

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

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Date: 23rd October 2023

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



Dear Sir,

**RE: SUBMISSION OF FIRST QUARTER BUDGET IMPLEMENTATION REPORT
FOR FY 2023/2024**

Pursuant to Section 166 (4) of the Public Finance Management Act, 2012, find attached the First Quarter FY 2023/2024 Budget Implementation Report for your consideration.

Sincerely,

DAMARIS MUMO KAVOI

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

Cc

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

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

**FINANCIAL YEAR 2023/24 FIRST QUARTER BUDGET IMPLEMENTATION
REPORT**



OCTOBER 2023

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Foreword

Pursuant to Article 183 of the Constitution, and Section 166 of the Public Finance Management Act 2012, the County Executive Committee for Finance and Socio Economic planning is mandated to prepare and submit timely quarterly reports which shall be published and shared with the Controller of Budget, the National Treasury and the Commission of Revenue Allocation.

The law specifies that the reports shall contain both financial and non-financial information. The reports are aimed at improving transparency and enhancing oversight over the financial and non-financial performance of our institutions and public entities. Indeed, reporting on both financial and non-financial performance is important in measuring the performance of Government institutions. While financial information (expenditure and revenue) is critical for determining the costs and efficiencies of programmes/objectives/activities, non-financial information is equally important for assessing progress towards predetermined service delivery or performance targets.

This report provides budget implementation performance of all the departments for the first quarter of the financial year 2023/2024. It is based on analysis of reports on financial and non-financial performance submitted to the County Treasury, financial reports generated from the Integrated Financial Management Information System (IFMIS) and financial information analyzed from financial receipts from National Treasury. Further, the report highlights the key challenges encountered by the departments during budget implementation and suggested measures to address the challenges. The information on implementation of the budget is presented on aggregate and on individual department. This report also includes performance trends, which is a useful trajectory of revenue and expenditure performance.

The information herein is useful to our stakeholders including; policy makers, County legislators, analysts, and the general public.

It is my hope that this report will generate interest and participation by the public and other stakeholders in monitoring budget implementation.



DAMARIS MUMO KAVOI

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

1.0 INTRODUCTION

The Financial Year 2023-2024 budget was prepared as per the Public Finance Management Act, 2012-part IV Section 104-(b) which states that the county shall prepare the annual budget for the county and coordinate the preparation of estimates of revenue and expenditure of the county government, and (c) coordinate the implementation of the budget of the county government.

The Budget Implementation Report (BIR) serves as a critical component of adherence to Public Financial Management (PFM) acts and regulations by providing a comprehensive and transparent account of how public funds were executed during the fiscal year. It ensures compliance with PFM regulations by detailing the actual revenue collection and expenditure allocations, comparing them to the budgeted amounts, and offering a clear analysis of variances. Additionally, the BIR facilitates accountability by presenting performance metrics and outcomes, demonstrating whether budget objectives set forth in the PFM act were met. In essence, the BIR is a tool for evaluating the government's adherence to the PFM act and its commitment to responsible and transparent financial management, fostering public trust and fiscal responsibility.

FY 2023/24 first quarter Budget implementation report highlights progress made in implementation of the Makueni County Government Budget for the period ending 30th September 2023. It allows stakeholders to assess how effectively public funds were managed, whether budget goals were met, and what corrective actions, if any, are needed to improve budgetary processes in the future.

The FY 2023/24 Budget is the first budget to implement the CIDP 2023-2027 and was anchored on the County Government agenda of socio economic transformation with a broad focus on Enhancing efficiency for economic growth and community resilience

1.1 Overall Budget Key Highlights

The FY 2023/2024 budget is Kshs. **10,568,289,780** consisting of Kshs. 7,342,391,532 recurrent and 3,225,808,248 development budget allocation budget. The County has met the requirement of 30 percent budgetary allocation to development projects and programmes. The personnel ratio for the financial year amounts to 41 percent which surpasses the requirement of 35 percent. This has been attributed to salary increase of staff and provision of housing fund, NHIF and NSSF as per the new Finance Act. This will be mitigated by putting up measures to improve own source revenue and external resource mobilization. The resultant effect will be increased allocation to development and decrease in personnel ratio.

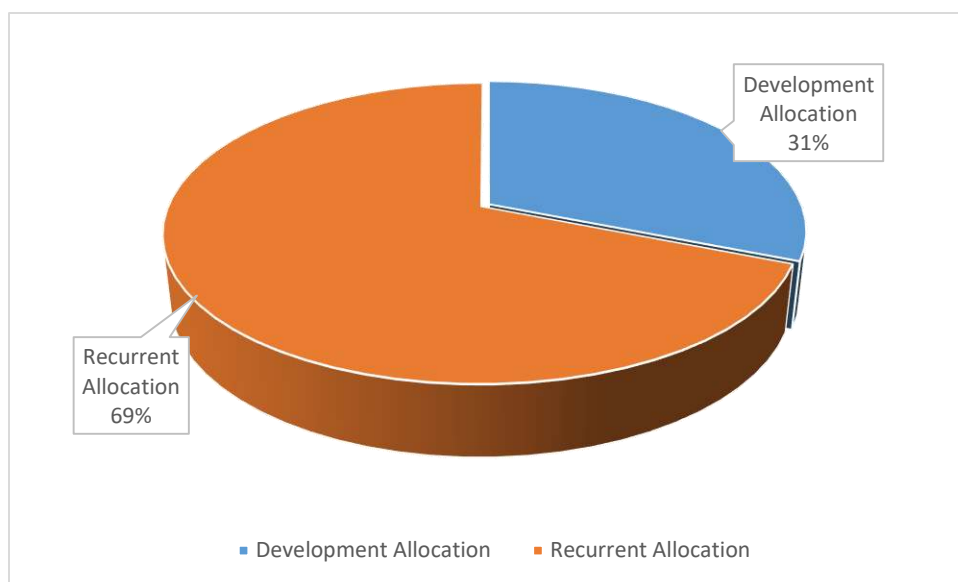


Figure 1:County Budget Allocation by Main Economic Classification

1.2 Expected Revenue Estimates

To finance the budget, the Government expected to receive Kshs. 8,455,460,962 as equitable share, Kshs. 912,828,818 as conditional grants, Kshs. 1,200,000,000 as own-source of revenue

1.3 Allocation per Department

The highest beneficiary of the budget allocation was the department of Health Services followed by the department of Agriculture, Irrigation, Livestock, Fisheries and Cooperatives and the least beneficiary being the County Public Service Board. This is in line with the County priorities as set out in the 2023-27 CIDP. The huge allocation to health services is attributed to huge workforce and recurrent budget for running the health facilities as well as purchase of medical commodities including drugs.

Table 1:FY 2023/24 Allocation per Department

No.	Department	2022/23 Revised Budget Estimates (2)	2023/24 Salary	2023/24 O&M	2023/24 Recurrent	2023/24 Development	2023/24 Budget Estimates	Percentage
1.	Governship	251,098,282	71,883,429	141,682,515	213,565,945	-	213,565,945	2%
2.	County Secretary	487,485,416	234,952,080	356,194,929	591,147,009	-	591,147,009	6%
3.	County Attorney's Office	14,463,198	14,072,319	19,951,188	34,023,507	-	34,023,507	0%
4.	Department of Devolution	306,166,198	212,699,685	98,187,797	310,887,482	21,837,927	332,725,409	3%
5.	Department of Finance,	860,579,263	225,244,138	315,354,897	540,599,035	20,000,000	560,599,035	5%
6.	Department of Agriculture,	1,046,317,668	262,695,289	47,877,000	310,572,289	936,890,356	1,247,462,645	12%
7.	Department	675,184,957	400,746,420	171,170,629	571,917,049	241,600,000	813,517,049	8%

No.	Department	2022/23 Revised Budget Estimates (2)	2023/24 Salary	2023/24 O&M	2023/24 Recurrent	2023/24 Development	2023/24 Budget Estimates	Percentage
	of ICT, Education and Internship							
8.	Department of Gender,	175,823,347	37,006,189	30,377,972	67,384,161	140,247,204	207,631,365	2%
9.	Department of Health Services	3,986,717,810	2,326,881,228	835,450,000	3,162,331,228	429,372,904	3,591,704,132	34%
10.	Department of Trade,	107,479,091	41,212,158	80,478,075	121,690,232	200,000,000	321,690,232	3%
11.	Department of Infrastructure,	708,551,638	76,585,872	85,942,943	162,528,815	495,850,000	658,378,815	6%
12.	Department of Lands,	225,512,447	53,120,831	28,365,769	81,486,600	130,299,857	211,786,457	2%
13.	Wote Municipality	114,290,136	-	34,277,870	34,277,870	15,000,000	49,277,870	0%
14.	Emali Municipality		-	16,585,314	16,585,314	43,000,000	59,585,314	1%
15.	Department of Water	673,361,255	70,674,325	31,512,000	102,186,325	490,800,000	592,986,325	6%
16.	Sand Authority	101,922,984	21,264,094	42,377,972	63,642,065	15,000,000	78,642,065	1%
17.	CPSB	74,013,066	34,928,333	40,585,314	75,513,647	-	75,513,647	1%
	Sub Totals	9,808,966,758	4,083,966,389	2,376,372,183	6,460,338,572	3,179,898,248	9,640,236,820	91%
18.	County Assembly	955,775,128	345,094,338	536,958,622	882,052,960	46,000,000	928,052,960	9%
	Sub Totals	10,764,741,885	4,429,060,726	2,913,330,806	7,342,391,532	3,225,898,248	10,568,289,780	100 %

2.0 REVENUE ANALYSIS

The FY 2023/24 Budget is funded from three main sources namely; Equitable share – Kshs. 8,455,460,962 (80%), Own Source Revenue – Kshs. 1,200,000,000 (11%) and conditional allocations (loans and grants) – Kshs. 912,828,818 (9%).

The overall revenue performance for the first three months of the FY 2023/24 was 15 percent (Kshs. 1,583,206,075.) out of the total budgeted revenue of Kshs. **10,568,289,780**. The performance increased by 7 percent compared to the 8 percent recorded in the first quarter of the FY 2022/23.

Table 2: Analysis of FY 2023/24 Quarter 1 Revenue Performance

No .	Revenue Source	FY 2022/23 Budget Estimates(Millions)				FY 2023/24 Budget Estimates(Millions)			
		Budget Estimates	Actual as at Sep 30, 2022	Balance	Performance (%)	Budget Estimates	Actual as at Sep 30, 2023	Balance	Performance (%)
1	Equitable Share	8,133	691	7,441	9%	8,455	1,395	7,060	17%
2	Conditional Allocations , Loans and Grants	444	-	444	0%	913	0	913	0%
3	County Own Generated Revenue	1,085	144	941	13%	1,200	188	1,012	16%
	Sub total	9,662	836	8,826	9%	10,568	1,583	8,985	15%
4	FY 2021/22 Reallocation Funds	1,103	0	1,103	0%	0	0		
Total		10,765	836	9,929	8%	10,568	1,583	8,985	15%

2.1 LOCAL REVENUE COLLECTIONS

The county has over the years not met set revenue targets on own-source revenue principally due to lack of appropriate data to assess revenue potential, weak enforcement for compliance as well as lack of requisite laws to facilitate enforcement, untapped potential of land based revenue, staff shortage as well as exogenous factors such as drought, political interference and negative impact of COVID -19 pandemic.

Own Source Revenue performance registered a growth of 23% from Kshs 144,238,232 recorded in first quarter of FY 2022/23 to 188,055,016 Kshs in financial year 2023/24. The increase was attributed to collective efforts to enhance Own Source Revenue collection, increased surveillance, and increased willingness of the populace to pay fees, increased uptake of health insurance through NHIF, enhancing cashless collection, revenue reorganization from geographical to functional and reporting of all revenues collected by County government entities.

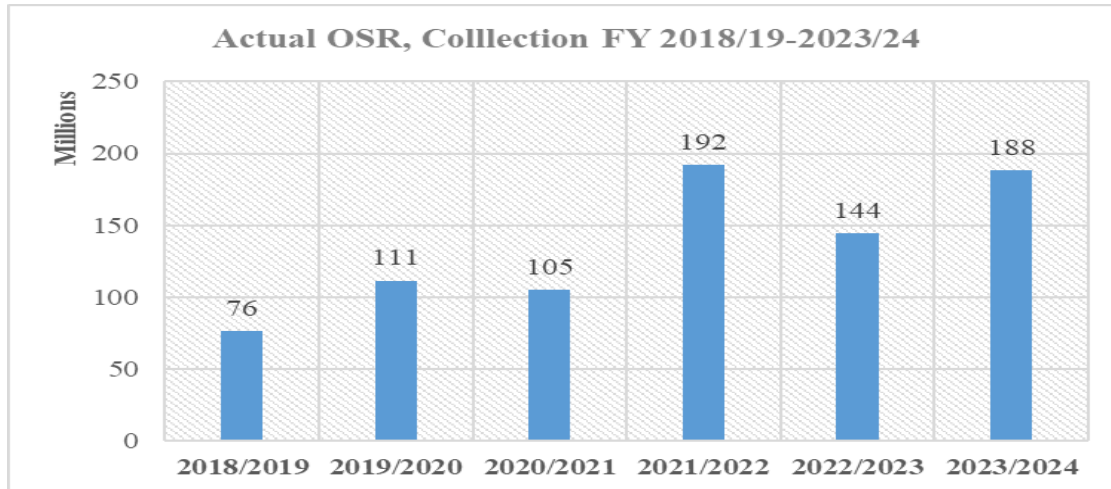


Figure 2: Actuals in the First Quarter of the Financial Year 2018/19-2023/24

Main Revenue Stream

The revenue collected in the first quarter of the FY 2023/4 was raised from 16 revenue streams. Hospital fees, cess, Single Business Permits, proceeds from sale of assets and administration control fees and charges were the high contributors of Own Source Revenue streams. The County revenue performance improved from 13 percent in FY 2022/24 to 16 percent FY 2023/24 same period of quarter one. Table 3 presents FY 2023/24 revenue performance per stream as at 30th September, 2023

Table 3: FY 2023/24 Revenue Performance per Stream as at 30th September, 2023

No	County Own Source Revenue	FY 2022/23 Budget			FY 2023/24 Budget		
		Annual Targets (Millions)	Actual Cumulative for Q 1 (Millions)	Performance	Annual Targets (Millions)	Actual Cumulative for Q 1 (Millions)	Performance
1.	Cess	27	11.7	43%	56.5	15.7	28%
2.	Land rates	120	1.6	1%	154.5	4.9	3%
3.	Single/Business Permits	135	8.7	6%	150.0	12.0	8%
4.	Property Rent	9	0.2	2%	3.5	1.4	41%
5.	Parking Fees	45	4.6	10%	35.0	5.7	16%
6.	Market Fees	45	7.7	17%	53.0	9.2	17%
7.	Advertising	15	0.8	6%	15.2	0.6	4%
8.	Hospital Fees	410	83.3	20%	510.0	110.5	22%
9.	Public Health Service Fees	25	2.7	11%	25.0	2.6	10%
10.	Physical Planning and Development	35	3.6	10%	50.0	4.4	9%
11.	Hire Of County Assets	0	0.1	72%	7.0	1.4	20%
12.	Conservancy Administration	10	0.2	2%	6.2	0.7	11%
13.	Administration Control Fees and Charges	204	10.9	5%	83.1	6.8	8%

No	County Own Source Revenue	FY 2022/23 Budget			FY 2023/24 Budget		
		Annual Targets (Millions)	Actual Cumulative for Q 1 (Millions)	Performance	Annual Targets (Millions)	Actual Cumulative for Q 1 (Millions)	Performance
14.	Proceeds from sale of assets	-	8.2		50.0	11.8	24%
15.	Other Fines, Penalties, And Forfeiture Fees	5	0.0	1%	1.0	0.3	25%
16.	Miscellaneous Receipts	-	-			0.0	
Total County Own Source Revenue		1,085	144	13%	1,200	188	16%
Other Receipts							
Donations /Grants Not Received Through CRF							
Total Other Receipts							
Total Receipts		1,085	144	13%	1,200	188	16%
1st Quarter performance							

3.0 Expenditure by Economic Classification

The total County Executive budget for FY 2023/24 was Kshs. 9,640,236,820 while the County Assembly amounted to Kshs. 928,052,960. The overall County Executive expenditure for the first three months of FY 2023/24 amounted to Kshs. 961,076,404 representing an absorption rate of 10%. The County Assembly absorption was 21 percent of the total allocated budget of Kshs. 928,052,960.

Overall Recurrent expenditure for the first quarter of the FY 2023/24 amounted to Kshs. 1,154,585,719 representing an absorption rate of 16 percent. The development expenditure amounted to Kshs. 1,318,140 representing zero percent absorption rate. Table 3 presents expenditure in FY 2023/24 as at 30th September 2023 by economic classification.

Table 4: Expenditure by Economic Classification as at 30th September, 2023

No.	Economic Item	FY 2023/24 Budget Estimates	Expenditures as at Sep 30, 2023	Balance	Absorption Rate (%)
1	Personnel Emoluments	4,083,966,389	782,682,835	3,301,283,554	19%
2	Operation & Maintenance	2,376,372,183	177,075,432	2,199,296,752	7%
	Recurrent	6,460,338,572	959,758,266	5,500,580,306	15%
3	Development	3,179,898,248	1,318,140	3,178,580,108	0%
	Total Executive	9,640,236,820	961,076,406	8,679,160,414	10%
4	County Assembly	928,052,960	194,827,453	733,225,507	21%
	Total Budget	10,568,289,780	1,155,903,859	9,412,385,921	11%

3.1. Departmental Expenditures

For the first quarter of the FY 2023/24, the Department of Health services recorded the highest absolute expenditures of Kshs 3,103,304,891 followed by department of Agriculture recording

Kshs. 1,214,959,992. The County Public Service Board recorded the least absolute expenditure at Kshs. 69,779,260.

Table 5: Departmental Expenditures

No.	Department	FY 2023/24 Budget Estimates	Expenditures as at Sep 30, 2023	Balance	Absorption Rate (%)
1	Department of Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	1,247,462,645	32,502,653.15	1,214,959,992	3%
2	County Public Service Board	75,513,647	5,734,387.00	69,779,260	8%
3	County Secretary	591,147,009	88,502,590.65	502,644,419	15%
4	Department of Devolution, Public Service, Public Participation and Special Programmes	332,725,409	36,621,113.45	296,104,296	11%
5	Department of ICT, Education and Internship	813,517,049	62,867,092.60	750,649,956	8%
6	Department of Finance, Planning, Budget and Revenue	560,599,035	143,020,660.40	417,578,374	26%
7	Department of Gender, Children, Youth, Sports and Social Services	207,631,365	6,730,750.70	200,900,614	3%
8	Office of Governor, Deputy Governor, County Administration, Intergovernmental Relations & County Attorney	247,589,452	31,754,235.50	215,835,216	13%
9	Department of Health Services	3,591,704,132	488,399,240.60	3,103,304,891	14%
10	Department of Lands, Urban Planning and Development, Environment and Climate change	320,649,641	19,593,209.55	301,056,432	6%
11	Department of Trade, Marketing, Industry, Culture and Tourism	321,690,232	10,573,088.35	311,117,144	3%
12	Department of Infrastructure, Transport, Public Works and Energy	658,378,815	13,545,202.20	644,833,613	2%
13	Department of Water and Sanitation	671,628,390	21,232,182.05	650,396,208	3%
Total (County Executive Entities)		9,640,236,820	961,076,406	8,679,160,414	10%
14	County Assembly	928,052,960	194,827,453	733,225,507	21%
Total Budget		10,568,289,780	1,155,903,859	9,412,385,921	11%

4.0 DEPARTMENTAL PERFORMANCE REPORTS

4.1. County Attorney

The total departmental expenditure for the first three months of FY 2023/24 was 3,588,363.75 representing an absorption rate of 11 percent against a budget of Kshs. 34,023,507. Operations and maintenance accounted for 69 per cent of the total expenditure while personnel emoluments accounted for 31 per cent of the total expenditure.

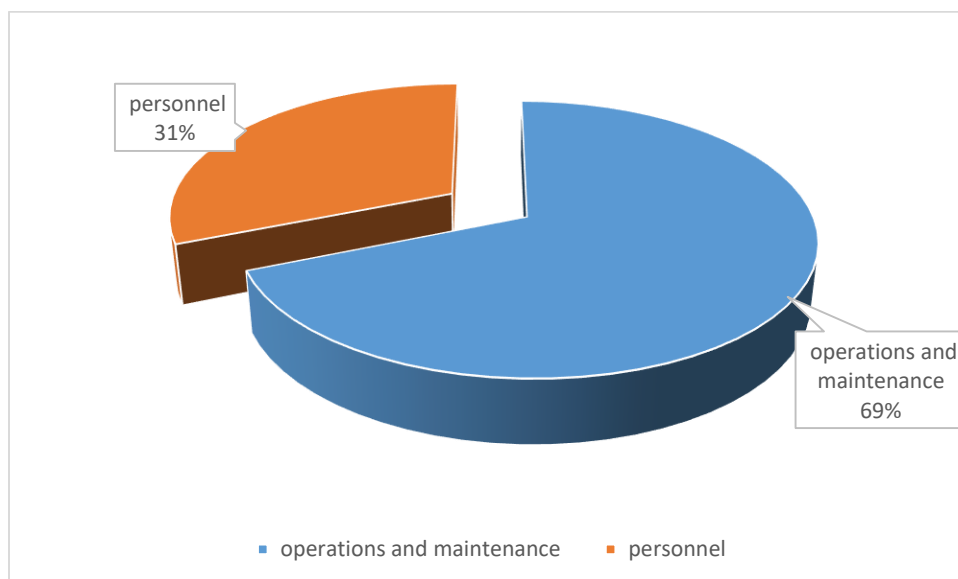


Figure 3: County Attorney; Expenditure by Economic Classification

Source: County Treasury

Recurrent Expenditure

Analysis of the recurrent expenditure shows that the department spent Ksh. 1,116,358.75 on personnel emoluments which represents 31 percent, Kshs 2,472,005.00 (69 percent) on operations and maintenance of the total recurrent expenditure for the first quarter of FY 2023/24.

Table 6: County Attorney; Summary of Budget and Expenditures

Expenditure item	FY 2023/24 budget	Actual Expenditure as at 30th September 2023	Budget Execution Rate
Recurrent Expenditure			
Operations	19,351,188	2,472,005.00	13%
Maintenance	600,000	-	0%
Sub total	19,951,188	2,472,005.00	12%
Personnel	14,072,319	1,116,358.75	8%
Total recurrent	34,023,507	3,588,363.75	11%

4.2. County Public Service Board (CPSB)

The cumulative expenditure of the County Public Service Board for the period up to 30th

September 2023 was Kshs 5,734,387.00 which represented an absorption rate of 8%.

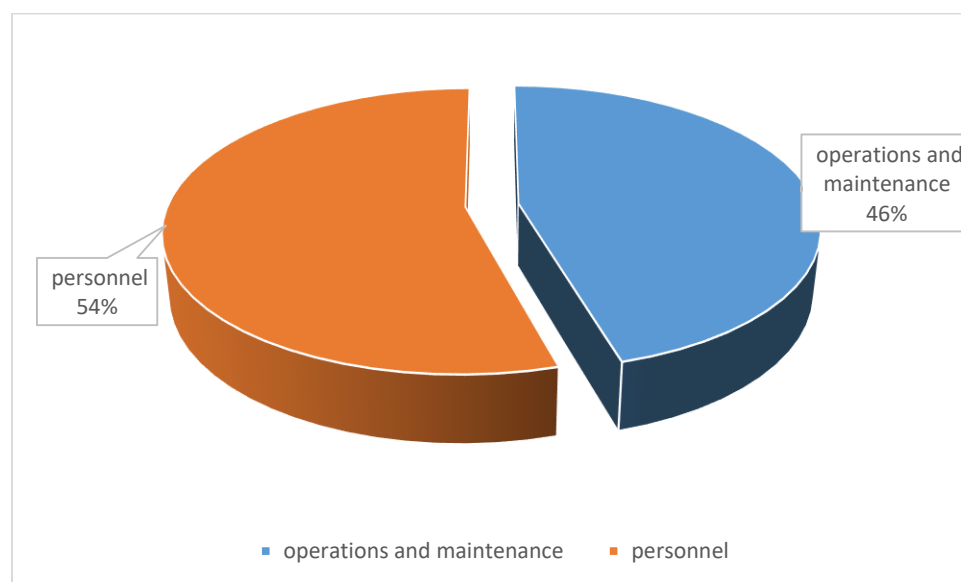


Figure 4: CPSB Expenditures by Economic Classification

Recurrent Expenditure

Out of the total expenditure, 46% was spent on operations and maintenance while 54% was on personnel emoluments.

Table 7: CPSB Summary of Budget and Expenditures

Expenditure Item	FY 2023/24 Budget Estimates	Expenditure as at 30 th September 2023	Budget Execution Rate (%)
Compensation to Employees	34,928,333	3,122,522.00	6%
Operations and Maintenance	40,585,314	2,611,865.00	9%
Total	75,513,647	5,734,387.00	8%

4.3. Department of Lands, Urban Development, Environment and Climate Change

The total expenditure for the department in FY 2023/24 Quarter one was KShs 9,656,721 which translated to an absorption rate of 5 percent against a budget of KShs 211,786,457. The total quarterly departmental expenditures constituted 32 percent on operations and maintenance, 54 per cent on personnel emolument and 14 percent on development expenditure.

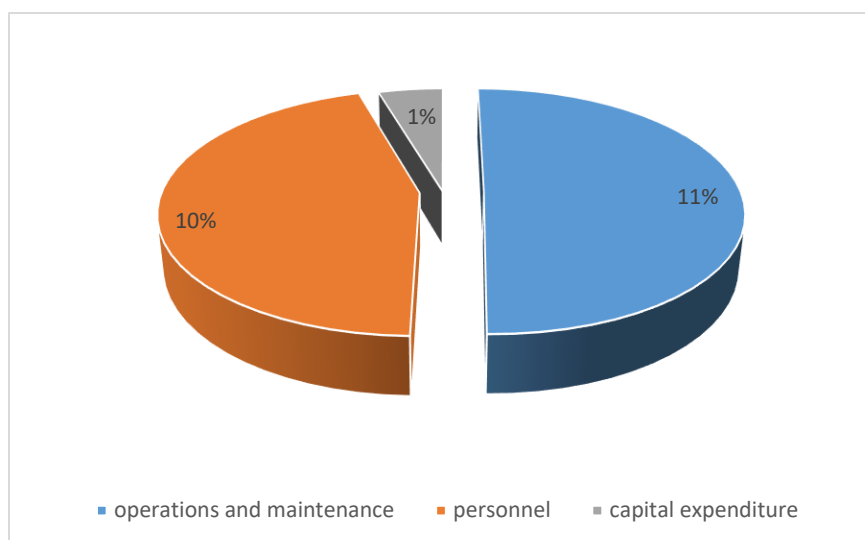


Figure 5: Lands Department; Expenditure by Economic Classification

Recurrent Expenditure

Analysis of the recurrent expenditure of KShs. 8,338,581 shows that the department spent 32 per cent on operations and maintenance and 54 per cent on personnel emoluments of the total recurrent expenditure.

Table 8: Lands Department - Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Budget Estimates	Cumulative Expenditure as at 30th September 2023	Absorption Rate
Recurrent Expenditure			
Operations	22,665,769	3,111,100	14%
Maintenance	5,700,000	-	0%
Sub Total	28,365,769	3,111,100	11%
Personnel	53,120,831	5,227,481	10%
Total Recurrent	81,486,600	8,338,581	10%
Development Expenditure			
Capital Expenditure	130,299,857	1,318,140	1%
Total	211,786,457	9,656,721	5%

Development Expenditure

The department spend KSh 1,318,140 on development activities out of development budget of KSh 130,299,857 translating to 14 percent absorption rate.

Table 9: Lands Department; Development Budget and Project Status

Ward	Expenditure item	FY 2023/24 Budget Estimates	Status
HQ	Climate change Fund Board	6,000,000	Not started
HQ	FLLoCA Matching Grant	48,500,000	Not started
HQ	Market survey, preparation of deed plan and issuance of leasehold title deeds, LIMS and Opening of roads of	8,000,000	Not started

	Kathonzweni Market plans		
HQ	Verification of beneficiaries for issuance of title deeds for Kiboko B	4,000,000	Not started
Mtito Andei	Market survey of Mtito Andei Market: Market survey, Preparation of peritoner and picking individual parcels and issuance of leasehold title deeds	5,500,000	Not started
Muvau/Kikumini	Demarcation of riparian land within Ndukuma	1,000,000	Not started
HQ	Urban Development (Resolution of boundary and land ownership disputes)	5,000,000	Not started
HQ	EIA and exsion of Ngai Ndethya Settlement scheme	3,000,000	Not started
Kilungu	Prefesibility study of Nthunguni gully and watershed management	1,000,000	Not started
HQ	Conditionall allocation ; 20% Share of Mineral Royalties	99,857	Not started
HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	11,000,000	Not started
HQ	Town Planning and plot registration Kwa DC Market	3,000,000	Not started
HQ	Plot registration - Data collection for registering plots to LIMS countywide	2,000,000	Not started
HQ	Makueni Land Liasion Committees and Support to title deeds	2,500,000	Not started
HQ	Enhancement of LIMS System and data clerks	2,000,000	Not started
HQ	Mapping, surveying and beaconing of County Forests at Nzueni, Kitundu A&B, Mutungu and Kathekani	2,000,000	Not started
HQ	Wildlife Conservation and Management	1,000,000	Not started
Kalawa	Planning and survey of Kathulumbi market	1,000,000	Not started
Kalawa	Planning and survey of Kalawa market	1,000,000	Not started
Kathonzweni	Watershed restoration and Desilting Londokwe Dam	2,000,000	Not started
Kee	Rehabilitation of gulleys and road bush clearing and drainage	2,000,000	Not started
Kiimakiu/kalanzoni	Control of gulleys at Kwe Kuyu Kalemwani	1,000,000	Not started
Kikumbulyukikumbulyu south	Construction of gabions along Mbeetwani Road	1,000,000	Not started
Makinduu	Planting and tree growing at critically degraded ecosystems	2,000,000	Not started
Makinduu	Kiboko Town Planning	3,500,000	Not started
Muvaumuvau/kikumini	Kwa Kathoka Town Planning	1,000,000	Not started
Muvaumuvau/kikumini	Climate Change initiative	1,000,000	Not started
Nguunguu/masumba	Town Planning of Thithi/Simba Market	1,000,000	Not started
Nguumo	Survey of Muuni subward	1,000,000	Not started
Nzauikilili/kalamba	Forest conservation and awareness (Tree planting/water weirs/sand dams)	2,200,000	Not started
Thange	Surveying of Machinery and Kinyambu Mkts	2,000,000	Not started
Tulimanini	Feasibility study on mining	2,500,000	Not started
Ukia	Riverine conservation and restoration	500,000	Not started

4.4. Governance

The total expenditure for the first three months of FY 2023/24 for the office of Governor and Deputy Governor was **KShs 28,165,871.75** which translated to an absorption rate of 13 per cent

against a budget of **KShs 213,565,944.63**. All the expenditures were recurrent in nature.

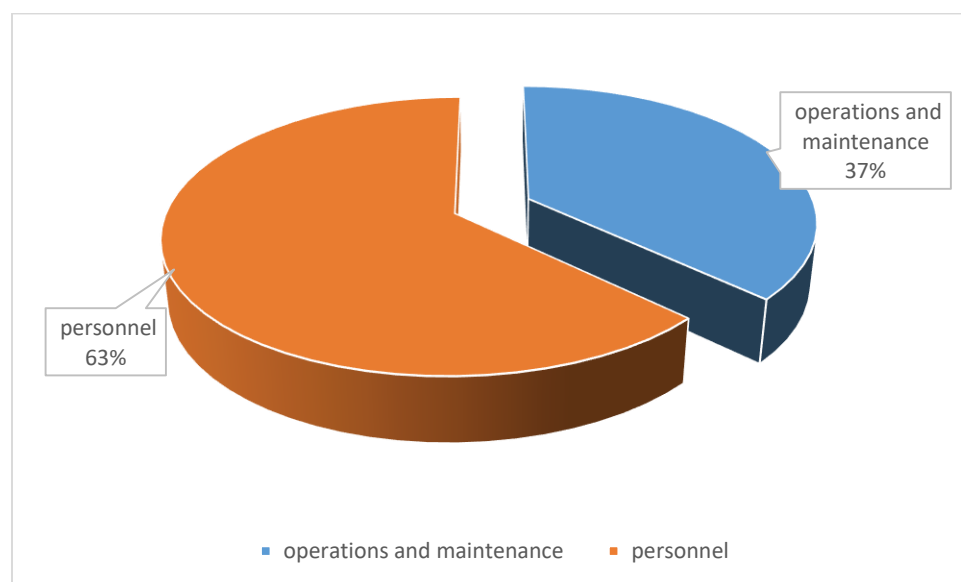


Figure 6: Governance; Expenditure by Economic Classification

Table 10: Governance; Summary of Budget and Expenditures

Expenditure item / Vote Head	FY 2023/24 Budget	Cumulative Expenditure as at 30th Sept 2023	Absorption Rate
Recurrent Expenditure			
Operations	124,932,515.33	10,402,415.00	8%
Maintenance	16,750,000.00	3,300.00	0%
Sub Total	141,682,515.33	10,405,715.00	7%
Personnel	71,883,429.30	17,760,156.75	25%
Total Recurrent Budget	213,565,944.63	28,165,871.75	13%
Total Budget	213,565,944.63	28,165,871.75	13%

4.5. Department of Trade, Marketing, Industry, Tourism and Cooperatives

The department was allocated ksh. 321,690,232 for both recurrent and development in FY 2023/24. The total expenditure for FY 2023/24 first quarter was KShs 10,573,088 which translated to an absorption rate of 3 percent.

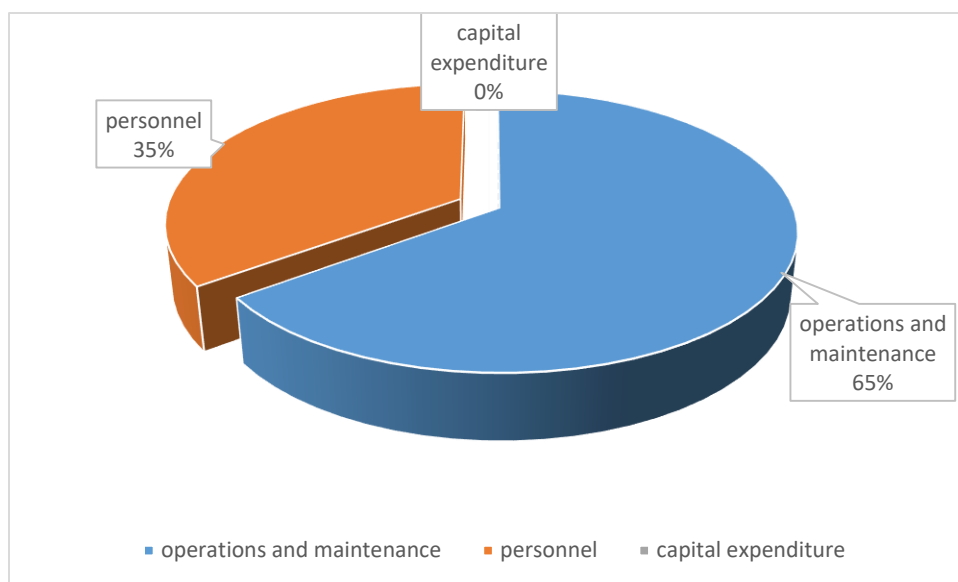


Figure 7: Trade Expenditure by economic classification

Table 11; Trade Department; Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Budget Estimates	Actual Expenditure as at 30 th Sep 2023	Budget Absorption Rate
Recurrent Expenditure			
Operations	15,146,235	856,370	6%
Maintenance	65,331,840	6,011,520	9%
Sub Total	80,478,075	6,867,890	9%
Personnel	41,212,158	3,705,198	9%
Total Recurrent	121,690,232	10,573,088	9%
Capital Expenditure	200,000,000	-	0%
Total budget	321,690,232	10,573,088	3%

Development Expenditure

The department had budgeted KShs 200,000,000 for capital development expenditure. The department has no development expenditure incurred for the first quarter of the financial year.

Table 12: Trade Department; Development Budget and Project Status

Ward	Expenditure item	FY 2023/24 Budget Estimates	Status
HQ	Exhibitions and Trade fairs	2,500,000	Not started
HQ	Maintenance of other assets - Markets, tourism centres	3,000,000	Not started
Kilungu	Nunguni Business Centre and Town Infrastructure Upgrade	65,000,000	Not started
HQ	Conditional Grant for Aggregated Industrial Parks Programme	100,000,000	Not started
HQ	MSMEs Development programme	2,000,000	Not started
HQ	Consumer Protection programme	3,000,000	Not started
HQ	Trade and Marketing development programmes	5,000,000	Not started

Ward	Expenditure item	FY 2023/24 Budget Estimates	Status
HQ	Small Business development Centres USAID matching grant	7,500,000	Not started
HQ	Tourism Promotion development programme: Tourism sites development and promotion	6,500,000	Not started
Emali/Mulala	Kenya Music and Cultural Festivals	1,000,000	Not started
Kalawa	Kavumbu Public toilet	500,000	Not started
Kathonzweni	Construction of a public toilet at Ikaasu Market	500,000	Not started
Kathonzweni	Construction of a public toilet at Kavumbu Market	500,000	Not started
Kiima Kiu/Kalanzoni	Construction of a public toilet at Marwa Market	1,000,000	Not started
Kiima Kiu/Kalanzoni	Construction of public toilet at Ngiini Playground	1,000,000	Not started
Nguumo	Uvileni market toilet	1,000,000	Not started

4.6. Department of Gender, Children, Culture & Social Services

In the quarter one of fiscal year 2023/2024, the Department of Gender, Children, Culture and Social Services utilized a total of KShs 6,730,751 against the total departmental allocation of KShs. 207,631,365 representing 3 percent absorption rate. Social Protection programme receives a huge budget allocation as compared to the other programmes run by the department. This is attributed to the concerted efforts to enhance socio-economic empowerment for the vulnerable members in the community.

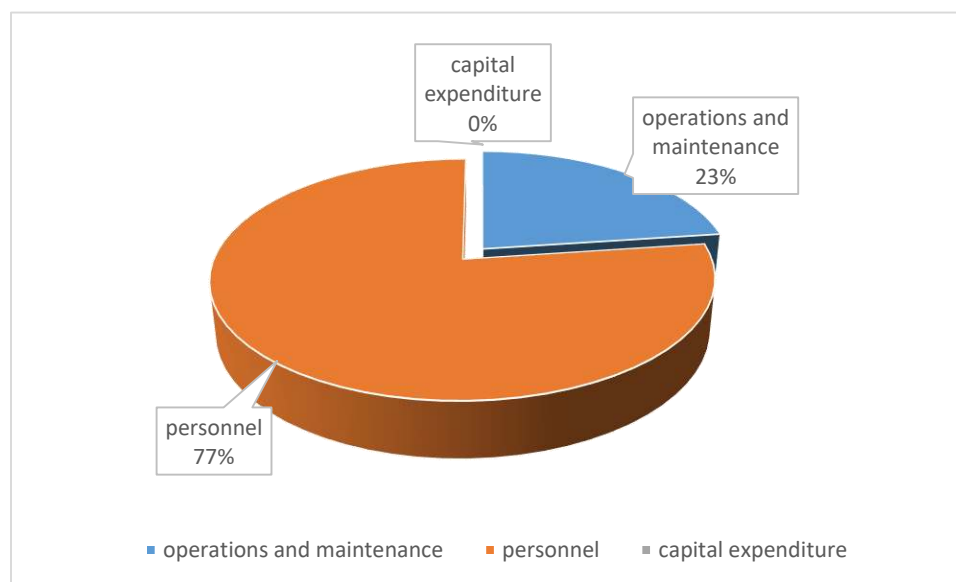


Figure 8: Department of Gender; Expenditure by Economic Classification

Recurrent Expenditure

Analysis of the recurrent expenditure of KShs. 6,730,751 shows that the department spent KShs. 1,539,000 (23%) on Operations and Maintenance and 5,191,751 (77%) on personnel emolument for the first 3 months of the FY 2023/24.

Table 13; Gender Department; Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Budget Estimates	Actual expenditure as at 30 th Sep 2023	Budget Execution Rate
Operations	11,676,000	1,380,800	12%
Maintenance	18,701,972	158,200	1%
Sub total	30,377,972	1,539,000	5%
Personnel	37,006,189	5,191,751	14%
Total Recurrent	67,384,161	6,730,751	10%
Capital expenditure	140,247,204	-	0%
Total Budget	207,631,365	6,730,751	3%

Development Expenditure

The department did not incur development expenditures in the first quarter of the FY 2324.

Table 14: Development Budget Projects Status

Ward	Vote Head	FY 2023/24 Budget Estimates	Status
HQ	Sport Development	10,000,000	Not started
HQ	Gender Based Violence programmes	6,000,000	Not started
Emali Mulala	Makueni Child Protection Centre	10,000,000	Not started
Emali Mulala	Upgrading mulala play ground	3,497,204	Not started
HQ	Youth empowerment programme	10,000,000	Not started
HQ	KYISA Games	13,000,000	Not started
Ilima	Social Protection Development - 3200 litre Water Tanks for needy persons and vulnerable households	1,000,000	Not started
Ilima	Sports development (Leveling of field at musalala area and improvement of a katch stadium 1M and ligi mashinani 0.5M)	1,500,000	Not started
Ivingoni/ Nzambani	Sports Development programme	1,500,000	Not started
Kako/ Waia	Construction of Boda boda Shed	200,000	Not started
Kako/ Waia	Social Protection Programme (OVC's, PWD's and Elderly)	1,000,000	Not started
Kalawa	Social Protection :Support to vulnerable Elderly, PWDs(house/toilet/ bed /assistive devices and beddings	1,000,000	Not started
Kalawa	Sports Development programme	1,500,000	Not started
Kasikeu	Sports Development programme	1,000,000	Not started
Kathonzweni	Sports Development programme	500,000	Not started
Kathonzweni	Social Protection Programme - Provision of wheelchairs and Assistive devices to PWD	500,000	Not started
Kee	Youth Empowerment Programme	1,000,000	Not started
Kiima Kiu/Kalanzoni	Sports development Programme	250,000	Not started
Kiima Kiu/Kalanzoni	Leveling of Kiu primary ground and public toilet	2,000,000	Not started
Kikumbulyu North	Youth empowerment and sports development	1,000,000	Not started
Kikumbulyu North	Youth empowerment programme	1,500,000	Not started
Kikumbulyu North	Social Groups Development; Purchase of tents and Plastic Chairs	2,000,000	Not started
Kikumbulyu South	Youth empowerment and sports development	2,000,000	Not started
Kikumbulyu South	Social Groups development programme	2,000,000	Not started
Kilungu	Sport/Talent Development – ligi mashinani awards, field leveling	2,500,000	Not started

Ward	Vote Head	FY 2023/24 Budget Estimates	Status
Kilungu	Social Groups development; Purchase of 15 -100-seater tents and chairs	3,000,000	Not started
Kisau/ Kiteta	Sports development - Ligi mashinani	1,000,000	Not started
Kisau/ Kiteta	Sports Development Program-Leveling of Iviani, Kivani and Kiteta playgrounds	1,900,000	Not started
Kithungo/ Kitundu	Levelling of Kusyongali playground	4,000,000	Not started
Kitise/ Kithuki	Youth Development programs – Mentorship, sports activities,	500,000	Not started
Kitise/ Kithuki	Construction of public dias (Jukwaa) at Kitise Market	1,000,000	Not started
Makindu	Support to PWDs, assessment and registration, elderly, orphans, vulnerable children, GBV survivors	500,000	Not started
Makindu	Sports Development programme	1,000,000	Not started
Makindu	Youth empowerment programme; Ajira kwa vijana, ujuzi teketeke	1,000,000	Not started
Masongaleni	Youth empowerment & Sports Development programme	1,500,000	Not started
Masongaleni	Social Groups development programme	1,500,000	Not started
Mavindini	Sports Development programme	2,000,000	Not started
Mbitini	Sports Development programme	1,000,000	Not started
Mbooni	Social Protection Programme PWDs empowerment	1,000,000	Not started
Mbooni	Sports development programme and leveling of Kyangoma stadium	2,000,000	Not started
Mtito Andei	Sports Development Programme	1,500,000	Not started
Mtito Andei	Social Groups Development Programme	2,500,000	Not started
Mukaa	Sports Development Programme	1,000,000	Not started
Mukaa	Leveling of Uvete playground and construction of a toilet.	2,000,000	Not started
Nguu/Masumba	Sports Development and Ligi Mashinani/ Talent centre Development	2,000,000	Not started
Nguumo	Youth empowerment -Ajira kwa vijana, ujuzi teketeke-500,000 and sports-1,000,000	1,500,000	Not started
Nguumo	Gender and social services-PWD-Assistive devices, assessment and registration	1,500,000	Not started
Nzaui/Kilili/Kalamba	Sports Development programme	1,000,000	Not started
Nzaui/Kilili/Kalamba	Social Groups Development Programme (Tents for 20 groups (20 tents and 2000 chairs)	4,400,000	Not started
Thange	Social Protection Programme; Support to PWDs	500,000	Not started
Thange	Youth Empowerment Programme; Ajira Mtaani	1,000,000	Not started
Thange	Sports development programme	1,500,000	Not started
Thange	Social Protection programme	1,500,000	Not started
Thange	Youth empowerment programme	2,000,000	Not started
Tulimani	Youth empowerment programme	1,000,000	Not started
Tulimani	Sports Development programme	1,500,000	Not started
Tulimani	Social Groups development programme	2,500,000	Not started
Ukia	Social Protection Programme; OVC,GBV management and support vulnerable groups(PWD, aged and youth)	500,000	Not started
Ukia	Sports Development Programme kwa kamoli (utaati) talent center : leveling of ground and wash rooms	2,000,000	Not started
Wote/Nziu	Sports Development Programme; Nziu playground-Levelling and goal posts	1,500,000	Not started
Wote/Nziu	Sports Development Programme	2,500,000	Not started
Wote/Nziu	Support to organized groups including PWDs in Nziu sub-	5,500,000	Not started

Ward	Vote Head	FY 2023/24 Budget Estimates	Status
	ward- tents and chairs and other equipments		

4.7. County Secretary

The total expenditure for the FY 2023/24 Quarter one for the office of county secretary was KSh. 88,502,590.65 which translated to an absorption rate of 15 percent against the budget of Ksh 591,147,009.

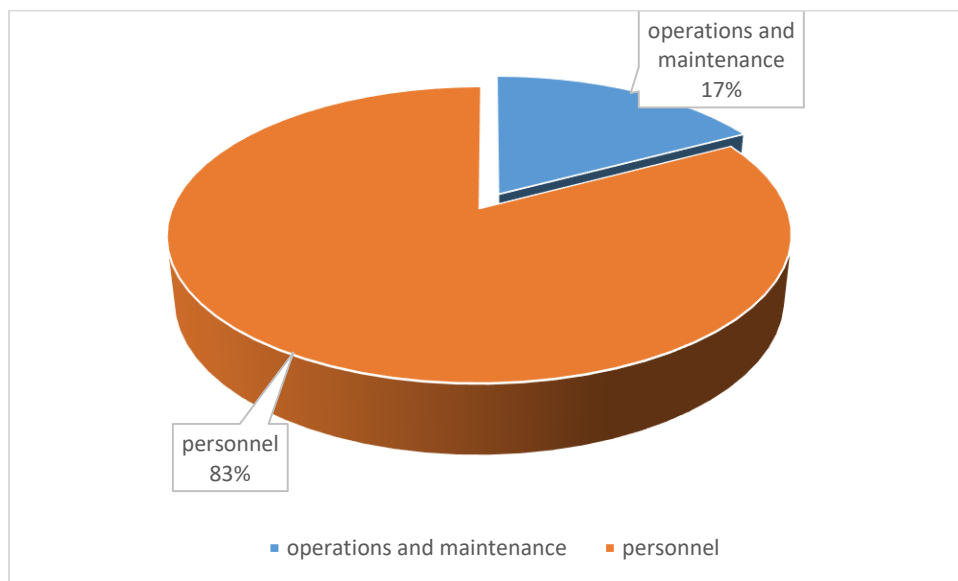


Figure 9: County Secretary; Expenditure by economic classification.

Table 15; County Secretary; Summary of Budget & Expenditures

Expenditure Item	FY 2023/24 Budget	Cumulative Expenditure As At 30th June 2023	Absorption Rate
Recurrent Expenditure			
Operations	348,794,929	15,175,097.95	4%
Maintenance	7,400,000	69,920.00	1%
Sub Total	356,194,929	15,245,017.95	4%
Personnel	234,952,080	73,257,572.70	31%
TOTAL	591,147,009	88,502,590.65	15%

4.8. Department of Finance and Socio Economic Planning.

The total expenditure for the department in the first quarter of FY 2023/24 was Ksh 143,020,660 which translated to an absorption rate of 26 percent against the budget of **560,599,035**. The department spent 67 percent of the total expenditures on personnel emoluments and 33 percent on operations and maintenance.

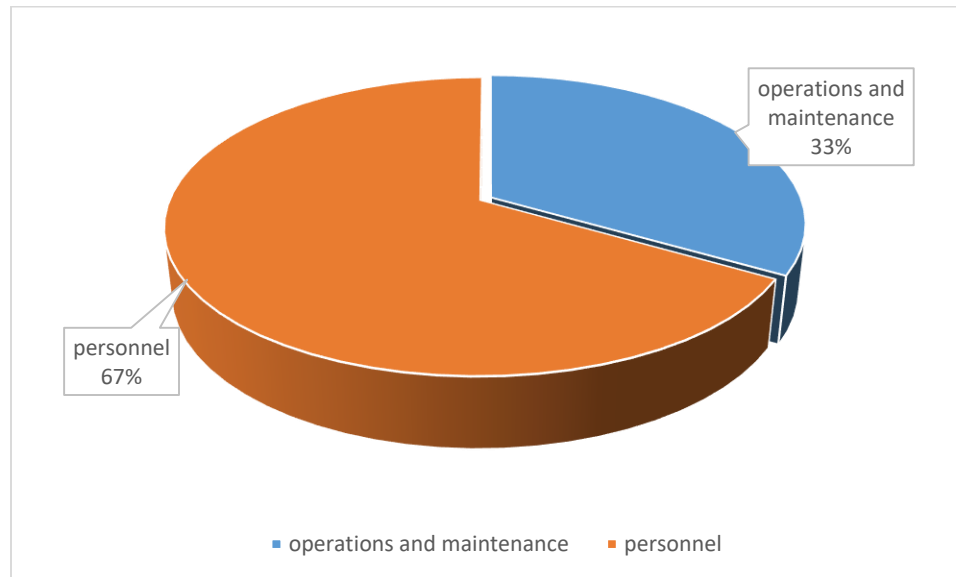


Figure 10: Finance Department; Expenditure by Economic Classification

Recurrent Expenditure

Table 16: Finance Department; Summary of Budget and Expenditures

Expenditure Item	FY 2023/24 Budget	Cumulative Expenditure As At 30th Sept 2023	Absorption Rate
Recurrent Expenditure			
Operations	144,154,897	17,587,666	12%
Maintenance	171,200,000	30,000,000	18%
Sub Total	315,354,897	47,587,666	15%
Personnel	225,244,138	95,432,994	42%
Total Recurrent Budget	540,599,035	143,020,660	26%
Capital Expenditure	20,000,000	-	0%
Total Budget	560,599,035	143,020,660	26%

Development Expenditure

The department did not incur development expenditures in the first quarter of the FY 23/24.

Table 17: Project status for the department of Finance

Ward	EXPENDITURE ITEM	FY 2023/24 Budget Estimates	Status
HQ	Supplementary Projects for poor and marginalized areas	15,000,000	Not started
HQ	Equipping and Fencing of County Treasury Block	5,000,000	Not started

4.9. Department of Education, Sports & ICT

The total expenditure for the FY 2023/24 quarter one was KShs. 62,867,093 which translated to an absorption rate of 8 percent. The department spent 84 percent on personnel emoluments and 16 percent on operations and maintenance.

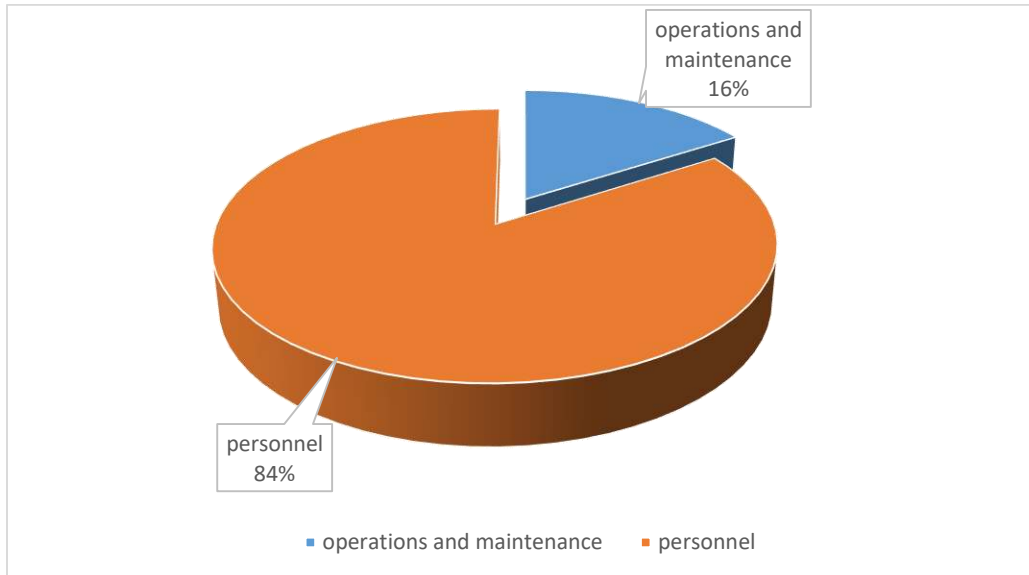


Figure 11: Education Department; Expenditure by Economic Classification

Recurrent Expenditure

Analysis of the recurrent expenditure shows that the department spent Kshs 52,821,638 on personnel emoluments which represent 84 percent of the total recurrent expenditure for the FY 2023/24. A total of Kshs 10,045,455 was incurred on operation and maintenance which represents 16 percent of the total quarter one recurrent expenditure for the FY 2023/24.

Table 18: Education Department; Summary of Budget and Expenditures

Expenditure Item	Fy 2023/24 Budget	Expenditure As At 30th sept 2023	Absorption Rate (%)
Recurrent Expenditure			
Operations & Maintenance	171,170,629	10,045,455	6%
Personnel Emoluments	400,746,420	52,821,638	13%
Total Recurrent	571,917,049	62,867,093	11%
Capital Expenditure	241,600,000	-	0%
Totals	813,517,049	62,867,093	8%

Development Expenditure

The department did not utilize the development budget

Table 19: Education Department Project status

ward	Expenditure item	FY 2023/24 Budget Estimates	Status
HQ	Government Automation	35,000,000	Not started
HQ	ECDE Capitation	20,000,000	Not started
HQ	Internship, Mentoring & Volunteer Programme	15,000,000	Not started
Tulimani	Upgrading of Kyamuthengi community library	1,000,000	Not started
HQ	CTTI Development and capitation	20,000,000	Not started
Kee	Kyandumbi ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000	Not started
Kee	Nguluni ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000	Not started
Mbooni	Construction of a dormitory at Mukaatini CTTI	4,000,000	Not started
Mavindini	Construction of dormitory at Ivinga Nzia CTTI	3,500,000	Not started
Mavindini	Construction of dormitory at Mavindini CTTI	3,500,000	Not started
Nzaui/ Kilili/Kalamba	Construction of Kalamba ECDE (One classroom with electrical contuity and lockable cabinet)	1,600,000	Not started
Muvau/Kikumini	Construction of Kambi Mawe ECDE (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,000,000	Not started
Mtito Andei	Kavungwa ECDE (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,000,000	Not started
Kathonzweni	Construction of Kiangini Youth Empowerment center. – Construction of ICT Hub/Computer lab/Resource center	3,000,000	Not started
Ivingoni/Nzambani	Construction of Kikwasuni ECDE (One classroom,3 door pit latrine electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,500,000	Not started
Muvau/Kikumini	Kimuumo ECDE center (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,000,000	Not started
Nzaui/ Kilili/Kalamba	Matiliku ECDE (One classroom with electrical contuity and lockable cabinet)	1,600,000	Not started
Nzaui/ Kilili/Kalamba	Maumi ECDE (One classroom with electrical contuity and lockable cabinet)	1,600,000	Not started
Mtito Andei	Mavindini ECDE (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,000,000	Not started
Kikumbulyu North	Construction of Mukononi ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000	Not started
Ukia	Construction of Mumbuni Primary ECDE Class (One classroom and electrical contuity)	1,500,000	Not started
Emali/ Mulala	Mwasa Ng'ombe ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000	Not started
Muvau/Kikumini	Ndukuma ECDE center (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,000,000	Not started
Kathonzweni	Ngomano ECDE - Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and	3,500,000	Not started

ward	Expenditure item	FY 2023/24 Budget Estimates	Status
	arm chair.		
Emali/ Mulala	Emali town ship ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000	Not started
Mbitini	Installation of tanks and gutters at Masokani CTTI and Kithumani	1,500,000	Not started
Iilima	Isovyva CTTI Construction of Dormitory and fencing	5,000,000	Not started
Kisau/ Kiteta	Kakuswi CTTI Construction of 2 domitories (female and male)	7,000,000	Not started
Nguumo	Katangini ECDE Construction of a Classroom (One classroom and electrical contuity)	1,500,000	Not started
Kathonzweni	Kathonzweni CTTI – Construction of pitlatrine Toilets	1,000,000	Not started
Kikumbulyu North	Katilamuni ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000	Not started
Kilungu	Kauti CTTI Equipping	1,500,000	Not started
Kasikeu	Kitumbini CTTI Dormitory	1,500,000	Not started
Thange	Kiumoni CTTI (equipping)	1,000,000	Not started
Kiima Kiu/Kalanzoni	Kwa Kea primary ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000	Not started
Mukaa	Kwa Muatha ECDE Construction of 2 classroom, electical contuity matalic cabinet wooden table and arm chair.	3,000,000	Not started
Kikumbulyu Soutj	Kwakyai ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000	Not started
Kikumbulyu North	Kyaani ECDE Construction of 2 classroom, 3 door pit latrine electical contuity matalic cabinet wooden table and arm chair.	3,500,000	Not started
Mbitini	Kyumbuni ECDE- Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000	Not started
Nguumo	Makusu ECDE (One classroom and electrical contuity)	1,500,000	Not started
Kisau/ Kiteta	Mulasya ECDE Construction of 2 classroom, water harvesting (5000lts tank) electical contuity, matalic cabinet, lockable wooden table and arm chair.	3,200,000	Not started
Kilungu	Mutongu ECDE Construction of 2 classroom, electical contuity matalic cabinet wooden table and arm chair.	3,000,000	Not started
Kilungu	Mutongu ECDE Construction of 2 classroom, electical contuity matalic cabinet wooden table and arm chair.	3,000,000	Not started
Nguumo	Ndeini CTTI Electricity connection	500,000	Not started
Kasikeu	Ndivu ECDE Construction of 2 classroom, office, store, water harvesting (5000lts) 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	4,000,000	Not started
Emali/ Mulala	Ng'etha CTTI- Construction of twin workshop and equipping	7,000,000	Not started
Kisau/ Kiteta	Ngaa ECDE Construction of 2 classrooms, office,store and water tanks (5000ltrs)	3,200,000	Not started
Thange	Ngokolani ECDE (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,000,000	Not started

ward	Expenditure item	FY 2023/24 Budget Estimates	Status
Nguu/ Masumba	Ngongweni Primary school ECDE Construction of 2 classroom, 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	3,500,000	Not started
Kitise/ Kithuki	Ngunguuni ECDE Construction of 2 classroom, office, store, water harvesting (5000lts) 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	4,000,000	Not started
Thange	Nzouni ECDE (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,000,000	Not started
kithungo/ Kitundu	Nzueni ECDE Construction of 2 classroom, office, store, water harvesting (5000lts) 3 door pit latrine electrical contuity matalic cabinet wooden table and arm chair.	4,000,000	Not started
Tulimani	construction of one door Pit latrine at Mulooni ECDE Centre	500,000	Not started
Kisau/ Kiteta	Songeni ECDE Construction of 2 classroom, water harvesting (5000lts tank) electrical contuity, matalic cabinet, lockable wooden table and arm chair.	3,200,000	Not started
Kalawa	Syongungi ECDE – Construction of 2 classroom, electical contuity matalic cabinet wooden table and arm chair.	3,000,000	Not started
Masongaleni	Ulilinzi ECDE - (One classroom and electrical contuity)	1,500,000	Not started
Nguumo	Uvileni CTTI Construction of a toilet	700,000	Not started
Kitise/ Kithuki	Yi Nthungu CTTI – Construction of a boys’ dormitory.	2,000,000	Not started
Masongaleni	Yikita ECDE Construction of a Classroom (One classroom and electrical contuity)	1,500,000	Not started
Nzau/ Kilili/Kalamba	Yiuma ECDE Construction of 2 classroom, electical contuity matalic cabinet wooden table and arm chair.	3,000,000	Not started

4.10. Department of Transport, Roads, Public Works & Energy

In FY 2023/24, the department had a total budget of Kshs 658,378,815 for various programs, which represented 6 per cent of the total County budget. The department only utilized Kshs. 13,545,202 on recurrent representing an absorption rate of 8%.

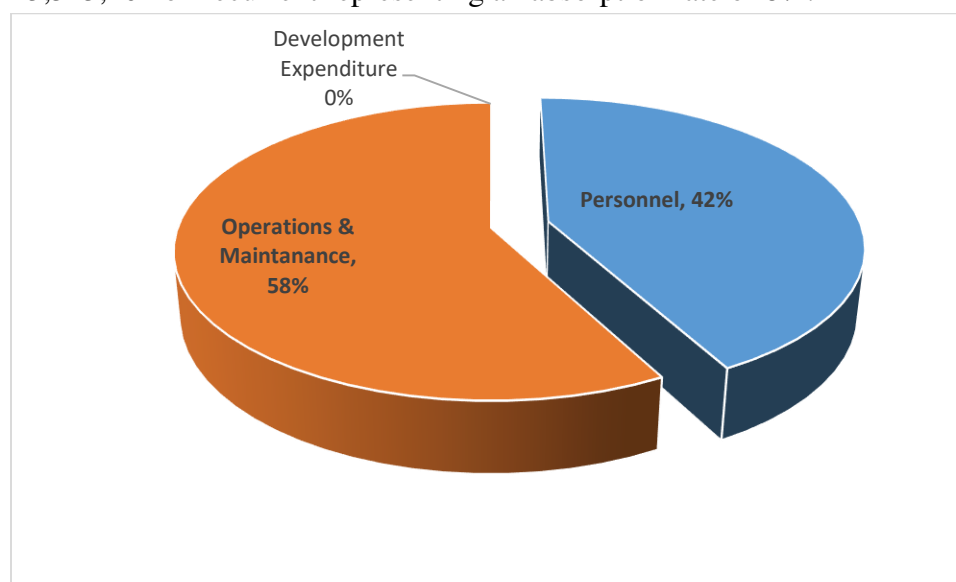


Figure 12: Expenditure Summary per Economic classification for Transport Department

Recurrent Expenditure

Analysis of the recurrent expenditure of Kshs. 13,545,202 shows that the department spent Kshs. 5,721,515 personnel emoluments which represents 42 percent of the total recurrent expenditure and Kshs. 7,823,687 on operations and maintenance expenditure which is 58 percent of the total recurrent expenditure for the FY 2023/24.

Table 20: Transport Department; Summary of Budget and Expenditures

Expenditure Item	FY 2023/24 Budget Estimates	Expenditure Up to 30th September, 2023	Absorption Rate (%)
Recurrent Expenditure			
Operations	57,193,443	6,480,787	11%
Maintenance	28,749,500	1,342,900	5%
Sub Total	85,942,943	7,823,687	9%
Personnel	76,585,872	5,721,515	7%
Total Recurrent	162,528,815	13,545,202	8%
Development Expenditure			
Capital Expenditure	495,850,000	0	2%
Total Budget	658,378,814.80	13,545,202.20	11%

Table 21: Transport Department Project status

ward	Vote Head	FY 2023/24 Budget Estimates	Status
HQ	Maintenance of street/flood lights	8,000,000	Not started
HQ	Green energy promotion	32,000,000	ongoing
Mbooni	Kalamani- nzaini road	1,000,000	Not started
Thange	Kolovoi - Kiukuni - Kasasule-Ithayoni-Kyulu-Kowoo	1,000,000	Not started
Thange	Pcea Kasasule-Miumoni-Bosnia-Metava	1,000,000	Not started
Mbitini	Construction of Mbulutini Ndauni drift	5,000,000	Not started
HQ	Rural Electrification Programme - REREC Matching grant	30,000,000	Not started
Mbooni	Kikima market improvement programme	5,000,000	Not started
Mukaa	Mukaa road improvement	1,500,000	Not started
Emali/Mulala	Road improvement programme	4,500,000	Not started
Ilima	Road Improvement Programme ,(Opening and grading)	3,500,000	Not started
Ilima	Construction of Kithoni Bridge	5,500,000	Not started
Ilima	grading, murraming and installation of structures at Mbaloni – Kyangunzu – Wautu – Kyambeke – Kwa Mwove – Nzukini – Kisuu – Upendo – Syathani – Kyenzenzeni Road	7,000,000	Not started
Ivingoni/ Nzambani	Migingo parking	1,000,000	Not started
Ivingoni/ Nzambani	Opening of Kyuasini- Kwa Nzekele road	1,000,000	Not started
Ivingoni/ Nzambani	Opening of Kwa Mbwika-Ivingoni School-Kwa Kimilu road	1,000,000	Not started
Ivingoni/ Nzambani	Opening of Kalikoni Borehole-Kilokwe-Mulu Ngomeli-Kilongosi-Wandia-MboyaNganda-Kwa Nduku-Kwa Mutindi-Kwa Kyalo-Kwa Muema Road	1,000,000	Not started
Ivingoni/ Nzambani	Road improvement(Matulani roads)	1,500,000	Not started
Ivingoni/ Nzambani	Road improvement(Makokani roads)	1,500,000	Not started
Ivingoni/ Nzambani	Installation of Street Lights within the Makutano Talent Centre	2,000,000	Not started

ward	Vote Head	FY 2023/24 Budget Estimates	Status
Ivingoni/ Nzambani	Marraming of Kativani - Pastor Komu – Utu Roads	2,000,000	Not started
Ivingoni/ Nzambani	Marraming of Matingini – Kwa Kata – Kwa Muli – Kwa Mutuku – Sila Mulu	2,000,000	Not started
Ivingoni/ Nzambani	Marraming of Kwa Kimasyu – Misuuni road	2,500,000	Not started
Ivingoni/ Nzambani	Road improvemnt	3,000,000	Not started
Ivingoni/ Nzambani	Upgrading of road from Mang’elele- yumbuni- kitheini- katheka kai- kwa muma- mbotela- manyata- kathiiiani- kongo- makutano- miiani- kwa Noah- kikwasuni- kwa mbata- strabag- kamunyuni- makokani- kwa ngewa Road.	5,000,000	Not started
Kako/ Waia	Road improvement programme	7,200,000	Not started
Kalawa	Road improvent programme – light grading – 5M opening of roads – 4M Fuel in-house machines – 2M.	11,000,000	Not started
Kasikeu	Opening of Isika Ivia Yiu road and Kwa Malenge Kayata road - culverts	2,000,000	Not started
Kasikeu	Road improvement and maintenance	3,000,000	Not started
Kasikeu	Road Improvement Programme(Hire of machinery) Hire of machinery	3,000,000	Not started
Kasikeu	Heavy grading and murraming of Kilome- Uvete- Kayata- Kasikeu- Mutweambo- Lumu- Kiou top- Kwa kalelo- Off Mombasa road- Kima dairy- Marwa road (Kasikeu Ward section)and heavy grading and murraming of Muangeni,Ngalana,MutyemboLumu,Kiou top ,Kwa Kalelo Off Mombasa road ,Kima Diary –Marwa Road and Kwa Mikate road at Muani .	9,500,000	Not started
Kathonzweni	Six (6) Market Lights at Mutini, Kiangini, Kyunyu, Ngomano, Thavu, and Ikaasu markets.	1,500,000	Not started
Kathonzweni	Machine hire for opening of feeder roads	2,000,000	Not started
Kathonzweni	Fuel for Grading using county machinery	2,000,000	Not started
Kee	Installation of street lights in markets	2,000,000	Not started
Kee	Road improvement Programme	7,700,000	Not started
Kiima kiu/kalanzoni	Installation of 8.5m double arm integrated solar lights system Mavivye market	250,000	Not started
Kiima kiu/kalanzoni	Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)	4,000,000	Not started
Kiima kiu/kalanzoni	Machines for hire -road improvement	4,000,000	Not started
Kiima kiu/kalanzoni	Kwa Kavesa drift & Culvert, heavy grading and murraming and drainage works from Ngiini- Kalanzoni - Yaitha	10,000,000	Not started
Kikumbulyu North	Road Improvement Programme (Fuel for grading machine)	1,500,000	Not started
Kikumbulyu North	Construction of Muangeni Drift near kwa Kitheka	2,500,000	Not started
Kikumbulyu North	Road improvement programme(Machine hire for various roads)	2,700,000	Not started
Kikumbulyu North	Installation of Kisayani Flood Light/ mask	3,000,000	Not started
Kikumbulyu North	Heavy grading and Murraming and; Construction of adequate road structures at Kisayani-Kathyaka- Mukononi-Ngaikini road	4,500,000	Not started
Kikumbulyu South	Market solar light rehabilitation programme(siembeni, Mbui nzau, Kyanginywa, mikuyuni)	600,000	Not started
Kikumbulyu South	Fuel for County Machinery	1,000,000	Not started
Kikumbulyu South	Kibwezi town lighting programme (matundani	3,900,000	Not started

ward	Vote Head	FY 2023/24 Budget Estimates	Status
	floodlight, Kibwezi streetlighting)		
Kikumbulyu South	Kibwezi town roads improvement	4,500,000	Not started
Kikumbulyu South	opening of and ugrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road	6,000,000	Not started
Kilungu	Kituaimwe – Kyakathungu and Itambani - Kilisa roads	2,000,000	Not started
Kilungu	Kituiuni Junction – Mutanda primary (culverts, grading, spot marruming and spot slabs)	3,000,000	Not started
Kilungu	Itambani – Kyanganda Road (Culverts, grading and spot marruming)	4,000,000	Not started
Kilungu	Road improvement – fuel/Machine hire	4,000,000	Not started
Kisau/ Kiteta	Road Improvement Program (Fuel for road maintainance)	1,000,000	Not started
Kisau/ Kiteta	Road Improvement Program (Hire of Machines/ murraming/ culverts)	4,500,000	Not started
Kithungo/ Kitundu	Road improvement Kithungo Kitundu	3,000,000	Not started
Kithungo/ Kitundu	Kilyungi hybrid high mast floodlight	3,000,000	Not started
Kithungo/ Kitundu	Nzueni – Muvaa – Kusyokithoi – Ndandini Road improvement	5,000,000	Not started
Kitise/ Kithuki	Road Improvement program – Fuel for inhouse works	1,500,000	Not started
Kitise/ Kithuki	REREC matching grand (for Kitise and Kithuki subwards)	2,000,000	Not started
Kitise/ Kithuki	Construction of road structures (Culverts and Drifts)	2,000,000	Not started
Kitise/ Kithuki	Installation of floodlights	2,000,000	Not started
Kitise/ Kithuki	Road Improvement program – Machine hire	3,500,000	Not started
Kitise/ Kithuki	Construction of road structures (Culverts and Drifts) Kithuki Subward – Kwa kalelo – Kimundi river – to Winzeni – Drift,Kalembu - Kwa kavilu - Mulango Sand dam (CDD) Bosnia – Kyuasini – Culvert,(CDD). Kiambani – Kimundi – Sand dam at Kimundi river (CDD) Kwa Muthembwa – Winzeni – Sand Dam (CDD). Matheni – Athi River Intake – Culvert (CDD). Kwa Mbuta – Nzouni – Kwakyoni – Culvert (CDD), Kwa Kivai - Kyuasini - culvert (CDD)	4,000,000	Not started
Kitise/ Kithuki	Construction of road structures (Culverts and Drifts) Kitise Subward – Muangeni – Manza – Sand dam (CDD), Mbata – Mayuu – Sand dam at Kwa Mbaluka (CDD), Manza – Ngunguuni – Sand dam at kwa Ndambuki (CDD), Ngunguuni – Ukokolani – Sand dam at Kwa Paul and kwa Komu (CDD), Ukokolani – Athiani – Sand dam at Kwa Kamuna and Kwa Kaesa (CDD), Athiani – Kithayoni – Sand dam at Kwa Kasyoka (CDD), Mwanja – Katangini – Sand dam at Kwa Richard (CDD), Kikome – Kwa Mukii – Kwa Kioko Mutaki – Kwa Nzula primary School – Sand dam (CDD)	4,000,000	Not started
Makindu	Roads improvement programme(Fuel)	500,000	Not started
Makindu	Streetlighting Kiambani primary,secondary schools and makindu town	3,500,000	Not started
Makindu	Machine Hire-grading of kwa kasoli-kwa nthoka wote road,kandengya-ndalani-junction (kisingo-ngomano road),miangeni-kambo market-kambo health center-kambo secondary-kambo rpimary school,ngomano-kambo market -kikauni,kalii secondary kawala market	5,000,000	Not started

ward	Vote Head	FY 2023/24 Budget Estimates	Status
Makindu	Bush clearing; Heavy grading and spot Murrming; Installation of culverts and drifts and; installation of Metre Drains.-Kiboko underpass-Mbiuni-Muuni river-Ngakaa-Kyanda-Kawala Market Kalii Pri -Kavatini Market- Yimwaa Market-Masalani Market- Wote-Makindu road	10,000,000	Not started
Masongaleni	Miradi kwa Jamii Programme	1,000,000	Not started
Masongaleni	Road improvement programme (Fuel for county machinery)	1,000,000	Not started
Masongaleni	Solar Market Floodlights - 1M Kativani, Kavatini, Makutano, Ndauni Markets.	1,000,000	Not started
Masongaleni	Road Improvement Program - Hire of Machines	2,000,000	Not started
Masongaleni	Rehabilitation of Isunguluni-Cutline-Kyanguli-Masaku Ndogo road - 8M	8,000,000	Not started
Mavindini	Road improvements (Fuel)	1,000,000	Not started
Mavindini	High mast street lighting at Iiani market	2,000,000	Not started
Mavindini	Road structures and protection works	3,000,000	Not started
Mavindini	Road improvements (Hire of machinery)	3,500,000	Not started
Mbitini	Road maintenance –repair	3,000,000	Not started
Mbitini	opening of roads and hire of machinery	3,000,000	Not started
Mbitini	Kwa Kitei Drift	3,500,000	Not started
Mbitini	Mbulutini drift- Construction of a drift	8,000,000	Not started
Mbooni	Miradi kwa Jamii - Roads for water, bush clearing, and spot improvement	1,000,000	Not started
Mbooni	Kikima market development	2,000,000	Not started
Mbooni	Upgrading of Kalamani- Nzaini road	3,000,000	Not started
Mbooni	Road Improvement	5,000,000	Not started
Mbooni	Muisyo-Ngomeni river drift	10,000,000	Not started
Mtito andei	Solar market flood lights at Kyusyani, Mbeetwani, Songea, Kalimani, Mavindini, Makutano, Misuuni and Kwa Kinyuti	2,000,000	Not started
Mtito andei	road improvement - (Hire 7m, Fuel 3m)	10,000,000	Not started
Mukaa	Installation of integrated solar light system (Kamuthini, Kiongwani,Kyandue, Kyangala, Mutiluni &Maiani	1,500,000	Not started
Mukaa	Road improvement programme - Hire of machinery	3,000,000	Not started
Mukaa	Heavy grading, murrming and drainage works on Mukaa-Uvete road	6,000,000	Not started
Muvau/Kikumini	Kwa Muasa west drift	1,000,000	Not started
Muvau/Kikumini	Kwa mwenga culverts	1,500,000	Not started
Muvau/Kikumini	Kwa Mulinge drift	1,500,000	Not started
Muvau/Kikumini	Kwa Kisoi Gulley	1,500,000	Not started
Muvau/Kikumini	Kwa Kateli Drift	2,000,000	Not started
Muvau/Kikumini	Road improvements(Hire of machinery)	5,000,000	Not started
Nguu/Masumba	Road improvement (Light grading)-Fuel	1,500,000	Not started
Nguu/Masumba	Construction (light grading and drainage-Machine Hire/Fuel) Kwa Mukei, Kwa Jacob, Kwa Mawiyoo, Kasuguni,Masamukye, Kwa Chief, Kalii, Kwa King'oo, Kwa Katangu,, Kwa Mai,Vololo, Kemalilu Road	3,000,000	Not started
Nguu/Masumba	Construction of Kitende Drift	3,500,000	Not started
Nguu/Masumba	Machine Hire (road opening)	4,000,000	Not started
Nguu/Masumba	Heavy grading and marruming (Machine Hire) of	5,000,000	Not started

ward	Vote Head	FY 2023/24 Budget Estimates	Status
	Ngulai, Makasa dispensary-kwa King'ee-Kwa Lole-Thithi, Mukami-uthasyo-Mulutini disp-ngangani Road		
Nguumo	Fuel/Machine Hire for Grading of Sekeleni-Ilatu-Kalembe Raha road	2,000,000	Not started
Nguumo	Fuel/Machine Hire for Grading and Murraming of Mbui Nzau-yala-Kalyakalya-Kwa kanyingi-Kwa Manthi-Kwa Mbilo-Kwa Mutua Ivila-Ndivuni-Kwa Mativo-Kwa Ngala-Kwa Viti-Tindima	4,000,000	Not started
Nguumo	Fuel/Machine Hire for Heavy grading, spot Murraming, slab construction, installation of culverts at Ngambi ya Munzyu- Tuanga road	4,500,000	Not started
Nguumo	Road improvement (Fuel/Machine Hire)	5,000,000	Not started
Nzaui/Kilili/Kalamba	Roads improvement across the Ward.	5,000,000	Not started
Thange	Murraming and leveling of Machinery, Kinyambu, Manyanga, Kikunduku and masonga Mkts	1,000,000	Not started
Thange	Grading and murraming kwa jc – muthungue primary - ituumo(fuel for county machinery)	1,000,000	Not started
Thange	Grading murraming of utithi- kyumbi – silanga – kwa mailu(fuel for county machinery)	1,000,000	Not started
Thange	Electrification of Usalama Market(Matching grant)	1,500,000	Not started
Thange	Heavy grading and gravelling, of Machinery- Baptist – Makongeni – Nzavoni- Ndivuni – Kamunyuni drift – Veneti – Muusini - Maikuu- Ituumo – Kasasule	2,000,000	Not started
Thange	Culverts across the Ward	2,000,000	Not started
Thange	Installation of Flood lights at all markets	3,000,000	Not started
Thange	Road Improvement	3,000,000	Not started
Thange	Construction of Nzavoni drift	3,000,000	Not started
Tulimani	Heavy grading, construction protection works and installation of culverts at Kwa Ikavi-Musoa Coffee Factory-Kyaviti drift-Uuta-Kwa Solo-Mulooni-Kyanzuki-Muthwani-Kanoto Road.	7,000,000	Not started
Tulimani	Road improvement in the ward	10,000,000	Not started
Ukia	Nzouni - Mutambuukoni - Kavani road: Construction of Culverts and small drifts	2,000,000	Not started
Ukia	Kisimbi-Mutanga road grading	3,000,000	Not started
Ukia	Kaumoni - Nthangathi - Kitutu Road: Construction of 3 short drifts	3,000,000	Not started
Ukia	Road improvement -fuel across the ward.	4,000,000	Not started
Ukia	Yathonza - Kwa Jephias Maingi Road: Kaiti drift	7,000,000	Not started
Wote/Nziu	Roads improvement (fuel for County Machinery)	2,000,000	Not started
Wote/Nziu	Road opening (Kisemeini-Kwa mukosi-Nziu Mkt) Road opening and grading (Machine Hire)	3,000,000	Not started
Wote/Nziu	Kwa Katingi -Kwa Joel -Kwa Mwaniki road opening and grading (Machine Hire)	3,500,000	Not started
Wote/Nziu	Mwaani drift	5,000,000	Not started

4.11. Department of Agriculture, Irrigation, Livestock & Fisheries Development

The total expenditure for the FY 2023/24 was KShs. 32,502,653 which translated to an absorption rate of 10 percent against a budget of Kshs. 310,572,289. personnel emoluments 94 percent while operations and maintenance constituted 6 per cent of the total expenditure.

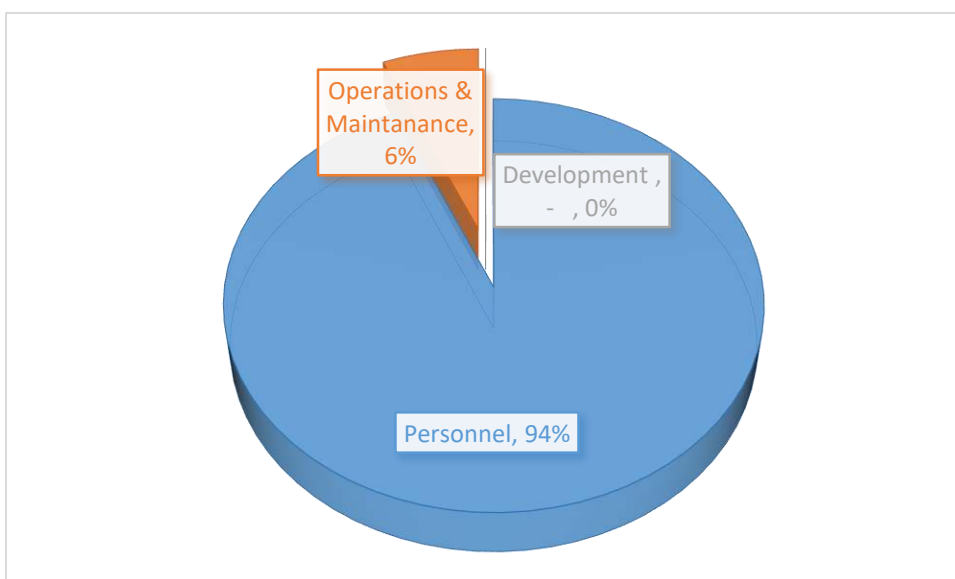


Figure 13: Expenditure per Economic Classification for Agriculture Department

Recurrent Expenditure

Analysis of the recurrent expenditure of Kshs. 32,502,653 shows that the department spent Kshs 30,423,412.45 on personnel emoluments and Kshs 2,079,241 on operations and maintenance which represents 94 percent and 6 per cent respectively of the total recurrent expenditure for the FY 2023/24.

Table 22: Budget Summary and Expenditure for Agriculture department

Expenditure Item	FY 2023/24 Budget Estimates	Expenditure as at 30th September 2023	Absorption Rate
Operations	43,427,000	2,079,241	5%
Maintenance	4,450,000	-	0%
Sub Total	47,877,000	2,079,241	4%
Personnel	262,695,289	30,423,412	12%
Total Recurrent	310,572,289	32,502,653	10%
Development	936,890,356	0	0%
Total Budget	1,247,462,645	32,502,653	3%

4.12. Department of Water, Environment & Climate Change

The total expenditure for the FY 2023/24 was KShs. 10,637,690 which translated to an absorption rate of 2 percent against a budget of Kshs. 592,986,324.75

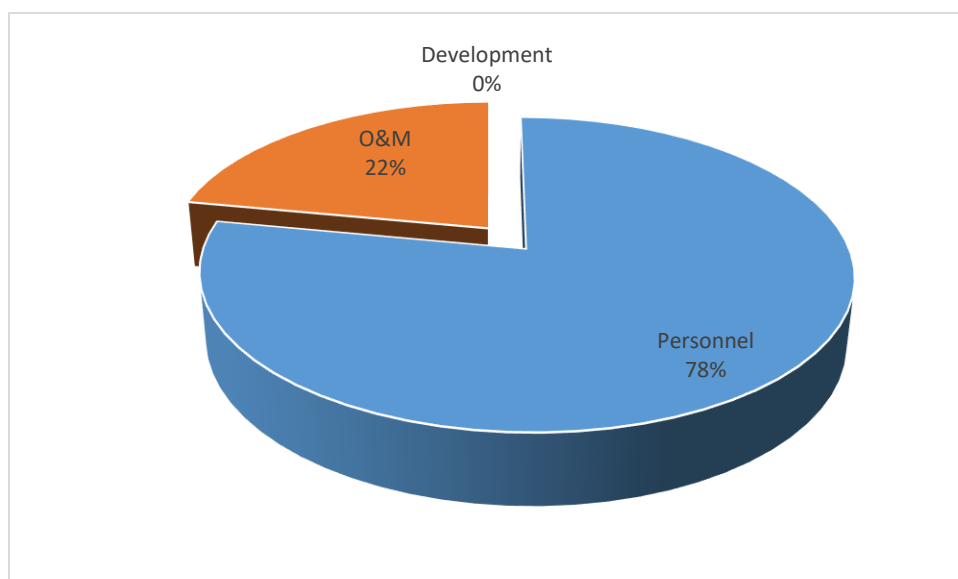


Figure 14: Expenditure per Economic classification for Water Department

Recurrent Expenditure

Analysis of the recurrent expenditure of Kshs. 10,637,690 shows that the department spent Kshs 8,294,620 on personnel emoluments and Kshs 2,343,070 on operations and maintenance which represents 78 percent and 22 per cent respectively of the total recurrent expenditure for the FY 2023/24.

Table 23: Water Department; Summary of Budget and Expenditures

Expenditure Item	Fy 2023/24 Net Expenditures	Cumulative Expenditure As At 30th September, 2023	Absorption Rate
Recurrent Expenditure			
Operations	18,912,000	992,500	5%
Maintenance	12,600,000	1,350,570	11%
Sub Total	31,512,000	2,343,070	7%
Personnel	70,674,325	8,294,620	12%
Total Recurrent	102,186,325	10,637,690	10%
Development Expenditure			
Capital Expenditure	490,800,000	-	0%
Total	592,986,325	10,637,690	2%

Table 24: Project Status for Water Department

Ward	Expenditure item	FY 2023/24 Budget Estimates	Status
Kalawa	Athi Kalawa WASH programme	17,000,000	Not started
Wote/Nziu	Equipping of Makueni Girls borehole at source	3,000,000	Not started
HQ	Makueni Rural Water Board(MARUWAB) Operationalization	4,700,000	Not started
HQ	Water Fund Establishment	3,000,000	Not started

Ward	Expenditure item	FY 2023/24 Budget Estimates	Status
HQ	Water Development Programme	2,000,000	Not started
Kikumbulyu North/ Kikumbulyu South/ Nguumo	Athi Tunguni to Kilema Hill Water Project	50,000,000	Not started
	Mulima Water project	40,000,000	Not started
Emali/Mulala	Feasibility study of Muooni Mega dam	1,000,000	Not started
Emali/Mulala	Rehabilitation of stalled boreholes in the Ward (Kwa Kimulu, Kiiwai, Emali, nduuduni etc)	2,000,000	Not started
Emali/Mulala	Construction of Kwa Maima Earth dam	4,000,000	Not started
Emali/Mulala	Distribution of Mumbuni samp(Solarisation and distribution at source)	5,000,000	Not started
Emali/Mulala	Distribution of water at Ilengeni Springs	5,000,000	Not started
Ilima	Extension of Kwa Mwilu Sand Dam Water Project – 3km return lines, 2No. 1.5km katikomu village distribution line and kyangunzu-nzeveni DL 2Km Stanks.	6,500,000	Not started
Ivingoni/Nzambani	Drilling of Makutano Talent Centre Borehole, Solarisation, Kiosk/Distribution within the centre and Water tank	3,000,000	Not started
Ivingoni/Nzambani	Drilling and Equipping (solarization, kiosk, tank) of Kwa Kalekye borehole	3,000,000	Not started
Ivingoni/Nzambani	Drilling and Equipping (solarization, kiosk, tank) of Mang'ete Borehole	3,000,000	Not started
Kako/Waia	Nyaanyaa earthdam phase 2 - distribution of water to kwakavemba market.	1,600,000	Not started
Kako/Waia	Kwa mutombi water extension to ngovu,kyaume and mbimbini- Extension line, construction of 2kiosks, rehabilitation of concrete tank	2,000,000	Not started
Kako/Waia	Kavingiliti earthdam - in house machines	3,000,000	Not started
Kako/Waia	Kwa mateng'e earth dam construction- Construction of earth dam and distribution to sofia kithendu	4,000,000	Not started
Kako/Waia	Kyaluma bore hole water project - Solarization and distribution of water to Kyowani mkt and Kyaluma mkt.	5,000,000	Not started
Kako/Waia	Rehabilitation and distribution of Waia Earth dam - Repair of water towers and water pipeline extension to Ilela, kwa mutava, kya mang'atu and Kitandi	6,000,000	Not started
Kako/Waia	Solarization and Distribution of Makaia borehole - Installation of solar panels, Water distribution to Kathamba market, kathamba schools, mba market, Mba schools, Mwaani market, Sakai primary school, Kwa mutumba and Mavitini	7,000,000	Not started
Kalawa	AKWASH water project- Extension of AKWASH and distribution to kathongo kavumbu and Mweleli clusters	1,500,000	Not started
Kalawa	Katukulu Earthdam - desilting Hire of machinery	2,500,000	Not started
Kalawa	Kwa Muthama Earthdam – desilting, hire of machinery	2,500,000	Not started
Kalawa	Kwa ivali Earthdam - Desilting reservoir, rehabilitation of kiosk and fencing	5,000,000	Not started

Ward	Expenditure item	FY 2023/24 Budget Estimates	Status
Kasikeu	Mikuyu II Water project-Distribution of water from existing tank to Uvilani village.	1,500,000	Not started
Kasikeu	Equipping and distribution of Muatineni borehole	4,000,000	Not started
Kasikeu	Drilling, equipping and distribution of Masokani borehole	5,000,000	Not started
Kathonzweni	Kwa Mbila water project- Distribution from Mbuvo-Ikaasu- Makutano- Milute	2,000,000	Not started
Kathonzweni	Maintenance and fueling of Backhoe	2,000,000	Not started
Kathonzweni	Kwa Mbila water project- installation of Solar	2,000,000	Not started
Kathonzweni	Installation of new machine and storage tanks at Itumbule BH- Solar power installaion, installation of 4 plastic water tanks(10M3)	2,500,000	Not started
Kathonzweni	Purchase of a Backhoe to excavate communal household small dams of 500M cubic and desilting of earth dams	13,500,000	Not started
Kee	Kasunguni BH Solar Installation	700,000	Not started
Kee	Rehabilitation of Nzalani Earth dam- Scooping of the dam Construction of embankment wall	3,500,000	Not started
Kee	Distribution of Kyandumbi water - Distribution of Kyandumbi water to Mavia Meu and Makongo	3,500,000	Not started
Kee	Rehabilitation of dams(Kivaku, Ndumani, Imilini and Kikonde earth dams)	6,100,000	Not started
Kiima Kiu/Kalanzoni	Kwa Makaa desilting by hire of machines	3,000,000	Not started
Kiima Kiu/Kalanzoni	Katatu dam –desilting by using – county machines	4,000,000	Not started
Kikumbulyu North	Improvement of water in Kikumbulyu North ward by KIBMAWASCO-Kasayani market to Cutline, Kwa Kakumi to Kwa Rose Muambani, Kasayani Market to Kwa Presillah Mutinda , Ndetani CCTI to AIC Kalinga to Kwa Kitheka, Kathyaka market to Kilisa to King’uutheni and Nyayo Market to Soko Muyo	4,300,000	Not started
Kikumbulyu North	Construction of Kathyaka Masonry tank/ under KIBMAWASCO	4,500,000	Not started
Kikumbulyu South	Improvement of water in Kikumbulyu South ward by KIBMAWASCO– Kilui water extension to Ngolomoki – Kwa Sunza -Kalulini -Matinga Line, Mikuyuni – Kasarani Line , Mitundu – Malatani line , Kalungu-Ilingoni-Kamunzyu line and Matundani One main Line, Matua-Kwa Kimote line	8,000,000	Not started
Kilungu	Ndiani Water Project – solarization, 2km distribution line with water kiosks	6,000,000	Not started
Kisau/ Kiteta	Lungu Borehole	2,500,000	Not started
Kisau/ Kiteta	Kithongo Borehole	2,500,000	Not started
Kisau/ Kiteta	Kimandi borehole:Rehabilitation of rising main, further distribution to kyambusya - 2No.water kiosks	4,000,000	Not started
Kisau/ Kiteta	Songeni water Project	5,000,000	Not started
Kithungo/ Kitundu	Drilling of Mutooni borehole	2,000,000	Not started
Kithungo/ Kitundu	Kinyongo water project - Rehabilitation rising main and extension of distribution pipeline to	4,000,000	Not started

Ward	Expenditure item	FY 2023/24 Budget Estimates	Status
	Ngaani and extension of katunyoni pipeline to Utwiini market and provision of 5No. 10CM plastic storage tanks and fencing of storage tanks. Construction of 3No. water kiosks at utwiini market, Ngaani and along ngaani pipeline.		
Kithungo/ Kitundu	Kiumi water project - Extension of the project to Ngomangoni and Nthumbini water project and rehabilitation of existing pipelines	4,000,000	Not started
Kitise/ Kithuki	Mukameni borehole- piping, distribution from Mukameni to Philip-Masuni, from Kimundi to Kwa Kavyati, from Kimundi to kiambani, from Mukameni to kwa mualuko	2,500,000	Not started
Kitise/ Kithuki	Athi – Matheani – kithuki water project - Tank construction and distribution to various parts in the ward and be done in phases (Tank construction)	3,000,000	Not started
Makindu	Kalii earth dam-Rehabilitation	3,000,000	Not started
Makindu	Mulilii earthdam- desilting	3,000,000	Not started
Makindu	Makindu-Kiu catchment borehole-Drilling and equipping	4,500,000	Not started
Masongaleni	Maintenance of boreholes in Masongaleni ward	500,000	Not started
Masongaleni	Kiambani borehole –Drilling , equipping with Solar, and distribution	3,500,000	Not started
Masongaleni	Extension of water by 4Kms Makutano- Makongeni- Masimbani- Mbondeni (Kwa Kalee) to Mwaani market and Construction of kiosks by KIBMAWASCO	4,000,000	Not started
Masongaleni	Extension of Ngwata, Kativani, Kiange, Yumbuni, and Kyuasini by KIBMAWASCO.	4,500,000	Not started
Mavindini	Kanthuni Borehole	2,000,000	Not started
Mavindini	Extension of Kamuithi –Ungatani Water project - Pipeline extension, installation of two-10000litres water tanks, construction of 2 water kiosks and 2water points	2,500,000	Not started
Mavindini	Athi – Mavindini water project Solarization/KPLC Grid connection	2,500,000	Not started
Mavindini	Kiimani Borehole – Drilling and Equipping	3,500,000	Not started
Mavindini	Muusini borehole, pipeline extension to Syandoo and Ngosini (Distribution and Storage tanks)	6,000,000	Not started
Mbitini	Maintenance of water projects across the ward	1,000,000	Not started
Mbitini	Construction of reinforced concrete intake sump tank 100 cubic For Mbuthani water project	4,000,000	Not started
Mbitini	Distribution of Mbulutini borehole –Storage and distribution pipelines.	4,500,000	Not started
Mbitini	Ilengeni water project(Ilengeni- Ngoto - kwouthuku pumping system, storage and distribution .)	6,000,000	Not started
Mbooni	Rehabilitation of water tank and pipeline rehabilitation to Yatwa-Itaani village	2,000,000	Not started
Mbooni	Kyambui water project- Construct storage tank storage tank at misakwani, pipeline extension to Ngungu to Kyamunye	4,000,000	Not started

Ward	Expenditure item	FY 2023/24 Budget Estimates	Status
Mbooni	Ndueni Earth Dam Rehabilitation and distribution to kwa Nduu(Kwa Mutunga wa Kyatha-Kwa Mbisu - Kwa Mutunga and Nzeveni AIC church)	5,000,000	Not started
Mtito Andei	Equipment hire for desilting earth dams(Kwa Kitwa,Kwa Manza, Kwa Kasau and Victoria Earth dams)	3,000,000	Not started
Mtito Andei	Rehabilitation of Kambu-Kiteng'ei Water project-Rehabilitation of tanks, distribution lines and revival of closed kiosks.- KIMAWASCO	4,000,000	Not started
Mtito Andei	Kwa Daina Water sump extension and Solar installation-sub-mersible pump installation, erection and installation of an elevated tank and establishment of a distribution line to Misuuni, Yindundu, Athi Makutano, and Songea.	5,000,000	Not started
Mtito Andei	New extension of Ngai Ndethya river sump water to Nthungunu -- Construction of a tank, installation of a submersible pump, elevated tank and distribution lines.	5,500,000	Not started
Mukaa	Repair and distribution of Nzaini Borehole	2,000,000	Not started
Mukaa	Distribution of Kamuthini Borehole	4,000,000	Not started
Mukaa	Distribution of Mutiluni Borehole - installation distribution lines/pipes and solar system for water pumping.	5,000,000	Not started
Mukaa	Drilling and distribution of Maiani Borehole	5,000,000	Not started
Muvau/Kikumini	Distribution of Kwa Kivila borehole	3,000,000	Not started
Muvau/Kikumini	Kwa Mutemwa borehole- distribution to kwa Musuva – Kavumbu – kathiani market	4,000,000	Not started
Muvau/Kikumini	Construction of Thwake Sand Dam	7,000,000	Not started
Nguu/Masumba	Katangini Water project-ditribution to Kwa Mutaki-Kaasya primary, Mweini primary and Secondary and Kasayani market	2,500,000	Not started
Nguu/Masumba	Kimia-Kateiko water project-water distribution. Extension of the pipeline for 4kms	5,000,000	Not started
Nguumo	Repair of Mukameni, kyandulu, Maumbuni boreholes	1,000,000	Not started
Nguumo	Equiping of Kwa Kathoka borehole	1,300,000	Not started
Nguumo	Aligon pumping set	1,500,000	Not started
Nguumo	Syumile borehole-Solarization ,submersible pump installation and distribution	2,000,000	Not started
Nguumo	Kalungu-ngambi ya Myunzyu extension of water pipeline	3,000,000	Not started
Nguumo	Desilting of Sekeleni earthdam	3,500,000	Not started
Nzau/Kilili/Kalamba	Purchase of water tanks; 2 each for Kisinzi, Mandela, kwa Moto	600,000	Not started
Nzau/Kilili/Kalamba	Yandia Kalatu to Kaukuswi- pipeline extension	1,000,000	Not started
Nzau/Kilili/Kalamba	Pipeline extension Kwa Nthii	1,000,000	Not started
Nzau/Kilili/Kalamba	Kwa Moto water sump (improvement of the water lines and tanks)	1,500,000	Not started
Nzau/Kilili/Kalamba	Isololo-Kwa Ileli water projects (improvement)	1,500,000	Not started
Nzau/Kilili/Kalamba	Drilling of Kanzili borehole	1,500,000	Not started
Nzau/Kilili/Kalamba	Drilling of Ngaa borehole	1,500,000	Not started
Nzau/Kilili/Kalamba	Drilling of Mbiuni borehole	1,500,000	Not started

Ward	Expenditure item	FY 2023/24 Budget Estimates	Status
Thange	Fencing of the earth dam and provision of Spillway at Isunguluni Earth Dam	3,500,000	Not started
Thange	Drilling and equipping of Nzouni borehole	3,500,000	Not started
Tulimani	Rehabilitation of Lower Ngwani Water Project - Rehabilitation of Pumping System	1,000,000	Not started
Tulimani	Kwa Kikoma earth dam desilting by hire of machines	1,000,000	Not started
Tulimani	Rehabilitation of Upper Ngwani Water Project - Replacement of Pump(vandalized) and Rehabilitation of Kakima Pipeline	1,500,000	Not started
Tulimani	Masyonyeki Earth dam- Construction of an earth dam, draw off and fencing	5,000,000	Not started
Tulimani	Kooi earth dam - Desilting of the reservoir and construction of check dams	5,000,000	Not started
Ukia	Water Boreholes Maintenance	1,000,000	Not started
Ukia	Kilala BH Water Project	1,500,000	Not started
Ukia	Kivutini / Kithamba bore hole: Replacement of pump motor and completion of mbalani water line WOWASCO	1,500,000	Not started
Ukia	Ithanzeni bore hole: Upgrading of solar pump system	2,000,000	Not started
Ukia	Kaiti miting'ani sand dam : Construction of sump, Increase sand dam height by 1.5m and Construction of raised main MS panel tank at Yiumo kwa mukosi	8,000,000	Not started
Wote/Nziu	Katoloni pipeline extension	1,000,000	Not started
Wote/Nziu	Kwa Musila Earthdam (repair of spillway)	1,500,000	Not started
Wote/Nziu	Kituasi water project	3,500,000	Not started
Wote/Nziu	Kwa Kamende Borehole	4,000,000	Not started
Wote/Nziu	Distribution of Kathuma borehole	5,000,000	Not started

4.13. Department of Health Services

The total department expenditure for the first quarter of FY 2023/24 was KShs. 488,399,241 against budget of KShs. 3,221,704,132 which translated to an absorption rate of 15 percent. The departmental expenditure constituted personnel emoluments 94 percent and operations and maintenance 6 per cent. The department has high human resource workforce that led to the highest expenditure recorded under the personnel emolument

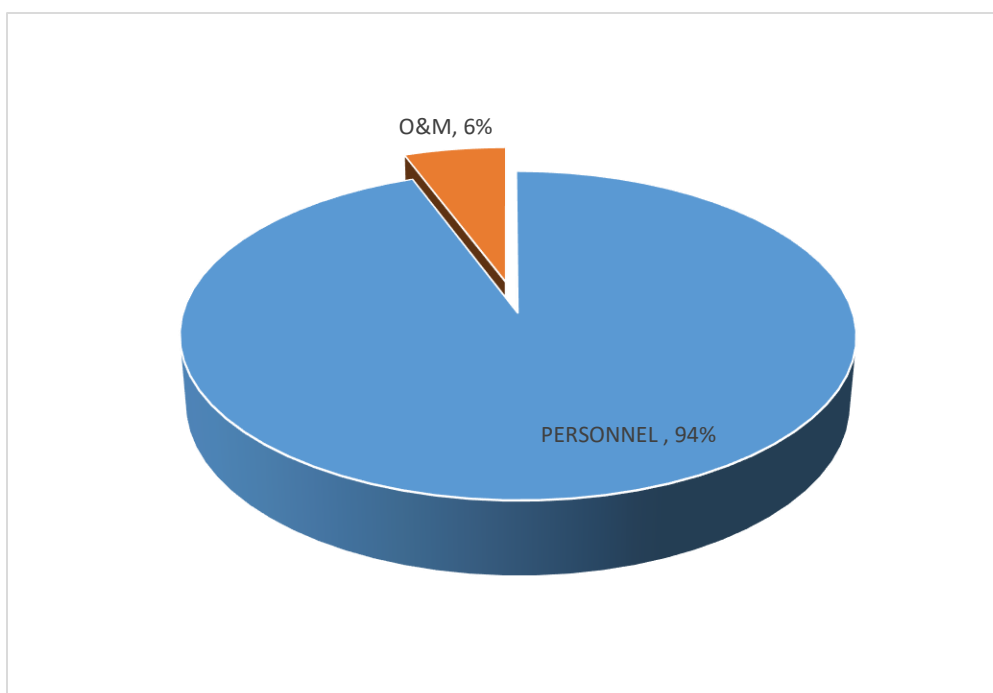


Figure 15: Expenditure per Economic Classification as at 30th Sep 2023

Recurrent Expenditure

The department spent Kshs. 460,582,734 personnel emoluments which represents 94 percent of the total recurrent expenditure and Kshs. 27,816,507 on operations and maintenance expenditure which is 6 percent of the total recurrent expenditure for the FY 2023/24 Quarter 1.

Table 25: Health Department; Summary of budget and expenditures

Expenditure item	FY 2023/24 Budget Estimates	Cumulative Expenditure as at 30th September 2023	Absorption Rate
Operations	408,750,000	24,742,015	6%
Maintenance	56,700,000	3,074,492	5%
Sub Total	465,450,000	27,816,507	6%
Personnel	2,326,881,228	460,582,734	20%
Total Recurrent	2,792,331,228	488,399,241	17%
Capital Expenditure	429,372,904		0%
TOTAL	3,221,704,132	488,399,241	15%

Table 26: Health Department Project Status

Ward	Expenditure item	FY 2023/24 Budget Estimates	Status
HQ	Purchase of laparoscopy tower	25,000,000	Not started
Wote/ Nziu	Upgrading of Mortuary at Makueni County Referral Hospital	15,000,000	Not started
Kasikeu	Completion of Mbiini dispensary	2,500,000	Not started
Ukia	Upgrading/Construction of Ward at Mukuyuni Sub county Hospital	7,000,000	Not started
Kee	Construction of kitandi dispensary	5,500,000	Not started
HQ	Purchase of medical Equipment	10,000,000	Not started
HQ	Purchase of Ambulances	20,000,000	Not started
HQ	DANIDA – Matching grant for level 2 and 3 facilities	12,636,000	Not started
HQ	Nutrition Programme - matching grant	12,000,000	Not started
HQ	Universal health care programme	100,000,000	Not started
HQ	DANIDA- Primary healthcare in devolved context	13,513,500	Not started
HQ	Conditional Allocation for Leasing of Medical Equipment	124,723,404	Not started
Emali/ Mulala	Fencing of Tutini Dispensary	500,000	Not started
Emali/ Mulala	Fencing of Katune Dispensary	1,000,000	Not started
Ilima	Upgrading of Nzukini Health Centre (Renovations)	1,000,000	Not started
Ilima	Musalala Dispensary – upgrading	1,000,000	Not started
Ilima	Kyambeke Health Centre – upgrading of the facility	2,500,000	Not started
Kalawa	Kathulumbi Model Health Centre.(fencing and gate	1,500,000	Not started
Kalawa	Kalawa health centre(Fencing and gate)	1,500,000	Not started
Kalawa	Mutembuku Heath centre (renovations)	2,500,000	Not started
Kalawa	Katangini Dispensary -completion of maternity block and incinerator	2,000,000	Not started
Kasikeu	Renovation of Maternity wing and Upgrading of Kasikeu Model Health Centre	4,500,000	Not started
Kathonzweni	Construction of a modern Lab in Kathonzweni Health Center.	1,000,000	Not started
Kathonzweni	Itumbule Dispensary – Fencing, wiring, and construction of soak pit, ash pit and incinerator at Itumbule Dispensary.	1,000,000	Not started
Kee	Upgrading of health facilities in Kee Ward	2,500,000	Not started
Kiima Kiu/ Kalanzoni	Ulu dispensary (construction of a L-shaped dispensary) - Dispensary infrastructural requirements (construction of consultation room, reception, pharmacy, store, observation and sterilization room). Sanitary infrastructure - construction of latrine, septic tank, soak pit, placenta pit, ash pit and burning chamber.	7,000,000	Not started
Kikumbulyu south	Purchase of surgical implants in cases of accidents	500,000	Not started
Kilungu	Kyanganda Dispensary – Fencing, solarization and water connectivity	2,000,000	Not started
Kithungo/ kitundu	Upgrading Ngai Health Center	5,000,000	Not started
Masongaleni	Upgrading Ngwata Maternity Centre	3,500,000	Not started
Masongaleni	Upgrading Kithyululu Model Health Centre	5,000,000	Not started
mukaa	Upgrading of Enzai dispensary	3,000,000	Not started
mukaa	Upgrading of Kamuthini Dispensary(Completion of injection room and equipping of maternity)	3,000,000	Not started

Ward	Expenditure item	FY 2023/24 Budget Estimates	Status
Muvau/ Kikumini	Kikumini Model health center	5,000,000	Not started
Nguu/ Masumba	Upgrading of Makasa Dispensary(Fencing and gate)	1,500,000	Not started
Nguu/ Masumba	Upgrading of Kitende Dispensary(Fencing and gate)	1,500,000	Not started
Nguu/ Masumba	Construction of Thithi Dispensary	4,000,000	Not started
Nzaui/Kilili/Kalamba	Upgrading Katulye Dispensary	500,000	Not started
Nzaui/Kilili/Kalamba	Upgrading Kilili Dispensary	500,000	Not started
Nzaui/Kilili/Kalamba	Universal Health Care - Surgical implants	1,000,000	Not started
Nzaui/Kilili/Kalamba	Matiliku Subcounty Hospital (Dental Chair, accessories and other smal equipment)	2,500,000	Not started
Ukia	Upgrading of Nthangu dispensary	2,000,000	Not started
Ilima	Upgrading of Kyang'a Dispensary – construction of staff quarters	3,500,000	Not started
Kikumbulyu South	Construction of PWD Empowered structures at Kalulini Health centre	1,000,000	Not started
Kilungu	Kithembe sub-ward dispensaries: Fencing, solar energy at nyaani dispensary, health facilities upgrading	2,000,000	Not started
Mavindini	Upgrading of Mavindini Health center	5,000,000	Not started

4.14. Department of Devolution, County Administration, Public Service

The total departmental expenditure for the FY 2023/24 was KShs 36,621,113 representing an absorption rate of 11 percent against a budget of Kshs. 332,725,409. Personnel emoluments constituted 55 percent while operations and maintenance constituted 45 per cent of the total expenditure.

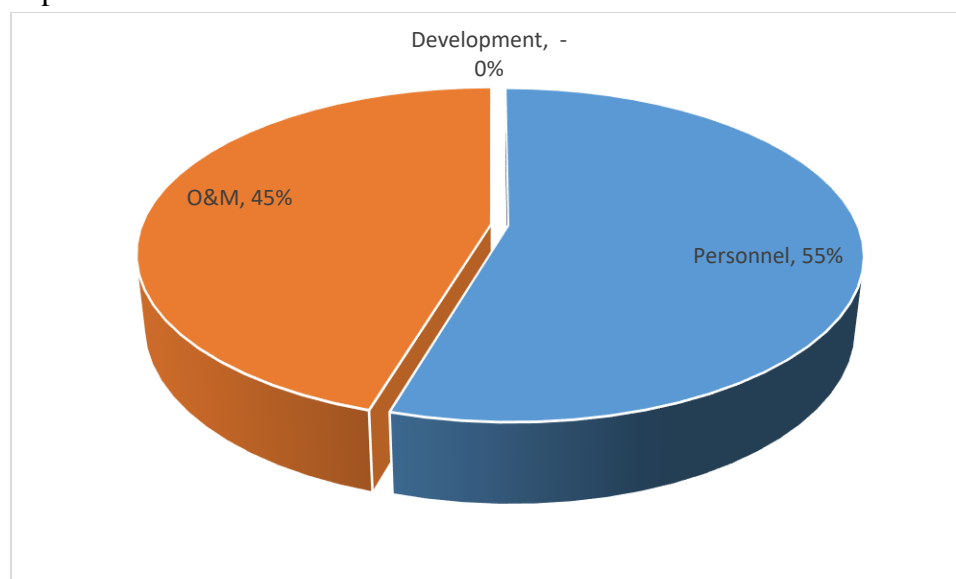


Figure 16: Expenditure per Economic Classification for Devolution Department as at 30th Sep 2023

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

Expenditure item	FY 2023/24 Budget Estimates	Cumulative Expenditure as at 30th September 2023	Absorption Rate
Recurrent Expenditure			
Operations	85,787,797	16,596,233.00	19%
Maintenance	12,400,000	-	0%
Sub Total	98,187,797	16,596,233.00	17%
Personnel	212,699,685	20,024,880.45	9%
Total Recurrent	310,887,482	36,621,113.45	12%
Development Expenditure			
Capital Expenditure	21,837,927	-	0%
Total Budget	332,725,409	36,621,113.45	11%

4.15. COUNTY ASSEMBLY

The total expenditure for the County assembly in the first quarter of FY 2023/24 was KSh 194,827,453 which translated to an absorption rate of 21 per cent against the total budget of KSh 928,052,960.

5.0 CHALLENGES, LESSONS LEARNT AND RECCOMENDATIONS

5.1 Challenges

The county faced various challenges in implementation of FY 2023/24 budget in the first quarter of the financial year. These are;

a) Delayed Project designs

Comprehensive project designs are developed based on the available finances which determines project components to be funded. During the first quarter designs for most projects are developed and procurement processes initiated. This time lag on developing and adjusting designs took more time than anticipated and thus delaying initiation of implementation processes.

b) Lengthy Procurement process

The procurement processes for projects is guided by Public Procurement and Disposal Act 2015 and provides timelines for various procurement processes. The timelines are lengthy and takes time for the County departments and entities to fully comply. Project implementation therefore, relies on the compliance time taken in procurement which causes delays in project implementation.

c) Inadequate Human Resources

Inadequate human resources in key/technical areas leading to slow project implementation. The County has however taken measures for filling of the critical technical areas in collaboration with the County Public Service Board.

d) Rising costs of fuel and Inflation:

The first quarter was marked with coming into force of new government policies on taxation, rising inflation levels, rising fuel prices and exchange rate devaluation. This has pushed the expected costs of implementation higher leading to scaling down of targets and adjustments.

Lessons Learnt During First Quarter Budget Implementation

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

- i) **Proper project conceptualization and design:** There is need to ensure proper project concept notes are prepared before any project is funded in the budget. The concept notes will be the basis upon which departments will seek for funding. This is expected to address viability and sustainability issues in implemented projects.
- ii) **Resource mobilization** is critical to ensure delivery of the envisaged socio economic transformation. There is need for collaborative efforts of all county government entities to enhance resource mobilization.
- iii) **Human Resource:** Departments should enhance capacities of their human capital so as to increase their efficiency and productivity. Maintenance and adoption of employee training plans for all staff should be strictly followed and implemented.
- iv) **Proper Planning and Budgeting:** Departmental work plans went a long way in achieving targets as they provided a roadmap for the sectors. There is need for harmonization of work plans with various partners working within a sector to avoid duplication of efforts.

- v) **Partnerships and collaborations:** There is need for enhanced cooperation with the national government and development partners through frequent consultative meetings and technical support.

Recommendations

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

- i) Develop end to end project concept notes that provide adequate information for planning and budgeting.
- ii) Strengthen County Sector Working Groups to steer and guide project identification and prioritization during citizen engagements.
- iii) Develop a resource allocation framework based on the county development priorities.
- iv) Adhere to project implementation work plans.