

REPUBLIC OF KENYA



COUNTY TREASURY

GOVERNMENT OF MAKUENI COUNTY



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MAKUENI

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

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

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

Dear Sir,

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

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

Sincerely,

**DAMARIS MUMO KAVOI**

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

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

**REPUBLIC OF KENYA**



**GOVERNMENT OF MAKUENI COUNTY**



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

**MAKUENI COUNTY BUDGET IMPLEMENTATION REPORT**

**FY 2024/25**

**JULY 2025**



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

**FY 2024/25**

**To obtain copies of the document, please contact:  
County Executive Committee Member - Finance, Planning, Budget and Revenue**

**County Treasury  
P. O. Box 78- 90300  
MAKUENI, KENYA**

**The document is also available on the county website at: [www.makueni.go.ke/planning](http://www.makueni.go.ke/planning).**



## **FOREWORD**

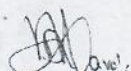
Pursuant to Section 166 of the Public Finance Management Act, 2012, which mandates the County Treasury to consolidate and submit periodic budget implementation reports, the Makueni County Government hereby presents the Budget Implementation Report for the financial year 2024/25. This report serves as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

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

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

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

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



**DAMARIS MUMO KAVOI**

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



## ACKNOWLEDGEMENT

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

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

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

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

*Boni.*

**MUTUA BONIFACE**

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

## **EXECUTIVE SUMMARY**

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

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

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

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

## TABLE OF CONTENT

FOREWORD .....	3
TABLE OF CONTENT .....	6
LIST OF FIGURES .....	9
LIST OF TABLES .....	10
ABBREVIATIONS AND ACRONYMS .....	12
KEY HIGHLIGHTS .....	14
1.0. INTRODUCTION .....	17
1.1. Rationale for County Budget Implementation Reports.....	17
1.2. FY 2023/24 Budget.....	17
1.2.1. County Development Budget.....	18
1.2.2. County Recurrent Budget.....	19
1.3. Projected Revenues .....	20
2.0. REVENUE PERFORMANCE- 2023/24-2024/25.....	21
2.1. Overall Revenue Performance .....	21
2.2. Own Source Revenue Performance .....	23
2.3. Funds Release to Makueni County .....	26
2.3.1. Equitable Share Receipts into Makueni County Revenue Fund (CRF) for FY 2024/25 ..	26
3.0. EXPENDITURE ANALYSIS .....	27
3.1. Expenditure Performance for the FY 2024/25 .....	27
3.2. Departmental Expenditures.....	29
3.3. Expenditure by Programme and Sub programme .....	31
3.4. Payment of FY 2024/25 Pending Bills.....	37
4.0 DEPARTMENTAL FINANCIAL AND NON-FINANCIAL PERFORMANCE FOR FY 2024/25 .....	38
4.1. Office of the Governor.....	38
4.1.1. Financial Performance Summary .....	38
4.1.2. Non-Financial Performance .....	41
4.2. County Secretary.....	42
4.2.1. Financial Performance Summary .....	42
4.2.2. Recurrent Expenditure Performance .....	42
4.2.3. Non-Financial Performance .....	43
4.3. County Attorney.....	45
4.3.1 Financial Performance .....	45
4.3.2 Non-Financial performance/Achievements .....	47
4.4. Department of Devolution, Public Participation, County Administration, and Special Program 48	
4.4.1. Financial Performance Summary .....	48
4.4.2. Recurrent Expenditure Performance .....	49
4.4.3. Development Expenditure Performance .....	50

4.4.4.	Non-Financial Performance .....	50
4.5.	Department of Finance and Socio–Economic Planning.....	54
4.5.1.	Financial Performance Summary .....	54
4.5.2.	Non-Financial Performance .....	57
4.5.3.	Challenges, lessons learned and recommendations .....	61
4.6.	Department of Agriculture, Livestock, Fisheries & Co-operative Development.....	62
4.6.1.	Financial Performance Summary .....	62
4.6.2.	Non-Financial Performance .....	68
	Challenges and Emerging Issues – Agriculture Sector .....	72
	Challenges.....	72
	Emerging Issues .....	72
4.7.	Department of ICT, Education, and Internships .....	73
4.7.1.	Financial Performance Summary .....	73
4.7.2.	Non-Financial Performance .....	88
4.7.3.	Challenges, Lessons Learnt and Recommendations .....	89
4.8.	Department of Gender, Children, Youth, Sports, and Social Services .....	91
4.8.1.	Financial Performance Summary .....	91
4.8.2.	Non-Financial Performance .....	106
4.8.3.	Challenges, Lessons Learnt and Recommendations .....	108
4.9.	Departments of Health Services.....	110
4.9.1.	Financial Performance Summary .....	110
4.9.2.	Development Expenditure Performance .....	113
4.9.3.	Non-Finance Performance .....	119
4.10.	Department of Trade, Marketing, Industry, Culture, and Tourism .....	122
4.10.1.	Financial Performance Summary .....	122
4.10.2.	Non-Financial Performance .....	126
4.10.3.	Challenges, Lessons Learnt and Recommendations .....	128
4.11.	Department of Infrastructure, Transport, Public Works, Housing and Energy .....	129
4.11.1.	Financial Performance Summary .....	129
4.11.2.	Non-Financial Performance .....	142
4.11.3.	Challenges, Lessons Learnt and Recommendations .....	143
4.12.	Department of Land, Urban planning and Development, Environment and Climate Change 145	
4.12.1.	Financial Performance Summary .....	145
4.12.2.	Non-Financial Performance .....	151
4.13.	Department of Water, Sanitation and Irrigation.....	153
4.13.1.	Financial Performance Summary .....	153
4.13.2.	Non-Financial Performance .....	167
4.14.	County Public Service Board.....	169
4.14.1.	Financial Performance Summary .....	169
4.14.2.	Non-Financial Performance .....	171
4.15.	Wote municipality.....	172
4.15.1.	Financial Performance Summary .....	172
4.15.2.	Non-Financial Performance .....	175
4.16.	Emali Sultan Hamud Municipality .....	175



4.16.1.	Financial Performance Summary .....	175
4.16.2.	Non-Financial Performance .....	178
4.17.	Sand Conservation and Utilization Authority .....	179
4.17.1.	Financial Performance Summary .....	179
4.17.2.	Non-Financial Performance .....	181
4.18.	Makueni Fruit Development and Marketing Authority .....	182
4.18.1.	Financial Performance Summary .....	182
4.18.2.	Non-Financial Performance .....	184
5.0.	CHALLENGES, LESSONS LEARNT AND RECOMMENDATIONS .....	185
5.1.	Challenges.....	185
5.2.	Lessons Learnt .....	185
5.3.	Recommendations .....	185

## LIST OF FIGURES

Figure 1: Approved FY 2024-25 Total Budget Estimates .....	14
Figure 2: Total Projected Revenue Basket for the FY 2024/25 .....	15
Figure 3: FY 2024/25 Annual Revenue Receipts .....	15
Figure 4: Overall Absorption per Department .....	16
Figure 5: Overall Development Expenditure per Department .....	16
Figure 6: County Budget Allocation by Main Economic Classification .....	18
Figure 7: Expenditure Performance for the FY 2024/25 .....	27
Figure 8: Expenditure by Economic Classification for Governorship.....	39
Figure 5: Expenditure by Economic Classification for County Secretary.....	42
Figure 6: County Attorney, Expenditure by Economic Classification .....	45
Figure 7: Devolution Department Expenditure per Economic Classification .....	48
Figure 12: Department Finance Expenditure by Economic Classification.....	54
Figure 9: Agriculture, Expenditure by Main Economic Classification .....	62
Figure 14: Department of Education Expenditure by Economic Classification.....	73
Figure 15: Department of Gender Expenditure by Economic Classification .....	91
Figure 12: Department of Health Services Expenditure per Economic Classification.....	110
Figure 13: Department of Trade Expenditure by Economic Classification.....	122
Figure 18: Infrastructure, Expenditure Summary Per Economic Classification.....	129
Figure 19: Department Lands Expenditure by Economic Classification.....	145
Figure 20: Department Water Expenditure Per Economic classification .....	153
Figure 21: CPSB Expenditure by Economic Classification .....	169
Figure 18: Wote Municipality Expenditure by Economic Classification .....	172
Figure 23: Sand Authority Expenditure per Economic classification .....	179
Figure 24: Makueni County Fruit Development and Marketing Authority Expenditure per Economic Classification .....	182



## LIST OF TABLES

Table 1: County Development Budget per Department .....	18
Table 2: Recurrent Budget Allocations per Department.....	19
Table 3:FY 2024/25 Projected Revenues .....	20
Table 4: FY 2024/25 Revenues Performance .....	21
Table 5:Revenue Performance for FY 2023/24 and 2024/25 .....	22
Table 6:Own Source Revenue Performance per Stream.....	23
Table 7: Expenditure by Economic Classification as at 30th June 2025 .....	27
Table 8: Expenditures per economic classification .....	29
Table 9: Expenditure by Programme and Sub Programmes .....	32
Table 10: Pending bills per economic classification.....	37
Table 11: Governorship Summary of Budget and Expenditures .....	38
Table 12: Recurrent Expenditure per Vote .....	39
Table 13: Governorship Non-Financial Performance.....	41
Table 14: County Secretary Summary of Budget & Expenditures.....	42
Table 15: County Secretary Recurrent Expenditure Performance.....	43
Table 16: County Secretary Non-Financial Performance .....	44
Table 17: County Attorney Summary of Budget and Expenditures .....	45
Table 18: Recurrent Budget and Expenditure per vote as at 30th June 2025 .....	46
Table 19: Development Budget and Expenditure per vote as at 30th June 2025 .....	46
Table 20: County Attorney Non-Financial Performance .....	47
Table 21: Department of Devolution Budget and Expenditure Summary.....	48
Table 22: Department of Devolution Recurrent Budget Performance .....	49
Table 23: Department of Devolution Development Budget and Project Status .....	50
Table 24: Department of Devolution Non-Financial Performance.....	52
Table 25: Department Finance Summary of Budget and Expenditures .....	54
Table 26: Department of Finance Recurrent Budget Performance.....	55
Table 27: Department of Finance Development Expenditure and Project Status .....	56
Table 28: Department of Finance Non-Financial Information .....	58
Table 29: Budget Summary and Expenditure .....	62
Table 30: Recurrent Expenditure Analysis .....	62
Table 31: Agriculture Department Projects, Expenditure and Status .....	64
Table 32:Non-Financial Performance for Agriculture.....	70
Table 33: Department of Education Summary of Budget and Expenditures.....	73
Table 34: Department of Education Recurrent Expenditure Performance .....	74
Table 35: Department of Education Development Expenditure and Project Status.....	76
Table 36: Department of Education Non Finance Performance .....	88
Table 37: Department Gender Summary of Budget and Expenditures .....	91
Table 38:: Department of Gender Recurrent Expenditure Performance .....	92
Table 39: Department of Gender Development expenditures and Project Status .....	97
Table 40: Gender Department Non-Financial Performance .....	107
Table 41: Health Department Summary of budget and expenditures.....	110
Table 42: Department of Health Services Recurrent Expenditure Performance .....	111
Table 43: Department of Health Services Development Expenditure and Project Status .....	113

Table 44: Department of Health Services Non-Finance Performance.....	120
Table 45: Department of Trade Summary of Financial Performance.....	122
Table 46: Department of Trade Recurrent Expenditure Performance .....	123
Table 47: Department of Trade Development Expenditure and Project Status.....	124
Table 48: Department of Trade Non-Financial Performance .....	126
Table 49: Department Transport Summary of Budget and Expenditures.....	129
Table 50: Transport Department Recurrent Expenditure Performance .....	130
Table 51: Transport Department Development Expenditure and Project status.....	132
Table 52: Department of Transport Non-Financial Performance .....	143
Table 53: Department of Lands Summary of Budget and Expenditures .....	145
Table 54: Department of Lands Recurrent Expenditure Performance.....	146
Table 55: Lands Department Development Expenditure and Project Status.....	148
Table 56: Department of Lands Non-Financial Performance.....	152
Table 57: Department of Water Summary of Budget and Expenditures .....	153
Table 58: Department of Water Recurrent Expenditure Performance.....	154
Table 59: Department of Water Development Expenditure and Projects Status.....	155
Table 60: Department of Water Non-Financial Performance.....	167
Table 61: CPSB Summary of Budget and Expenditures .....	169
Table 62: CPSB Recurrent Expenditure Performance .....	170
Table 63: CPSB Non-Financial Performance .....	171
Table 64: Wote Municipality Summary of Budget and Expenditures.....	172
Table 65: Wote Municipality Recurrent Expenditure Performance .....	173
Table 66: Wote Municipality Development Expenditure and Project Status .....	174
Table 67:Wote Municipality Non-Financial Performance .....	175
Table 68: Emali Sultan Hamud Municipality Budget Summary and Expenditure.....	176
Table 69: Emali Sultan Hamud Municipality Recurrent Expenditures Performance.....	176
Table 70:Emali Sultan Hamud Municipality Development Expenditure and project status .	177
Table 71:Emali Sultan Hamud Municipality Non-Financial Performance.....	178
Table 72:Sand Authority Summary of Budget and Expenditures .....	179
Table 73 :Sand Authority Recurrent Expenditure Performance .....	180
Table 74: Sand Authority Development Expenditure and Project Status.....	181
Table 75:Sand Authority Non-Financial Performance .....	181
Table 76: Makueni Fruit Development and Marketing Authority Budget Summary and Expenditure .....	182
Table 77:Makueni County Fruit Development and Marketing Authority Recurrent Expenditure Performance.....	183
Table 78: Makueni County Fruit Development and Marketing Authority Development Expenditure and Project Status .....	183
Table 79: Makueni County Fruit Development and Marketing Authority Non-Financial Performance .....	184



## **ABBREVIATIONS AND ACRONYMS**

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

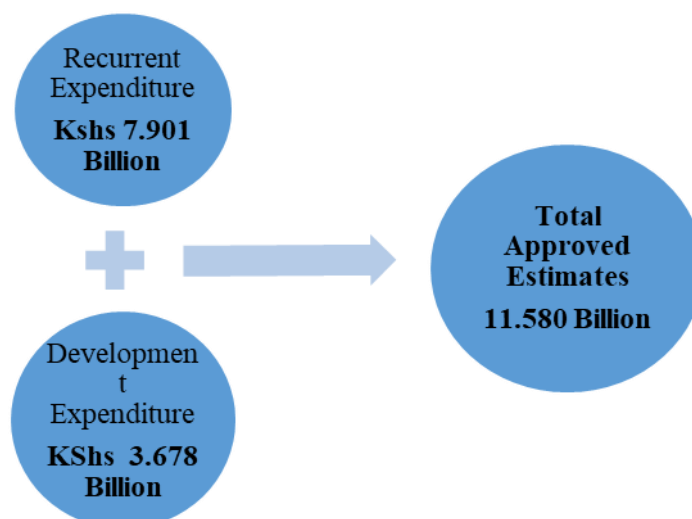
<b>O&amp;M</b>	Operations and Maintenance
<b>OSR</b>	Own Source Revenues
<b>OVC</b>	Orphans and Vulnerable Children
<b>PBB</b>	Programme-Based Budget
<b>PE</b>	Personnel Emoluments
<b>PFM</b>	Public Finance Management
<b>PICD</b>	Participatory Integrated Community Development
<b>RMLF</b>	Road Maintenance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



## KEY HIGHLIGHTS

### FY 2024/25 Approved Budget Estimates

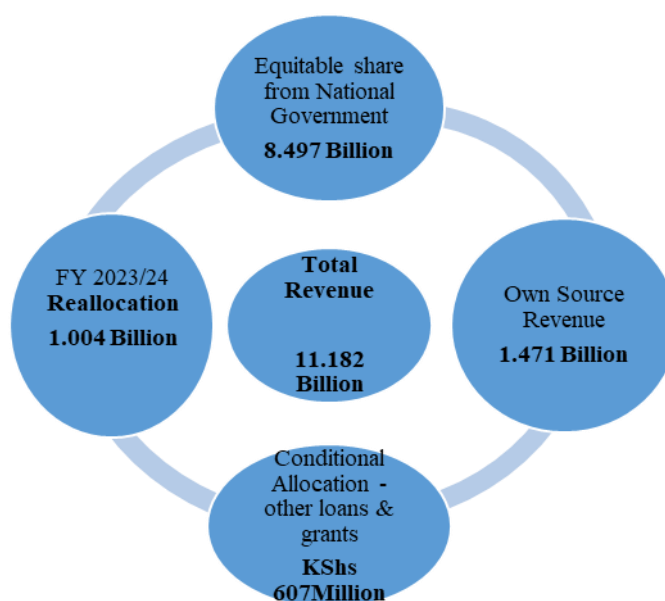
The County had an approved budget of KShs 11.580 Billion, with KShs 7.901 Billion allocated for recurrent activities and KShs 3.678 Billion earmarked for development activities.



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

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

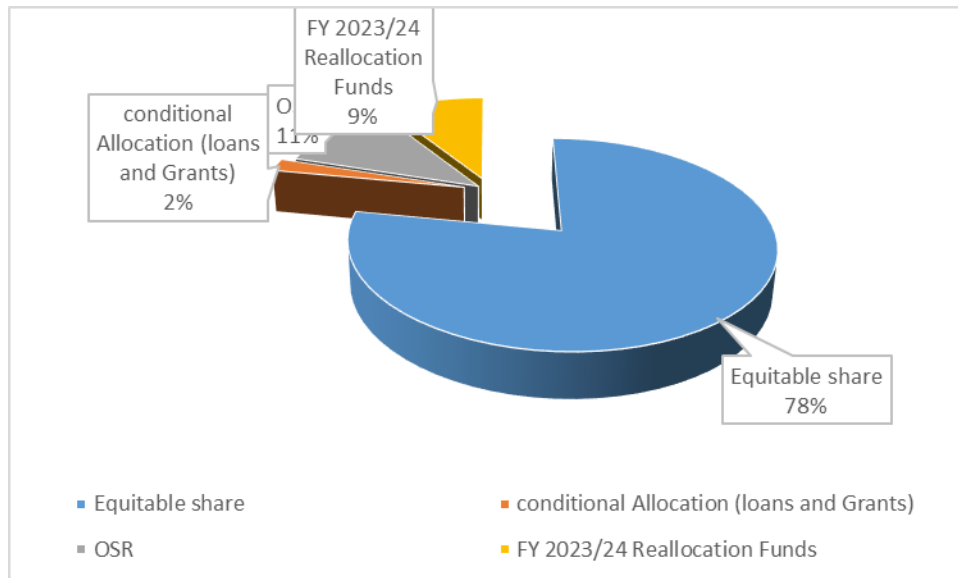
For the 2024/25 financial year, Makueni County anticipated total revenue inflows amounting to KShs 11.580 billion, drawn from multiple funding streams. The largest component was the equitable share of national revenue, projected at KShs 8.497 billion, constituting the county's primary funding source.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



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

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

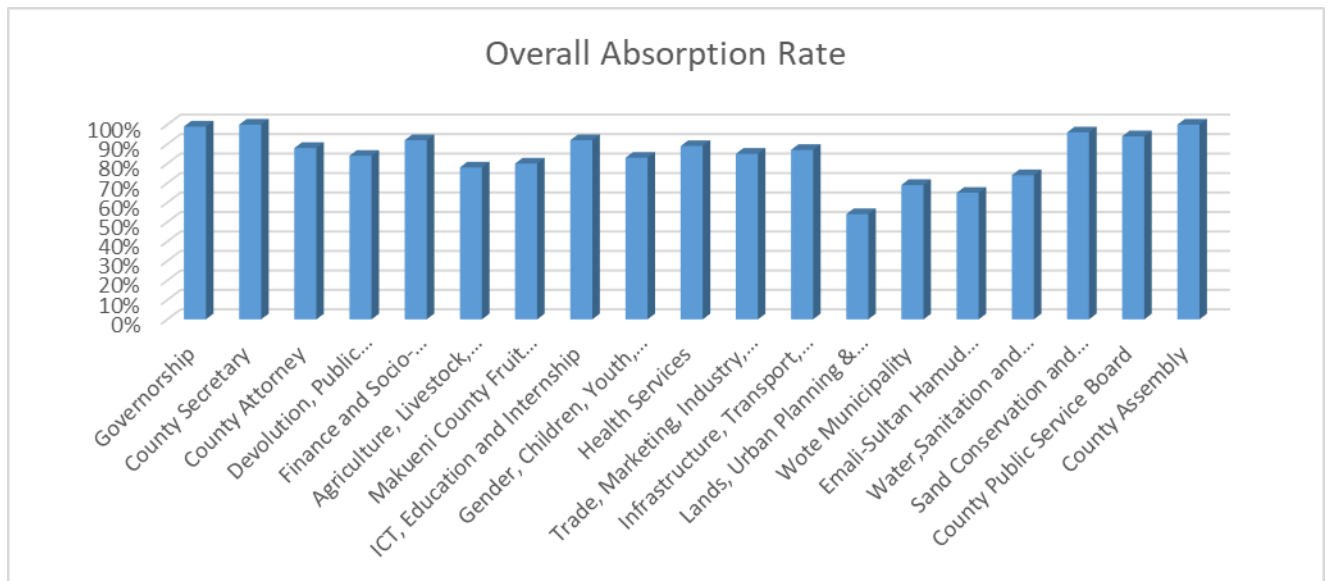
The County government received a total of **KShs 10.914 Billion** in FY 2024/25, which fell short of the target of KShs 11.580 Billion by Ksh 665 million. This translated to overall performance of 94%. Equitable share contributed 78%, OSR 11%, FY 2023/24 Reallocation 9%, and loans and grants 2% as shown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



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

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

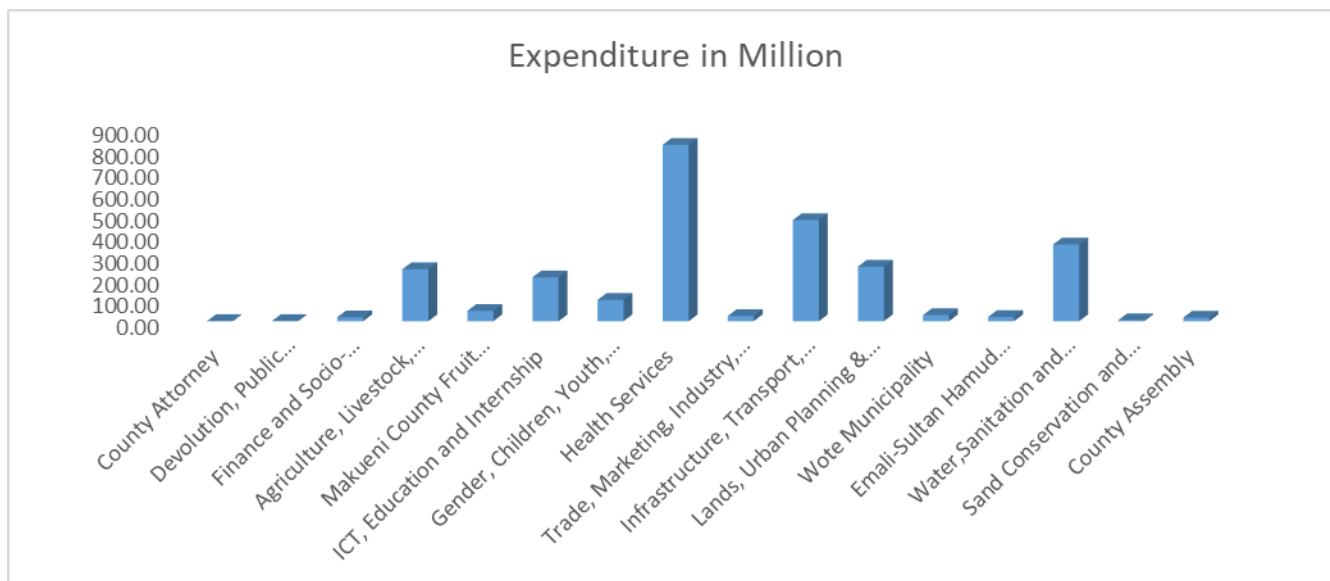
The County Government spent a total of KShs 10.082 Billion on various activities out of total allocation of KShs 11.580 Billion. This translated to an overall absorption rate of 87%. The analysis of the expenditure per department shows that the Department of Health Services had the highest expenditure of KShs 3.158 Billion while the County Attorney had the least expenditure of KShs 36.55Million.



**Figure 4: Overall Absorption per Department**

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

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



**Figure 5: Overall Development Expenditure per Department**



## **1.0. INTRODUCTION**

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

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

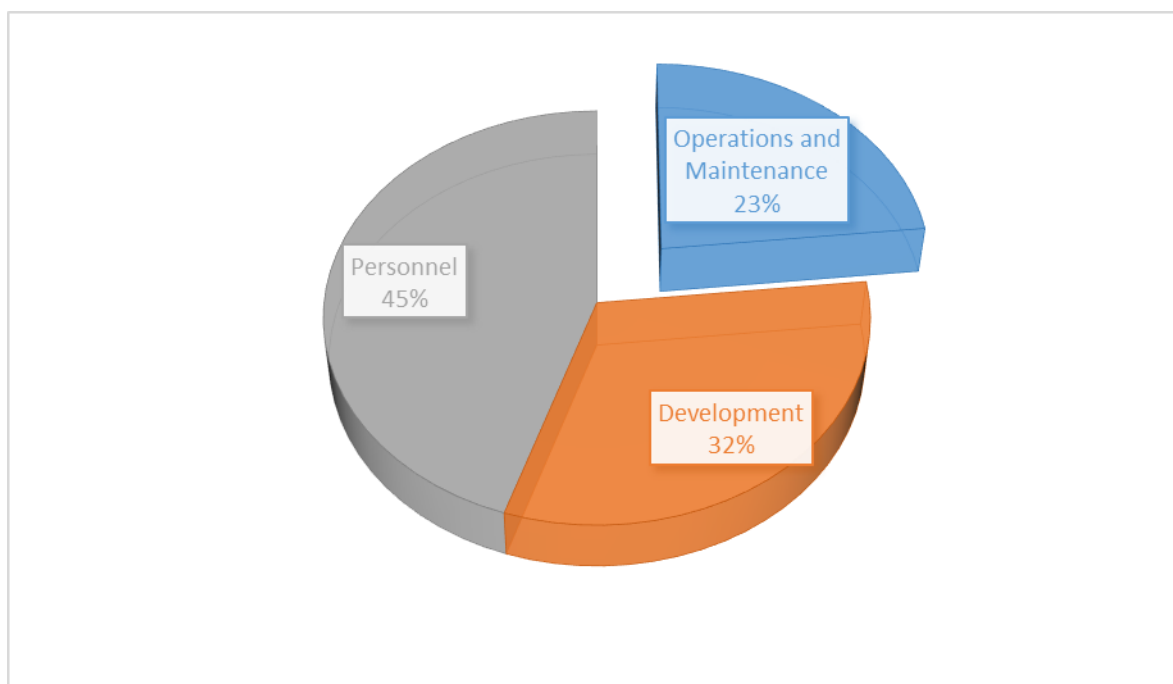
Section 166(4)(a) of the Public Finance Management Act, 2012, mandates the County Treasury to prepare Budget Implementation Reports and submit it to the County Assembly, with copies forwarded to the Office of the Controller of Budget, the National Treasury, and the Commission on Revenue Allocation (CRA)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

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

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

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

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



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

### 1.2.1. County Development Budget

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

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

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

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

### 1.2.2. County Recurrent Budget

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

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

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

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

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

### 1.3. Projected Revenues

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

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

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

*Source:County Treasury, 2025*



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

### 2.1. Overall Revenue Performance

The total County revenue target was Kshs. 11,580,212,379, which comprised Kshs 1,471,433,323 as Own Source Revenue, Kshs 8,497,308,272 as equitable share, Kshs 607,277,601 as conditional allocations, loans and grants and Kshs. 1, 0004,193,182 as FY 2023/24 cash balances. The revenue performance for the period was Kshs. **10,914,922,658 (94 percent)** a **6 percent** increase from **88 percent** recorded in June 2024. The county's own generated revenue performed at **83 percent**, equitable share at **100 percent**, and conditional allocations, loans and grants at **30 percent** performance.

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

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

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

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

## 2.2. Own Source Revenue Performance

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

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

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

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



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

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

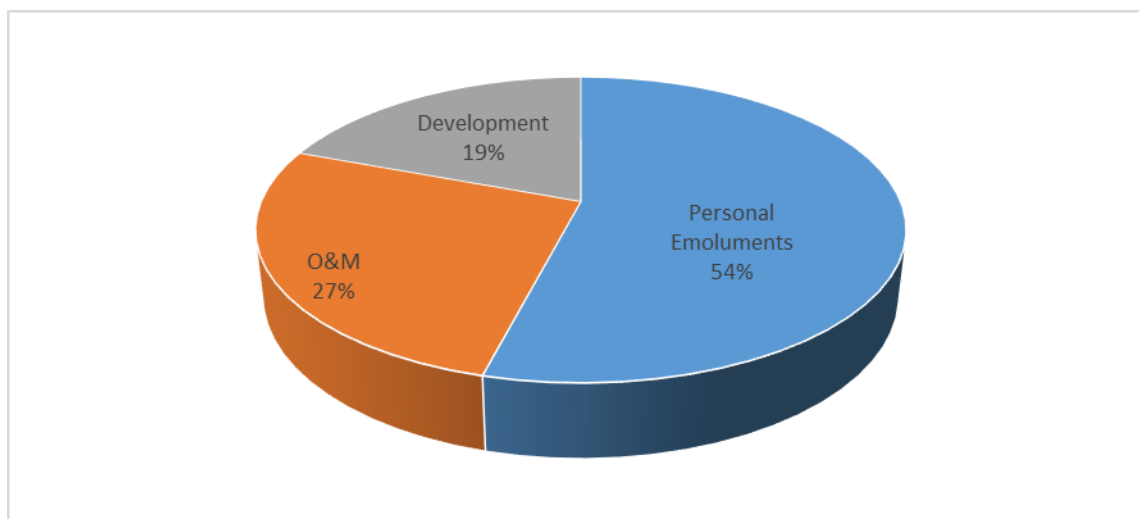
#### **2.3.1. Equitable Share Receipts into Makueni County Revenue Fund (CRF) for FY 2024/25**

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

### 3.0. EXPENDITURE ANALYSIS

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

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



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

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

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

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

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



### 3.2. Departmental Expenditures

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

**Table 8: Expenditures per economic classification**

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

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

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

Source:County Treasury, 2025

### 3.3. Expenditure by Programme and Sub programme

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

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

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

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

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



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

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

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

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

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

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

#### **Key challenges:**

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

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

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

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

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

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

### 4.1. Office of the Governor

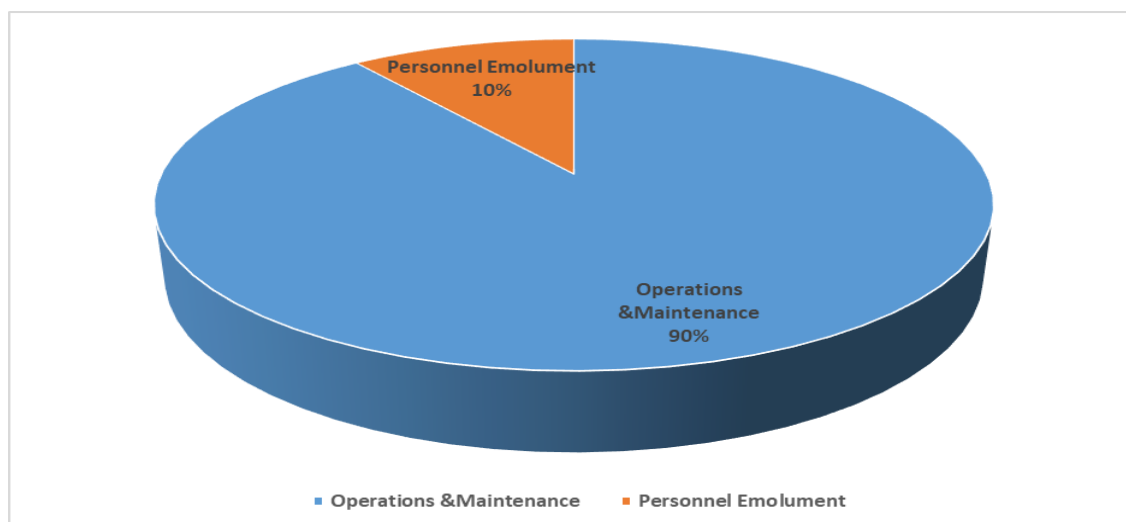
#### 4.1.1. Financial Performance Summary

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

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

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

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



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

### Recurrent Expenditure Performance

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

**Table 12: Recurrent Expenditure per Vote**

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

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

#### 4.1.2. Non-Financial Performance

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

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

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



## 4.2. County Secretary

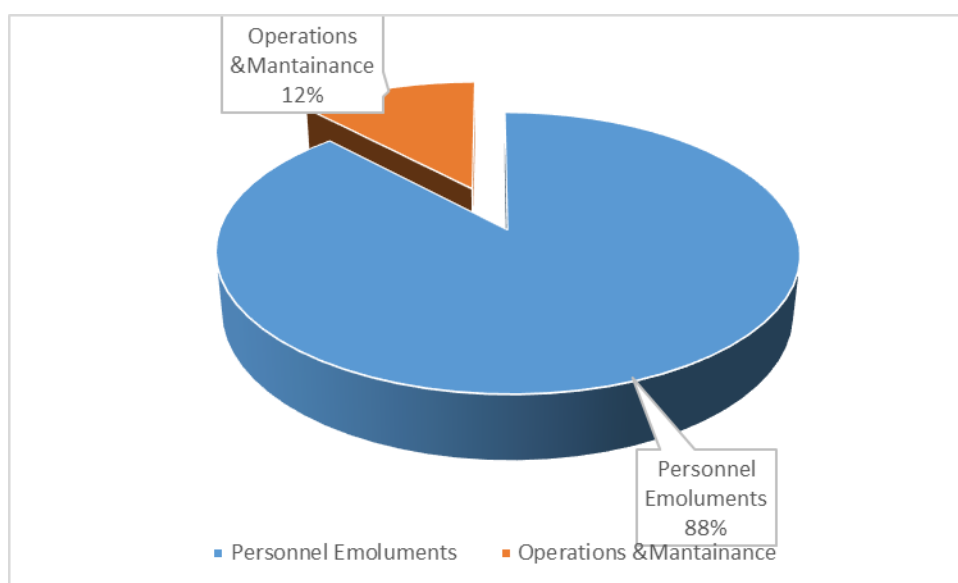
### 4.2.1. Financial Performance Summary

The Office of the County Secretary spent a total of KShs. 463,321,019 by the end of the FY 2024/25, against a total budget of KShs. 464,245,270, reflecting an approximately 100 percent absorption rate. Expenditure on operations and maintenance amounted to KShs. 56,710,506 while personnel emoluments accounted for KShs. 406,610,513. These expenditures represent absorption rates of 98 percent and 100 percent, respectively. The analysis of the expenditures is provided in the table below;

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

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

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



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

### 4.2.2. Recurrent Expenditure Performance

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

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

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

**4.2.3. Non-Financial Performance**

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

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

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

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

### 4.3. County Attorney

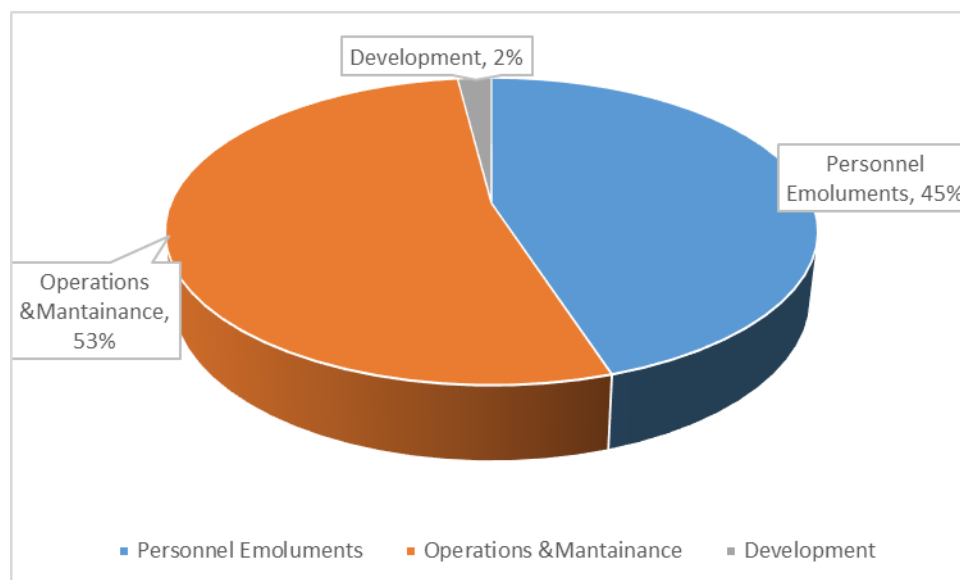
#### 4.3.1 Financial Performance

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

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

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

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



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

#### Recurrent Performance

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

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

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

**Development Expenditure**

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

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

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

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

#### 4.3.2 Non-Financial performance/Achievements

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

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

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

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

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

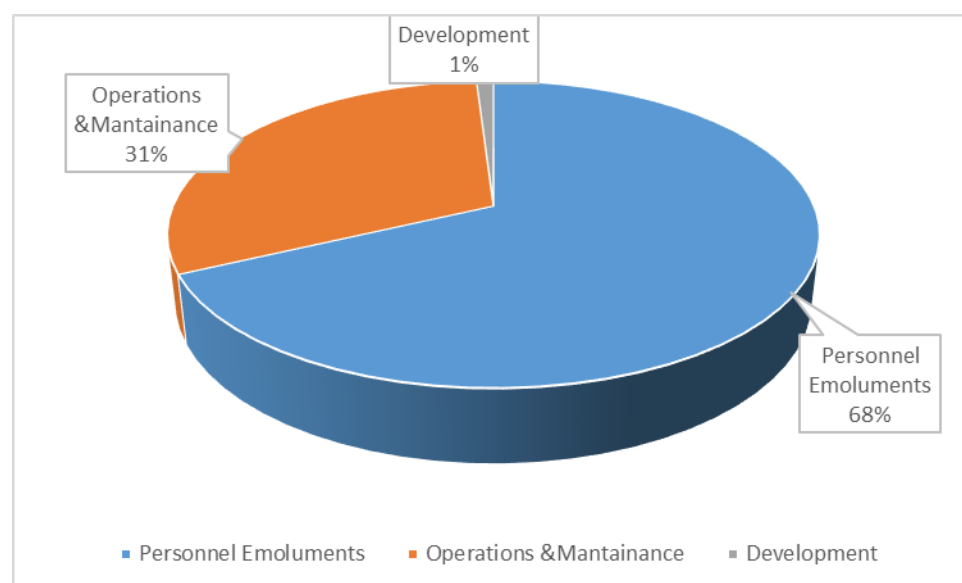
##### 4.4.1. Financial Performance Summary

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

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

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

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



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



#### 4.4.2. Recurrent Expenditure Performance

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

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

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

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

#### 4.4.3. Development Expenditure Performance

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

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

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

#### 4.4.4. Non-Financial Performance

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

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

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

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

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

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

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

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

### 4.5.1. Financial Performance Summary

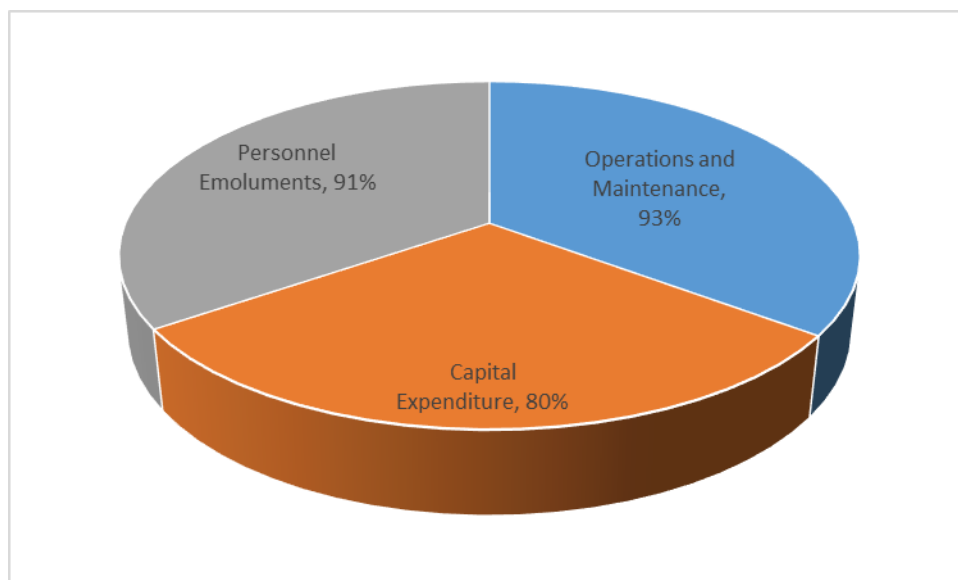
The department expenditure for FY 2024/25 was Ksh 550,063,070 against a budget of Ksh 598,475,724, representing an absorption rate of 92 percent.

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

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

### Expenditure Economic Classification

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



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

### Recurrent Expenditure Performance

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

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

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



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

### Development Expenditure Performance

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

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

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

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

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

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

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

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

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

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

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target (s)	Actuals as at 30 <sup>th</sup> June 2025	Variance
				Assembly by 30th April			
			Integrated Financial Management	County budget prepared on IFMIS budget module	2	2	0
			Budget implementation monitoring	Quarterly budget implementation report prepared	4	4	0
	Internal audit services	Internal audit services	Strengthen internal controls	No. of audit reports and feedback per department per annum	5	3	2
			Risk based audits	Number of departments in which RBU audits have been conducted	10	3	7
			Systems audit	No of systems audits undertaken	3	2	1
			Verification of Assets and liabilities	No of departments whose assets and liabilities have been verified	1	3	(+2)
			Special audit reports	No. of special audit reports	4	1	3
	Resource Mobilization	Resource	Policy Formulation & Public participation	No of bills Enacted	1	1	0
			Revenue and business census report, Revenue arrears & quarterly performance report	Complete reports	6	4	2
	Supply chain management services	Supply chain management services	Ensure compliance with public procurement policies and systems	% level of compliance	100%	70%	30%
			Developed annual procurement plan	Annual Procurement Plans	1	1	0
	Economic Planning	Economic Planning	Reviewed County Sector Development Plans	No. of published sector development plans	8	0	8
			Annual development plan (ADP)	Annual Development Plan (ADP)	1	1	0
			Working County PPP unit and	% of implementation	100	0	100

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target (s)	Actuals as at 30 <sup>th</sup> June 2025	Variance
			framework				
	Monitoring & Evaluation	Monitoring & Evaluation	M&E Implementation reports	Quarterly project implementation Reports	4	3	1
			Special reports	No. of Special reports done	4	0	4
			County Annual Progress reports	No. of progress reports	1	1	0
			Strengthen monitoring, evaluation and reporting	Monitoring, evaluation and reporting framework	1	0	1
			CIDP 2023/27 Indicator handbook	Approved indicator handbook	1	1	0
			Evaluation reports	No. of Evaluation reports	6	0	6
	County Statistics	Statistics	County Statistical Abstract 2024	Published CSA 2024	1	1	0
			Statistical Surveys	No of statistical surveys undertaken	2	1	1
	Enterprise Risk Management	Enterprise Risk Management	Enterprise risk awareness	No of sensitization forums on County ERM policy	2	1	1
			Reviewed ERM policy	No of reviews of the County ERM Policy	1	0	1
			County Enterprise Risk Assessment	County Enterprise Risk Assessments	1	0	1
	Assets Management	Assets Management	Assets management policy	Published asset management policy	1	0	1
			Asset tagging workshops held	No and category of assets tagged	4	0	4
			Fixed asset management system and tagging	No of operational system	1	0	1

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

#### **Challenges**

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

#### **Lessons Learned**

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

#### **Recommendations**

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

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

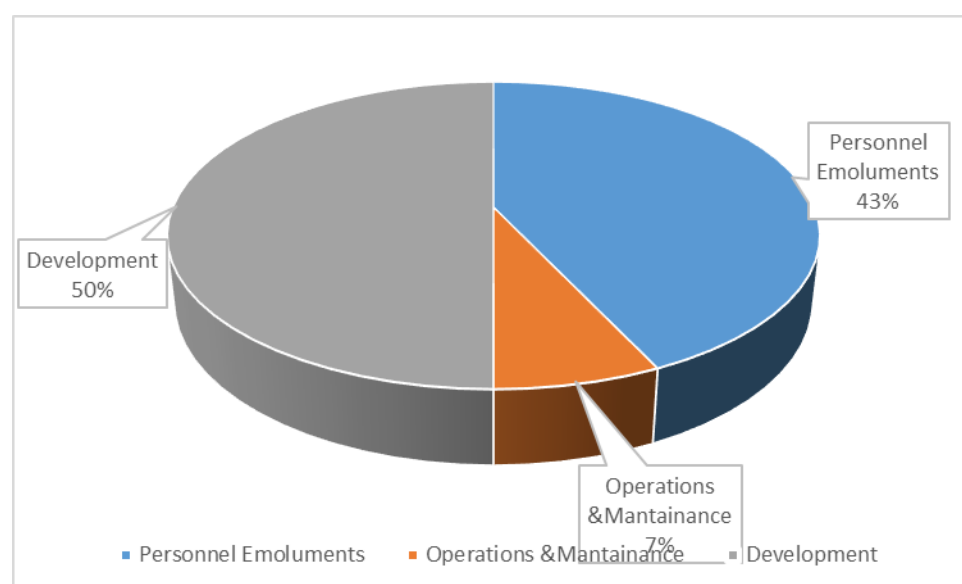
### 4.6.1. Financial Performance Summary

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

**Table 29: Budget Summary and Expenditure**

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

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



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

### Recurrent Expenditure Performance

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

**Table 30: Recurrent Expenditure Analysis**

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

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

### Development Expenditure Performance

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th June 2025	Variance	
General Administration & Planning	Efficient and effective support services for delivery	Agricultural General Administration and Planning Unit	Improved extension services	Number of new extension officers employed	10	4	6	
				Number of farmers accessing the extension services	170,520	121260	49,260	
Land, Crop development & productivity	Grains VC development	Directorate of agriculture	Availability of quality seed for high value crops	Metric tonnes of certified seeds procured and supplied to farmers	252	37	215	
	Food Security initiative-support to Farm Pond Programme		Increase food access and availability	Number of farm ponds excavated	96	65	31	
				Number of avocado seedlings supplied to farmers in the county	1000	0	1000	
				Area under low pest prevalence zone in Acres	20640	4,000	16640	
				Households under low pest prevalence zone	41040	10,000	31040	
				Number of farmers trained on integrated pest management system	4300	5,415	-1,115	
	Soil conservation and water harvesting and range rehabilitation		Digging of Zai pits	Number of Kms of farm terraces constructed	100	31	69	
				Number of agroforestry tree nurseries established	1	0	1	
	Agribusiness and information management	Fruit and vegetable aggregation and processing	Directorate of agriculture	Completion of Makueni Integrated Grain Processing Plant	Number of cold room operationalized	2	0	2
					Number of aggregation centres constructed	10	1	10
Grain aggregation and processing		Complete grain processing plant			1	1	1	
		MT of pulses processed by the plant			100	0	100	
		Revenue generated by the plant in Millions Kshs			20	0	20	
Livestock Resources Management and Development	Dairy development	Livestock and veterinary services directorate	Animals inseminated	Number of AI administered	7,000	2,237	4,763	
				Number of insemination done – goats	1500	0	1500	
	Meat value chain development	Livestock production Unit	Increased poultry	Number of chicks procured and supplied to farmers	0	0	0	

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



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

### **Challenges**

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

### **Emerging Issues**

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

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

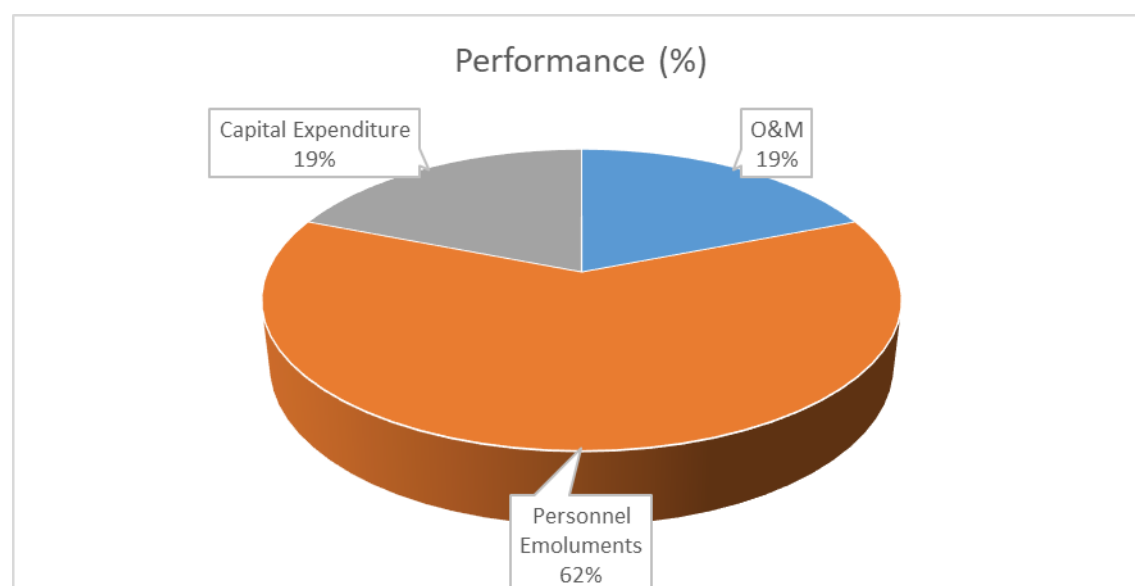
### 4.7.1. Financial Performance Summary

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

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

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

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



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

### Recurrent Expenditure Performance

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

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

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

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

### Development Expenditure Performance

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



#### 4.7.2. Non-Financial Performance

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

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

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

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

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

### 4.7.3. Challenges, Lessons Learnt and Recommendations

#### Challenges

Over the period, the department faced the following challenges;

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

## Lessons Learnt

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

## Recommendations

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

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

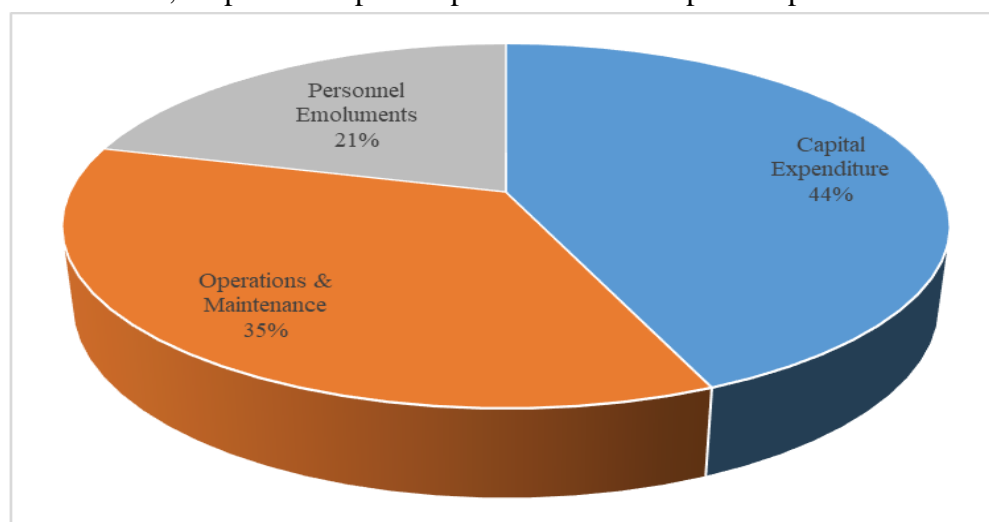
### 4.8.1. Financial Performance Summary

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

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

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

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



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

### Recurrent Expenditure Performance

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

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

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

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

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

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

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



**Development Expenditure Performance**

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

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

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

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

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

S/No	Project Location	Project Name	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as at 30th June 2025	Absorption Rate	Status
		Infrastructure development for athletics, ballgames, indoor games,establishment of sport fund and development of sports development proposals				
59	Thange	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games,establishment of sport fund and development of sports development proposals	450,000	450,000	100%	Complete
60	Kasikeu	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	450,000	449,926	100%	Complete
61	Masongaleni	Sports and Youth development Programme - Tournament Model-payment of referres, purchase of playing balls, facillitation of scouts, exposure expenses and other associated expenses and Choir competition	450,000	449,242	100%	Complete
62	Nzaui/Kilili/Kalamba	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	405,000	405,000	100%	Complete
63	Mavindini	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games,establishment of sport fund and development of sports development proposals	450,000	404,615	90%	Complete
64	Masongaleni	Youth empowerment & Sports Development programme( One Car wash Machine-and 4 pool tables at 400,000-SportsDevelopment-Ligi Mashinani-Cash Awards Ksh.200,000 and Ksh.100,000 for Supa Cup facilitation)	400,000	400,000	100%	Complete
65	Ivingoni/Nzambani	Sports and Youth development Programme-Ligi Mashinani/Supa Cup	450,000	393,654	87%	Complete
66	Kee	Youth Empowerment Programme-Issuance of Driving licenses	500,000	378,000	76%	Complete
67	Kithungo/Kitundu	Youth empowerment programme	342,400	342,400	100%	Complete
68	Mbooni	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games,	330,000	329,975	100%	Complete

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

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

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



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

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

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

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

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

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

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

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

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

### 4.8.3. Challenges, Lessons Learnt and Recommendations

#### Challenges

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

#### Lessons learnt

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

**Recommendations:**

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

## 4.9. Departments of Health Services

### 4.9.1. Financial Performance Summary

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

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

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

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

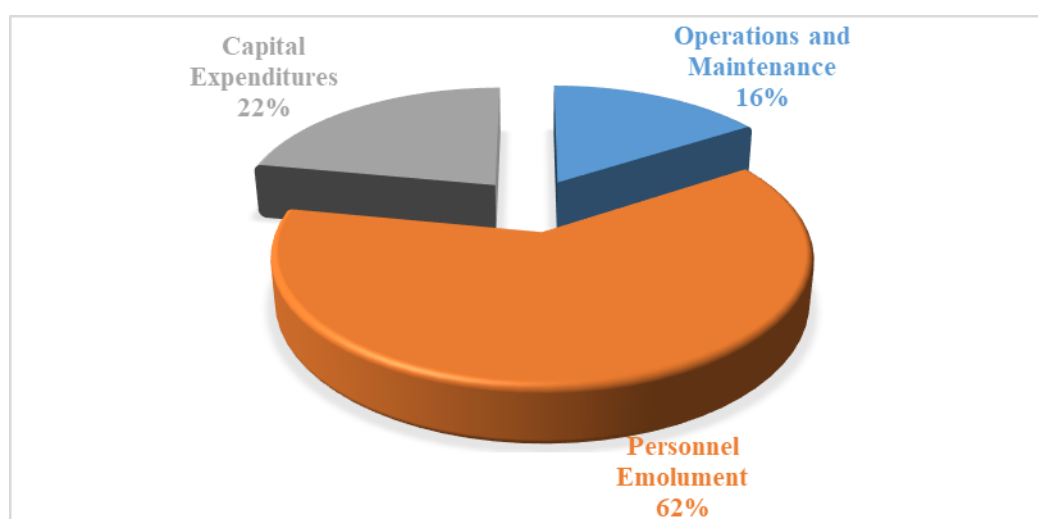


Figure 16: Department of Health Services Expenditure per Economic Classification

## Recurrent Expenditure Performance

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

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

Economic Item & Title	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as at 30th June 2025	Variance (Kshs.)	Absorption Rate
2110101Salaries & Wages	2,455,083,449	2,323,588,201	131,495,248	95%
2211001Medical Drugs, Dressings and other Non- Pharmaceutical Medical Items, hospital beddings and linen, Laboratory Materials, Supplies and Small Equipment (Essential medicines and medical supplies)	310,000,000	308,712,118	1,287,882	100%
2210799Community Health strategy	70,227,500	70,227,500	-	100%
2210101Electricity	36,500,000	35,113,124	1,386,876	96%
2211399Rural Health Facilities Financing	31,461,990	29,611,803	1,850,187	94%
2211399Public Health	20,000,000	19,731,599	268,401	99%
2211399Recurrent Financing of Healthcare	17,520,000	15,819,447	1,700,553	90%
2220201Maintenance of Plant, Machinery and Equipment	35,093,096	14,180,382	20,912,714	40%
2211399County Ambulance Services/Maintenance	11,000,000	10,766,084	233,916	98%
2211203Refined Fuels & Lubricants	11,000,000	10,699,418	300,582	97%
2220101Maintenance Expenses-Motor Vehicles	10,000,000	9,873,526	126,474	99%
2211399Primary health care	9,233,472	9,173,181	60,291	99%
2211399Community Medical Support and Outreach	9,000,000	8,783,932	216,068	98%
2210799Reproductive Health-Family planning	9,000,000	6,609,963	2,390,037	73%
Promotion of county health laboratory services	7,000,000	6,581,940	418,060	94%
2210303Daily Subsistence Allowance	3,600,000	3,599,940	60	100%
2210799Post basic training	3,200,000	3,183,044	16,956	99%
2210801Catering Services(Receptions, Accommodation, drinks	3,000,000	2,959,419	40,581	99%
2210799Psychosocial counselling and Well being	2,831,884	2,570,243	261,641	91%
2210301Travel Costs	2,100,000	2,099,005	995	100%
2211399County supportive supervision, Commodity Audit	2,000,000	1,994,560	5,440	100%
2211101General office Supplies-stationery	2,000,000	1,990,603	9,397	100%
2211399Health Promotion and Awareness	2,000,000	1,963,190	36,810	98%
2211399PLHIV Programme	2,000,000	1,919,300	80,700	96%
2211399Annual performance review	2,000,000	1,902,565	97,435	95%
2211399Development of AWP	2,000,000	1,864,238	135,762	93%
2211399Planning, budgeting ,Monitoring and evaluation	2,512,137	1,765,540	746,597	70%
2220205Maintenance-Buildings-Non Residential	2,000,000	1,681,371	318,629	84%
2210704Seminars,training and conferences	1,500,000	1,500,000	-	100%



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

#### 4.9.2. Development Expenditure Performance

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

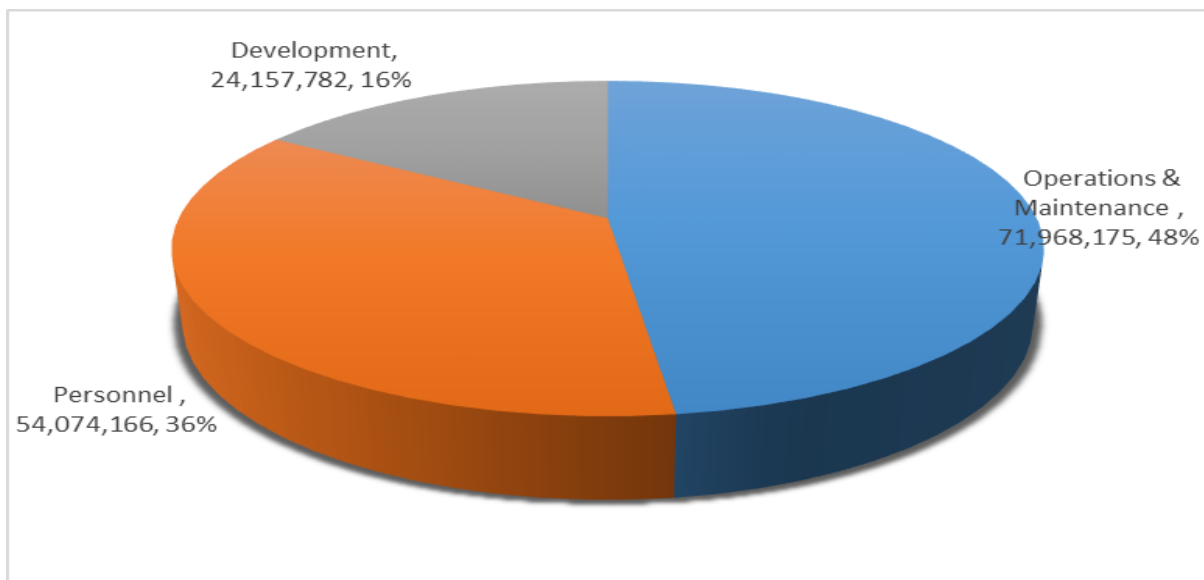
##### 4.10.1. Financial Performance Summary

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

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

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

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



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

##### Recurrent Expenditure Performance

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

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

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

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

### Development Expenditure Performance

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

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

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

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

#### 4.10.2. Non-Financial Performance

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

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

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

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

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

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



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

#### **Challenges**

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

#### **Lessons learnt**

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

#### **Recommendations**

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

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

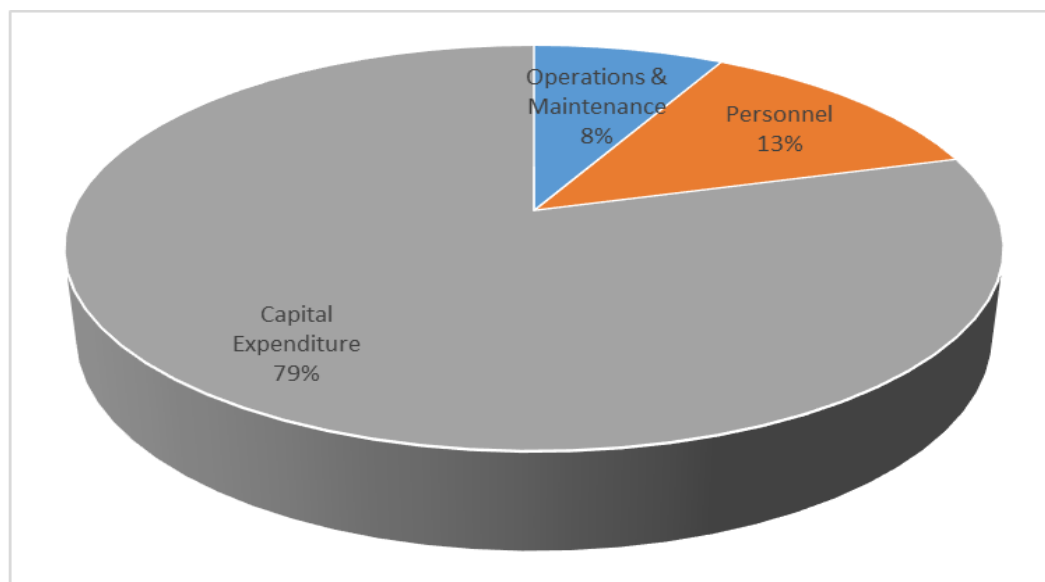
##### 4.11.1. Financial Performance Summary

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

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

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

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



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

### Recurrent Expenditure Performance

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

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

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

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

### **Development Expenditure performance**

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

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

No.	Ward	Project Name	FY 2024/25 Supplementar y Budget (2) Estimates	Expenditure by 30th June, 2025	Absorptio n rate(%)	Status
1	Kasikeu	Repair and Maintenance of flood lights	400,000	-	0%	Complete
2	Masongaleni	Repair of Solar market lights (integrated model) at Katulye, Masaku Ndogo and Kyumani Markets	650,000	549,668.00	85%	Complete
3	Ivingoni/ Nzambani	Murraming of Yimbuvu-Kwa Muma-Mbotela Market	1,000,000	965,325.00	97%	Complete
4	Ivingoni/ Nzambani	Opening of Kiuukuni-Kwa Malonza-Yumbuni-Rose Dominic-Nzeveni-Ndithini	1,000,000	907,000.00	91%	Complete
5	Ivingoni/ Nzambani	Opening of Kwa Ngolo-Kwa Mbithi-Kwa Kitosya-Kwa Muthusi-Kitheini	1,000,000	881,754.25	88%	Complete
6	Ivingoni/ Nzambani	Opening of Kwa Masaa road1	1,000,000	928,000.00	93%	Complete
7	Kako/waia	Routine maintenance of Kako/Waia ward access roads	1,000,000	963,340.60	96%	Complete
8	Kalawa	REREC matching grant - connection of electricity to Mutanda CTTI, Kathulumbi CTTI, Mutembuku CTTI, Kathongo Dispensary and Syotuvali Dispensary	1,000,000	999,457.00	100%	Ongoing
9	Kikumbulyu South	Kwakitavu road structures	1,000,000	994,773.70	99%	Complete
10	Kikumbulyu South	Kibwezi-BPP Streetlights	1,000,000	1,000,000.00	100%	Complete
11	Kilungu	Routine maintenance of Kilungu access roads(Fuel)	1,000,000	914,400.00	91%	Ongoing
12	Kitise/ Kithuki	Rehabilitation of 4 solar floodlights	1,000,000	-	0%	Complete
13	Masongaleni	Construction of culverts along Ngangani, Yumbuni, Katulye, Yikita, Kasuangove, Yikivuthi, Utiini, Kithyululu, Wande, mwaani Masaku ndogo.	1,000,000	-	0%	Complete
14	Mbitini	Road Improvement (Fuel)	1,000,000	986,161.00	99%	Complete
15	Nguumo	Routine maintenance of Nguumo ward access roads-Machine Hire.	1,000,000	911,900.00	91%	Complete
16	Thange	Routine maintenance of Thange ward access roads	1,000,000	921,920.00	92%	Complete
17	Thange	Murramming, grading of Kwa Agnes-St.Peter-Aic-St.Marys-Veneti-Own machinery and installation of Culverts	1,000,000	789,239.00	79%	Complete
18	Thange	Construction of Culverts at Kikingini-usalama- muusini-maikuu-kwa malyungi-kwa mwololo-kwa nyaanya- ituumo-utithi-kalulu-kwa muthoka- makwata- stage iviani	1,000,000	939,239.00	94%	Complete
19	Tulimani	Routine maintenance of Tulimani ward access roads	1,000,000	1,000,000.00	100%	Complete
20	Wote/Nziu	Shimo-Kwa Maluna-Kwa Ngulue-Kamunyolo dam (Box culverts and light grading)	1,000,000	-	0%	Ongoing
21	Mtito Andei	Rehabilitation of market solar lights-Nthunguni, Kathekani, Darajani, Kiteng'ei and Mwakila Markets	1,065,000	-	0%	Ongoing
22	Kathonzweni	Installation and rehabilitation of market lights at Kiteei, Mbuvo Nzau, Kavumbu and Kiluluini markets	1,100,000	62,000.00	6%	Complete
23	Masongaleni	Installation of Solar Market lights at Munyenze, Kithiiani, Kithyululu and Kyanguli Markets	1,400,000	1,400,000.00	100%	Complete

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

### 4.11.3. Challenges, Lessons Learnt and Recommendations

#### Emerging Issues

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



## **Challenges**

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

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

## **Recommendations**

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

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

### 4.12.1. Financial Performance Summary

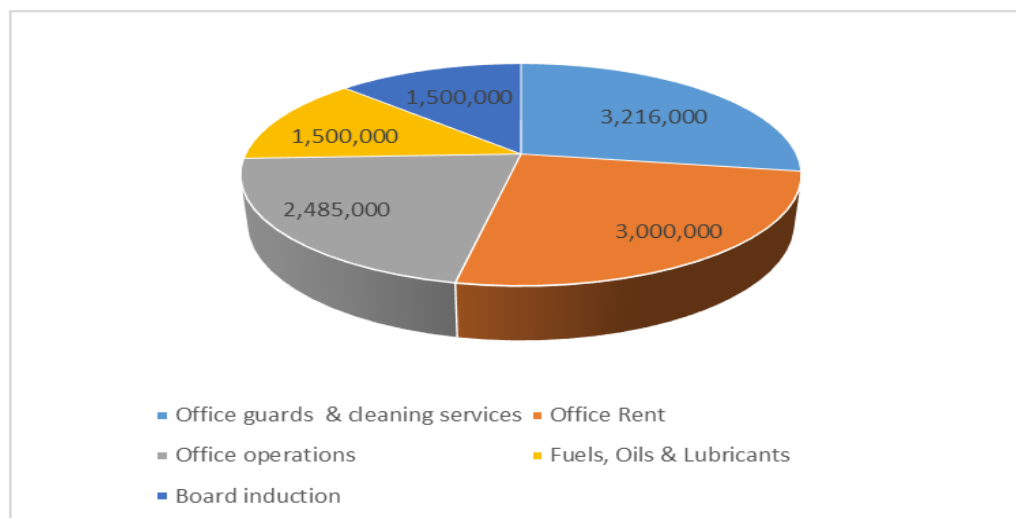
The total department expenditure for the FY 2024/25 was KShs 334,206,996.2 against budget of KShs 619,077,104 which translates to an absorption rate of 54 percent.

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

Economic Classification	FY 2024/25 Supplementary(2) Budget Estimates	Expenditures As At 30th June 2025	Absorption Rate (%)
<b>Recurrent Expenditure</b>			
Operations	2,3172,854	2,209,0124	95
Maintenance	5,800,000	5,276,792	91
<b>Sub Total</b>	<b>28,972,854</b>	<b>27,366,915</b>	<b>94</b>
Personnel	56,904,726	52,162,666	92
<b>Total Recurrent</b>	<b>85,877,580</b>	<b>79,529,581</b>	<b>93</b>
<b>Development Expenditure</b>			
Capital Expenditure	533,199,524	254,677,415	48
<b>Total Budget</b>	<b>619,077,104</b>	<b>334,206,996</b>	<b>54</b>

### Expenditure by Economic Classification

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



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

### Recurrent Expenditure Performance

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

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

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

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

### Development Expenditure Performance

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

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

Ward	Expenditure Item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as at 30 <sup>th</sup> June 2025	Absorption rate (%)	Status
Nguu/Masumba	Yikivumbu Survey and Titling	2,000,000.00	1,997,840.00	100%	Complete
Tulimani	Urban planning- preparation and implementation of Urban land use plan for Tawa Market	3,500,000.00	3,500,000.00	100%	Complete
HQ	Urban infrastructure development	525,492.55	525,492.00	100%	Complete
Countywide	Urban Development (Resolution of boundary and land ownership disputes)	252,686.00	252,686.00	100%	Complete
Emali/Mulala	Survey of ward road network and ward public utilities	500,000.00	494,825.75	99%	Ongoing
Ukia	Survey of access roads and public lands in Ukia ward	300,000.00	-	0%	Not Started
Kikumbulyu South	Survey and planning koya/Maanda market	500,000.00	500,000.00	100%	Complete
Mtito Andei	Security of land tenure - Provision of title deeds for Ngai Ndethya settlement Scheme.	574,480.00	571,880.00	100%	Complete
Ukia	Riverine conservation and restoration	100,000.00	-	0%	Not Started
HQ	Resolution of boundary and land ownership disputes and issuance of public utilities' title	8,850,000.00	8,741,013.35	99%	Ongoing
New	Rehabilitation of Nthunguni Gulley and tree compensation during road reopening	400,000.00	292,600.00	73%	Ongoing
Mbitini	Rehabilitation of Kwa Ngwili/Ndilo gulley	3,642,827.50	3,551,699.00	97%	Ongoing
Kee	Rehabilitation of gulleys and road bush clearing and drainage	500,000.00	494,531.20	99%	Ongoing
ilima	Purchase of land for Mwaani dispensary	1,000,000.00	1,000,000.00	100%	Complete
HQ	Planting of trees -Climate change fund	700,000.00	-	0%	Not Started
Kasikeu	Planning of Kayata market	1,622,600.00	1,548,438.00	95%	Ongoing
Kalawa	Planning and survey of Kathulumbi market	359,144.00	355,214.00	99%	Ongoing
Kalawa	Planning and survey of Kalawa market	1,000,000.00	1,000,000.00	100%	Complete
HQ	Operationalization of Kee-Mbooni Municipality	4,422,400.00	4,371,335.30	99%	Ongoing
Nzaui/Kilili/Kala mba	Ndumoni dispensary (purchase of land	200,000.00	-	0%	Not Started
Nzaui/Kilili/Kala mba	Mulata dispensary (purchase of land)	75,000.00	-	0%	Not Started
Kalawa	Mbooni – Kee Municipality	1,000,000.00	913,495.00	91%	Ongoing
Kee	Mbooni – Kee Municipality	1,000,000.00	1,000,000.00	100%	Complete
Mbooni	Mbooni – Kee Municipality	1,000,000.00	1,000,000.00	100%	Complete
Tulimani	Mbooni – Kee Municipality	1,000,000.00	1,000,000.00	100%	Complete
Mtito Andei	Market survey of Mtito Andei Market: Market survey,	1,925,002.00	1,925,002.00	100%	Complete

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

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

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

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

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



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

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

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

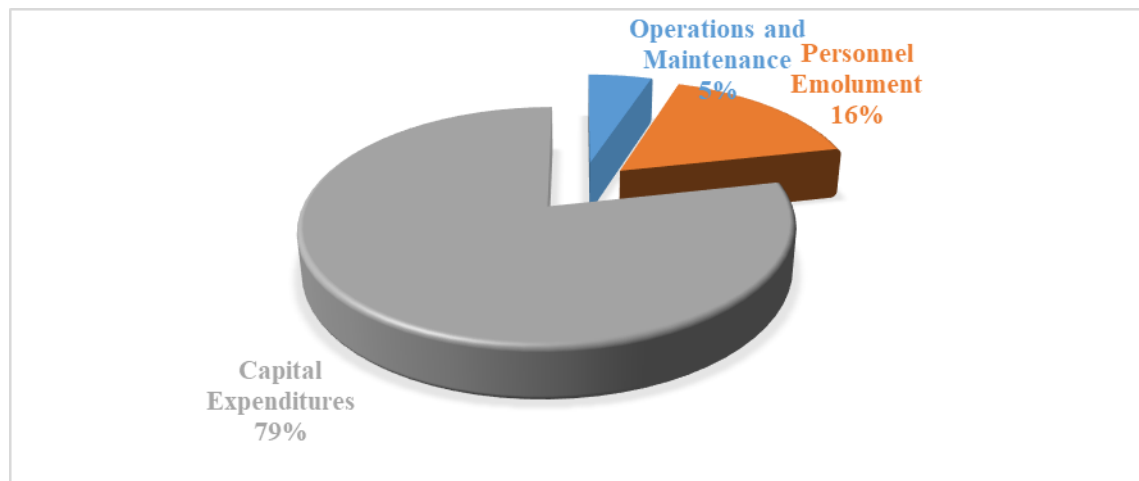
##### 4.13.1. Financial Performance Summary

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

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

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

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



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

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

### Recurrent Expenditure Performance

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

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

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

**Source: County Treasury**

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

### Development Expenditure Performance

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

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

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

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

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

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

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



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

No	Project Location	Project Name	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as at 30th June 2025	Absorption Rate	Status
	North					
76	Kako/waia	Drilling and capping of Kathamba borehole - inhouse works	1,802,294	1,802,294	100%	Complete
77	Ivingoni/Nzambani	Drilling of Nzambani Borehole	1,800,000	1,800,000	100%	Complete
78	Ilima	Extension of Kwa Mwilu Sand Dam Water Project – 3km return lines, 2No. 1.5km katikomu village distribution line and kyangunzu-nzeveni DL 2Km 5tanks.	6,169,529	1,555,071	25%	Ongoing
79	Kathonzweni	Makutano Water Project - Drilling and test pumping of new borehole	1,500,000	1,500,000	100%	Complete
80	Kitise/Kithuki	Kwa mbila earthdam -Distribution from Kiambani to Kiuuku	1,500,000	1,500,000	100%	Complete
81	Kitise/Kithuki	Kimundi water project - Repair of pipeline, provision of water tanks and solar repairs replacement	1,500,000	1,500,000	100%	Ongoing
82	Kee	Distribution of Kyandumbi water - Distribution of Kyandumbi water to Mavia Meu and Makongo	1,435,042	1,435,042	100%	Complete
83	Mtito Andei	Hydrological survey, drilling and test pumping at Mang'elele	1,800,000	1,416,229	79%	Complete
84	Mbooni	Rehabilitation of Mulima earth dam	1,905,334	1,105,334	58%	Complete
85	KiimaKiu/Kalanzoni	Kasalama borehole water distribution - Equipping, rising main rehabilitation, and construction of 8km pipeline with upto 4no. Kiosks(kiosks at demiu, Kautandini, Kwa Dc and Upeponi. Part of the funds, Kshs. 250,000 be spent for purchase of 10,000L plastic water tank, concrete base, shed and piping at Marwa market..)	6,700,000	1,050,111	16%	Ongoing
86	Kikumbulyu North	Pipeline extension to Kiaoni market (KIBMAWASCO)	1,000,000	1,000,000	100%	Complete
87	Kilungu	Ndiani water project – 2km raising main, (utumo umu area supply), 100cu.m masonry tank, 2km distribution line, 2No. water kiosks with tanks.	2,000,000	954,366	48%	Ongoing
88	HQ	Water Fund Establishment	800,000	800,000	100%	Complete
89	Kikumini/Muvau	Kwa Mutemwa borehole- distribution to kwa Musuva – Kavumbu – kathiani market	1,921,355	775,359	40%	Complete
90	Kisau/Kiteta	Lungu borehole	2,500,000	760,511	30%	Complete
91	Kikumini/Muvau	Distribution of Water from Itaa Borehole to Kwa Kiviku	1,000,000	746,310	75%	Ongoing

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

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

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

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

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

*Source: County Treasury*

#### 4.13.2. Non-Financial Performance

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

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

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

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



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

*Source: County Treasury*

#### 4.14. County Public Service Board

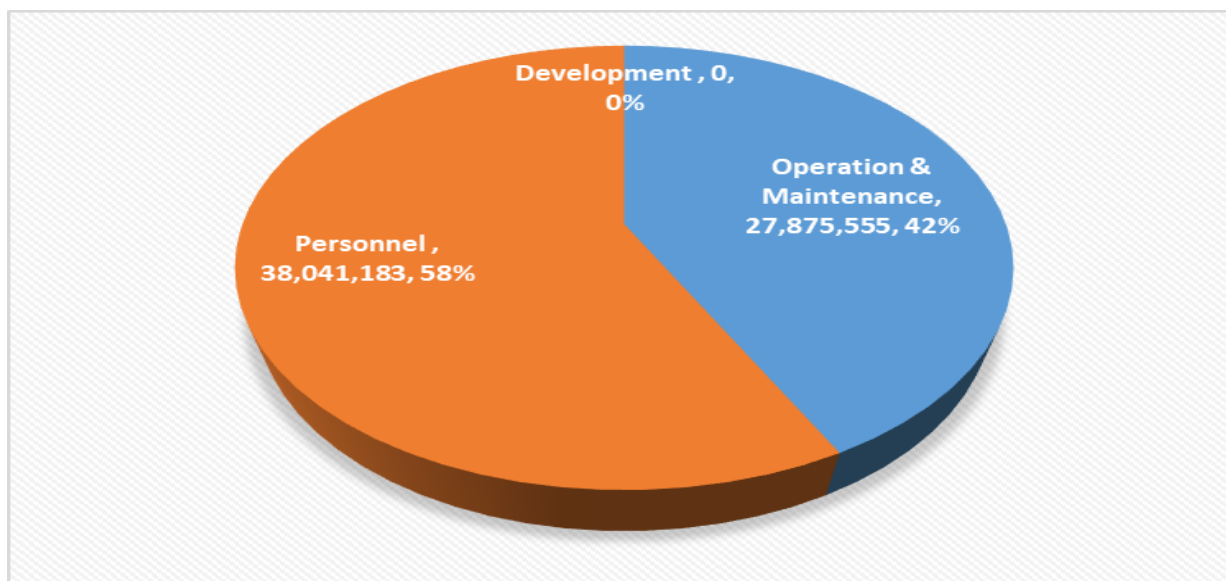
##### 4.14.1. Financial Performance Summary

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

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

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

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



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

##### Recurrent Expenditure Performance

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

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

**Table 62: CPSB Recurrent Expenditure Performance**

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

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

#### 4.14.2. Non-Financial Performance

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

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

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

#### 4.15. Wote municipality

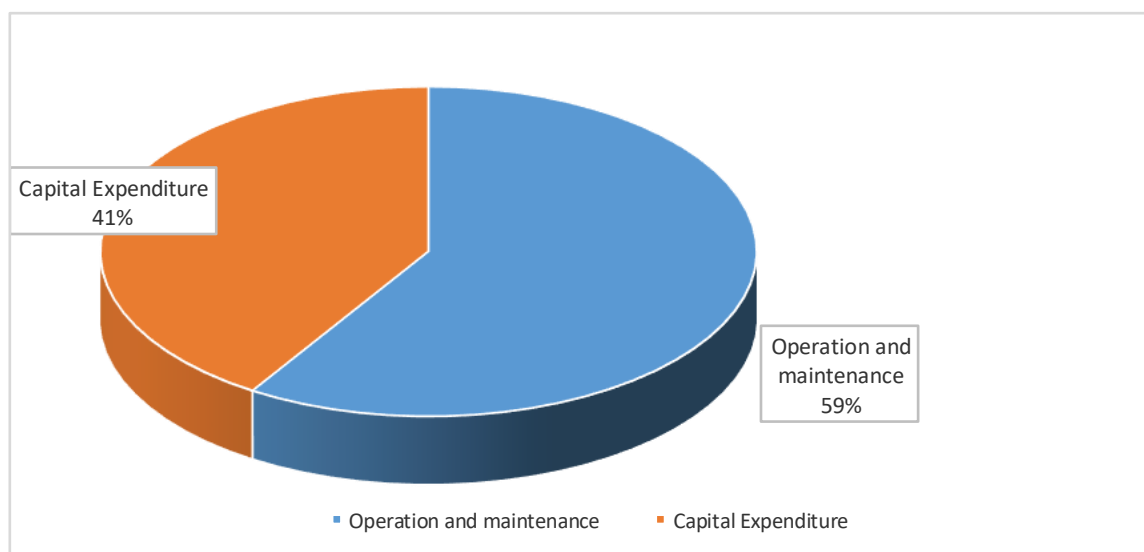
##### 4.15.1. Financial Performance Summary

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

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

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

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



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

### Recurrent Expenditure Performance

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

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

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

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

### Development Expenditure Performance

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

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

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

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

#### 4.15.2. Non-Financial Performance

The table below shows the planned targets and achievements realized.

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

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

#### 4.16. Emali Sultan Hamud Municipality

##### 4.16.1. Financial Performance Summary

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



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

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

**Recurrent Expenditure Performance**

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

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

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

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

### Development Expenditure

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

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

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

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

#### 4.16.2. Non-Financial Performance

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

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

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

			opened				
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#### 4.17. Sand Conservation and Utilization Authority

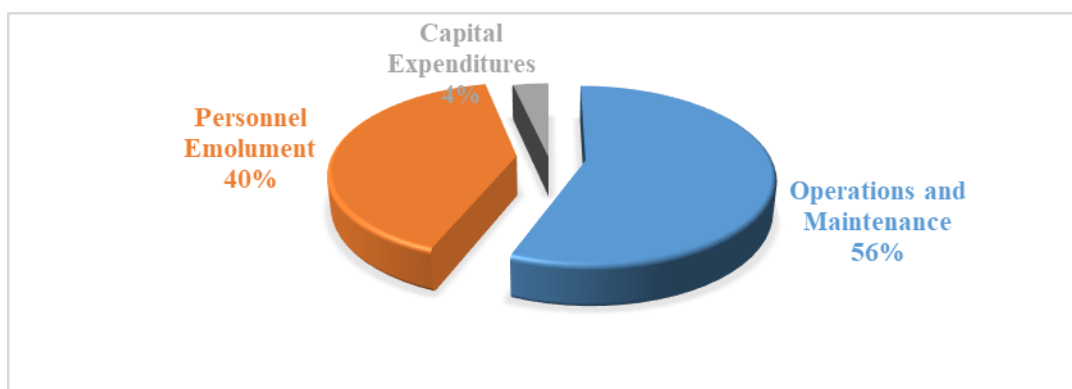
##### 4.17.1. Financial Performance Summary

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

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

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

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



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

### Recurrent Expenditure Performance

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

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

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

### Development Expenditure

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

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

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

### 4.17.2. Non-Financial Performance

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

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

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

#### 4.18. Makueni Fruit Development and Marketing Authority

The Makueni County Fruit Development and Marketing Authority (MFDMA), established by an Act in 2017, is tasked with managing fruit processing and infrastructure within the county. The plant is mandated to undertake fruit development, including production, processing, marketing, grading, storage, collection, transportation, and warehousing.

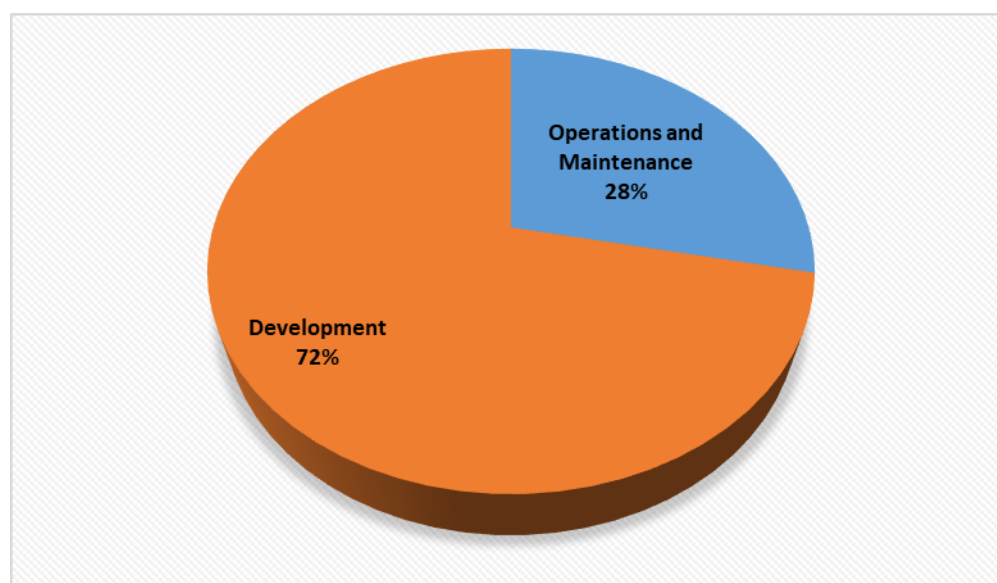
##### 4.18.1. Financial Performance Summary

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

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

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

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



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

##### Recurrent Expenditure Performance

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

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

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

### Development Expenditure Performance

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

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

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



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

#### 4.18.2. Non-Financial Performance

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

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

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

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

### **5.1. Challenges**

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

### **5.2. Lessons Learnt**

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

### **5.3. Recommendations**

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

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