooni Municipality	2,000,000	1,994,135	99.71	Ongoing
HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	11,000,000	666,600	6.06	Ongoing
HQ	Climate change Fund Board	6,000,000	288,200	4.80	Ongoing
HQ	CCF Administrative cost-proposal development, Vetting, Projects Grievances committees, EIA, WCCPC-Climate change fund	16,000,000	133,700	0.84	Ongoing
HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	142,746,435	-	0.00	Ongoing
HQ	IDA (World Bank)Credit: Kenya Urban Support Project(KUSP)-Urban Institutional Grant(UIG)	35,000,000	-	0.00	Not Started
Wote/Nziu and Nzaui/Kilili/Kalamba	Survey for titling of Wote Public Utilities and Matiliku townships	15,000,000	-	0.00	Not Started
Kee	Rehabilitation of earth dams Gulley rehabilitation and Landscape restoration terracing at household level-Climate change fund	15,000,000	-	0.00	Not Started
Kitise/Kithuki	Construction of londokwe – Mutonye- Mame Earthdam, Check dam, sustainable land management-Climate change fund	15,000,000	-	0.00	Not Started
Nzaui/Kilili/Kalamba	Kikuu – Kalima Water project – extension Pipeline – Kwa Mutumia, Kawala, Kanzili, jasho, Kalima dispensary - Climate change fund	14,000,000	-	0.00	Not Started
Nguu/Masumba	Pasture development, sustainable land management	13,000,000	-	0.00	Not Started

Ward	Expenditure item	FY 2024/25 Budget Estimates	Cumulative Expenditures as at 30th September 2024	Absorption Rate (%)	Project Status
	– terraces, farm ponds, roads for Water. Construction of new sand dams along Muuoni and Mwasang’ombe rivers- Climate change fund				
Thange	Sand dam, Agroforestry tree nursey Riverine protection of thange river-Climate change fund	13,000,000	-	0.00	Not Started
HQ	CCIS(County Climate Institutional Institutional Support) FLLoCA Matching Grant	11,000,000	-	0.00	Not Started
HQ	Resolution of boundary and land ownership disputes and issuance of public utilities' title	9,000,000	-	0.00	Not Started
HQ	Urban planning- preparation and implementation of Urban land use plan for Tawa Market	3,500,000	-	0.00	Not Started
Nzaui/Kilili/Kalamba	Drilling of Matiliku borehole - Climate change fund	2,000,000	-	0.00	Not Started
Kathonzweni	Desilting of Londokwe Earthdam under climate change (Fuel)--Climate change fund	2,000,000	-	0.00	Not Started
Kitise/Kithuki	Construction of 2 sand dams at Kwa Maundu, Musau Ndati to Londokwe River -Climate change fund	2,000,000	-	0.00	Not Started
Makindu	Beaconing and issuance of title deeds.	2,000,000	-	0.00	Not Started
Mtito Andei	Security of land tenure - Provision of title deeds for Ngai Ndethya settlement Scheme.	2,000,000	-	0.00	Not Started
Nguu/Masumba	Yikivumbu Survey and Titling	2,000,000	-	0.00	Not Started
Mbooni	Kyaavua Village Land Clinic,Mapping and titling	1,000,000	-	0.00	Not Started
Nzaui/Kilili/Kalamba	Planting of trees -Climate change fund	700,000	-	0.00	Not Started
Ilima	Purchase of Land for Kyenzenzeni Dispensary	500,000	-	0.00	Not Started
Emali/Mulala	Survey of ward road network and ward public utilities	500,000	-	0.00	Not Started
Nzaui/Kilili/Kalamba	Ndumoni dispensary (purchase of land	200,000	-	0.00	Not Started
Nzaui/Kilili/Kalamba	Mulata dispensary (purchase of land)	75,000	-	0.00	Not Started

4.12.2 Non-Financial Performance

The department has commenced finalization and gazattement of Mbooni-Kee Municipality which will be the third urban municipality in the county. The department has procurement the FLLoCA program projects and prepared Climate Action Plan progress report which will offer key highlights of the community resilience on effects of climate change.

Table:56:Department of Lands Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Output	Key Performance Indicators	Target (s)	Actuals as at 30th September, 2024	Variance
General Administration	General Administration & support services	Lands	Effective support services for delivery of departments programmes	No. of M & E reports prepared on quarterly basis	4	1	3
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	Environment	Improved mining exploration	No of artisanal committees prepared	1	0	1
Environment management and protection	Environment management and protection	Environment	Improved environment conservation	No of forest mapped	2	0	2
				No of CC proposals funded	15	0	15
				No of sessions conserved	20	0	20

4.13 Department of Water and Sanitation

4.13.1 Financial Performance

The Department spent a total of **Kshs 166,800** during the first three months of FY 2024/25 which translated to an overall absorption rate of **0.03 percent** against a budget of **KShs. 513,491,577**. All the expenditure was incurred on operations.

Table 57: Department Water Expenditure Per Economic classification.

Expenditure Item	FY 2024/25 Budget Estimates	Expenditure As at 30th September 2024	Absorption Rate(%)
Recurrent Expenditure			
Operations	30,364,931	166,800	0.55
Maintenance	5,000,000		0.00
Sub Total	35,364,931	166,800	0.47
Personnel	82,009,068	-	0.00
Total Recurrent	117,373,999	166,800	0.14
Development Expenditure			
Capital Expenditure	396,117,578	-	0.00
Total	513,491,577	166,800	0.03

4.13.1.1 Recurrent Budget Performance

Analysis of the recurrent expenditure reveals that all the expenditure was spent Kshs. 166,800 on domestic daily subsistence allowance.

Table 58: Department of Water Recurrent Expenditure Performance

	Economic Item	FY 2024/25 Budget Estimates	Expenditure As at 30th September 2024	Absorption Rate(%)
1	Salaries & Wages	82,009,068	-	0.00
2	Utilities- Electricity	50,000	-	0.00
3	Water and Sewerage	500,000	-	0.00
4	Telephone, Telex, Facsimile and Mobile Phone Services	950,000	-	0.00
5	Domestic Travel Costs	1,000,000	-	0.00
6	Daily Subsistence Allowance	2,600,000	166,800	6.42
7	Domestic Travel & Subs-Water Extension Services	1,000,000	-	0.00
8	Advertising & Publicity	200,000	-	0.00
9	Training Expenses	700,000	-	0.00
10	Annual subscription fees	100,000	-	0.00
11	Catering Services(Receptions, Accommodation, drinks	1,700,000	-	0.00
12	Laboratory Materials, Supplies & small equip	300,000	-	0.00
13	Office & General Supplies and Services	1,000,000	-	0.00
14	General office Supplies-stationery	1,000,000	-	0.00
15	Supplies and accessories for Computers and printers	264,931	-	0.00
16	Refined Fuels & Lubricants	3,000,000	-	0.00
17	Casuals and other contracted services	4,500,000	-	0.00
18	Community outreach	1,500,000	-	0.00
19	Board committees conferences and seminars	4,000,000	-	0.00
20	Annual Staff team building conferences	2,500,000	-	0.00
21	Record management	500,000	-	0.00
22	Review of service charter	500,000	-	0.00
23	Water Act Governance & Administration	2,500,000	-	0.00

	Economic Item	FY 2024/25 Budget Estimates	Expenditure As at 30th September 2024	Absorption Rate(%)
24	Routine Maintenance- Other Assets (boreholes / pipelines etc.)	500,000	-	0.00
25	Maintenance Expenses-Motor Vehicles	2,500,000	-	0.00
26	Maintenance of Civil Works	500,000	-	0.00
27	Dam Construction Services/Maintenance of Earth moving equipment	500,000	-	0.00
28	Boreholes drilling services /Maintenance of drilling rig and Test pumping unit	500,000	-	0.00
29	Water Trucking	500,000	-	0.00

Source: County Treasury

4.13.1.2 Development Budget Performance

Though the department did not spend on development budget, it conducted technical evaluations and designs for projects planned for implementation during the financial year. However, it faced challenges, including delays in technical designs, procurement issues, and non-disbursement of funds, resulting in the non-implementation of projects.

Table 59: Department of Water, Sanitation and Irrigation Development Expenditure and Projects Status

No	Ward	Project Name	FY 2024/25 Budget Estimates	Expenditure As at 30th September 2024	Absorption Rate(%)	Implementation Status
1	Emali/Mulala	Mulala primary borehole - Borehole drilling and development with Casing, Solar Pumping System, 50M ³ Main reservoir. Communal Water point and connection to Mulala girls	6,000,000	-	0.00	Not started
2	Emali/Mulala	Kwa Maima earth dam - Dam wall, reservoir, draw-off system, cattle water trough, fence, communal water point/kiosk and access road to the dam.	4,000,000	-	0.00	Not started
3	Emali/Mulala	Solarization and equipping of Emali Township Borehole	2,000,000	-	0.00	Not started
4	Emali/Mulala	Piping of Matiku Borehole to Matiku Market	500,000	-	0.00	Not started
5	HQ	Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam construction Unit(DCU)	9,000,000	-	0.00	Not started
6	HQ	Drilling and test pumping unit(DTU) - maintenance Rig	5,000,000	-	0.00	Not started
7	HQ	project feasibility studies - project feasibility studies	4,000,000	-	0.00	Not started
8	HQ	Water Development Programme - Water Development Programme(Repairs and Maintenance of Boreholes)	3,787,578	-	0.00	Not started

No	Ward	Project Name	FY 2024/25 Budget Estimates	Expenditure As at 30th September 2024	Absorption Rate(%)	Implementation Status
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	-	0.00	Not started
10	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	-	0.00	Not started
11	Ilima	Purchase of institutional e.g. churches and schools water tanks	2,000,000	-	0.00	Not started
12	Ivingoni/Nzambani	Katheka Kai Borehole- Distribution to household level (piping and construction of water kiosks) areas to be connected include Mwiwiwa- NTHONGONI Regina-Kitumbi- Mwanzia- Charlse,Kiembeni-katuaa-kwa Musatawe and Mwita Syano-Kitheini-	4,000,000	-	0.00	Not started
13	Ivingoni/Nzambani	Kwa Kalekya borehole - Kiosks and Extension of pipeline to Muthingiini-kwa Mbata-makokani-mbenuu and Nzambani, Construction of Water points and tank	4,000,000	-	0.00	Not started
14	Ivingoni/Nzambani	Drilling of Nzambani Borehole	1,800,000	-	0.00	Not started
15	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	-	0.00	Not started
16	Kako/Waia	Waia earth dam - Installation of solar power supply for pumping system , installation of submersible pump and Water treatment chambers.	4,000,000	-	0.00	Not started
17	Kako/Waia	Drilling and capping of Kathamba borehole - in-house works	1,500,000	-	0.00	Not started
18	Kako/Waia	Kwa Mateng'e earth dam construction - Construction of	4,000,000	-	0.00	Not started

No	Ward	Project Name	FY 2024/25 Budget Estimates	Expenditure As at 30th September 2024	Absorption Rate(%)	Implementation Status
		earth dam and distribution to sofia kithendu				
19	Kalawa	Katukulu Earth dam	500,000	-	0.00	Not started
20	Kalawa	Katukulu Earth dam - desilting Hire of machinery	2,500,000	-	0.00	Not started
21	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,	3,000,000	-	0.00	Not started
22	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	4,000,000	-	0.00	Not started
23	Kathonzweni	Distribution of Kwa Ng'onduborehole from Kateiko to Kwa Kavisi Market	2,000,000	-	0.00	Not Started
24	Kathonzweni	Backhoe fuelling and maintenance of the ward backhoe	1,500,000	-	0.00	Not Started
25	Kathonzweni	Makutano Water Project - Drilling and test pumping of new borehole	1,500,000	-	0.00	Not Started
26	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	-	0.00	Not Started
27	Kee	Water improvement programmes	2,300,000	-	0.00	Not Started
28	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	-	0.00	Not Started
29	Kee	Kilombo Earth Dam –Water distribution - Water distribution to Nguluni, Kasunguni and Mutulani clusters	5,000,000	-	0.00	Not Started

No	Ward	Project Name	FY 2024/25 Budget Estimates	Expenditure As at 30th September 2024	Absorption Rate(%)	Implementation Status
30	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	-	0.00	Not Started
31	Kiimakiu/Kalanzoni	Desilting of Kwa Loa Earth dam	3,500,000	-	0.00	Not Started
32	Kiimakiu/Kalanzoni	Kaangi water project distribution. - Installation of a 4km distribution pipeline from Kaangi borehole to Kwa Wala primary school tank, and upto 2no. community kiosks	3,500,000	-	0.00	Not Started
33	Kikumbulyu North	Silanga borehole - desalination and chlorination, Connection to KIBMAWASCO	2,000,000	-	0.00	Not Started
34	Kikumbulyu North	Kilisa water tank reservoir.	2,000,000	-	0.00	Not Started
35	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	6,000,000	-	0.00	Not Started
36	Kikumbulyu South	Extension of KIMAWASCO from GFF to Miamba 8 - distribution line from GFF to Miamba and rehabilitation of 2no. water kiosks	2,500,000	-	0.00	Not Started
37	Kikumini/Muvau	Kikumini Borehole - Solarization, elevation tank, Rehabilitation of pipeline from source to Kona Baridi, Kari, Central and Kikumini Market.	5,500,000	-	0.00	Not Started
38	Kikumini/Muvau	Mutemwa Borehole - Equipping, fencing and distribution	5,500,000	-	0.00	Not Started
39	Kikumini/Muvau	Kwa Muia Earth Dam - desilting.	3,000,000	-	0.00	Not Started
40	Kikumini/Muvau	Kwa Mwenga Borehole - Installation of Pumping unit, Flashing	1,000,000	-	0.00	Not Started
41	Kikumini/Muvau	Distribution of Water from Itaa Borehole to Kwa Kiviku	1,000,000	-	0.00	Not Started
42	Kikumini/Muvau	Ndukuma Earth dam - Feasibility study for distribution water, draw off system (siphon system); Connect with existing pipeline	15,000,000	-	0.00	Not Started

No	Ward	Project Name	FY 2024/25 Budget Estimates	Expenditure As at 30th September 2024	Absorption Rate(%)	Implementation Status
		kwa Phillip to kyemole; Conservation of water ways; rehabilitation of existing pipeline to the existing tanks and Pegging of the dam area				
43	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	-	0.00	Not Started
44	Kisau/Kiteta	Ndumanu earth dam	3,000,000	-	0.00	Not Started
45	Kisau/Kiteta	Kithongo borehole	2,500,000	-	0.00	Not Started
46	Kisau/Kiteta	Syumbe borehole	2,500,000	-	0.00	Not Started
47	Kisau/Kiteta	Lungu borehole	1,500,000	-	0.00	Not Started
48	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	-	0.00	Not Started
49	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	-	0.00	Not Started
50	Kithungo/Kitundu	Mitooni water project- Distribution to Mitooni Hill and Kithungo market	3,230,000	-	0.00	Not Started
51	Kitise/Kithuki	Kitise water project - Electrification through REREC	3,000,000	-	0.00	Not Started
52	Kitise/Kithuki	Kwa Mbila earth dam - Distribution from Kiambani to Kiuuku	1,500,000	-	0.00	Not Started
53	Kitise/Kithuki	Kimundi water project - Repair of pipeline, provision of water tanks and solar repairs replacement	1,500,000	-	0.00	Not Started
54	Kitise/Kithuki	Kitise water project - Upgrading of 3" rising main	1,000,000	-	0.00	Not Started

No	Ward	Project Name	FY 2024/25 Budget Estimates	Expenditure As at 30th September 2024	Absorption Rate(%)	Implementation Status
55	Kitise/Kithuki	Athi Matheani Kithuki water project - Rehabilitation of Athi Matheani Kithuki water project for irrigation (Feasibility study)	750,000	-	0.00	Not Started
56	Kitise/Kithuki	Athi Mwanja water project - Distribution of Athi Mwanja water project for irrigation(Feasibility study)	750,000	-	0.00	Not Started
57	Kitise/Kithuki	Kwanyaa borehole - Purchase and installation of motor	500,000	-	0.00	Not Started
58	Kitise/Kithuki	Mwanja borehole - Purchase and installation of motor	500,000	-	0.00	Not Started
59	Kitise/Kithuki	Mukameni B Borehole - Purchase and installation of motor	500,000	-	0.00	Not Started
60	Makindu	Excavation of Syengoni earth dam	3,000,000	-	0.00	Not Started
61	Makindu	Kanaani Water Project-Equipping with solar and pump to serve an existing network	2,000,000	-	0.00	Not Started
62	Makindu	Kwa Mbuli borehole- diagnosis, installation of a bigger pump, addition of solar and connection of water to nearby tanks.	500,000	-	0.00	Not Started
63	Masongaleni	Kiambani borehole - Pipeline installation, construction of water tank and water points by KIMAWASCO	5,000,000	-	0.00	Not Started
64	Masongaleni	Ndauni pipeline - Rehabilitation of water pipeline and water points by KIMAWASCO	4,500,000	-	0.00	Not Started
65	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	-	0.00	Not Started
66	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	5,000,000	-	0.00	Not Started
67	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	-	0.00	Not Started

No	Ward	Project Name	FY 2024/25 Budget Estimates	Expenditure As at 30th September 2024	Absorption Rate(%)	Implementation Status
68	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	-	0.00	Not Started
69	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	-	0.00	Not Started
70	Mtito Andei	Kambu Kitengei Water Project - Rehabilitation of Pipeline Muthesya to Nzoila, Kitengei Misuuni- Kilimilo 14Kms and Rehabilitation of tanks in Kitengei, Darajani and Kilimilo., construction of water points	7,500,000	-	0.00	Not Started
71	Mtito Andei	Hydrological survey, drilling and test pumping at Mang'elele	1,800,000	-	0.00	Not Started
72	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	-	0.00	Not Started
73	Mukaa	Kaketa water project - Phase 1; Sand dam wall raising, desilting, fencing, construction of a 50m3sump draw-off, installation of a pumping system, installation of a 2km rising main to an existing masonry tank at Kithumba, renovation of the existing masonry tank at Kithumba.	7,000,000	-	0.00	Not Started
74	Mukaa	Repair and distribution of Nzaini Borehole - Repair and distribution of Nzaini Borehole	2,000,000	-	0.00	Not Started
75	Mukaa	Drilling and equipping borehole in Mukaa Boys - Drilling and equipping of borehole	5,000,000	-	0.00	Not Started
76	Nguu/Masumba	Kakili borehole (Mozzart) - Pump upgrading and distribution to Kwa Mutungi, Kakili market, Kwa Kimweli, Kwa Nduta, Kwa	3,000,000	-	0.00	Not Started

No	Ward	Project Name	FY 2024/25 Budget Estimates	Expenditure As at 30th September 2024	Absorption Rate(%)	Implementation Status
		Muthiani, Kwa Kaloki And Kwa Kimeu Wa Maithya markets				
77	Nguumo	Mukameni Borehole Water Project- Pipeline extension from Mukameni to Kiunduan, Kwa Kaviti area to Ilatu area	6,000,000	-	0.00	Not Started
78	Nguumo	Construction of water stand at Kyangala borehole (Kaunguni)	500,000	-	0.00	Not Started
79	Nzau/Kilili/Kalamba	Supply of water tanks and piping for the various water projects – Kilinga, Kisinzi, Mwanyani and Ithimani and Yanthooko water projects.	4,000,000	-	0.00	Not Started
80	Nzau/Kilili/Kalamba	Supply of Water tanks and distribution pipes Mandela, Kweleli, Syaolwe, Kwa Moto and Isololo water project	4,000,000	-	0.00	Not Started
81	Nzau/Kilili/Kalamba	Mbiuni Borehole	500,000	-	0.00	Not Started
82	Thange	Drilling and equipping Muthungue borehole	3,500,000	-	0.00	Not Started
83	Thange	Extension of Kimawasco system at Kinyambu market - Kwa Masaku Pipeline and construction of water tank	2,500,000	-	0.00	Not Started
84	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	-	0.00	Not Started
85	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	4,000,000	-	0.00	Not Started

No	Ward	Project Name	FY 2024/25 Budget Estimates	Expenditure As at 30th September 2024	Absorption Rate(%)	Implementation Status
		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.				
86	Ukia	Itege water Project-Installation of 3KM 3” diameter Itege rising main. Submersible pump, control panel, solarization,2.5Km Makongo, Kyambalasi, Kilolo rising main 2Km Nzouni rising main	5,000,000	-	0.00	Not Started
87	Ukia	Ithanze Water Project-2.5Km water distribution pipeline while connecting existing Ithanze Water kiosk	3,000,000	-	0.00	Not Started
88	Ukia	Drilling and equipping borehole in Ukia Girls Secondary school - Drilling and equipping of borehole	5,000,000	-	0.00	Not Started
89	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	-	0.00	Not Started
90	Wote/Nziu	Desilting and Repair of Kauani earth dam	1,000,000	-	0.00	Not Started
91	Wote/Nziu	Construction of sand dam and water sump at Kaiti River above Wote bridge sand dam - Construction of sand dam and water sump at Kaiti River above Wote bridge sand dam, Installation of gravity line to Kaiti 1, Solar/Grid hybridization of Kaiti 1 Pumping System, Installation of submersible pump	15,000,000	-	0.00	Not Started
92	Wote/Nziu	Kamunyolo earth dam - Construction of spillway, rehabilitation of the raising mains and solarization	24,000,000	-	0.00	Not Started
93	Wote/Nziu	Kaiti 1 - submersible pumps and infiltration galleries	7,000,000	-	0.00	Not Started

Source: County Treasury

4.13.2 Non-Financial Performance

The department is in the process of implementing the following five key water and irrigation projects, which are AKWASH Kalawa, Athi-Tunguni-Kilema water project, Mulima Earth Dam, Ngosini Earth Dam, and Miangeni/Mbavani irrigation. Upon completion, these projects will increase safe water production by 5,000 cubic meters and add at least 202 Hectares of irrigation land. Currently, the County has 7,091 hectares under irrigation agriculture against an irrigation potential for 30,848 hectares. To meet these targets, the sector is collaborating with development partners and government agencies for funding to achieve the goals set in the County Integrated Development Plan 2023-27 and Kenya Vision 2030.

The department conducted technical evaluations and designs for projects to be implemented in FY 2024/25 in collaboration with development partners. During the quarter, the department organized Water, Sanitation, and Hygiene (WASH) multi-stakeholder forum to review the water situation in Makueni and reported on the progress made in implementing water and sanitation projects and programs in the county over the last two years.

Table 60: Department of Water Non-Financial Performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September, 2024	Variance	Remarks
Water harvesting, storage and Distribution	Rural water supply programme	Dam construction unit	Increase proportion of households with access to reliable water supply to 70%; Reduce distance to the nearest water point to 2km	No. of prefeasibility studies done	5	0	5	Project designs and cabinet papers done
				No. Of sand dams constructed	2	0	2	
				No. of medium term sized and small dams constructed	11	0	11	
				No. of boreholes developed	36	0	36	
				No. of households installed with water harvesting structures	1800	0	1800	
	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	0	2	
				No. of water projects with pipeline extension	39	0	39	
	Water institutional support and strengthening	Governance	Enhanced capacity of existing water management bodies in the county	No. of water institutions management' trained	150	0	150	
				Number of water institutions meeting governance criteria	100	0	100	
			Increased participation by community members	No of community members participating in water governance processes	500	0	500	
				No. of water schemes trained	20	0	20	
	Irrigation Development Programme	Irrigation	Increase in area under irrigation	No. of irrigation schemes established/rehabilitated	2	0	2	

Source: County Treasury

4.14 County Public Service Board (CPSB)

4.14.1 Financial Performance

The total expenditure for the first quarter of FY 2024/25 was Ksh **1,694,828**, which translated to an absorption rate of **2.17 percent** against an annual allocation of Khs **78,167,260**. All the incurred expenditure was on operations and maintenance.

Table 61: Budget Summary and Expenditure

Expenditure item	FY 2024/25 Budget Estimates	Expenditures as at 30th September 2024	Budget Absorption (%)
Operations	28,797,788	1,614,828	5.61
Maintenance	7,870,000	80,000	1.02
Sub Total	36,667,788	1,694,828	4.62
Personnel	41,499,472	-	0.00
Total Recurrent	78,167,260	1,694,828	2.17
Development		-	
Total Budget	78,167,260	1,694,828	2.17

4.14.1.1 Recurrent Budget Performance

The department incurred a recurrent expenditure of Ksh. 1,478,500 for the first quarter of FY 2024/25 translating to an absorption of 2.17 per cent. There was no expenditure on personnel emoluments during the period. The highest expenditure was on national values and principles promotion and reporting vote at KShs 362,200 followed by Catering Services at KShs. 298,200

Table 62: Recurrent Expenditure per vote

No	EXPENDITURE ITEM	FY 2024/25 Budget Estimates	Expenditure as at 30th September 2024	Absorption rate(%)
1.	Salaries And Wages	41,499,472		0.00
2.	Electricity	50,000		0.00
3.	Water and Sewerage	200,000		0.00
4.	Telephone, Telex, Fascimile and Mobile Phone Services	80,000		0.00
5.	Internet Connections	700,000		0.00
6.	Courier & Postal Services	20,000		0.00
7.	Travel Costs	1,000,000	57,200	5.72
8.	Daily Subsistence Allowance-Board members	1,750,000	212,000	12.11
9.	Daily Subsistence Allowance- Secretariat Staff	1,258,000	230,700	18.34
10.	Travel Costs	180,000		0.00
11.	Daily subsistence allowance	450,000		0.00
12.	Publishing & Printing Services	500,000		0.00
13.	Subscription to Newspapers, Magazines and Periodicals	50,000		0.00
14.	Advertising, Awareness ,Communication & Publicity Campaigns;	1,000,000		0.00
15.	Payment of Rent	1,450,000	269,528	18.59
16.	Training Expenses-Board	1,700,000	185,000	10.88
17.	Training Expenses- Secretariat	1,100,000	-	0.00
18.	Catering Services(Receptions, Accommodation, drinks)	2,000,000	298,200	14.91
19.	Boards, Committees, Conferences and Seminars	1,100,000		0.00
20.	General office Supplies-stationery	841,988		0.00
21.	Supplies and accessories for Computers	1,000,000		0.00
22.	Sanitary and Cleaning Materials	300,000		0.00

No	EXPENDITURE ITEM	FY 2024/25 Budget Estimates	Expenditure as at 30th September 2024	Absorption rate(%)
23.	Office & General Supplies others	401,000		0.00
24.	Refined Fuels & Lubricants	3,000,000		0.00
25.	Contracted Guards & Cleaning services	700,000		0.00
26.	Membership fees	450,000		0.00
27.	Contracted Professional Services-	400,000		0.00
28.	Contracted Technical Services	250,000		0.00
29.	Financial Reporting	166,800		0.00
30.	Human resource reforms-	2,800,000		0.00
31.	National values and principles promotion and reporting	1,100,000	362,200	32.93
32.	Productivity mainstreaming	800,000		0.00
33.	ISO Certification	2,000,000		0.00
34.	Maintenance Expenses-Motor Vehicles/Generator	1,200,000		0.00
35.	Purchase of Office Computers,printers & photocopiers	950,000		0.00
36.	Maintenance of Office Furniture	100,000		0.00
37.	HR management software	1,900,000		0.00
38.	Maintenance of Computers, Software, Networks & Surveillance Systems	120,000		0.00
39.	web hosting	500,000	80,000	16.00
40.	Recruitment and selection	2,000,000		0.00
41.	Purchase of office furniture & fittings	500,000		0.00
42.	Purchase of office equipment	600,000		0.00

4.14.2 Non Financial Performance

In the first quarter of 2024/25, the Board conducted recruitment and facilitated staff promotions for various county departments and agencies, underscoring its commitment to efficient public service delivery.

The Board excelled by winning four awards in the independent agencies category for FY 2023/24, marking an improvement in overall performance from 3.052 to 2.964. The Automation of Board Services advanced significantly, with the HR management system's recruitment and selection module reaching 90% completion. On Policy development, three essential policy manuals—Human Resources, Induction, and Rewards and Sanctions—were drafted. The Board has strengthened the record unit by installing a document warehouse. Further, key steps have been achieved in digitization of the Boards record.

Table 63: Non financial performance

Programme Name	Delivery Unit	Key Output	Key Performance Indicators	Target FY 2024/25	Achievement by 30th September 2024
Programme Name: Public Service Human Resource Management and Development					
Objective: Engage and develop an efficient human resource in the public service.					
Outcome: Efficient and Effective Service Delivery to the citizenry					
Public Service Management and Development		Customer satisfaction surveys	% level of satisfaction with service delivery/ customer satisfaction	65	-
		Efficient service delivery	Average turnaround time for key processes and requests (Mins)	1	1
			% of the population satisfied with their last experience of public services	70	-
			Recruitment Portal developed	1	-
			% of Digitized Records	60	40
		Performance management frameworks developed	% of public servants meeting 70% of performance appraisal targets	90	100
			Percentage of Performance Evaluations Completed on time	100	100
		Employee performance and productivity	No. of employee satisfaction surveys done	1	1

			schemes of service prepared and validated	50	-
			Positions filled	70	80
			Rewards and Sanctions Framework Developed	1	0
			HR Manual and Policies Developed	1	1

4.15 Wote Municipality

4.15.1 Financial Performance

The total expenditure for quarter one in FY 2024/25 for the municipality was **Kshs 14,286,106** against a budget of **Kshs 127,009,066** translating to an absorption rate of **11.25 percent**. All expenditure was incurred in operations and maintenance. There were no expenditures in relation to personnel and development.

The analysis is as shown below;

Table 64: Wote Municipality Summary of Budget and Expenditures

Expenditure Item	FY 2024/25 Budget	Expenditure as at 30th September 2024	Absorption Rate
Recurrent expenditure			
Operations	37,938,867.00	9,574,345	25.24
Maintenance	31,232,000.00	4,711,761	15.09
Sub total	69,170,867.00	14,286,106	20.65
Personnel	2,954,428.00	-	0.00
Total recurrent	72,125,295.00	14,286,110	19.81
Capital expenditure	54,883,771.00	-	0.00
Total	127,009,066.00	14,286,106	11.25

4.15.1.1 Recurrent Budget Performance

The municipality spent Kshs 14,286,105.50 against a budget of Kshs 72,125,295.00 translating to an absorption rate of 19.81 percent. Electricity had the highest expenditure of Kshs 7,498,954.81 followed by Promotion regulation and provision of refuse collection and solid waste management services at Kshs 3,590,545.40.

Table 65: Wote Municipality Recurrent Expenditure Performance

No.	Expenditure Item	FY 2024/25 Budget	Expenditure as at 30 th September 2024	Absorption Rate(%)
1	Salaries & Wages	2,954,428.00	-	0.00
2	Utilites- Electricity	22,000,000.00	7,498,955	34.09
3	Water and Sewarage	168,867.00	-	0.00
4	Communication-Telephone	50,000.00	-	0.00
5	Communication-Courier & Postal Services	50,000.00	-	0.00
6	Domestic Travel Costs	500,000.00	129,200	25.84
7	Daily Subsistence Allowance	600,000.00	-	0.00
8	Publishing & printing Services	50,000.00	-	0.00
9	Subscription to Newspapers	50,000.00	-	0.00
10	Advertising & Publicity	50,000.00	-	0.00
11	Training Expenses	500,000.00	-	0.00
12	Hospitality-Catering Services Accommodation ,Gifts & Drinks	450,000.00	-	0.00
13	Office & General Supplies-stationery	300,000.00	-	0.00
14	Office & General Supplies-Computer Accessories	100,000.00	-	0.00

No.	Expenditure Item	FY 2024/25 Budget	Expenditure as at 30 th September 2024	Absorption Rate(%)
15	Fuels, Oils & Lubricants	1,200,000.00	300,000	25.00
16	Membership fees	70,000.00	-	0.00
17	Wote Green Public park operation and maintenance:	1,400,000.00	-	0.00
18	Office operations	2,000,000.00	16,800	0.84
19	Other Operating expenses-Financial Reporting	300,000.00	150,000	50.00
20	Board and Committee sitting allowances	3,500,000.00	1,479,390	42.27
21	Board induction	2,000,000.00	-	0.00
22	Budget implementation and M&E	500,000.00	-	0.00
23	Municipal Quarterly Citizen Fora costs	500,000.00	-	0.00
24	Planning, budgeting and indicator tracking	200,000.00	-	0.00
25	Street lights maintenance costs	1,400,000.00	-	0.00
26	Maintenance Expenses - Motor Vehicle	1,000,000.00	-	0.00
27	Environmental administration, coordination and governance	800,000.00	-	0.00
28	Profiling nature based enterprises and risk analysis	1,000,000.00	-	0.00
29	Office Rent	3,000,000.00	1,121,216	37.37
30	Promotion regulation and provision of refuse collection and solid waste management services	22,216,000.00	3,590,545	16.16
31	Office guards & cleaning services	3,216,000.00	-	0.00

4.15.1.2 Development Budget Performance

The municipality had no expenditure on development budget of Kshs 54,883,771.00. The project implementation status is as shown in the table below;

Table 66: Wote Municipality Development Expenditure and Project Status

No.	Expenditure item/ Project name	FY 2024/25 Budget	Expenditure as at 30 th September 2024	Absorption Rate	Status
1	IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	20,083,771.00	-	0.00	Not started
2	Development and enforcement of Municipal Plans and Development control - Kilala and Kalamba markets	3,000,000.00	-	0.00	Not started
3	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	10,000,000.00	-	0.00	Not started
4	Purchase of ERP System	3,000,000.00	-	0.00	Not started
	Erection of integrated solar flood light high mast 20 Metre	3,000,000.00	-	0.00	Not started

No.	Expenditure item/ Project name	FY 2024/25 Budget	Expenditure as at 30 th September 2024	Absorption Rate	Status
	(Bangladesh- Wote town) -20 metre high flood light, Solar powered				
5	Construction of Modern toilet at Kalamba - Construction of 5 door WC with urinal, septic, water tank	2,300,000.00	-	0.00	Not started
6	Construction of exhaustible pit Latrine at Mituvu Market and ikalyoni market	2,000,000.00	-	0.00	Not started
7	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	5,000,000.00	-	0.00	Not started
8	Drainage improvement and Murrumingof Old slaughter to Kwa Kitindo Road -Construction of Culverts, Grading and Murruming	4,000,000.00	-	0.00	Not started
9	Climate change adaptation initiative - Municipality greening programme	1,500,000.00	-	0.00	Not started
10	Renovation of old Mukuyuni Marikiti market	1,000,000.00		0.00	Not started

4.15.2 Non Financial Performance

In the first quarter of 2024-25 FY, no development activity was carried out. The table below shows the planned targets and achievements realized

Table 67: Wote Municipality Non-Financial Performance

Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September, 2024	Variance
Urban Development	Wote Municipality	Development plans implemented	No of approved development plans implemented	2	0	2
	Wote Municipality	Cabro paved parking zones	Meters of parking zones established and cabro paved	2,500	0	2,500
	Wote Municipality	solar powered high mast floodlights installed	No of solar powered high mast floodlights installed	1	0	1
	Wote Municipality	Market toilets constructed	No. of market toilets constructed	3	0	3

4.16 Emali Sultan Hamud Municipality

4.16.1 Financial Performance

The total expenditure for the first quarter was **Kshs. 1,474,360** which translated to an absorption rate of **1.34 percent** against a budget of **Kshs. 109,955,810**. The municipality expenditure incurred constituted of operations and maintenance only. There were no expenditures incurred on personnel and development projects. The fiscal performance is as shown in the table below.

Table 68: Emali Sultan Hamud Municipality Budget Summary and Expenditure

Expenditure Item	FY 2024/25 Budget	Expenditure as at 30th September 2024	Absorption Rate(%)
Recurrent expenditure			
Operations	12,244,186.00	550,000	4.49
Maintenance	14,736,000.00	924,360	6.27
Sub total	26,980,186.00	1,474,360	4.12
Personnel	8,830,055.00	-	0.00
Total recurrent	35,810,241.00	1,474,360	0.00
Capital expenditure	74,145,569.00	-	0.00
Total	109,955,810.00	1,474,360	1.34

4.16.1.1 Recurrent Budget Performance

The municipality has a recurrent budget of **Kshs 35,810,241** and spent **Kshs 1,474,360** in quarter one translating to absorption rate of **4.12 percent**. Promotion regulation and provision of refuse collection and solid waste management services had the highest expenditure at Kshs 924,360 followed by office expenses at Kshs 250,000. The table below shows the expenditure per vote in the first quarter.

Table 69:Emali-Sultan Hamud Municipality Recurrent Expenditure Performance

No.	Expenditure Item	FY 2024/25 Budget	Expenditure as at 30 th September 2024	Absorption Rate(%)
1	Membership fees	130,000.00	-	0.00
2	Salaries & Wages	8,830,055.00	-	0.00
3	Utilities-Electricity	150,000.00	-	0.00
4	Utilities-Water and Sewerage	200,000.00	-	0.00
5	Communication-Telephone	100,000.00	-	0.00
6	Communication-Internet Connection	480,000.00	-	0.00
7	Domestic Travel Costs	500,000.00	-	0.00
8	Daily Subsistence Allowance	1,100,000.00	-	0.00
9	Advertising & Publicity	100,000.00	-	0.00
10	Training Expenses	500,000.00	-	0.00
11	Governance training- capacity building	700,000.00	100,000	14.29
12	Hospitality-Catering Services Accommodation, Gifts & Drinks	350,000.00	-	0.00
13	Office & General Supplies-stationery	300,000.00	-	0.00
14	office & General Supplies-Computer Accessories	100,000.00	-	0.00
15	Sanitary and Cleaning Materials	100,000	-	0.00

No.	Expenditure Item	FY 2024/25 Budget	Expenditure as at 30 th September 2024	Absorption Rate(%)
16	Fuels, Oils & Lubricants	1,000,000.00	-	0.00
17	Enforcement services	500,000.00	-	0.00
18	Board and Committee sitting allowances	2,700,000.00	100,000	3.70
19	Municipal Quarterly Citizen Fora	600,000.00	100,000	16.67
20	Other Operating expenses-Financial Reporting and Management	300,000.00	-	0.00
21	Other Operating expenses-Resolution of land disputes	334,186.00	-	0.00
22	Other Operating expenses-Development of bylaws and policies	500,000.00	-	0.00
23	Other Operating expenses-Office operating expenses	1,000,000.00	250,000	25.00
24	Other Operating expenses-Climate Action/greening	300,000.00	-	0.00
25	Planning, budgeting and indicator tracking	200,000.00	-	0.00
26	Maintenance Expenses - Motor Vehicle	500,000.00	-	0.00
27	Office Rent	936,000.00	-	0.00
28	Promotion regulation and provision of refuse collection and solid waste management services	9,500,000.00	924,360	9.73
29	Office guards & cleaning services	500,000.00	-	0.00
30	Purchase of office equipment/Computers	500,000.00	-	0.00
31	Establishment of development control/planning unit	500,000.00	-	0.00
32	Maintenance of Office Equipment	200,000.00	-	0.00
33	sports and talent development	300,000.00	-	0.00
34	Water governance	400,000.00	-	0.00
35	Purchase of PA system and generator	400,000.00	-	0.00
36	Emali business center operations and maintenance	1,000,000.00	-	0.00

4.16.1.2 Development Budget Performance

The municipality had no expenditure against a development budget of Kshs 74,145,569.00. The project implementation status is as shown in the table below;

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

No.	Expenditure item/ Project name	FY 2024/25 Budget	Expenditure as at 30 th September 2024	Absorption Rate(%)	Status
1	IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	20,083,771.00	-	0.00	Not started
2	Rehabilitation of sultan Hamud decentralized treatment facility(DTF)	3,000,000.00	-	0.00	Not started
3	Purchase of Grader for the Municipality	15,000,000.00	-	0.00	Not started
4	Cabro Paving of walkways in Emali/Sultan towns	10,000,000.00	-	0.00	Not started

No.	Expenditure item/ Project name	FY 2024/25 Budget	Expenditure as at 30 th September 2024	Absorption Rate(%)	Status
5	Purchase of ERP system	5,000,000.00	-	0.00	Not started
6	Opening and unclogging of drainage systems	561,798.00	-	0.00	Not started
7	Rehabilitation of Emali recreation park	500,000.00	-	0.00	Not started
8	Purchase of Grader for the Municipality	4,000,000.00	-	0.00	Not started
9	Purchase of grader (Emali/Sultan Municipality)	4,000,000.00	-	0.00	Not started
10	Purchase of grader for Municipality	4,000,000.00	-	0.00	Not started
11	Purchase of grader for municipality	4,000,000.00	-	0.00	Not started
12	Purchase of grader for Municipality	4,000,000.00	-	0.00	Not started

4.16.2 Non Financial Performance

In the first quarter of 2024-25 FY, no development activity was carried out. The table below shows the planned targets and achievements realized.

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

Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September, 2024	Variance
Urban Development	Emali Municipality	DTF rehabilitated	No of Decentralized treatment facility rehabilitated	1	0	1
	Emali Municipality	Parking zones cabro paved	Meters of parking zones established and cabro paved	2,500	0	2,500
	Emali Municipality	Roads opened	No of km of roads opened	2km	0	2km

4.17 Sand Conservation and Utilization Authority

4.17.1 Finance Performance

The total Sand Authority expenditure for the period was **KShs. 15,971,737** against a budget of **KShs. 61,593,879** which translated to an absorption rate of **26 percent**. The Authority incurred an expenditure of KShs 15,971,737 against a recurrent budget of KShs 51,593,879 which translated to 31 percent. The authority had no development expenditure during the first quarter of FY 2024/25.

Table 72: Authority Summary of Budget and Expenditures

Expenditure item	FY 2024/25 Approved Budget Estimates	Cumulative expenditures as at Sep 2024	Absorption Rate(%
Recurrent Expenditure			
Operations	16,601,406	6,012,018	36.00
Maintenance	9,650,000	3,404,219	35.00
Sub Total	26,251,406	9,416,237	36.00
Personnel	25,342,473	6,555,499	26.00
Total Recurrent	51,593,879	15,971,737	31.00
Capital Expenditure	10,000,000	-	0.00
TOTAL	61,593,879	15,971,737	26.00

The Sand Authority had a total expenditure of KShs 15,971,737 which constituted 59 percent operation and maintenance, 41 percent personnel emolument, and zero percent capital expenditure.

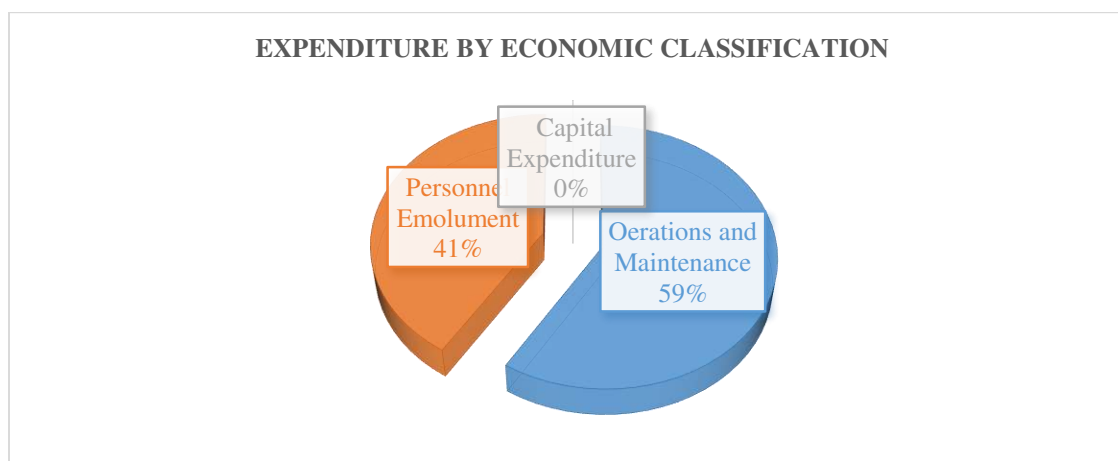


Figure 8: Sand Authority Expenditure per Economic classification

4.17.1.1 Recurrent Budget Performance

The Authority spent KShs 15,971,737, which is 31 percent of the recurrent budget of KShs 51,593,879. The highest recurrent expenditure was for Strengthening sand resources governance and sustainable utilization, at KShs 1,989,800, followed closely by Enforcement at KShs 1,418,089.

Table 73: Sand Authority Recurrent Expenditure Performance

No	Expenditure item	FY 2024/25 Approved Budget Estimates	Cumulative expenditures as at 30th September 2024	Absorption Rate(%)
1	Strengthening sand resources governance and sustainable utilization	2,000,000	1,989,800	99.49
2	Enforcement	3,000,000	1,418,089	47.27
3	Daily Subsistence Allowance	2,000,000	1,361,418	68.07
4	Board Committee Expenses	3,000,000	1,249,590	41.65
5	Review of Makueni Sand Act	1,500,000	1,102,660	73.51
6	Refined Fuels & Lubricants	2,500,000	553,600	22.14
7	Maintenance Motor Vehicles	1,500,000	331,505	22.10
8	Travel Costs	500,000	266,460	53.29
9	Partnership and linkages	500,000	218,500	43.70
10	Publishing & printing Services	200,000	189,590	94.80
11	Security services	1,050,000	139,600	13.30
12	Research & Internship	500,000	135,000	27.00
13	Catering Services(Receptions, Accommodation, drinks)	1,200,000	124,270	10.36
14	Office & General Supplies and Services	500,000	115,340	23.07
15	Telephone, Telex, Facsimile and Mobile Phone Services	500,000	74,950	14.99
16	Bank Service Commission & Charges	250,000	58,865	23.55
17	Advertising, Awareness & Publicity Campaigns	200,000	46,000	23.00
18	Supplies and accessories for Computers and printers	500,000	36,000	7.20
19	Annual subscription fees	71,406	5,000	7.00
20	Financial management & Reporting	2,000,000	-	0.00
21	Payment of Rents and Rates - Sand Authority Head Office	770,000	-	0.00
22	Purchase of Computers	500,000	-	0.00
23	Training Expenses	400,000	-	0.00
24	Knowledge Management	400,000	-	0.00
25	Review of Makueni Sand regulations	350,000	-	0.00
26	Courier & Postal Services	100,000	-	0.00
27	Maintenance of Buildings	100,000	-	0.00
28	Subscription to Newspapers, Magazines and Periodicals	50,000	-	0.00
29	Communication, Supplies and Services	60,000	-	0.00
30	Water and Sewerage	50,000	-	0.00

4.17.1.2 Development Budget Performance

Analysis of the development expenditure for first three months of FY 2024/25 shows that the Authority did not incur any expenses out of a budget of KShs. 10,000,000.

Table 74: Sand Authority Development Expenditure and Project Status

Ward	Expenditure item	FY 2024/25 Approved Budget Estimates	Cumulative expenditure s as at Sep 2024	Absorption Rate(%)	Status
Kiimaki u/Kalan zoni	Rehabilitation and Catchment Conservation of Ikaasu Earthdam	5,000,000	-	0.00	Not started
Kiimaki u/Kalan zoni	Rehabilitation and Catchment conservation of Kwa Kaveki Earthdam	5,000,000	-	0.00	Not started

4.17.2 Non Financial Performance

During the first three months of FY 2024/25, the authority targeted to construct 2 sand dams and review the sand act.

Table 75:Sand Authority Non-Financial Performance

Program	Sub Programme	Delivery Unit	Key Outputs	Key performance indicators	FY 2024/25			Remarks
					Targets	Actual as at 30 th Sep 2024	Variance	
Environmental Conservation and Management	Environmental Conservation and Management	Sand Authority	Strengthen legal frameworks	No of legal frameworks developed	1	0	1	Not Started
			Improved sand harvesting	No of sand dams constructed	2	0	2	Not Started

4.18 Makueni Fruit Development and Marketing Authority

4.18.1 Financial Performance

As at 30th September 2024, the Authority incurred an expenditure of **Ksh. 998,622** out of an allocation of **Kshs. 96,728,696** representing an absorption rate of **1.03 percent**. The authority did not incur expenditure on development during the period under review.

Table 76: Budget Summary and Expenditure

Expenditure item	FY 2024/25 Estimates	Expenditures as at 30 th September 2024	Performance (%)
Operations	18,918,178	868,457	4.59
Maintenance	4,709,052	130,165	2.76
Sub Total	23,627,230	998,622	4.23
Personnel	16,602,102	-	0.00
Total Recurrent	40,229,332	998,622	2.48
Development	56,499,364	-	0.00
Total Budget	96,728,696	998,622	1.03

4.18.1.1 Recurrent Budget Performance

The Authority's total expenditure of KShs 998,622 was on recurrent budget of KShs 51,593,879 which translated to an absorption rate of 2.48 percent. The highest expenditure was on Daily Subsistence Allowance at KShs. 356,300 followed by payment of casuals at KShs. 217,054.

Table 77: Budget Summary and Expenditure for Recurrent

S/No	Expenditure item	FY 2024/25 Budget Estimates	Expenditure as at 30 th September 2024	Absorption rate(%)
1	Salaries And Wages	16,602,102	-	0.00
2	Utilities-Electricity	2,400,000	-	0.00
3	Utilities-Water and Sewerage	350,000	-	0.00
4	Communication-Internet Connection	460,000	-	0.00
5	Communication-Courier & Postal Services	70,000	-	0.00
6	Communication- sales and Marketing Campaign	1,000,000	-	0.00
7	Daily Subsistence Allowance	900,000	356,300	39.59
8	Advertising & Publicity	1,000,000	6,100	0.61
9	Training Expenses and exposure visits	500,000	-	0.00
10	Hospitality-Catering Services Accommodation, Gifts & Drinks	437,578	-	0.00
11	Office & General Supplies-stationery	200,000	1,400	0.70
12	Office & General Supplies-Sanitary	300,000	-	0.00
13	Hygiene and toiletry consumables	150,000	-	0.00
14	Personal Protective Equipments	300,000	-	0.00
15	Lab chemicals and reagents	150,000	-	0.00
16	Fuels, Oils & Lubricants	2,200,000	7,120	0.32

S/No	Expenditure item	FY 2024/25 Budget Estimates	Expenditure as at 30th September 2024	Absorption rate(%)
17	Payment of casuals	3,665,600	217,054	5.92
18	Office expenses	360,000	144,733	40.20
19	Board /Governance allowances	2,340,000	122,250	5.22
20	Licences and certification	1,160,000	-	0.00
21	Rent of depots / stores	180,000	-	0.00
22	Export certificates	75,000	-	0.00
23	Certification HACCP	280,000	-	0.00
24	External Lab tests (Puree)	150,000	13,500	9.00
25	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	180,000	-	0.00
26	Single business licence	110,000	-	0.00
27	Maintenance Expenses- Motor Vehicles	800,000	-	0.00
28	Maintenance of Plant, Machinery and Equipment	3,659,052	130,165	3.56
29	Environmental Impact Assessment	250,000	-	0.00

4.18.1.2 Development Budget Performance

The department incurred zero expenditure on development.

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

Expenditure item	FY 2024/25 Budget Estimates	Expenditure as at 30th September 2024	Absorption rate(%)	Status
Purchase of mangoes for puree production	13,400,000	-	0.00	Not started
Puree production	11,561,000	-	0.00	Not started
Ready to drink juice(RTD) production	10,891,765	-	0.00	Not started
Purified drinking water production	10,269,682	-	0.00	Not started
Installation of an Epoxy floor repair	1,276,917	-	0.00	Not started
Establishment of a laboratory for the ready to drink line	2,600,000	-	0.00	Not started
Cabro repair	1,500,000	-	0.00	Not started
Construction of a finished Goods store	5,000,000	-	0.00	Not started

4.18.2 Non Financial Performance

In the first quarter of FY 2024/25, the plant initiated the processing of ready to drink juice.

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

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

5 CHALLENGES, LESSONS LEARNT AND RECOMMENDATIONS

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

5.1 Challenges

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

5.2 Lessons Learnt and Recommendations

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