



COUNTY TREASURY

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MAKUENI

Our Ref: GMC/FIN/BDGT.30/VOL.7(52)

Date: 29th April 2024

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

WOTE

Dear Sir,

RE: SUBMISSION OF FY 2023/2024 THIRD QUARTER BUDGET IMPLEMENTATION REPORT

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

DAMARIS MUMO KAVOI

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

Cc.

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

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

FINANCIAL YEAR 2023/24 THIRD QUARTER BUDGET IMPLEMENTATION REPORT

APRIL 2024

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FOREWORD

Pursuant to Article 183 of the Constitution and Section 166 of the Public Finance Management Act 2012, the County Executive Committee for Finance and Socio-Economic Planning is responsible for preparing and submitting timely quarterly reports. These reports are required to be submitted to the County Assembly and copies delivered to office of the Controller of Budget (COB), The National Treasury and State Department of Planning, and the Commission of Revenue Allocation (CRA) not later than one month after the end of the quarter. The quarterly reports should be published within the said period to improve on transparency and oversight of the County Governments and their entities. The report comprises of both financial and non- financial information which is crucial in evaluating the performance of government institutions. Financial information, such as expenditure and revenue, helps determine the cost and efficiency of programs,

objectives, and activities. Non-financial information is equally important as it assesses progress towards predetermined service delivery or performance targets.

This report presents the budget implementation performance of all departments for the first nine months of the Financial Year 2023/2024. It is based on an analysis of reports on financial and non-financial performance submitted to the County Treasury, financial reports generated from the Integrated Financial Management Information System (IFMIS), and financial information obtained from the National Treasury. The report also provides information on the status of programmes and projects during the specified period and highlights the key challenges faced by departments during budget implementation and appropriate recommendations. The information on budget implementation is presented both in aggregate and for individual departments. The report also includes performance trends, which are useful in determining the trajectory of revenue and expenditure performance.



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

1.0 INTRODUCTION

Pursuant to Public Finance Management Act, 2012 Section 166-(4a) the County Treasury is mandated to prepare and submit quarterly budget implementation reports to the County Assembly not later than one month after the end of each quarter. The FY 2023/24 Budget is implementing County development agenda as stipulated in the County Intergrated Development Plant (CIDP) 2023-2027 and the 2023/24 Annual Development Plan (ADP) and the 2024 County Fiscal Strategy Paper. The plans delineate several key objectives aimed at fostering comprehensive development. Among these objectives are the commitment to enhance universal water access, increase sustainable agriculture production, value addition, and market access for targeted value chains, improve urban and rural infrastructural development for socio-economic transformation, increase access to quality and affordable health services and promoting industrialization and enterprise development to stimulate investments and job creation.

Through these objectives, the ADP 2023/24 endeavors to propel the county towards holistic growth and resilience, aligning with the overarching goals of economic advancement and community well-being.

1.1 Key Highlights of the Overall Budget

This section presents the key highlights and milestones achieved during the first nine months of FY 2023/24. The highlights include budget trends from FY 2019/20 to FY 2023/24, the FY 2023/24 budget, receipts into the Makueni County Revenue Fund (CRF) for the first nine months of FY 2023/24, and exchequer issues from The National Treasury.

1.1.1. Budget Trends from FY 2019/20- 2023/24 Supplementary Budgets

The following graph presents the County development and recurrent budgets comparative analysis for FY 2019/20 to FY 2023/24 budget.

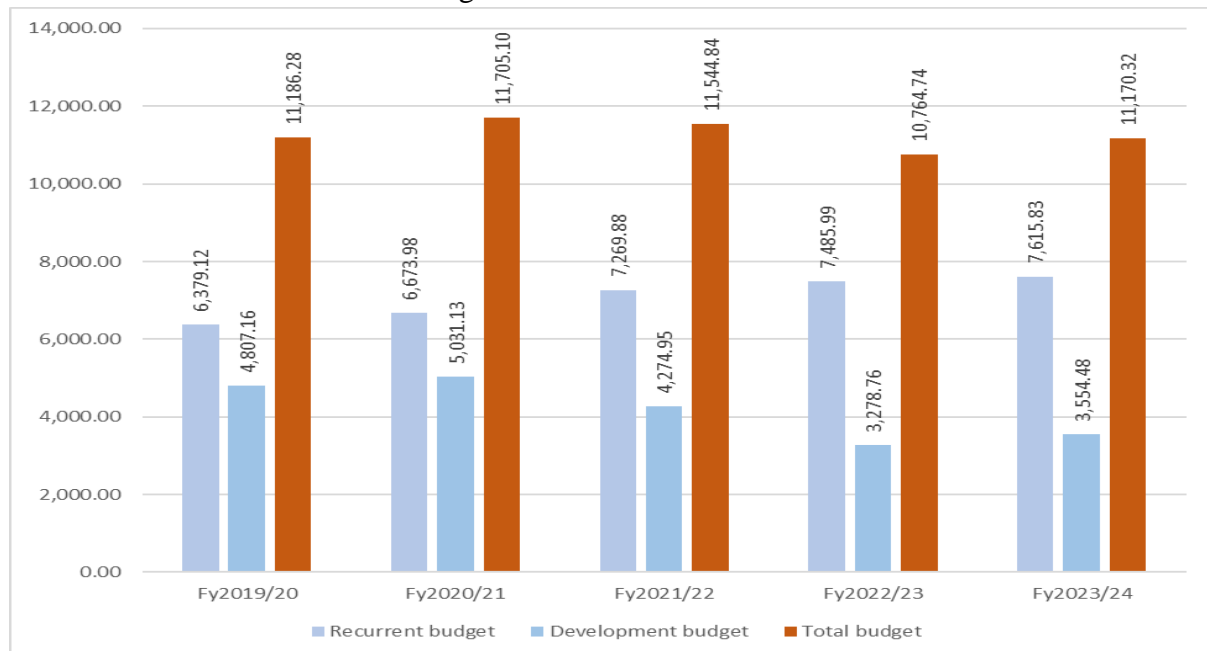


Figure 1: Budget Analysis in the FY2019/20 to FY2023/24 in Millions

The FY 2020/21 recorded the highest County allocation while FY 2022/23 had the lowest County allocation.

1.1.2. FY 2023/24 BUDGET

The total County budget for FY 2023/2024 is Kshs. 11,170,315,259, with Kshs. 3,554,481,901.60 allocated for development and 7,615,833,358 for recurrent expenses. The County has met the requirement of a 30 percent budget allocation to development programs and projects by achieving a 32 percent development budget. The personnel ratio for the financial year is 41 percent, which exceeds the required 35 percent according to the PFM Regulations, 2015.

The personnel emoluments increased by Kshs 179,454,147 from Kshs 4,429,060,726 in printed FY 2023/24 Budget estimates to Kshs 4,608,514,874 in Supplementary 1 Budget Estimates. The increase was due to review of ECDE staff salaries, absorption of libraries’ staff, provision of housing funds, NHIF, and NSSF as per the new Finance Act. The County has implemented measures to enhance the mobilization of Own Source Revenues (OSR) and external resource mobilization. These measures aim to boost County revenues, allocate more funds to development, and decrease the personnel ratio.

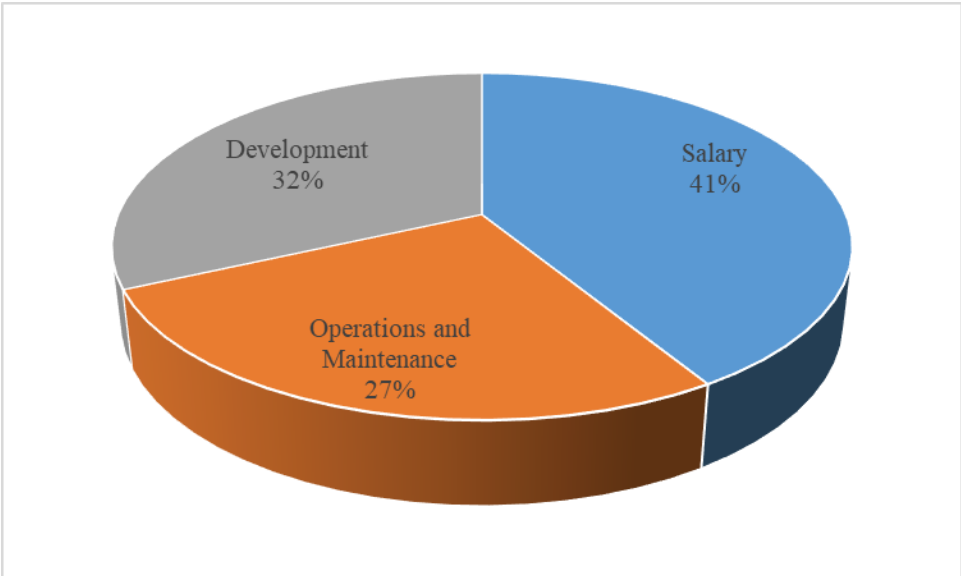


Figure 2: County Budget Allocation by Main Economic Classification

1.1.3. Receipts into the Makueni County Revenue Fund(CRF) for the first Nine Months of FY 2023/24

The County expected revenue for the year is Kshs. 11,170,315,259. This included, Kshs 8,455,460,962 as the equitable share, Kshs 1,240,000,000 as the OSR target, Kshs. 833,842,598 as conditional allocations, loans, and grants, and Kshs. 641,011,699 balances FY 2022/23. The overall revenue receipts for the period ended 31st March 2024 amounted to **Kshs. 6,533,307,816**, which represented 58 percent performance. County-generated revenue receipts accounted for a performance of 60 percent, while equitable share Allocations contributed to 58 percent performance. Receipts from conditional allocations, loans and grants amounted to Kshs 247,795,694 representing 30 percent.

Table 1: Summary of County Receipts as at 31st March 2024

No	Revenue Source	FY 2023/24 Revised Budget (1) Estimates	Performance as at March 31, 2024	Balance	Performance Rate (%)
1	Equitable Share	8,455,460,962	4,904,167,358	3,551,293,604	58%
2	Conditional Allocations, Loans and Grants	833,842,598	247,795,694	586,046,904	30%
3	County Own Generated Revenue	1,240,000,000	740,333,065	641,713,442	60%
4	FY 2022/23 Balances	641,011,699	641,011,699	0	100%
Total		11,170,315,259	6,533,307,816	4,779,053,950	58%

1.1.4. Exchequer Issues from The National Treasury

According to the National equitable share distribution schedule, the County was expected to receive **Kshs. 6,299,318,406** for the first nine months of FY 2023/24. However, the County received disbursement for only seven months amounting to **Kshs. 4,904,167,358**.

1.2 Departmental Allocations

The Department of Health Services received the largest budget allocation of **Kshs, 4,116,541,053** accounting for 34 per cent of the total County Revenues. The Department of Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development had the second highest allocation of **Kshs 1,179,261,113** which represented an allocation of 10 per cent. On the other hand, the County Attorney had the smallest allocation with **Kshs 49,023,507**.

The allocation across departments aligns with the County priorities outlined in the CIDP III. The significant allocation to Health Services is mainly due to factors such as a large workforce, recurrent budget for running health facilities, procurement of medical commodities (including drugs), as well as funding from donors for various health programs and infrastructure improvements.

Table 2: FY 2023/24 Departmental Allocations in Kshs.

No	Department	FY 2023/24 Printed Budget Estimates	FY 2023/24 Salary	FY 2023/24 O&M	FY 2023/24 Recurrent	FY 2023/24 Development	FY 2023/24 Supplementary Budget Estimates (1)	% of the Total County Budget
1	Governorship	213,565,945	71,883,429	383,943,931	455,827,360	-	455,827,360	4.1%
2	County Secretary	591,147,009	312,696,192	110,029,341	422,725,533	-	422,725,533	3.8%
3	County Attorney	34,023,507	14,072,319	34,951,188	49,023,507	-	49,023,507	0.4%
4	Devolution, Public Participation, County administration and Special Programs	332,725,409	212,699,685	101,687,798	314,387,483	23,054,646	337,442,129	3.0%
5	Finance and Socio-Economic Planning	560,599,035	234,615,818	260,607,262	495,223,080	53,425,662	548,648,742	4.9%

6	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	1,247,462,645	243,802,652	48,850,000	292,652,652	852,671,284	1,145,323,935	10.3%
7	Makueni Fruit	-	18,892,637	31,463,776	50,356,413	68,536,224	118,892,637	1.1%

No	Department	FY 2023/24 Printed Budget Estimates	FY 2023/24 Salary	FY 2023/24 O&M	FY 2023/24 Recurrent	FY 2023/24 Development	FY 2023/24 Supplementary Budget Estimates (1)	% of the Total County Budget
	Development and Marketing Authority							
8	ICT, Education and Internship	813,517,049	493,084,776	200,325,629	693,410,405	255,510,854	948,921,258	8.5%
9	Gender, Children, Youth, Sports and Social Services	207,631,365	37,006,189	27,757,972	64,764,161	159,636,971	224,401,132	2.0%
10	Health Services	3,591,704,132	2,326,881,228	887,813,461	3,214,694,689	581,365,673	3,796,060,362	34.0%
11	Trade, Marketing, Industry, Culture and Tourism	321,690,232	41,212,158	79,306,944	120,519,102	44,760,689	165,279,790	1.5%
12	Infrastructure, Transport, Public Works, Housing and Energy	658,378,815	76,585,872	82,384,383	158,970,255	593,273,823	752,244,078	6.7%
13	Lands, Urban Planning & Development, Environment and Climate change	211,786,457	53,120,831	28,115,769	81,236,600	154,072,645	235,309,245	2.1%
14	Wote Municipality	49,277,870	-	44,076,808	44,076,808	15,472,931	59,549,739	0.5%
15	Emali Municipality	59,585,314	-	28,270,314	28,270,314	26,660,000	54,930,314	0.5%
16	Water and Sanitation	592,986,325	70,674,325	39,362,000	110,036,325	649,092,012	759,128,337	6.8%
17	Sand Conservation and Utilization Authority	78,642,065	21,264,094	43,377,972	64,642,065	10,000,000	74,642,065	0.7%
18	County Public Service Board	75,513,647	34,928,333	38,035,314	72,963,647	-	72,963,647	0.7%
	Sub Totals	9,640,236,820	4,263,420,536	2,470,359,862	6,733,780,398	3,487,533,414	10,221,313,811	
19	County Assembly	928,052,960	345,094,338	536,958,622	882,052,960	66,948,488	949,001,448	8.5%

	Sub Totals	10,568,289,780	4,608,514,874	3,007,318,484	7,615,833,358	3,554,481,902	11,170,315,259	
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2.0 REVENUE ANALYSIS

The FY 2023/24 Budget is funded from four main sources namely; Equitable share – **Kshs. 8,455,460,962(76%)**, Own Source Revenue – **Kshs. 1,240,000,000 (11%)**, conditional allocations (loans and grants) – **Kshs. 833,842,598 (7%)** and FY 2022/23 balances of **Kshs. 641,011,699(6%)**. The overall revenue performance for the first nine months of the FY 2023/24 was 58 percent (**Kshs. 6,533,307,816**) which represents an increase Kshs **610** Million from Kshs 5,923 Million recorded in FY 2022/23.

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

Revenue Source	FY 2022/23				FY 2023/24			
	Revenue Target	Performance March 31, 2023	Balance	Performance	Revenue Target	Performance March 31, 2024	Balance	Performance Rate (%)
Equitable share	8,133	4,026	4,107	49%	8,455	4,904	3,551	58%
Conditional Allocations, Loans and Grants	444	208	236	47%	834	248	586	30%
Sub Total	8,577	4,234	4,343	49%	9,289	5,152	4,137	55%
County generated revenue	1,085	586	499	54%	1,240	740	642	60%
Total OSR & Other Revenues FY 2022/23	9,662	4,820	4,842	50%	10,529	5,892	4,779	56%
Reallocation Funds	1,103	1,103	-	100%	641	641	-	100%
Total Revenues	10,765	5,923	4,842	55%	11,170	6,533	4,779	58%

Source: County Treasury

The revenue performance increased by 3 percent from 55 percent recorded in FY 2022/23 third quarter to 58 percent in the third quarter of FY 2023/24. The performance of the main sources as a proportion of the total revenue of **Kshs 6,533 Million** was as follows; Equitable share **Kshs. 4,904 Million (75 Percent)**, Own-Source Revenues **Kshs 740 (11 percent)** and FY 2022/23 Reallocation Funds of **Kshs 641Millions (10 Percent)** and Conditional Allocations, Loans and Grants **Kshs 248 Million (4 percent)**.

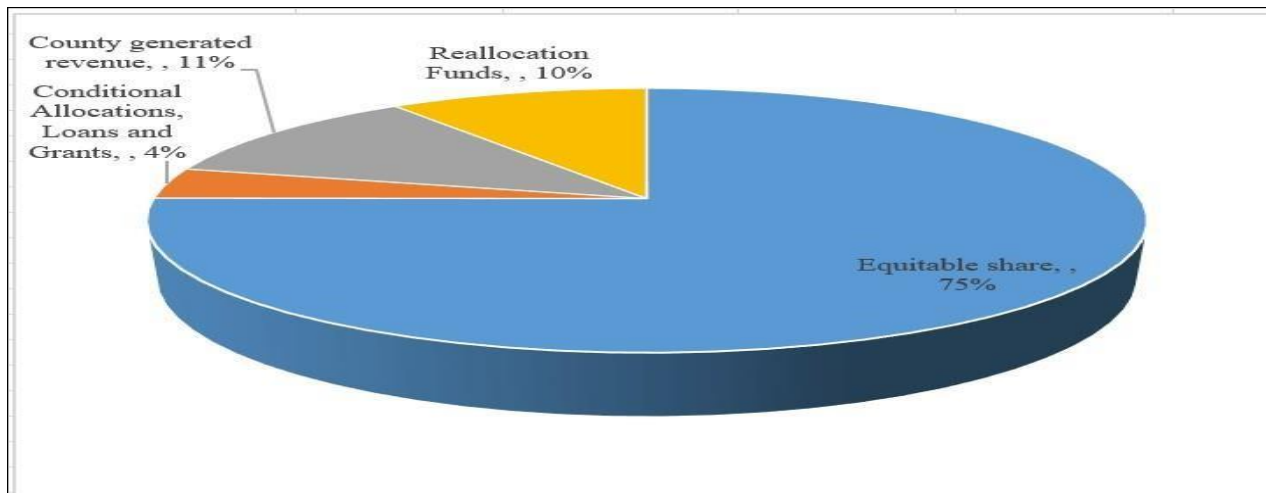


Figure 3: Analysis of FY 2023/23 Third Quarter Overall Revenue Performance

2.1 Local Revenue Collections

The County has over the years missed revenue targets on Own-Source Revenue principally due to inadequate data to assess revenue potential, weak enforcement for compliance as well as lack of requisite laws to facilitate enforcement, untapped potential of land based revenue, staff shortage as well as exogenous factors such as drought, political intrusion and negative impact of COVID - 19 pandemic. The performance of Own Source Revenue showed a growth of 104% from Kshs 180 Million in the second quarter of FY 2023/24 to Kshs 372 Million in the third quarter of FY 2023/24.

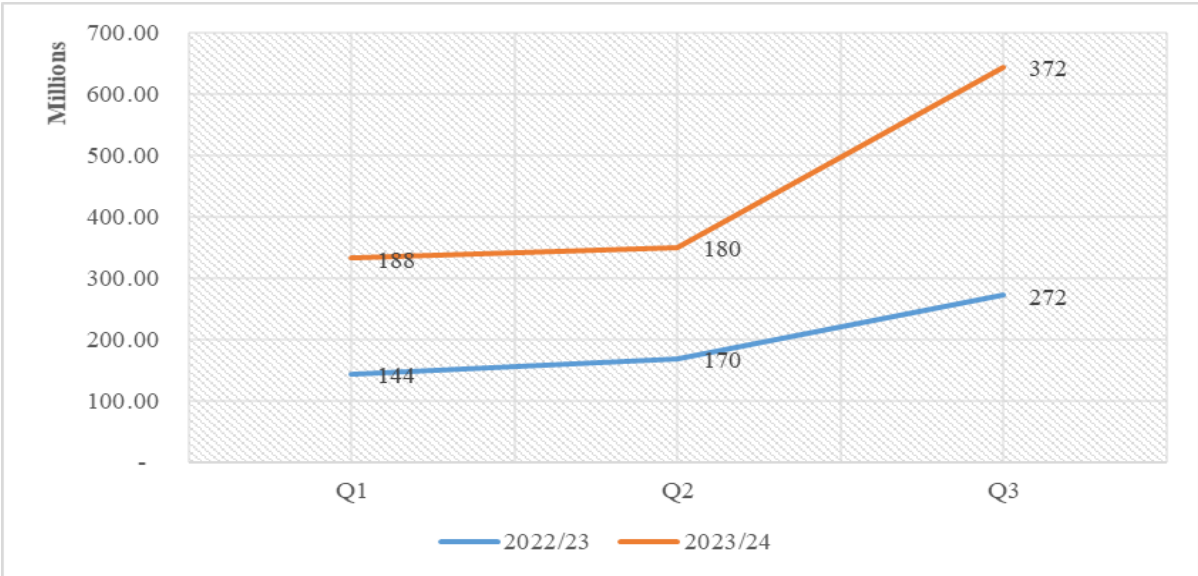


Figure 4: Own Source Revenue Performance for the First Nine Months, FY 2022/23 and 2023/24
 Source: County Treasury

The local revenue realized in the first nine months of FY 2023/24 was Kshs 740 Million, which represents a 26% increase from Ksh 586 Million recorded during the same period in FY 2022/23. This increase was attributed to several factors, including unified billing and auto invoicing based on data from the County Business Census. Additionally, the automation of all OSR processes, the 100 days RRI initiative, and the timely provision of adequate resources for revenue mobilization have also played a significant role in increasing OSR.

2.2 Own Source Performance per Stream

The revenue collected up to the third quarter of FY 2023/24 was raised from 33 different revenue streams. The highest contributors to the Own Source Revenue streams were NHIF and Linda Mama Reimbursement, EDU Afya Fees, medical health services fees, single business permits/application fees, Makueni Fruit Processing Plant fees, and Sand Authority fees. Table 4 presents a comparison between the revenue performance up to the third quarters of FY 2022/23 and FY 2023/24.

During the first nine months of the FY 2023/24 the normal revenue streams increased by 34 percent from Kshs 264,231,575 in FY 2022/23 to Kshs 354,156,795 in FY 2023/24. Similarly,

the Appropriation in Aid (AiA) increased by 20 percent from Kshs 321,653,060 to Kshs 386,176,270 over the same period.

Table 4: Own source revenues performance per stream for the first nine months of FY 2022/23 and 2023/24

No	Sources	2022/2023			2023/2024		
		Annual Targets	Nine Months Performance	Percentage	Annual Targets	Nine Months Performance	Percentage
	A) Own Sources	Kshs	Kshs		Kshs	Kshs	
1.	Advertisement & Wall Branding Fees	15,000,000	8,640,316	58%	20,000,000	10,250,309	51%
2.	Agricultural Cess Fees	22,000,000	11,351,238	52%	18,000,000	13,662,171	76%
3.	ASK Show Fees	2,000,000	0	0%	3,000,000	0	0%
4.	Building Materials cess Fees	5,000,000	2,059,420	41%	3,000,000	3,271,825	109%
5.	Community Information Centres Fees	500,000	118,800	24%	1,000,000	434,480	43%
6.	Conservancy Fees	10,000,000	2,258,400	23%	6,000,000	3,084,150	51%
7.	Coop Audit services Fees	300,000	142,440	47%	300,000	136,590	46%
8.	Development Approvals Fees(all lands development fees)	35,000,000	10,304,831	29%	45,000,000	13,174,502	29%
9.	Fines and Penalties Fees	5,100,000	656,962	13%	1,000,000	716,309	72%
10.	Fire certificate Fees	200,000	583,100	292%	1,000,000	1,354,500	135%
11.	Hire of County Facilities	200,000	451,500	226%	1,000,000	337,600	34%
12.	Liquor License Fees	60,000,000	24,074,500	40%	70,000,000	22,381,486	32%
13.	Market Entrance Fees	45,000,000	16,874,379	37%	45,000,000	22,644,784	50%
14.	Motor Veh/Cycle Reg Fees	5,000,000	1,954,949	39%	3,000,000	3,461,403	115%
15.	Parking Fees	40,000,000	19,160,412	48%	43,000,000	22,567,497	52%
16.	Plot Rates/Rent Fees & other dues	120,000,000	13,372,612	11%	170,000,000	15,329,363	9%
17.	Renewal Fees(Kiosks)	6,000,000	1,933,500	32%	7,000,000	3,465,400	50%
18.	Single Business Permits /Application Fees	135,000,000	68,531,325	51%	200,000,000	91,710,050	46%
19.	Stall Rent Fees	3,200,000	2,098,325	66%	7,700,000	4,623,550	60%
20.	Stock Market Fees	15,000,000	5,059,223	34%	11,000,000	6,778,480	62%
21.	Stock Movement Fees	5,000,000	1,892,780	38%	7,000,000	3,436,620	49%
22.	Veterinary Health Fees	15,000,000	5,172,526	34%	13,000,000	5,297,901	41%
23.	Water & Environment Fees- Consent, Nema, mining, penalties	7,000,000	522,730	7%	3,000,000	538,365	18%
24.	Weights & Measures Fees	1,500,000	767,980	51%	2,000,000	976,300	49%
25.	Other Revenues(Direct Deposits and Salary Refund)				-	24,158,938	
26.	Agriculture- Agricultural Training Conference Fees	5,000,000	206,550	4%	3,000,000	5,641,890	188%
27.	Agriculture- Mechanization Fees	2,000,000	129,150	6%	2,000,000	1,270,117	64%

28.	Public health Services Fees	25,000,000	11,926,700	48%	33,000,000	21,337,601	65%
29.	Makueni Fruit Processing Plant Fees	60,000,000	31,667,000	53%	100,000,000	27,894,000	28%
30.	Sand Authority Fees	30,000,000	22,319,927	74%	46,000,000	24,220,615	53%
Normal Streams Sub Total		675,000,000	264,231,575	39%	865,000,000	354,156,796	41%
AIA							
31.	Medical Health Services Fees	140,000,000	102,758,371	73%	120,000,000	164,199,524	137%
No	Sources	2022/2023			2023/2024		
		Annual Targets	Nine Months Performance	Percentage	Annual Targets	Nine Months Performance	Percentage
	A) Own Sources	Kshs	Kshs		Kshs	Kshs	
32.	NHIF and Linda Mama	240,000,000	214,282,689	89%	250,000,000	217,841,746	87%
33.	Universal Health Care Registration Fees	30,000,000	4,612,000	15%	5,000,000	4,135,000	83%
AIA Sub Total		410,000,000	321,653,060	78%	375,000,000	386,176,270	103%
Total Own Source Revenue		1,085,000,000	585,884,635	54%	1,240,000,000	740,333,066	60%

Source: County Treasury

The normal revenue streams recorded performance of 41 percent while the A-in-A recorded a performance of 103% over the first nine months of FY 2023/24.

3.0 EXPENDITURE BY ECONOMIC CLASSIFICATION

The county recorded a cumulative expenditure of Kshs 5,337,221,558 for the first nine months of FY 2023/24 which represented an absorption rate of 48%. This is a 4 % increase in absolute expenditure from Kshs 4,724,940,897 recorded over the same period in FY 2022/23. The County Executive expenditure for the first nine months of FY 2023/24 amounted to Kshs. 4,732,226,724 against a budget Kshs. 10,221,313,811. This represents an absorption rate of 46 percent. The County Assembly expenditure for the period under review was Kshs 604,994,834 against an allocation of Kshs. 949,001,448 representing an absorption rate of 64 percent.

The Overall Executive Recurrent expenditure for the first nine months of the FY 2023/24 amounted to Kshs. 4,082,402,782 representing an absorption rate of 61 percent. The development expenditure amounted to Kshs 649,823,942 representing 19 percent absorption rate. Table 5 presents expenditure in FY 2023/24 as at 31st March 2024 by economic classification. Table 5: Expenditure by Economic Classification as at 31th March 2024

Budget Status Absorption per Economic Classification: Expenditure					
No.	Economic Item	FY 2023/24 Revised Budget (1) Estimates	Expenditures as at Mar 31, 2024	Balance	Performance (%)
1	Personnel Emoluments	4,263,420,536	2,449,286,706	1,814,133,830	57%
2	Operation & Maintenance	2,470,359,862	1,633,116,075	837,243,786	66%
	Recurrent	6,733,780,398	4,082,402,782	2,651,377,616	61%
3	Development	3,487,533,414	649,823,942	2,837,709,472	19%
	Total Executive	10,221,313,811	4,732,226,724	5,489,087,088	46%
4	County Assembly	949,001,448	604,994,834	344,006,614	64%
	Total Budget	11,170,315,259	5,337,221,558	5,833,093,701	48%

3.1. Departmental Expenditures

For the first nine months of the FY 2023/24, the Department of Health Services recorded the highest absolute expenditures of Kshs 2,090,340,474.75 followed by the department of ICT, Education and Internship recording Kshs. 404,656,036.85. The County Public Service Board recorded the least absolute expenditure at Kshs. 43,971,954.05.

Table 6 and 7 presents departmental expenditures and expenditure summaries by programme respectively

Table 6: Departmental Expenditures

No	Department	FY 2023/24 Supplementary Budget Estimates (1)	O&M Expenditure as at 31st March 2024	Personnel Expenditure as at 31st March 2024	Development Expenditure as at 31st March 2024	Total expenditure as at 31st March 2024	Performance Rate
1	Governorship	455,827,360	289,739,073	37,979,866	0	327,718,939	72%
2	County Secretary	422,725,533	61,343,853	275,738,159	0	337,082,012	80%
3	County Attorney	49,023,507	12,264,277	1,856,120	0	14,120,397	29%
4	Devolution, Public Participation, County administration and Special Programs	337,442,129	53,512,193	115,324,476	3,991,061	172,827,730	51%
5	Finance and Socio-Economic Planning	548,648,742	152,529,627	121,876,642	17,591,851	291,998,120	53%
6	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	1,145,323,935	20,278,651	151,431,726	60,558,467	232,268,844	20%
7	Makueni Fruit Development and Marketing Authority	118,892,637	19,257,503	0	29,396,034	48,653,537	41%
8	ICT, Education and Internship	948,921,258	151,701,092	227,564,633	25,390,312	404,656,037	43%
9	Gender, Children, Youth, Sports and Social Services	224,401,132	13,072,468	18,833,422	23,656,382	55,562,272	25%
10	Health Services	3,796,060,362	303,034,554	1,652,496,464	135,546,803	2,091,077,821	55%
11	Trade, Marketing, Industry, Culture and Tourism	165,279,790	45,639,670	33,245,054	10,130,081	89,014,805	54%
12	Infrastructure, Transport, Public Works, Housing and Energy	752,244,078	59,413,695	30,955,457	148,756,957	239,126,109	32%
13	Lands, Urban Planning & Development, Environment and Climate change	235,309,245	13,765,723	36,371,310	26,863,321	77,000,354	33%
14	Wote Municipality	59,549,739	31,416,697	0	6,762,178	38,178,875	64%
15	Emali Municipality	54,930,314	9,613,126	0	22,039,999	31,653,125	58%
16	Water and Sanitation	759,128,337	16,751,767	36,380,516	133,432,731	186,565,014	25%
17	Sand Conservation and Utilization Authority	74,642,065	34,156,864	10,886,150	5,707,765	50,750,779	68%
18	County Public Service Board	72,963,647	17,410,706	26,561,248	0	43,971,954	60%
	Sub Totals	10,221,313,811	1,304,901,539	2,777,501,243	649,823,942	4,732,226,724	46%

County Expenditure summary by
programme

Programme/ Sub Programme	2023/24 Supplementary 1 Approved Estimates		Actual Expenditure as of 31st March 2024		Absorption Rate (%)	
	Recurrent Budget	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Land, Physical Planning & Mining						
SP1. General administration & planning	63,586,600	-	39,752,034	-	63%	
Programme 2: : Land Survey & Mapping						
SP2. Land Survey & Mapping	1,050,000	33,796,781	850,000	3,924,060	81%	12%
Programme 3 : Urban planning						
SP3. 1 Urban planning	2,500,000	23,511,471	2,000,000	6,363,000	80%	27%
Programme 4: Mining mapping & development						
SP4. 1 Mining mapping & development	2,300,000	2,599,857	950,000	-	41%	0%
Programme 5: Environment management and protection						
SP 5. 1 Environment management and protection	11,800,000	94,164,536	6,585,000	16,576,261	56%	18%
Sub Total	81,236,600	154,072,645	50,137,034	26,863,321	62%	17%
Wote Municipality						
Programme 1: Wote Municipality						
SP 1. 1 Wote Municipality	44,076,808	15,472,931	31,416,697	6,762,178	71%	44%
Sub Total	44,076,808	15,472,931	31,416,697	6,762,178	71%	44%
Emali-Sultan Municipality						
Programme 1: Emali-Sultan Municipality						
SP 1. 1 Emali-Sultan Municipality	28,270,314	26,660,000	9,613,126	22,039,999	34%	83%
Sub Total	28,270,314	26,660,000	9,613,126	22,039,999	34%	83%
Sand Authority						
Programme 1: General administration & planning						
SP 1.1: General administration & Planning	64,642,065	10,000,000	45,043,014	5,707,765	70%	57%

Sub Total	64,642,065	10,000,000	45,043,014	5,707,765	70%	57%
Health Services						
Programme 1: General administration & planning						
SP1. 1 General administration & planning	2,789,775,689	512,595,788	1,415,125,093	95,342,216	51%	19%
Programme 2: Curative health care services						
SP2. 1 :Curative health care services	295,020,000	32,210,593	160,264,194	8,444,170	54%	26%
Programme 3; Preventive and promotive						

Programme/ Sub Programme health care services	2023/24 Approved Estimates	Supplementary 1	Actual Expenditure as of 31st March 2024		Absorption Rate (%)	
SP3. 1 Preventive and promotive health care services	129,899,000	36,559,292	62,830,805	932,319	48%	3%
Sub Total	3,214,694,689	581,365,673	1,638,220,092	104,718,706	51%	18%

Infrastructure, Transport, Public works , Housing & Energy						
Programme 1: General administration & planning						
SP1. 1 General administration & planning	136,820,288	-	76,557,867		56%	
Programme 2: Road Transport	4,423,500	490,223,823	2,417,380	101,130,179	55%	21%
SP2.1 : Road transport						
Programme 3: Infrastructure development	2,863,000	-	353,100	-	12%	
SP3.3: Infrastructure development						
Programme 4 :Energy Infrastructure & development	14,863,467	103,050,000	11,040,806	47,626,778	74%	46%
SP4.1:Energy Infrastructure & development						
Sub Total	158,970,255	593,273,823	90,369,153	148,756,957	57%	25%

ICT, Education and Internship						
Programme 1: General administration & planning				-		
SP1. 1 General administration & planning	509,049,776	-	236,179,992	-	46%	

Programme 2: Early childhood development education				-		
SP2.1 : Early childhood development education	23,300,629	138,507,471	3,837,022	7,987,170	16%	6%
Programme 3: Technical training & non-formal education				-		
SP3.3: Technical training & non-formal education	1,300,000	77,586,702	647,650	13,268,092	50%	17%
Programme 4: Support to Education and Library Services				-		
SP4.1:Support to Education and Library Services	133,000,000	1,000,000	132,991,591		100%	0%
Programme 5: ICT Infrastructure & Systems Development			-	-		
SP5.1:ICT Infrastructure & Systems Development	15,705,000	38,416,681	5,506,770	4,135,050	35%	11%
Programme 6: Internship, Mentorship and volunteerism			-	-		
SP6.1: Internship, Mentorship and volunteerism	11,055,000		102,700		1%	
Sub Total	693,410,405	255,510,854	379,265,725	25,390,312	55%	10%

Programme/ Sub Programme	2023/24 Supplementary 1 Approved Estimates	Actual Expenditure as of 31st March 2024	Absorption Rate (%)			
Trade and Industry						
Programme 1: General administration & planning						
SP1. 1 General administration & planning	97,439,102	3,375,725	61,759,704		63%	0%
Programme 2: Trade development & promotion						
SP2.1; Trade development & promotion	4,300,000	31,384,964	3,447,300	8,189,481	80%	26%
P3; Industrial development and promotion						
SP3. 1 Industrial development and promotion	650,000	-	300,000	-	46%	
Programme 4: Tourism development & promotion						
SP4. 1 Tourism development & promotion	730,000	10,000,000	700,000	940,600	96%	9%

Programme 5: Culture, Art and the Music promotion						
SP5. 1 Culture, Art and the Music promotion	17,400,000	-	12,677,720	1,000,000	73%	
Sub Total	120,519,102	44,760,689	78,884,724	10,130,081	65%	23%
Gender, Children, Youth, Sports, and Social Services						
Programme 1: General administration & planning				-		
P1: General administration & planning	46,912,189		24,516,464		52%	
Programme 2: Gender and Social Development				-		
P2: Gender and Social Development	11,451,972	60,145,549	3,871,385	6,946,935	34%	12%
Programme 3; Sports development			-	-		
P3; Sports development	4,200,000	71,870,772	3,193,040	15,656,447	76%	22%
Programme 4; Youth empowerment				-		
P4; Youth empowerment	2,200,000	27,620,650	325,000	1,053,000	15%	4%
Sub Total	64,764,161	159,636,971	31,905,889	23,656,382	49%	15%
County Attorney						
SP1.1 General Administration & Support Services						
P1: General administration & planning	49,023,507	-	14,120,396		29%	
Sub Total	49,023,507	-	14,120,396		29%	
Governship						
SP1.1 General Administration & Support Services						
<hr/>						
Programme/ Sub Programme	2023/24 Supplementary 1 Approved Estimates		Actual Expenditure as of 31st March 2024		Absorption Rate (%)	
P1: General administration & planning	455,827,360	-	327,718,939		72%	
Sub Total	455,827,360	-	327,718,939		72%	
County Secretary						

Programme 1. Leadership & coordination of departments						
SP1. 1 Leadership & coordination of departments	422,725,533		337,082,012		80%	
Sub Total	422,725,533	-	337,082,012		80%	
CPSB						
Programme 1: Public Service Human Resource Management and Development.						
SP2 : Public Service Human Resource Management and Development.	72,963,647		43,971,954		60%	
Sub Total	72,963,647		43,971,954		60%	
Finance & Socio Economic Planning						
SP1.1 General Administration & Support Services						
SP1: General administration & planning	362,477,457	53,425,662	201,660,856	17,591,851	56%	33%
Programme 2: Public financial management						
SP2: Public financial management	132,745,622		72,745,413		55%	
Sub Total	495,223,080	53,425,662	274,406,269	17,591,851	55%	33%
Devolution, Public participation, County Administration and Special Programmes						
Programme 1: General Administration & Planning						
SP1: General Administration & Planning	253,538,486	23,054,646	126,986,621	3,991,061	50%	17%
Programme 2: Participatory Development .& civic education						
SP2: Participatory Development .& civic education	13,417,797		10,000,000		75%	
Programme 3: Research, Documentation and Knowledge Management						
SP3: Research, Documentation and Knowledge Management	4,500,000		2,550,007		57%	
Programme 4: Cordination of Service Delivery and Enforcement						
SP4 : Cordination of Service Delivery and	26,670,000		20,100,014		75%	

Programme/ Sub Programme	2023/24 Supplementary 1 Approved Estimates		Actual Expenditure as of 31st March 2024		Absorption Rate (%)	
Enforcement						
Programme 5: Disaster Risk Preparedness and Mitigation						
SP5 : Disaster Risk Preparedness and Mitigation	9,861,200		6,100,014		62%	
Programme 6:Alcoholic Drinks Control and Licencing						
SP6: Alcoholic Drinks Control and Licencing	6,400,000		3,100,014		48%	
Sub Total	314,387,483	23,054,646	168,836,669	3,991,061	54%	17%
Water and Sanitation						
Programme 1: General administration & planning						
SP1: General Administration & Planning	87,894,325	16,037,965	44,431,095	7,753,690	51%	48%
Programme 2: Water infrastructure Development						
SP 2.1: Water harvesting and storage	8,422,000	218,368,534	5,702,550	49,263,353	68%	23%
SP2: Piped water supply infrastructure	3,860,000	315,680,384	1,609,990	56,316,760	42%	18%
SP.3: Ground water development	9,860,000	99,005,129	1,388,648	20,098,929	14%	20%
Sub Total	110,036,325	649,092,012	53,132,283	133,432,731	48%	21%
Agriculture, Irrigation, Livestock, Fisheries And Cooperative						
Programme 1: General administration & planning						
SP1: General Administration & Planning	64,262,760	413,633,330	40,272,956	5,355,350	63%	1%
Programme 2: Land, Crop development & productivity						
SP 2: Land, Crop development & productivity	74,502,084	256,567,461	55,173,763	22,097,865	74%	9%
P3; Agribusiness and information management						
SP3; Agribusiness and information management	13,800,000	97,538,127	9,881,532	17,422,511	72%	18%
Programme 4:Livestock Production, Management and Development						
SP 4:Livestock Production, Management and Development	120,601,520	76,298,451	51,858,430	14,513,431	43%	19%
Programme 5:Cooperative Development						
SP 5:Cooperative Development	19,486,288	8,633,915	14,523,696	1,169,310	75%	14%
Sub Total	292,652,652	852,671,284	171,710,377	60,558,467	59%	7%
Makueni Fruit Development and Marketing Authority						

Programme/ Sub Programme	2023/24 Supplementary 1		Actual Expenditure as of 31st March 2024		Absorption Rate (%)	
	Approved	Estimates				
SPI.1 General Administration & Support Services						
PI: General administration & planning	50,356,413	68,536,224	19,320,665	29,332,872	38%	43%
Sub Total	50,356,413	68,536,224	19,320,665	29,332,872	38%	43%
County Assembly						
Programme 1:Legislation and Representation						
SPI: Legislation and Representation	882,052,960	66,948,488	611,063,547	-	69%	0%
Sub Total	882,052,960	66,948,488	611,063,547	-	69%	0%
	7,615,833,357	3,554,481,901	4,376,218,564	618,932,683	62%	17%

4.0 DEPARTMENTAL PERFORMANCE REPORTS

4.1. County Attorney

The total departmental expenditure for the first nine months of FY 2023/24 was 14,120,396 representing an absorption rate of 29 percent against a budget of Kshs. 49,023,507. Operations and maintenance expenditure accounted for 87 percent of the total expenditure while personnel emoluments accounted for 13 percent of the total expenditure.

Table 7: County Attorney; Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (1) Estimates	Expenditures as at Mar 31, 2024	Performance (%)
Operations	30,101,188	12,261,277	41%
Maintenance	4,850,000	3,000	0.1%
Sub Total	34,951,188	12,264,277	35%
Personnel	14,072,319	1,856,120	13%
Total Budget	49,023,507	14,120,396	29%

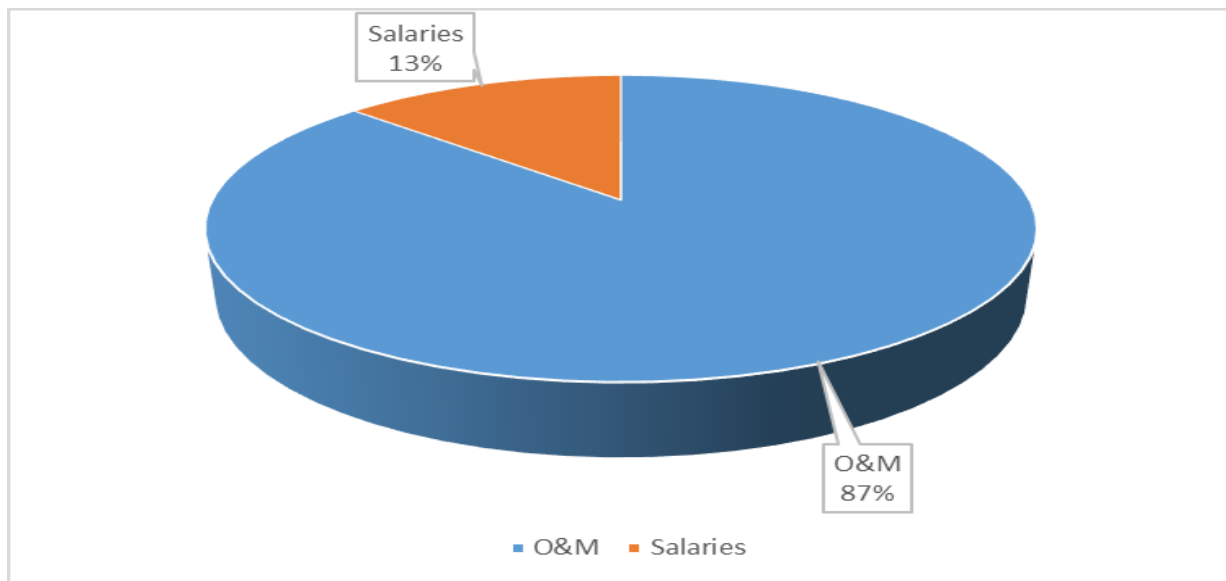


Figure 5: Expenditure by Economic Classification for County Attorney Table

8: Non Financial Performance for County Attorney

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Target	Actual as at 31st March 2024	Variance
Legal and advisory services	Legal department	Reduced number of litigations	No of cases concluded	2	4	-2
		Processing of County Bills	No of bills formulated	8	4	4
		Drafting of conveyancing documents	Number of conveyancing	5	4	1

The County Attorney in the nine months of the FY2023/24 was able to conclude 4 cases, formulate 4 bills and drafted 4 conveyancing documents.

4.2. County Public Service Board (CPSB)

The cumulative expenditure of the County Public Service Board for the period ending 31st March 2024 was Kshs 43,971,954 which represented an absorption rate of 60 percent against a budget of 72,963,647. The expenditure on salaries accounted for 60 percent of the total expenditure while operations and maintenance accounted for 40 percent. Table 9: CPSB Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (1) Estimates	Expenditures as at Mar 31, 2024	Performance (%)
Compensation to Employees	34,928,333	26,561,248	76%
Operations and Maintenance	38,035,314	17,410,706	46%
Total	72,963,647	43,971,954	60%

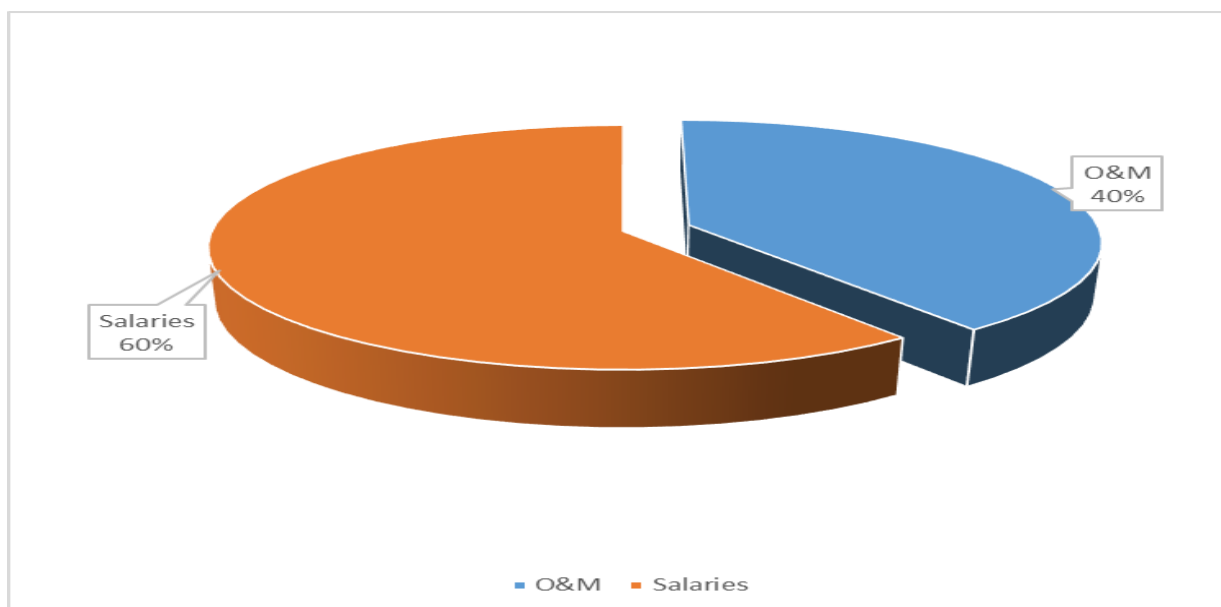


Figure 6: Expenditure by Economic Classification for CPSB

Table 10: Non Financial Performance for CPSB

Programme Name	Delivery Unit	Key Output	Key Performance Indicators	FY 2023/24		
				Targets	Actual as at 31 st March 2024	Variance
Programme Name: Public Service Human Resource Management and Development						
Objective: Engage and develop an efficient human resource in the public service.						
Outcome: Efficient and Effective Service Delivery to the citizenry						
Public Service Management and Development		Customer satisfaction surveys	% level of satisfaction with service delivery/ customer satisfaction	60	0	60
		Efficient service delivery	Average turnaround time for key processes and requests (Mins)	120	0	120
			% of business processes fully re-engineered	60	20	40
			Public service productivity index %	60	60	0
			% of the population satisfied with their last experience of public services	60	45	15
			ISO certification done	1	0	1

			No. of ISO Audit reports done			
			Recruitment Portal developed	1	0.5	0.5
			% of Digitized Records	20	20	0
Programme Name	Delivery Unit	Key Output	Key Performance Indicators	FY 2023/24		
				Targets	Actual as at 31 st March 2024	Variance
		Performance management frameworks developed	% of public servants meeting 70% of performance appraisal targets	80	0	80
			Percentage of Performance Evaluations Completed on time	100	0	100
			No of county performance management framework established	1	0.8	0.2
			Budget absorption rate	70	60	10
		Office block constructed	No. of office blocks constructed	1	0	1
		Employee performance and productivity	No. of employee satisfaction surveys done	1	0	1
			% of schemes of service prepared and validated	50	0	50
			Percentage of Positions Filled Internally	60	2	58
			No. of Capacity assessment and rationalization report prepared and implemented	1	0	1
			Rewards and Sanctions Framework Developed	1	1	0
			HR Manual and Policies Developed	1	1	0
			Succession management strategy developed and rolled out	1	0	1
		Integrated and open access KM system in place	Integrated KM system in place	1	0	1
			No of Knowledge sharing platforms established	1	0	1
			No. of database of existing and new knowledge developed	1	0	1

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

The expenditure for the department in the last nine months of the FY 2023/24 was Kshs 77,000,355 against a budget of Kshs 235,309,245 which represented an absorption rate of 33 percent. Recurrent performance was 62 percent while development absorption was 17 percent. The total expenditures comprised of 18 percent operations and maintenance, 47 percent on personnel emolument and 35 percent on development expenditure.

Table 11: Lands Department - Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (1) Estimates	Expenditures as at Mar 31, 2024	Performance (%)
Operations	22,265,769	13,304,324	60%
Maintenance	5,850,000	461,399	8%
Sub Total	28,115,769	13,765,723	49%
Personnel	53,120,831.33	36,371,310	68%
Total Recurrent	81,236,600	50,137,033	62%
Capital Expenditure	154,072,645	26,863,321	17%
Total	235,309,245	77,000,355	33%

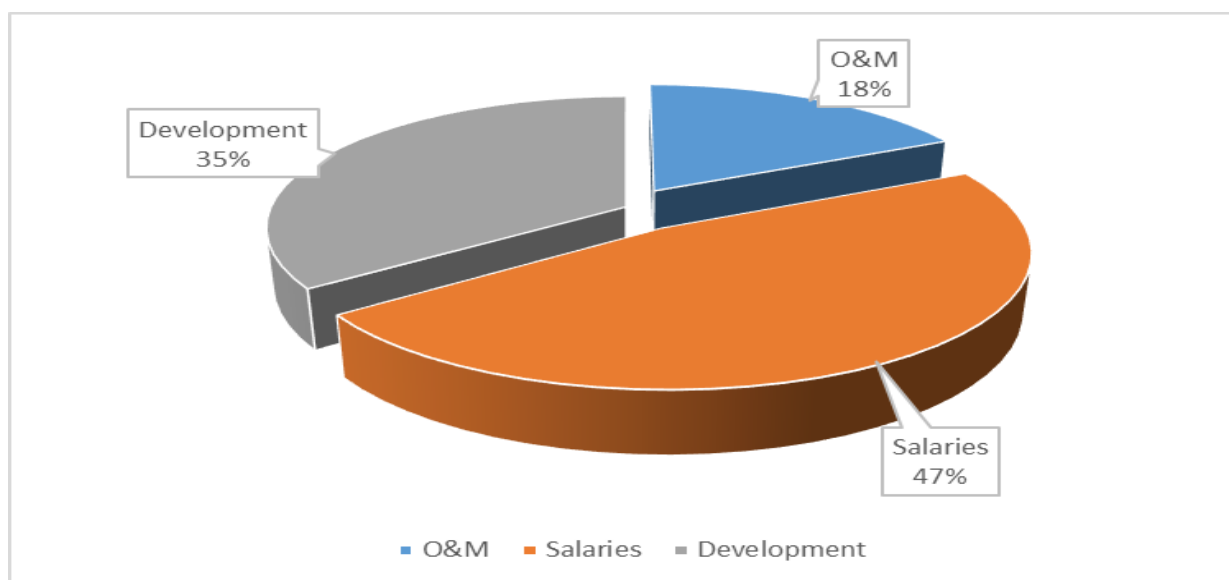


Figure 7: Expenditure by Economic Classification for Lands Department

Development Expenditure

The department utilized KSh 26,863,321.45 on development activities out of development budget of KSh 154,072,645 representing 17 percent absorption rate. The total number of projects planned for implementation were 67. Completed projects during the period were 31 while 19 were in the process of implementation. The projects which had not started were 11 while 6 were stalled.

Table 12: Lands Department; Development Budget and Project Status

No	Ward	Project name	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Mar 2024	Status Description
1.	Kiimakiu/Kalanzoni	Rehabilitation of Matwikani Gulley near Salama	61,389	-	Complete
2.	County Wide	Resolution of land disputes	-	-	Complete
3.	County Wide	Land Information Management System - Digitisation	2,500	-	Complete
4.	Wote/Nziu	Construction of Toilet Kuku market Acacia	650,000	-	Complete
5.	Kilungu	Plot Validation and Market survey of Nunguni Town: Plot Validation, Market survey, preparation of deed plans and issuance of leasehold title deeds	407,500	-	Ongoing
6.	Kathonzweni	Land compensation - Kwa Mbila Earth Dam	1,800,000	119,840	Complete
7.	Kathonzweni	Prefeasibility for Rehabilitation of Maluvyu and Thavu Degraded areas and Gulleys	128,841	-	Complete
8.	County Wide	Urban Planning - preparation and implementation of Urban land and use plans	1,052	-	Ongoing
9.	County Wide	Climate change Fund Board	10,906,480	4,868,600	Ongoing
10.	County Wide	CCIS FLLoCA Matching Grant	10,000,000	5,947,771	Not started
11.	County Wide	CCRI FLLoCA Matching Grant	38,500,000		Complete
12.	County Wide	Urban infrastructure development	1,985,493	1,460,000	Complete
13.		FLOCA Funding	3,387,873	843,000	Ongoing

14.	Kathonzweni	Market survey, preparation of deed plan and issuance of leasehold title deeds, LIMS and Opening of roads of	8,000,000	600,000	Stalled
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No	Ward	Project name	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Mar 2024	Status Description
		Kathonzweni Market plans			
15.	Makindu	Verification of beneficiaries for issuance of title deeds for Kiboko B	2,300,000		ongoing
16.	Mtito Andei	Market survey of Mtito Andei Market: Market survey, Preparation of peritater and picking individual parcels and issuance of leasehold title deeds	5,500,000	475,000	Complete
17.	Kikumini/Muvau	Demarcation of riparian land within Ndukuma	1,000,000	321,930	Ongoing
18.	County Wide	Urban Development (Resolution of boundary and land ownership disputes)	5,000,000	3,248,500	Ongoing
19.	Mtito Andei	EIA and exision of Ngai Ndethya Settlement scheme	3,000,000	1,370,600	Not started
20.	Kilungu	Prefesibility study of Nthunguni gully and watershed management	1,000,000	-	ongoing
21.		Conditionall allocation ; 20% Share of Mineral Royalties	99,857	-	Ongoing
22.		IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	11,000,000	2,144,860	Complete
23.		Preparation of KISIP Designs for County Informal Settlement Improved Plan	1,000,000	420,000	Complete
24.	County Wide	Plot registration - Data collection for registering plots to LIMS county wide	2,000,000	860,000	Ongoing
25.	County Wide	Makueni Land Liasion Committees and Support to title deeds	2,000,000	-	Not started
26.	County Wide	Enhancement of LIMS System and data clerks	2,000,000	-	Ongoing
27.		Mapping, surveying and beaconing of County Forests at Nzueni, Kitundu A&B, Mutungu and Kathekani	1,000,000	250,000	Ongoing
28.		Wildlife Conservation and Management	750,000	485,380	Ongoing
29.	Kalawa	Planning and survey of Kathulumbi market	1,000,000	-	Ongoing
30.	Kalawa	Planning and survey of Kalawa market	1,000,000	-	Stalled
31.	Kathonzweni	Fuel for desilting of londokwe dam using county machinery	2,000,000	81,480	Not started
32.	Kee	Rehabilitation of gulleys and road bush clearing and drainage	500,000	-	Complete
33.	Kiimakiu/Kalanzoni	Control of gulleys at Kwe Kuyu Kalem bwani	1,000,000	-	Complete
34.	Mbitini	Tree Planting	1,000,000	-	Complete
35.	Kikumbulyu South	Construction of gabions along Mbeetwani Road	1,000,000	-	Ongoing
36.	Makindu	Planting and tree growing at critically degraded ecosystems	2,000,000	427,000	Ongoing
37.	Makindu	Kiboko Town Planning	3,500,000	620,000	Ongoing
	Muvau/Kikumini	Kwa Kathoka Town Planning	1,000,000		Not started

38.	Muvau/Kikuni	Climate Change initiative	1,000,000		Ongoing
39.	Nguu/Masumba	Town Planning of Thithi/Simba Market	1,000,000		Not started
40.	Nguumo	Survey of Muuni subward	1,000,000	178,000	Ongoing
41.	Nzaui/Kilili/Kalamba	Forest conservation and awareness (Tree planting/water weirs/sand dams)	2,085,000		Not started
42.	Thange	Surveying of Machinery and Kinyambu Mkts	2,000,000	930,620	Not started
43.	Tulimani	Feasibility study on mining	2,500,000		stalled
No	Ward	Project name	FY 2023/24 Budget Estimates (1)	Expenditure as at 31st Mar 2024	Status Description
44.	Ukia	Riverine conservation and restoration	100,000	84,720	Complete
45.	Wote/Nziu	Construction of Kivandini market toilet	229,421		Complete
46.	Mbooni	Conservation of KWA KITHUE wetland	193,100		Complete
47.	Ivingoni/Nzambani	Construction of Eco toilet at Nthongoni Market	15,169		Complete
48.	Thange	MARKET DUST BINS	9,000		Complete
49.	Mbooni	Construction of Tuvilani toilet	269,483	25,340	Complete
50.	Kiimakiu/Kalanzoni	Land Survey and issuance of title deeds	550,281		Complete
51.	Ilima	Construction of Wautu toilet	100,525	47,600	Complete
52.	Tulimani	Kwa Mutisya public toilet	2,207		Complete
53.	Mbooni	Kikima Market Survey, Mapping and Titling	39,000		Complete
54.	Wote/Nziu	Construction of Upendo toilet Nziu	1,000,000	58,240	Complete
55.	Mbooni	Construction of toilet Kikima market	39,627		Complete
56.	Mbitini	Rehabilitation of Kwa Ngwili/Ndilo gully	3,642,828		Not started
57.	Ukia	Purchase of land for Itangini Market	4,200,000		Not started
58.	Kee	Purchase of Land For Construction Of Kitandi Dispensary	1,500,000		stalled
59.	Kasikeu	Planning of Kayata market	1,622,600		Not started
60.	Emali/Mulala	Emali town plots verification and validation	399,826		Complete
61.	Tulimani	Water and sanitation -Desilting of Kyambululu earth dam	500,000	508,760	Complete
62.	Mtito Andei	Cleaning of the town and trenching of storm water management system.	500,000	111,580	Complete
63.	Kikumbulyu South	Draining system along kibwezi town	500,000	374,500	Complete
64.	Ilima	Purchase of land for Mwaani dispensary	1,000,000		stalled
65.	Ilima	Purchase of Land for Kyenzenzeni Dispensary	500,000		stalled
66.	Thange	Construction of Pit Latrine at Thange Market	93,593		Complete

Table 13: Non Financial Performance for Lands Department

Programme	Sub Programme	Delivery Unit	Key Outputs (KO)	Key Performance	2023/24
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				Indicators (KPIs)	Targets	Actual as at 31st March 2024	Variance
General Administration & support services	SP1.1 General Administration & support services	M&E	Effective support services for delivery of departments programmes	No. of M & E reports prepared on quarterly basis	4	3	1
		Departmental Performance committee	Improved management and coordination in service delivery	No. of department's meeting held	12	4	8
Land Administration and Management	Public Land Management system	Survey and tilting	Improved Land Management Information system (LIMS)	% of Plot registered	30%	25%	5%
Programme	Sub Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	2023/24		
					Targets	Actual as at 31st March 2024	Variance
Security of land Tenure	SP2.1 Physical Planning of towns	Survey and tilting	Well planned towns	No of land use plans implemented	3	0	3
				SP3.1 Market survey and titling	Survey and tilting	Improved security of land tenure	No of markets survey
	No. of titles issued Parcel purchased	1,500	600				900
Mining mapping & development	SP4.1 Mining mapping & development	Environment	Improved mining exploration	No of artisanal committees prepared	2	0	2
Environment management and protection	SP5.1 Environment management and protection	Environment	Improved environment conservation	No of forest mapped	4	0	4
				No of CC proposals funded	30	0	30
				No of sessions conserved	5	2	3

4.4. Governorship

The expenditures for the first nine months of FY 2023/24 under Governorship amounted to Kshs 327,718,938.55 against a budget of Kshs 455,827,360 which translated to an absorption rate of 72 per cent. Out of the total expenditure, 88% was spent on operations and maintenance while 12% was on personnel emoluments.

Table 14: Governorship; Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (1) Estimates	Expenditures as at Mar 31, 2024	Performance (%)
Operations	359,498,153	280,871,185	78%
Maintenance	24,445,778	8,867,888	36%
Sub Total	383,943,931	289,739,073	75%
Personnel	71,883,429	37,979,866	53%
Total Budget	455,827,360	327,718,939	72%

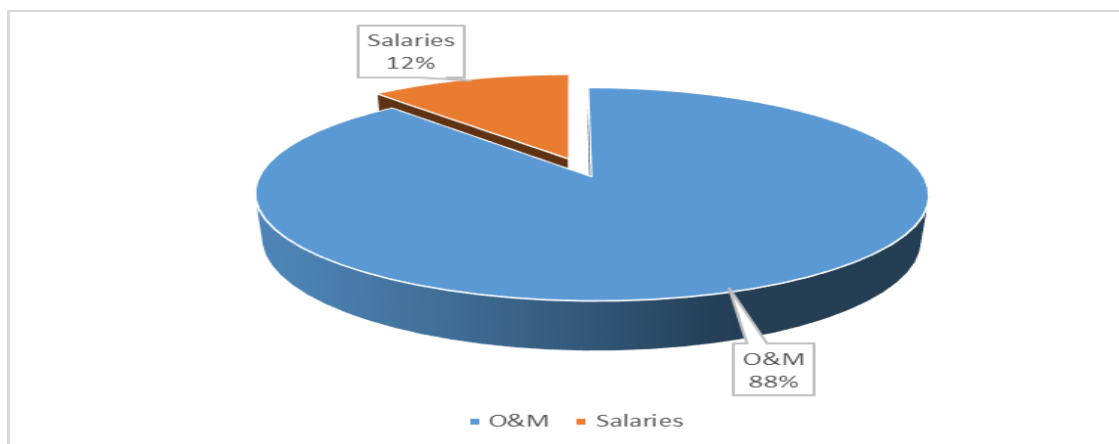


Figure 8: Expenditure by Economic Classification for Governance

Table 15: Non Financial Performance for Governance

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Target	Achievement as at 31 st March 2024	Variance
General administration & planning	Office of Governor & deputy Governor	Delivery of quality, efficient and effective services by the office of the Governor & deputy governor	Functional and operational structures in place	Continuous	Continuous	Continuous
	Office of Governor & deputy Governor	Meetings of the County Budget and Economic forum	-Number of meetings held	6	4	2
	Office of Governor & deputy Governor	Attending Council of Governors meeting	Number of meetings	4	2	2
	cabinet coordination unit	Cabinet meeting held	No. of Cabinet minutes	52	52	20
	cabinet coordination unit	Generating Cabinet memos	Number of Cabinet memos generated	40	30	10

	cabinet coordination unit	Generating / processing County Executive / legislative bills	Number of bills generated / processed	15	0	15
	Office of Governor & deputy Governor	Submission of Annual Progress	Number of Annual progress report	1	1	0
	Office of Governor & deputy Governor	Delivering an Annual State of the County Address	Copy of Annual State of the County Speech	1	1	0
	Office of Governor & deputy Governor	Co-ordinated and monitored operations and development in departments	Memos issued	Continuous	Continuous	Continuous
	cabinet coordination unit	cabinet circulars/directives	Executive circulars issued	Continuous	Continuous	Continuous
	cabinet coordination unit	Establish cabinet coordination unit	Operational cabinet coordination unit	1	1	0
	Office of Governor & deputy Governor	Strengthen intergovernmental relations	No. of forum meetings held	Continuous	Continuous	Continuous
	Office of Governor & deputy Governor	Development of a County Communication Strategy	No. of strategy prepared	1	0	1
	Governor & deputy Governor	Development of a County Communication Policy	No. of communication policies	1	0	1
	Office of Governor & deputy Governor	E-magazine and website content development	No. of E magazines produced	12	9	3
Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		

				Target	Achievement as at 31 st March 2024	Variance
	Governor & deputy Governor	County public archives and public records housed, controlled and preserved	Number of county public archives and public records housed, controlled and preserved	1	0	1
	Office of Governor & deputy Governor	Efficient Protocol Service	Number of citizen's complaints/concerns received and handled;	continuous	continuous	continuous

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

The total expenditure for the period under review was Kshs 89,014,806 against a total budget of Kshs. 166,279,790 which translated to an absorption rate of 54%. The performance of recurrent was 65 percent while development was 23 percent. Salaries formed 37 percent of the total expenditure, O&M 51 percent and development 12 percent Table 16: Trade Department; Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (1) Estimates	Expenditures as at Mar 31, 2024	Performance (%)
Recurrent Expenditure			
Operations	12,900,000	5,681,395	44%
Maintenance	66,406,944	39,958,275	60%
Sub Total	79,306,944	45,639,670	58%
Personnel	41,212,158	33,245,054	81%
Total Recurrent	120,519,102	78,884,724	65%
Capital Expenditure	44,760,689	10,130,081	23%
Total budget	165,279,791	89,014,806	54%

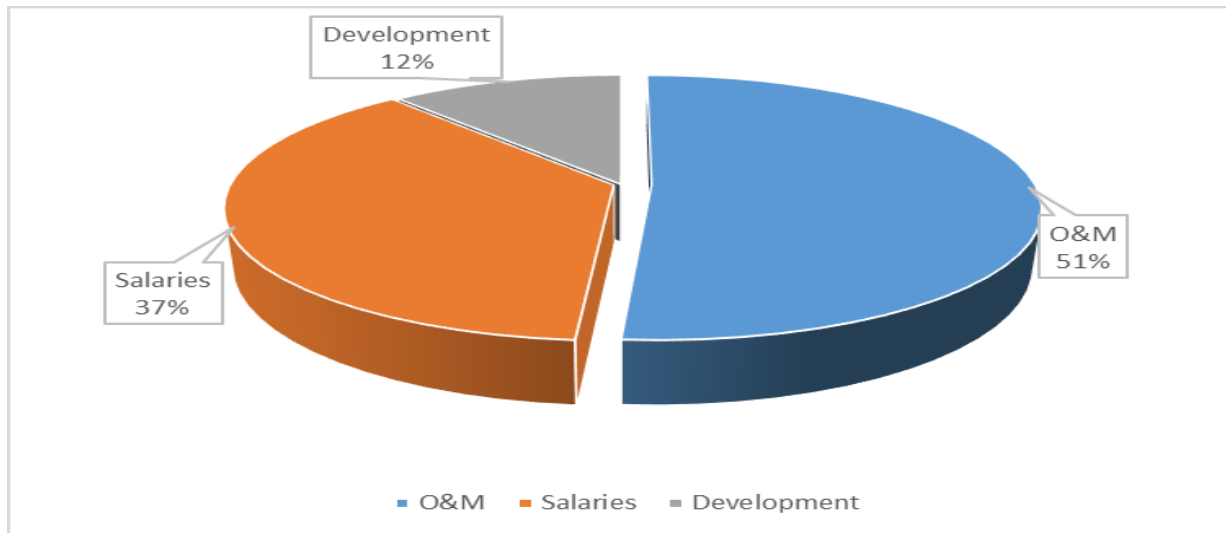


Figure 9: Expenditure by Economic Classification for Trade

Development Expenditure

The department had budgeted Kshs 44,760,689 for capital development expenditure and had incurred an expenditure of Kshs 10,130,081.20 for the first nine months of the financial year representing 23% absorption on development

The department had budgeted to implement a total number of 16 projects in FY 2023/24. Completed as at end of third quarter were 2, 13 were in the course of implementation and only one project was yet to start implementation.

Table 17: Trade Department; Development Budget and Project Status

No	Ward	Project Description	FY 2023/24 Supplementary Budget Estimates (1)	Amount paid	Current Status
1.	HQ	Exhibitions and trade fairs	2,500,000	210,000	Complete
2.	HQ	Maintainence of other assets - Markets, tourism centres	5,384,964	263,097	Ongoing
3.	Kilungu	Nunguni Business Centre and Town Infrastructure Upgrade	5,000,000	739,200.00	Ongoing
4.	HQ	MSMEs Development programme	2,000,000	488,100	Ongoing
5.	HQ	Consumer Protection programme	3,000,000	216,300	Ongoing
6.	HQ	Trade and Marketing development programmes	4,000,000	522,200	Ongoing
7.	Emali Mulala	Emali wholesale market(KDSP Project)	3,375,725	3,174,484.00	Ongoing
8.	HQ	Small Business development Centres USAID matching grant	7,500,000	2,576,100.00	Ongoing
9.	HQ	Tourism Promotion development programme: Tourism sites development and promotion	6,500,000	940,600.00	Ongoing
10.	Emali/Mulala	Kenya Music and Cultural Festivals	1,000,000	1,000,000	Complete
11.	Kalawa	Construction of a public toilet at Kavumbu	500,000	-	Ongoing
12.	Kathonzweni	Construction of a public toilet at Ikaasu Market	500,000	-	Ongoing
13.	Kathonzweni	Construction of a public toilet at Kavumbu Market	500,000	-	Ongoing
14.	Kiimakiu/Kalanzoni	Construction of a public toilet at Marwa Market	1,000,000	-	Not started
15.	Kiimakiu/Kalanzoni	Construction of public toilet at Ngiini Playground	1,000,000	-	Ongoing
16.	Nguumo	Construction of a public toilet at Uvileni market	1,000,000	-	Ongoing

Table 18: Non Financial Performance for Trade Department

Programme	Sub-			FY 2023/2024	Remarks
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	Programme	Delivery Unit	Key performance Indicators	Targets	Actual as at 31 st March 2024	Variance	
Trade development and promotion	Trade development and promotion	Trade development and promotion	No. of MSMEs trained	120	50	70	ongoing
			No. of stakeholders' fora held	3	1	2	ongoing
			No. of trade infrastructure developed and renovated	4	1	3	ongoing
			No. of policies approved by The County Assembly	1	0	1	ongoing
			No. of weighing and measuring equipment verified	1,550	1924	374	ongoing
Industrial development	Industrial development	Industrial Deveopment	Number of products developed	5	0	5	ongoing
			Number of innovations supported	8	30	22	ongoing
			Number of Jua Kali association supported	6	0	6	ongoing
			Complete incubation Centre	1	0	1	ongoing
Marketing and market linkages	Marketing and market linkages	Marketing	No. of trade fairs and exhibitions held	4	0	4	ongoing
			No. of Business to Business fora held	4	0	4	ongoing
Tourism development and promotion	Tourism development and promotion	Tourism	No. of stakeholders engaged	2	1	1	ongoing
			No. of circuits promoted	2	0	2	ongoing
Conservation, Preservation and Promotion of Arts, Culture and Heritage	Conservation, Preservation and Promotion of Arts, Culture and Heritage	Tourism	No. of cultural festivals and exhibitions held	5	0	5	ongoing
			No. of trainings on intellectual property rights	4	1	3	ongoing
			No. of artists promoted and supported in the cultural and creative industries	145	25	120	ongoing
			No of culture events held	3	1	2	ongoing

During the planned period, the department verified 1,924 weighing and measuring equipment, supported 30 innovations and promoted 25 artists in the culture and creative industries.

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

In the first nine months of the FY 2023/2024, the Department of Gender, Children, Culture and Social Services utilized a total of Kshs 55,562,271.55 against the total departmental allocation of Kshs. 224,401,132 representing 25 percent absorption rate. The performance of recurrent was 49 percent while development was 15 percent. Development expenditure accounted for 43 percent of total expenditure while O&M and salaries accounted for 23 and 34 percent respectively. Table 19:

Gender Department; Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Budget (1)	Revised Estimates	Expenditures as at Mar 31, 2024	Performance (%)
Operations		10,376,000	4,955,735	48%
Maintenance		17,381,972	8,116,733	47%
Subtotal		27,757,972	13,072,468	47%
Personnel		37,006,189	18,833,422	51%
Total Recurrent		64,764,161	31,905,889	49%
Capital expenditure		159,636,971	23,656,382	15%
Total Budget		224,401,132	55,562,272	25%

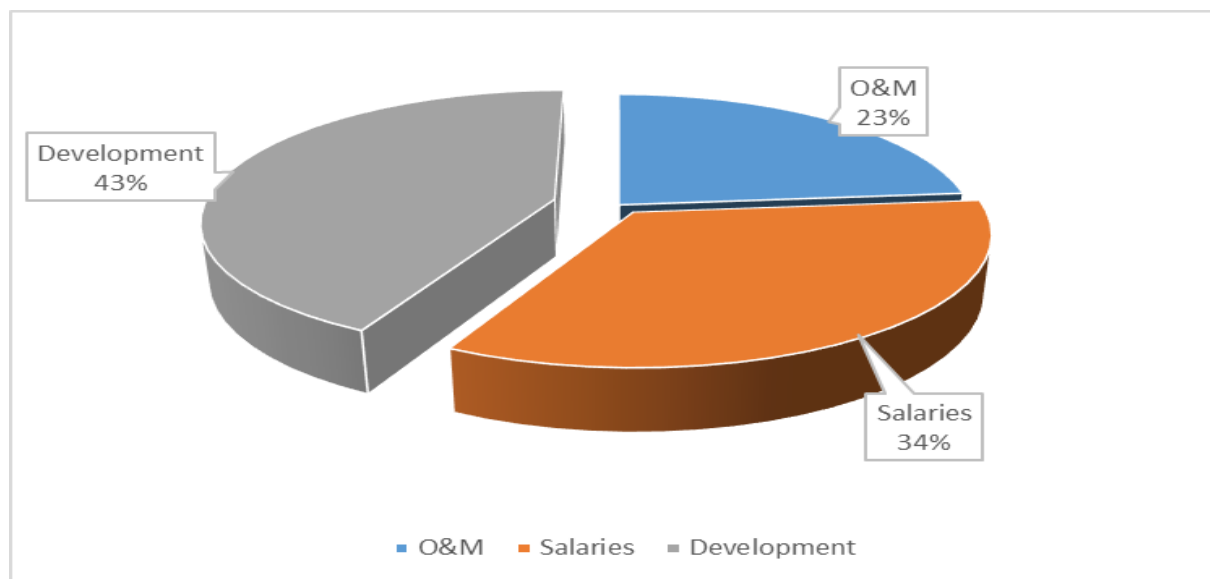


Figure 10: Expenditure by Economic Classification for Department of Gender

Development Expenditure

The department incurred cumulative development expenditures of Kshs. 23,656,382 by the end of third quarter of FY 2023/24. The department had planned to implement 106 projects in FY 2023/24. Completed projects were 22 and 38 were in the course of implementation. 41 projects had not started due to challenges in exchequer requisition.

Table 20, presents status of development projects in the department.

Table 20: Development Budget Projects Status

No	Project description	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Status
1	Sport Development	HQ	6,000,000	2,134,525	Ongoing
2	Upgrading mulala play ground	Emali Mulala	3,497,204	874,800	Complete
3	KYISA Games		13,000,022	4090648	Ongoing
4	Sports development (Leveling of field at musalala area and improvement of a katch stadium 1M and ligi mashinani 0.5M)	Ilima	1,500,000		Ongoing
5	Sports Development programme	Ivingoni/ Nzambani	1,500,000	113,910	Ongoing
6	Sports Development programme	Kalawa	1,500,000	199,930	Ongoing
7	Sports Development programme	Kasikeu	1,000,000		Ongoing
8	Sports development Programme	Kiimakiu/Kalanzoni	250,000		Ongoing
9	Leveling of Kiu primary ground and public toilet	Kiimakiu/Kalanzoni	2,000,000		Ongoing
10	Sport/Talent Development – ligi mashinani awards, field leveling	Kilungu	1,900,000	419,000	Ongoing
11	Sports development - Ligi mashinani	Kisau/Kiteta	1,000,000		Ongoing
12	Sports Development Program-Leveling of Iviani, Kivani and Kiteta play grounds	Kisau/Kiteta	1,900,000		Complete
13	Levelling of Kusyongali play ground	Kithungo/Kitundu	4,000,000		Complete
14	Sports Development programme	Makindu	1,400,000		Ongoing
15	Sports Development programme	Mavindini	2,000,000	2,847,120	Ongoing
16	Sports Development programme	Mbitini	1,000,000		Ongoing
17	Sports development programme and leveling of Kyangoma stadium	Mbooni	2,000,000		Ongoing
18	Sports Development Programme	Mtito Andei	1,500,000	379,965.00	Ongoing
19	Sports Development Programme	Mukaa	1,000,000	242,800.00	Ongoing
20	Leveling of Uvete play ground and construction of a toilet.	Mukaa	2,000,000		Ongoing
21	Sports Development and Ligi Mashinani/ Talent centre Development	Nguu/Masumba	2,000,000		Ongoing
22	Sports Development programme	Nzau/Kilili/Kalamba	1,000,000		Ongoing
23	Sports development programme	Thange	1,500,000	678,500	Ongoing
24	Support to Dwa FC (Division 11)	Thange	129,329		Not started
25	Sports Development programme	Tulimani	1,500,000		Ongoing
26	Sports Development Programme kwa kamoli (utaati) talent center : leveling of ground and wash rooms	Ukia	2,000,000		Ongoing
27	Sports Development Programme; Nzui playground-Levelling and goal posts	Wote/Nzui	1,500,000		Ongoing
28	Sports Development Programme	Wote/Nzui	2,500,000		Ongoing
29	Sports development activities	Emali/Mulala	500,000		Ongoing
30	Sports Development	Thange	458,400		Ongoing
31	Leveling of Kiurani play ground, installation of posts and purchase of balls and nets (volleyball and netball)	Emali/Mulala	880,000		Complete
32	Youth Sports Tournament (New)	Kathonzweni	703,490		Ongoing
33	Levelling of ngai play ground	kithungo/kitundu	510,000		Complete
34	Levelling of play grounds using Dozer	Kithungo/Kitundu	34,200		Complete
35	Completion of Mavindini play ground	Mavindini	2,849,234		Complete

36	Kaliini playground	Mbitini	909		Complete
37	Upgrading Manooni playing ground	Mbitini	3,688,468	3,675,249	Complete
38	Sports development activities	Mbooni	420		Complete
39	Sports Development (sports Equipment	Mtito Andei	60		Complete
40	Youth empowerment Marathon	Thange	600,000		Not started
41	Youth Empowerment programme -Sports	Mbooni	150		Complete
42	Youth empowerment and sports development	Kikumbulyu North	1,000,000	449,200	Ongoing

No	Project description	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Status
43	Youth empowerment and sports development	Kikumbulyu South	2,000,000		Ongoing
44	Youth Development programs – Mentorship, sports activities,	Kitise/Kithuki	500,000		Ongoing
45	Youth empowerment & Sports Development programme	Masongaleni	700,000		Not started
46	Youth empowerment programme	County Wide	9,000,000	588,800	Not started
47	Construction of Boda boda Shed	Kako/ Waia	300,000		Not started
48	Youth Empowerment Programme	Kee	1,000,000		Not started
49	Ujuzi teke teke	Kee	400,000		Not started
50	Youth empowerment programme Ajira mtaani	Kikumbulyu North	1,500,000		Not started
51	Youth empowerment	Kikumbulyu South	2,000,000		Not started
52	Youth empowerment programme; Ajira kwa vijana, ujuzi teketeke	Makindu	1,000,000		Not started
53	Ujuzi teke teke-ujuzi teketeke-(4 Salon Kshs. 160,000.00, 4 Kinyozi Kshs. 100,000.00, 4 wielding kits Kshs. 128,000, one car wash machine Kshs. 60,000.00 and two egg trolleys Kshs. 32,000.00	Masongaleni	500,000		Not started
54	Youth empowerment -Ajira kwa vijana, ujuzi teketeke-500,000 and sports-1,000,000	Nguumo	1,500,000		Not started
55	Youth Empowerment Programme; Ajira Mtaani	Thange	500,000	15,000.00	Not started
56	Youth empowerment programme	Thange	1,800,000		Not started
57	Construction of Boda boda Shed- Kyaani	Thange	200,000		Not started
58	Youth empowerment programme	Tulimani	1,000,000		Not started
59	Youth empowerment programme;	Kikumbulyu North	20		Complete
60	Youth empowerment programme	Kithungo/Kitundu	900,000		Not started
61	Youth Empowerment programme Bodaboda Sacco Empowerment	Mbooni	800,000		Complete
62	Gender Based Violence programmes	HQ	6,000,000	180,000.00	Ongoing
63	Makueni Child Protection Centre	Emali Mulala	10,525,466		Not started

64	Social Protection Development - 3200 litre Water Tanks for needy persons and vulnerable households	Ilima	1,000,000		Complete
65	PWD Mapping, registration and census	Ilima	502,552		Not started
66	PWD Mapping, registration and census	Kako/ Waia	900,000		Not started
67	Social Protection :Support to vulnerable Elderly, PWDs(house/toilet/ bed /assistive devices and beddings	Kalawa	1,000,000		Ongoing
68	PWD Mapping, registration and census	Kalawa	500,000		Not started
69	Social Protection Programme - Provision of wheelchairs and Assistive devices to PWD	Kathonzweni	500,000		Ongoing
70	PWD Mapping, registration and census	Kathonzweni	600,000		Not started

No	Project description	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Status
71	PWD Mapping, registration and census	Kee	600,000		Not started
72	PWD Mapping, registration and census	Kikumbulyu North	600,000		Not started
73	Purchase of water tanks for women groups	Kikumbulyu North	500,000		Not started
74	Social Groups Development; Purchase of tents and Plastic Chairs	Kikumbulyu North	2,000,000	1,955,200	Complete
75	Social Groups development programme	Kikumbulyu South	2,000,000	1,959,200	Complete
76	PWD Mapping, registration and census	Kilungu	600,000		Not started
77	Social Groups development; Purchase of 15 -100-seater tents and chairs	Kilungu	3,000,000		Ongoing
78	PWD Mapping, registration and census	Kitise/Kithuki	612,272		Not started
79	Construction of public dias (Jukwaa) at Kitise Market	Kitise/Kithuki	1,000,000		Not started
80	PWD Mapping, registration and census	Makindu	600,000		Not started
81	PWD Mapping, registration and census	Masongaleni	500,000		Not started
82	Support to groups-Purchase of 100 pieces of Mattress Medium-3*6, and 100 pieces of blankets heavy duty for the elderly and vulnerable.	Masongaleni	800,000		Ongoing
83	Social Groups development programme	Masongaleni	1,500,000	1,466,100	Complete
84	PWD Mapping, registration and census	Mavindini	600,000		Not started
85	PWD Mapping, registration and census	Mbitini	600,000		Not started
86	Social Protection Programme PWDs empowerment	Mbooni	1,000,000		Not started
87	Social Groups Development Programme	Mtito Andei	2,500,000		Complete
88	PWD Mapping, registration and census	Mukaa	600,000		Not started
89	PWD Mapping, registration and census	Nguu/Masumba	600,000		Not started

90	PWD Mapping, registration and census	Nguumo	700,000		Not started
91	Gender and social services-PWD-Assistive devices, assessment and registration	Nguumo	1,000,000		Not started
92	Social Groups Development Programme (Tents for 20 groups (20 tents and 2000 chairs)	Nzaui/Kilili/Kalamba	5,900,000		Ongoing
93	Social Protection programme	Thange	1,500,000	1,386,435.00	Complete
94	PWD Mapping, registration and census	Thange	600,000		Not started
95	Social Groups development programme	Tulimani	2,500,000		Not started
96	Social Protection Programme; OVC,GBV management and support vulnerable groups(PWD, aged and youth)	Ukia	500,000		Ongoing
97	Support to organized groups including PWDs in Nziu sub-ward- tents and chairs and other equipments	Wote/Nziu	5,500,000		Ongoing
98	support to groups	Kikumbulyu North	20,630		Complete
99	support to groups	Kikumbulyu South	1,000		Complete
100	PWD Mapping, registration and census	Muvau/Kikumini	600,000		Not started
101	Support to the Disabled and elderly at Kitundu	Kithungo/Kitundu	1,760		Complete
No	Project description	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Status
	subward				
102	support to groups	Tulimani	999		Complete
103	Fencing, electrification and Toilet construction at Nziu social hall	Wote/Nziu	854		Complete
104	PWD Mapping, registration and census	Wote/Nziu	142,032		Not started
105	Ligi Mashinani / sport Development/ Anti Drug & substance abuse programme-Kathonzweni	Kathonzweni	26,000		Complete
106	Development of Ngakaa Talent centre	Makindu	1,500		Complete

Table 21: Non Financial Performance for Gender Department

Programmes	Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets FY 2023/24	Actual as at 31 st March 2024	Variance
Gender and Social protection	1. Support to elderly	Gender	Elderly persons supported with food and other non-food items	No. of elderly persons supported with food and other non-food items	2,000	200	1800
		Gender	Elderly persons supported with NHIF cover	No. of elderly persons supported with NHIF cover	450	210	240

	2. Support to PWDs	Gender	PWDs supported with assorted assistive devices	No. of PWDs benefitting with assorted assistive devices	50	10	40
	3. Support to Orphans and Vulnerable Children (OVC)	Gender	OVCs supported with assorted items	No. of OVCs benefitting with assorted items	1,000	144	856
		Gender	Child protection advocacy forums held	No. of child protection advocacy forums held	60	15	45
		Gender	Boy's dormitory constructed at Makueni child protection and development centre	No. of dormitories constructed	1	0	1
	4. Dignity pack program	Gender	Enhanced menstrual hygiene	No. of boys and girls provided with dignity packs	3,000	500	2,500
	5. Sexual and Gender Based Violence Mitigation	Gender	Reduction in sexual gender based violence (SGBV) cases reported	Percentage reduction of SGBV cases reported.	20	73.4	+53.4
	6. Institutional strengthening	Gender	Developed policies	No. of developed policies	1	0	1
Recreation, Sports and Talent	1. Infrastructural development	Sports	Construction of talent centres	Number of talent centres constructed	2	0	2
Programmes	Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets FY 2023/24	Actual as at 31st March 2024	Variance
development			Upgrading of sporting infrastructure	Number of sport infrastructure constructed	8	4	4
Youth Empowerment	1. Youth enterprise development	Youth	Youths trained and issued with tools of trade	Number of youths trained and issued with tools of trade	100	0	100
	2. Youth apprenticeship	Youth	Apprentices engaged in the County youth apprentice programmes	Number of youth engaged in Makueni youth apprentice programme (MYAP)	350	128	122

During the planned period, 200 people were supported with food materials, 10 Pwds benefitted from adaptive assistive devices and income generating activities, 144 OVC benefitted from assorted item,4 number of sports infrastructure upgraded and 128 youth engaged in Makueni youth apprentice programme.

4.7 County Secretary

The total expenditure for the first half of FY 2023/24 for the office of County Secretary was KSh. 337,082,012 which translated to an absorption rate of 80 percent against the budget of KSh 422,725,533. Personnel expenditure accounted for 82 percent of total expenditure while O&M accounted for 18 percent.

Table 22: County Secretary; Summary of Budget & Expenditures

Expenditure item	FY 2023/24 Revised Budget (1) Estimates	Expenditures as at Mar 31, 2024	Performance (%)
Operations	100,129,341	59,217,5687	59%
Maintenance	9,900,000	2,126,284	21%
Sub Total	110,029,341	61,343,853	56%
Personnel	312,696,192	275,738,159	88%
TOTAL	422,725,533	337,082,012	80%

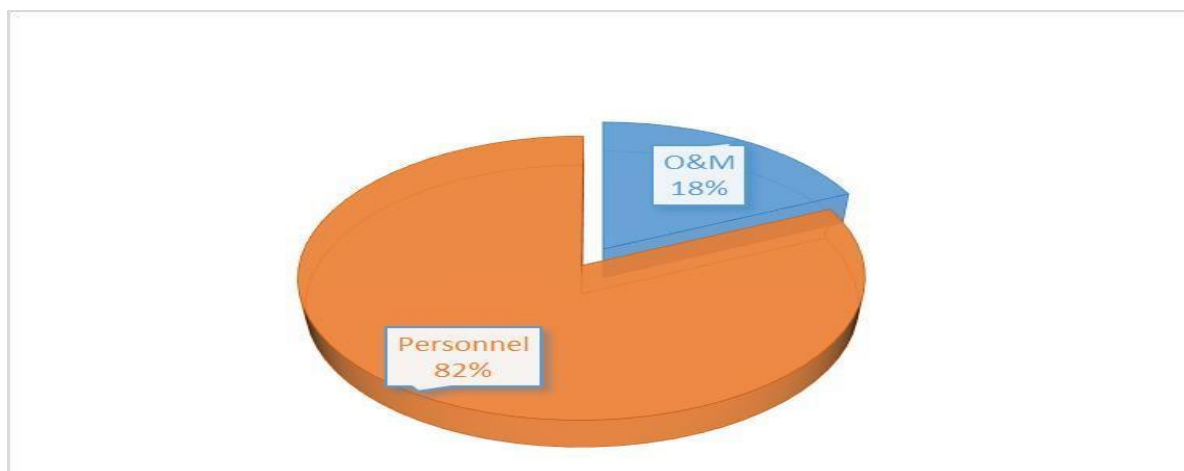


Figure 11: Expenditure by Economic Classification for County Secretary

Table 23: Non Finance Performance for County Secretary

Programme	Sub-programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/2024		
					Target	Achievements as at 31 st March 2024	Variance
Leadership and Coordination	Public service leadership	County Secretary	Motivated workforce	No of staff enrolled in insurance cover	3800	3800	0
		County Secretary	Improved service delivery	No of staff on Cascaded performance contracts	3800	3800	0
	Coordination of government business	County Secretary	Cabinet meeting held	No. of: Cabinet minutes	52	52	0
		County	Generating	Number of	40	30	10

	Secretary	Cabinet memos	Cabinet memos			
	County Secretary	Co-ordinated and monitored operations and development in MDAs	Memos issued	Continuous	Continuous	Continuous
	County Secretary	cabinet circulars/directives	Executive circulars issued	Continuous	Continuous	Continuous

During the first nine months of the financial year, the County Secretary office was able to enrol 3800 staff in insurance cover and cascaded performance contracts.

4.8 Department of Finance and Socio-Economic Planning.

The total cumulative expenditure for the department in the third quarter of FY 2023/24 was Kshs 291,998,120 against the budget of 548,648,742 which translated to an absorption rate of 53 percent. The absorption of recurrent and development was 55 and 33 percent respectively. The expenditure on personnel emoluments was 46 of total expenditure while O&M and development amounted to 52 and 6 percent respectively.

Table 24: Finance Department; Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (1) Estimates	Expenditures as at Mar 31, 2024	Performance (%)
Operations	143,207,262	102,658,936	72%
Maintenance	117,400,000	49,870,691	42%
Sub Total	260,607,262	152,529,627	59%
Personnel	234,615,818	121,876,642	52%
Total Recurrent	495,223,080	274,406,269	55%
Capital Expenditure	53,425,662	17,591,851	33%
Total Budget	548,648,742	291,998,120	53%

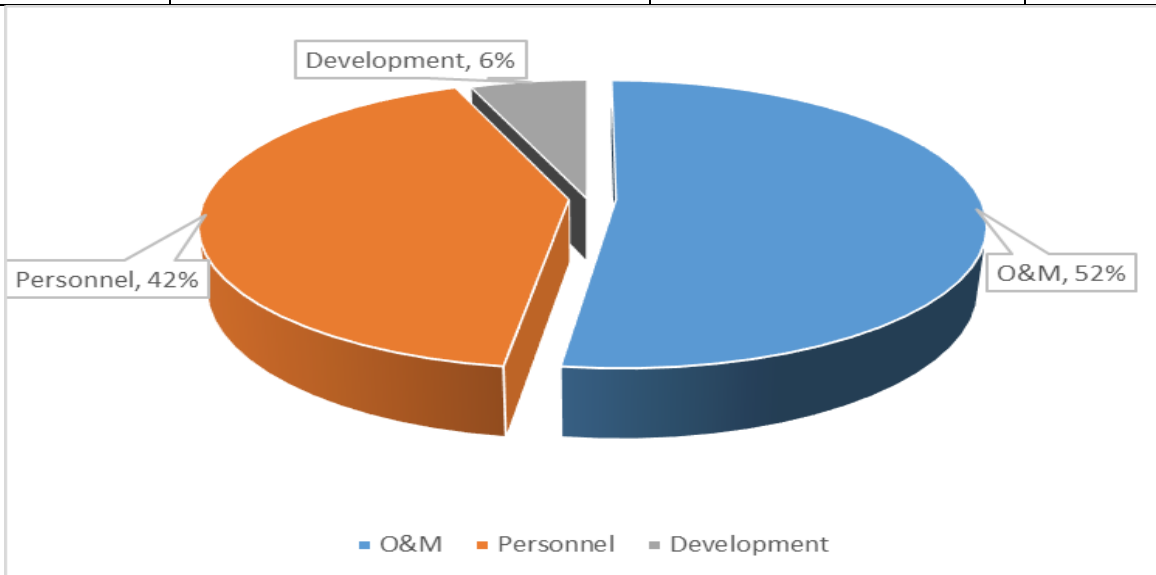


Figure 12: Expenditure by Economic Classification for Finance Department

Development Expenditure

The department incurred development expenditures of Kshs 17,591,851 in the second quarter of the FY 2023/24 contributing to absorption rate of 33 percent against a budget of Kshs. 53,425,662. The department completed 2 projects by 31st march 2024 while the remaining 3 projects are in the course of implementation.

Table 25: Project status for the department of Finance

	Ward	EXPENDITURE ITEM	FY 2023/24 Budget Estimates (1)	Expenditure as at 31 st March 2023	Project status
1	HQ	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1	4,956,232		Ongoing
2	HQ	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 2 grant"	37,129,123	12,124,103	Ongoing
3	HQ	Supplementary Projects for poor and marginalized areas	6,803,184	3,430,624	Ongoing
4	HQ	Equipping and Fencing of County Treasury Block	2,500,000	1,265,649	Complete
5	HQ	Construction of Document warehouse, County Treasury Offices and Equipping	2,037,123	771,474.80	Complete

Table 26: Non Financial Information for Finance Department

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Targets	Actual as at 31 st March 2024	Variance
General administration & planning	Administration	Functional Integrated Records Management System	% of implementation	100	50	0
		Reviewed Government Finance policy & Operational Manual	No. of reviews	-	0	0
		Training Needs Assessment report	No. of reports	1	1	0
		Well-coordinated service delivery	No. of performance management report	4	2	2
Public Financial Management	Accounting Services	Timely Final reporting	No of Final accounts	1	0	1
			No of quarterly reports	4	3	1

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Targets	Actual as at 31 st March 2024	Variance
	Budget and Expenditure	Efficient and effective Accounting Services	Annual Consolidated Financial Statements prepared	1	0	1
		Budget Circular	Budget Circular issued by 30th August	1	1	0
		Public Expenditure review	Annual Public Expenditure review reports	1	0	1

		Convening of Sector Working groups	Sector working group reports & budget proposals by December 31 st	1	0	1
		County Fiscal Strategy Paper (CFSP),	CFSP prepared and submitted to assembly by February 28 th	1	1	1
		County Budget Review and Outlook Paper (C-BROP),	C-BROP prepared and submitted to assembly by September 30 th	1	1	0
		Public participation on budget preparation & Sensitized public on Budget Implementation	No. ward participation forums held	30	-	30
		Programme-based budget (PBB)	Programme-Based Budget (PBB) submitted to county Assembly by 30th April	1	0	1
		Integrated Financial Management	County budget prepared on IFMIS budget module	2	0	2
		Budget implementation monitoring	Quarterly budget implementation report prepared	4	2	3
	Internal Audit services	Strengthen internal controls	No. of audit reports and feedback per department per annum	5	5	-
		Risk based audits	Number of departments in which RBU audits have been conducted	10	5	5
		Systems audit	No of systems audits undertaken	3	3	-
		Verification of Assets and liabilities	No of departments whose assets and liabilities have been verified	1	2	1
		Special audit reports	No. of special audit reports	4	2	2
	Revenue	Policy Formulation & Public participation	No of bills Enacted	1	0	1
		Revenue and business census report, Revenue arrears & quarterly performance report	Complete reports	6	5	-
	Supply	Compliance with public	% level of	100	100%	0
Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Targ ets	Actual as at 31st March 2024	Variance
	chain management	procurement policies and systems	compliance	%		
		Annual procurement plan	Annual Procurement Plans	1	1	0

Economic planning	Reviewed County Sector Development Plans	No. of published sector development plans	8	0	1
	Annual development plan (ADP)	Annual Development Plan (ADP)	1	1	0
	2023-27 CIDP	CIDP formulated	0	1	0
	Working County PPP unit and framework	%ge of implementation	100	0	100%
Monitoring and Evaluation	M&E Implementation reports	Quarterly project implementation Reports	4	2	2
		Annual Report		0	0
		No. of special reports	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	0	1
	Evaluation reports	No. of Evaluation reports	6	0	1
Statistics	County Statistical Abstract 2023	Published CSA 2023	1	1	0
	Statistical Surveys	No of statistical surveys undertaken	2	0	2
Enterprise Risk Management	Enterprise risk awareness	No of sensitization forums on County ERM policy	2	0	2
	Reviewed ERM policy	No of reviews of the County ERM Policy	1	0	1
	County Enterprise Risk Assessment	County Enterprise Risk Assessments	1	0	1
Assets Management	Assets management policy	Published asset management policy	1	0	1
	Asset tagging workshops held	No and category of assets tagged	4	0	
	Fixed asset management system and tagging	No of operational system	1	1	

4.9 Department of ICT, Education and Internship

The cumulative expenditure for the period ending 31st march 2024 was Kshs. **404,656,037** which translated to an absorption rate of 43 percent. Recurrent and development performance for the period was 55 and 10 percent respectively. The total expenditure on operations and maintenance was 38 percent of the total expenditure, personnel 56 percent and development 6 percent.

Table 27: Education Department; Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (1) Estimates	Expenditures as at Mar 31, 2024	Performance (%)
Operations &	19,245,629	12,663,860	66%
Maintenance	181,080,000	139,037,233	77%
Sub-total	200,325,629	151,701,092	76%
Personnel Emoluments	493,084,776	227,564,633	46%

Total Recurrent	693,410,405	379,265,725	55%
Capital Expenditure	255,510,854	25,390,312	10%
Totals	948,921,258	404,656,037	43%

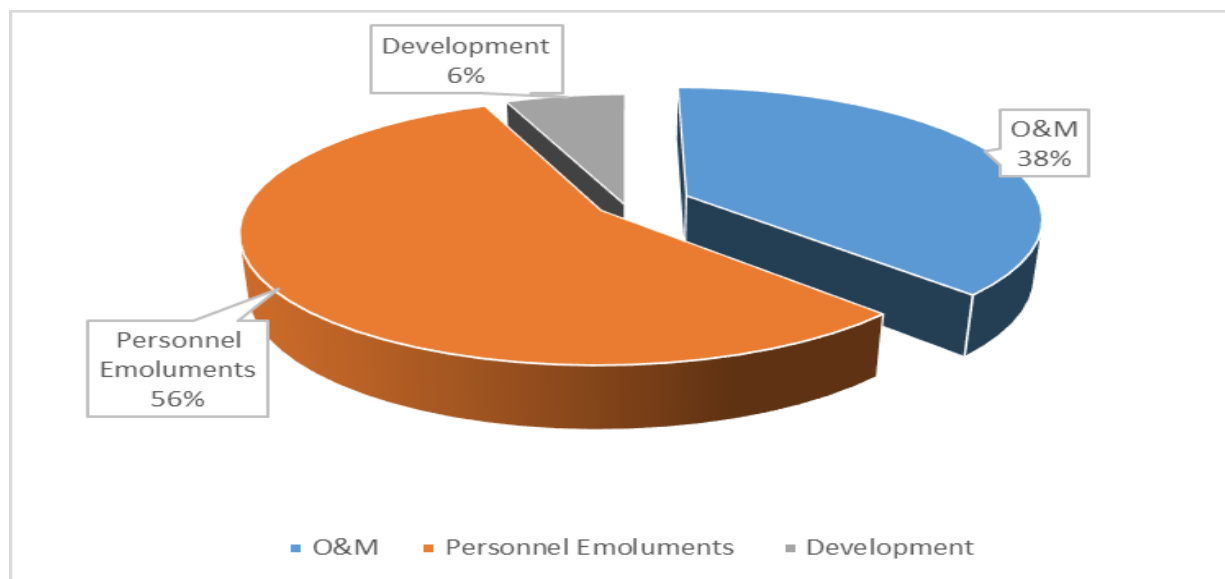


Figure 13: Expenditure by Economic Classification for Education Department

Development Expenditure

The department utilized Kshs. 25,390,312 against a budget of Kshs. 255,510,854 on development which represents 10 % absorption rate. The department planned to implement a total of 143 project in FY 2023/24. During the period under review, a total of 76 projects had been completed and 41 in the process of implementation. Unstarted projects were 22 and stalled were 4 in number.

	Project /Programme Name	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Amount paid	Current status
1	Government Automation	All	29,000,000	4,105,050	Not started
2	Upgrading of Kyamuthengi community library- Installation of LAN, structured cabling and furniture	Tulimani	1,000,000	-	Ongoing
3	CTTI Development and capitation	HQ	20,553,968	10,488,847	Ongoing
4	Kyandumbi ECDE Construction of 2 classrooms, 3 door pit latrine electrical contuity metallic cabinet wooden table and arm chair.	Kee	3,500,000	-	Not started
5	Nguluni ECDE Construction of 2 classrooms, 3 door pit latrine electrical contuity metallic cabinet wooden table and arm chair.	Kee	3,500,000	-	Ongoing

	Project /Programme Name	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Amount paid	Current status
6	Construction of a dormitory at Mukaatini CTTI	Mbooni	4,000,000	-	Ongoing

7	Renovation of the existing building, electricity conduit and connectivity at Ivinga Nzia CTTI	Mavindini	3,500,000	-	Not started
8	Construction of dormitory at Mavindini CTTI	Mavindini	3,500,000	-	Ongoing
9	Construction of Kalamba ECDE (One classroom with electrical contuity and lockable cabinet)	Nzau/Kili li/Kalamba	1,600,000	-	Ongoing
10	Construction of Kambi Mawe ECDE (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	Muvau/Kikumini	2,000,000	-	Ongoing
11	Kavungwa ECDE (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	Mtito Andei	2,000,000	-	Ongoing
12	Construction of Kiangini Youth Empowerment center. – Construction of ICT Hub/Computer lab/Resource center	Kathonzweni	5,010,600	-	Ongoing
13	Construction of Kikwasuni ECDE (One classroom,3 door pit latrine electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	Ivingoni/Nzambani	2,500,000	-	Ongoing
14	Kimuumo ECDE center (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	Muvau/Kikumini	2,000,000	-	Not started
15	Matiliku ECDE (One classroom with electrical contuity and lockable cabinet)	Nzau/Kili li/Kalamba	1,600,000	-	Ongoing
16	Maumi ECDE (One classroom with electrical contuity and lockable cabinet)	Nzau/Kili li/Kalamba	1,600,000	-	Not started
17	Mavindini ECDE (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	Mtito Andei	2,000,000	-	Ongoing
18	Construction of Mukononi ECDE Construction of 2 classrooms, 3 door pit latrine electrical contuity metallic cabinet wooden table and arm chair.	Kikumbulyu North	3,500,000	-	Not started
19	Construction of Mumbuni Primary ECDE Class (One classroom and electrical contuity)	Ukia	1,500,000	-	Ongoing
20	Mwasa Ng'ombe ECDE Construction of 2 classrooms, 3 door pit latrine electrical contuity metallic cabinet wooden table and arm chair.	Emali/Mulala	3,500,000	-	Ongoing
21	Ndukuma ECDE center (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	Muvau/Kikumini	2,000,000	-	Ongoing
22	Ngomano ECDE - Construction of 2 classrooms, 3 door pit latrine electrical contuity metallic cabinet wooden table and arm chair.	Kathonzweni	3,500,000	-	Ongoing
23	Emali town ship ECDE Construction of 2 classrooms, 3 door pit latrine electrical	Emali/Mulala	3,500,000	-	Ongoing

	Project /Programme Name	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Amount paid	Current status
	contuity metallic cabinet wooden table and arm chair.				
24	Installation of tanks and gutters at Masokani CTTI and Kithumani	Mbitini	1,500,000	-	Not started
25	Isovy a CTTI Construction of Dormitory and fencing	Ilima	5,000,000	-	Ongoing
26	Kakuswi CTTI Construction of 2 domitories (female and male)	Kisau/ Kiteta	7,000,000	-	Not started
27	Katangini ECDE Construction of a Classroom (One classroom and electrical contuity)	Nguumo	1,500,000	-	Not started
28	Kathonzweni CTTI – Construction of pitlatrine Toilets	Kathonzw eni	1,000,000	-	Not started
29	Katilamuni ECDE Construction of 2 classrooms, 3 door pit latrine electrical contuity metallic cabinet wooden table and arm chair.	Kikumbul yu North	3,500,000	-	Ongoing
30	Kauti CTTI Equipping	Kilungu	1,500,000	-	Not started
31	Kitumbini CTTI Dormitory	Kasikeu	1,500,000	-	Not started
32	Kiumoni CTTI (equipping)	Thange	1,000,000	74,951	Not started
33	Kwa Kea primary ECDE Construction of 2 classrooms, 3 door pit latrine electrical contuity metallic cabinet wooden table and arm chair.	Kiima Kiu/Kalan zoni	3,500,000	-	Ongoing
34	Kwa Muatha ECDE Construction of 2 classrooms, electrical contuity metallic cabinet wooden table and arm chair.	Mukaa	3,000,000	-	Not started
35	Kwakyai ECDE Construction of 2 classrooms, 3 door pit latrine electrical contuity metallic cabinet wooden table and arm chair.	Kikumbul yu South	3,500,000	-	Complete
36	Kyaani ECDE Construction of 2 classrooms, 3 door pit latrine electrical contuity metallic cabinet wooden table and arm chair.	Kikumbul yu North	3,500,000	-	Ongoing
37	Kyumbuni ECDE- Construction of 2 classrooms, 3 door pit latrine electrical contuity metallic cabinet wooden table and arm chair.	Mbitini	3,500,000	-	Ongoing
38	Makusu ECDE (One classroom and electrical contuity)	Nguumo	1,500,000	-	Complete
39	Mulasya ECDE Construction of 2 classrooms, water harvesting (5000lts tank) electrical contuity, metallic cabinet, lockable wooden table and arm chair.	Kisau/ Kiteta	3,200,000	-	Not started
40	Mutungu ECDE Construction of 2 classrooms, electrical contuity metallic cabinet wooden table and arm chair.	Kilungu	3,000,000	-	Ongoing
41	Mutungu ECDE Construction of 2 classrooms, electrical contuity metallic cabinet wooden table and arm chair.	Kilungu	3,000,000	-	Not started
42	Ndeini CTTI Electricity connection	Nguumo	500,000		Not started

43	Ndivu ECDE Construction of 2 classrooms, office, store, water harvesting (5000lts) 3 door pit latrine electrical contuity metallic cabinet wooden table and arm chair.	Kasikeu	4,000,000	-	Ongoing
44	Ng'etha CTTI- Construction of twin workshop and equipping	Emali/Mu lala	7,000,000	-	Ongoing
45	Nгаа ECDE Construction of 2 classrooms,	Kisau/	3,200,000	-	Ongoing

	Project /Programme Name	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Amount paid	Current status
	office,store and water tanks (5000ltrs)	Kiteta			
46	Ngokolani ECDE (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	Thange	2,000,000	-	Ongoing
47	Ngongweni Primary school ECDE Construction of 2 classrooms, 3 door pit latrine electrical contuity metallic cabinet wooden table and arm chair.	Nguu/Mas umba	3,500,000	-	Ongoing
48	Ngunguuni ECDE Construction of 2 classrooms, office, store, water harvesting (5000lts) 3 door pit latrine electrical contuity metallic cabinet wooden table and arm chair.	Kitise/ Kithuki	4,000,000	-	Ongoing
49	Nzouni ECDE (One classroom, electrical contuity, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	Thange	2,000,000	-	Not started
50	Nzueni ECDE Construction of 2 classrooms, office, store, water harvesting (5000lts) 3 door pit latrine electrical contuity metallic cabinet wooden table and arm chair.	Kithungo/ Kitundu	4,000,000	-	Ongoing
51	Constuction of one door Pit latrine at Mulooni ECDE Centre	Tulimani	500,000	-	Not started
52	Songeni ECDE Construction of 2 classrooms, water harvesting (5000lts tank) electrical contuity, metallic cabinet, lockable wooden table and arm chair.	Kisau/ Kiteta	3,200,000	-	Not started
53	Syongungi ECDE – Construction of 2 classrooms, electrical contuity metallic cabinet wooden table and arm chair.	Kalawa	3,000,000	-	Ongoing
54	Ulilinsi ECDE - (One classroom and electrical contuity)	Masongal eni	1,500,000	-	Ongoing
55	Uvileni CTTI Construction of a toilet	Nguumo	700,000	-	Ongoing
56	Yinthungu CTTI – Construction of a boys' dormitory.	Kitise/ Kithuki	2,000,000	-	Ongoing
57	Yikitaа ECDE Construction of a Classroom (One classroom and electrical contuity)	Masongal eni	1,500,000	-	Ongoing
58	Yiuma ECDE Construction of 2 classrooms, electrical contuity metallic cabinet wooden table and arm chair.	Nzaui/Kili li/Kalamb a	3,000,000	-	Ongoing
59	Construction of workshop and equipping at Ukaatuni CTTI	Ukia	1,751,882	-	Not started
60	Fencing. Construction of workshops of Kakulu CTTI	Emali/Mu lala	3,123,613	-	Complete

61	Construction of a modern ECDE class in Ngomongo ECDE	Emali/Mulala	10,000	-	Complete
62	Repair of Kyang'a ECDE	Ilima	30,879	30,878	Complete
63	Construction of California ECDE - fencing, construction of office, construction of class and store	Ivingoni/Nzambani	74,000	38,345	Complete
64	Construction of Kativani CTTI - construction of boarding facility, fencing, electrification, levelling, construction of toilet	Ivingoni/Nzambani	40,000	-	Complete
65	Mukanda CTTI-Electricity connection	Ivingoni/Nzambani	766,855	-	Ongoing
66	Ndivuni ECDE Construction of 2classrooms, office, store, 3 door pit latrine, and water tanks (5,000ltrs)	Ivingoni/Nzambani	225,059	225,058	Complete

	Project /Programme Name	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Amount paid	Current status
67	Syandani ECDE Construction of 2classrooms, office, store, 3 door pit latrine, and water tanks (5,000ltrs)	Ivingoni/Nzambani	269,162	269,162	Complete
68	Kitandi CTTI Fencing and installation of water tanks	Ivingoni/Nzambani	356,302	-	Stalled
69	Kilungu ECDE Construction of Classroom block and toilet	Kako/Wai	125,424	116,503	Complete
70	Kyaume ECDE Construction of 2classrooms and toilets	Kako/Wai	621,294	621,294	Complete
71	Construction of Ndauni ECDE	Kalawa	24,000	2,806	Complete
72	Construction of Mililuni ECDE	Kalawa	30,000	619	Complete
73	Mwaani ECDE Construction of a class	Kalawa	79,074	-	Complete
74	Syokilati ECDE Construction of a class	Kalawa	83,181	-	Complete
75	Ngungi ECDE Construction of a classroom	Kalawa	1,500,000	1,378,374	Complete
76	Mweleli ECDE Construction of a classroom	Kalawa	527,367	-	Ongoing
77	Ngamu ECDE Construction of a class	Kalawa	110,497	-	Complete
78	Construction of Wathini ECDE	Kalawa	70,000	-	Complete
79	Construction of Kwa Mbumbu ECDE	Kasikeu	533,472	-	Stalled
80	Construction of Katuliani ECDE	Kasikeu	123,539	-	Complete
81	Kathikwani ECDE Construction and equipping of ECDE class	Kasikeu	911,453	608,717	Complete
82	Construction Of Muusini Ecde	Kathonzweni	70,000	-	Complete
83	Kee CTTI Equipping motor vehicle mechanics section/trade	Kee	2,000,000	1,795,097	Complete
84	Construction of Mutulani ECDE	Kee	221,584	-	Complete
85	Construction of Kivaku ECDE-	Kee	211,938	-	Complete
86	Tangu Primary school ECDE-Construction of Tangu Primary school ECDE Clasrooms, office, store toilets and a water tank	Kiimakiu/Kalanzoni	3,926	-	Complete
87	Construction of ULU ECDE	Kiimakiu/Kalanzoni	782,690	782,690	Complete
88	Kilombo ECDE Construction of 2classrooms, office, store, 3 door pit latrine, and water tanks (5,000ltrs)	Kiimakiu/Kalanzoni	224,816	-	Complete
89	Kisse ECDE Construction of 2classrooms, office, store, 3 door pit latrine, and water tanks (5,000ltrs)	Kiimakiu/Kalanzoni	3,500,000	-	Ongoing

90	Construction of Kiusuni ECDE	Kiimakiu/ Kalanzoni	175,126	143,900	Complete
91	Kiaoni ECDE Construction of one classroom	Kikumbul yu North	1,500,000	-	Complete
92	Construction of kalulini ECDE	Kikumbul yu North	10,000	-	Complete
93	Construction of Kibwezi Township ECDE Toilet	Kikumbul yu South	124,350	-	Complete
94	Fencing of Kanundu CTTI (Changed to electrification)	kikumbul yu south	138,529	-	Ongoing
95	Construction of Kyaka ECDE	Kikumini Muvau	145,996	-	Complete
96	Kyakathungu ECDE	Kilungu	70,000	-	Complete
97	Kiseeni CTTI Upgrading the Kiseeni CTTI road	Kilungu	144,308	-	Complete
98	Kauti CTTI	Kilungu	166,060	-	Complete
99	Kyakituku ECDE Construction of 2 classrooms, office, store, 3 door pit latrine, and water tanks (5,000ltrs)	Kilungu	372,506	-	Complete

	Project /Programme Name	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Amount paid	Current status
100	Mutanda ECDE Construction of 2 classrooms, office, store, 3 door pit latrine, and water tanks (5,000ltrs)	Kilungu	3,000,000	-	Complete
101	Kalimani ECDE Construction of 2 classrooms, office, store, 3 door pit latrine, and water tanks (5,000ltrs)	Kisau/Kiteta	781,534	-	Complete
102	Athiani CTTI renovation	Kitise/Kitihuki	1,000,000	877,704	Complete
103	Construction of Makindu A ECDE	Makindu	305,133	-	Complete
104	Kalima Koi Construction of classroom and equipping	Makindu	80,829	-	Complete
105	Kathito ECDE construction of class and equipping	Masongaleni	88,807	-	Complete
106	Kiange ECDE. Construction of a class and equipping.	Masongaleni	85,180	-	Complete
107	Utini ctti - equipping, staff toilets and fencing and office	Masongaleni	531,400	-	Complete
108	Yuuni ECDE Construction of 2 classroom, office, store, 3 door pit latrine and 5000ltrs tanks	Mbitini	1,255,660	-	Stalled
109	Muambwani ECDE Construction of 2 classrooms, office, store, 3 door pit latrine, and water tanks (5,000ltrs)	Mbitini	3,500,000	-	Ongoing
110	Equipping of Ukala CTTI salon workshop	Mbooni	3,000	-	Complete
111	Mitooni ECDE	Mtito Andei	4,000	3,999	Complete
112	Miangeni ECDE - Construction of two classrooms, an office, a store, toilets and a 500 ltrs water tank	Mtito Andei	932,478	-	Stalled
113	Equipping of Mtito andei resource centre	Mtito Andei	649,000	30,000	Complete
114	Kikwasuni ECDE Construction of one classroom and a three door pit latrine	Mtito Andei	135,809	-	Complete

115	Kathekani ECDE Construction of one classroom and a three door pit latrine	Mtito Andei	244,054	157,714	Complete
116	Ngwata CTTI Construction of a workshop	Mtito Andei	1,529,485	-	Complete
117	Nzoila ECDE Construction of one classroom and a three door Pit latrine.	Mtito Andei	222,581	-	Complete
118	Construction of Darajani CIC Centre	Mtito Andei	2,504,053	-	Complete
119	Construction of Enzai CTTI Dormitory	Mukaa	80,000	-	Complete
120	Kwa Kaseke ECDE Construction ECDE classes	Mukaa	235,359	-	Complete
121	Kyandue ECDE Construction of classroom and Office	Mukaa	147,533	-	Complete
122	construction of Kitaingo CTTI workshops and power connection	Mukaa	1,179,280	-	Complete
123	Construction of Ngosini ECDE	Mukaa	10,000	-	Complete
124	Construction of Ndunguni ECDE	Muvau/Kikumini	10,000	-	Complete
125	Completion of Kwa Matungu classes	Nguu/Masumba	110,213	-	Complete
126	Kwa Matungu CTTI	Nguu/Masumba	712,400	-	Not started
127	Construction of Thithi ECDE	Nguu/Masumba	830,000	673,571	Complete
128	Muangueni ECDE Construction of	Nguu/Masumba	3,500,000	1,971,032	Complete
	Project /Programme Name	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Amount paid	Current status
	2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	umba			
129	Uutini ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	Nguu/Masumba	223,202	-	Complete
130	Kwa Matungu CTTI-Purchase of Land (Changed to supply of equipment)	Nguu/Masumba	300,000	-	Complete
131	Kilongoni ECDE	Nguumo	10,000	-	Complete
132	Kikunduku ECDE	Thange	40,000	-	Complete
133	Kinyambu ECDE - Construction of a toilet and store	Thange	2,668	427	Complete
134	Construction and equipping of kango ECDE	Tulimani	70,000	-	Complete
135	Kathokani ECDE Construction of 2classroom,office, store, 3 door pit latrine and 5000lts tanks	Tulimani	943,210	675,940	Complete
136	Kiatineni ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	Tulimani	660,540	-	Complete
137	Construction of Nziu ECDE	Wote/Nzi u	70,000	28,000	Complete
138	St. Johns Malivani ECDE Construction of 2classrooms, 3 door toilet, water tanks (10,000ltrs) and office	Wote/Nzi u	231,339	-	Complete
139	Kavilani ECDE Construction of 2 classrooms, an office, 3 door toilet, water tanks(10,000ltrs), office and fencing.	Wote/Nzi u	226,219	25,645	Complete
140	ICT Development Programmes		470,408	-	Complete

141	PWD Centre Development - Construction of Dormitories	Wote Nziu	2,536,001	-	Complete
142	Completion of Teacher training college at Gigiri in Nzeeni	Nzaui/Kili li/Kalamba	214,407	-	Complete
143	ICT connectivity - Fibre - Ajira Programme, Enhancing county connectivity, E Governmnet, E Economy	HQ	1,431,621	-	Complete

Table 28: Non Financial Performance for Education

Programmes and Sub Programmes Report for the Period Ending 31 st March, 2024 (Non-Financial Information)							
Programme	Sub-Programme	Delivery Unit	Key output	Key performance Indicators	FY 2023/2024		
					Targets	Actual as at 31 st March 2024	Variance
Early Childhood Development Education	1. Infrastructure development	Early Childhood Development Education	New ECDE centres constructed	Number of new ECDE centres constructed	20	2	18
	2. ECDE capitation	Early Childhood Development Education	ECDE centres supported with capitation	No. of ECDE centres under capitation	1,197	1,197	0
	3. Feeding programme	Early Childhood Development Education	ECDE centres with school feeding programme	No. of ECDE pupils benefitting from school feeding programme	43,000	0	43,000

Programmes and Sub Programmes Report for the Period Ending 31 st March, 2024 (Non-Financial Information)							
Programme	Sub-Programme	Delivery Unit	Key output	Key performance Indicators	FY 2023/2024		
					Targets	Actual as at 31 st March 2024	Variance
	4. Pupils' enrolment	Early Childhood Development Education	ECDE enrolment	No. of ECDE pupils enrolled	43,000	36,560	6,440
	5. Human resource development	Early Childhood Development Education	ECDE Teachers recruited	No of ECDE teachers recruited	20	7	13
		Early Childhood Development Education	ECDE teachers capacity built	No. of ECDE teachers capacity built	957	0	957
	6. Institutional strengthening	Early Childhood Development Education	Policies developed	No. of policies developed and adopted	1	0	1
Technical and Vocational	1. Infrastructural development	Technical and Vocational	Model CTTIs established	No. of model CTTIs established	2	0	2

Training		Training	CTTIs rehabilitated and equipped	No. of CTTI's rehabilitated and equipped;	5	0	5
	2. Capitation	Technical and Vocational Training	CTTIs supported with capitation	No. of CTTIs facilitated with capitation	60	59	1
	3. Human resource development	Technical and Vocational Training	CTTI instructors employed	No. of CTTI instructors employed	10	0	10
		Technical and Vocational Training	CTTI instructors capacity built	No. of CTTI instructors capacity built	100	0	100
County bursary and scholarship	1. County Scholarship	Support to education	Students supported with scholarships	No. of new students supported with scholarship	90	100	+10
	2. County Bursary	Support to education	Students supported with bursaries	No of students benefiting with bursary	4,000	14,300	+10,300
Community library and resource centre service	Development of county community libraries and resource centres	Support to education	Community members accessing library and Resource Centre services	No. of citizens accessing community library and Resource Centre services	5,000	3,500	1,500
Internship, Mentorship and volunteerism	Internship	Internship, Mentorship and volunteerism	Interns recruited	No. of interns under internship program	90	100	+10
Information and Communication Technology (ICT)	ICT infrastructure and digital literacy	Information and Communication Technology (ICT)	Model Community Information Centres constructed	No. of Model Community Information Centres constructed	3	0	3
		Information and Communication Technology	ICT incubation centres equipped	No. of ICT incubation centres equipped	1	1	0

Programmes and Sub Programmes Report for the Period Ending 31 st March, 2024 (Non-Financial Information)							
Programme	Sub-Programme	Delivery Unit	Key output	Key performance Indicators	FY 2023/2024		
					Targets	Actual as at 31 st March 2024	Variance
		(ICT)					
		Information and Communication Technology (ICT)	Innovations and research works completed	No. of innovations and research works completed	2	2	0
		Information and Communication Technology (ICT)	Community members equipped with ICT skills	No. of community members who have received ICT training	5,000	500	2,500

ICT network infrastructure	Information and Communication Technology (ICT)	sub-county service delivery (<i>Huduma</i>) centres established	Number of sub-county service delivery (<i>Huduma</i>) centres established	1	0	1
	Information and Communication Technology (ICT)	Public Wi-Fi hotspots created	No. of public Wi-Fi hotspots created within the county designated public spaces	3	1	2
	Information and Communication Technology (ICT)	NoFBI termination sites lit / established/ upgraded	No. of NoFBI termination sites lit / established/ upgraded	4	0	4
	Information and Communication Technology (ICT)	Facilities connected with LAN complete with user support equipment	No. of facilities connected with LAN complete with user support equipment and training	11	2	9
	Information and Communication Technology (ICT)	Network security licenses purchased	No. of network security licenses purchased	1	1	0
	Automation of Government services	Information and Communication Technology (ICT)	Government services automated	Proportion of government services that have been automated	30	20

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

The total department expenditure for the FY 2023/24 quarter three was Kshs. 239,126,109 which translated to an absorption rate of 32 percent against a budget of Kshs. 752,244,078. The performance of recurrent and development was 57 and 25 percent respectively. The personnel expenditure formed 13 percent of the total expenditure, operation and maintenance 25 percent and development 62 percent.

Table 29: Transport Department; Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (1) Estimates	Expenditures as at Mar 31, 2024	Performance (%)
Operations	54,884,883	43,194,950	79%
Maintenance	27,499,500	16,218,745	59%
Sub Total	82,384,383	59,413,695	72%
Personnel	76,585,872	30,955,457	40%
Total Recurrent	158,970,255	90,369,153	57%
Capital Expenditure	593,273,823	148,756,957	25%
Total Budget	752,244,078	239,126,109	32%

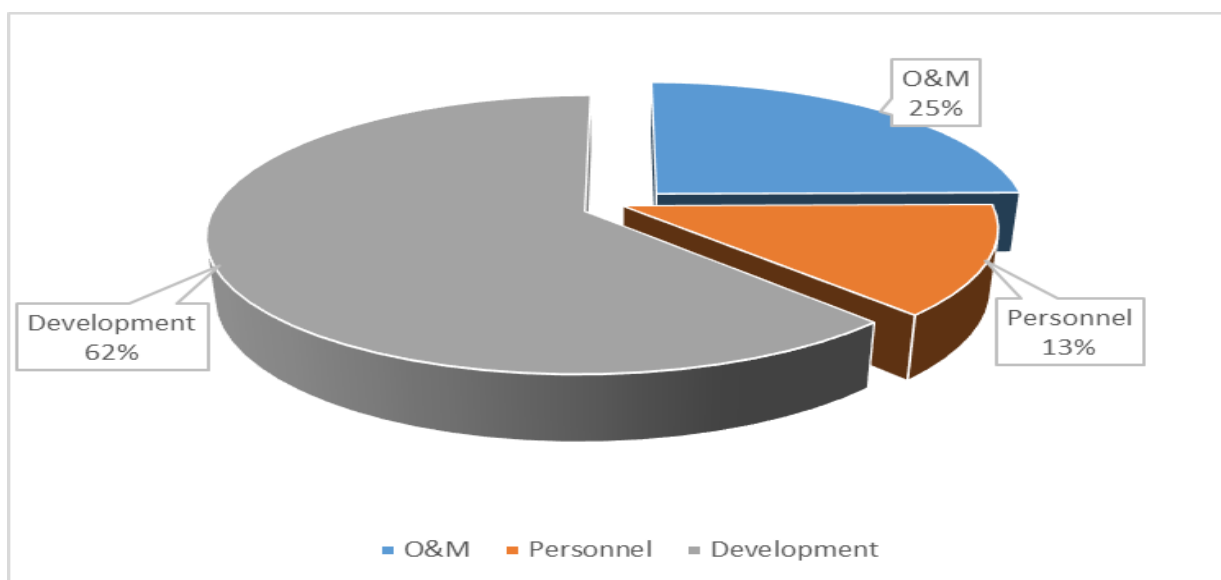


Figure 14: Expenditure Summary per Economic classification for Transport Department

Development Expenditure

The department spend KSh 148,756,957 on development activities against a budget of Kshs. 593,273,823 translating to 25 percent absorption rate in the third quarter of the financial year. The total budgeted projects for implementation in FY 2023/25 were 182 projects out of which 89 were completed by 31st march 2024. Ongoing project and not started projects were 49 and 44 respectively.

Table 30: Transport Department Project Expenditures and status

	Project Description	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Amount paid	Current status
1	Unoa grounds floodlights	Wote/Nziu	2,300,000	-	Complete
2	Green energy promotion	HQ	29,000,000	-	ongoing
3	Road improvement all wards -Fuel levy	HQ	2,288,943	-	Complete

	Project Description	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Amount paid	Current status
4	Construction (light grading and drainage-Machine Hire/Fuel) Kwa Mukei, Kwa Jacob, Kwa Mawiyoo, Kasuguni,Masamukye, Kwa Chief, Kalii, Kwa King'oo, Kwa Katangu,, Kwa Mai,Vololo, Kemalilu Road	Nguu/Masumba	3,000,000	-	Not started
5	Construction of Kitende Drift	Nguu/Masumba	3,500,000	-	Not started
6	Construction of Kithoni Bridge	Ilima	4,500,000	-	Not started
7	Construction of road structures (Culverts and Drifts)	Kitise/ Kithuki	2,000,000	-	Not started

8	Construction of road structures (Culverts and Drifts) Kithuki Subward – Kwa kalelo – Kimundi river – to Winzeni – Drift, Kalembu – Kwa kavilu - Mulango Sand dam (CDD) Bosnia – Kyuasini – Culvert, (CDD). Kiambani – Kimundi – Sand dam at Kimundi river (CDD) Kwa Muthembwa – Winzeni – Sand Dam (CDD). Matheni – Athi River Intake – Culvert (CDD). Kwa Mbuta – Nzouni – Kwakyoni – Culvert (CDD), Kwa Kivai - Kyuasini - culvert (CDD)	Kitise/ Kithuki	4,000,000	-	Not started
9	Construction of road structures (Culverts and Drifts) Kitise Subward – Muangeni – Manza – Sand dam (CDD), Mbata – Mayuu – Sand dam at Kwa Mbaluka (CDD), Manza – Ngunguuni – Sand dam at kwa Ndambuki (CDD), Ngunguuni – Ukokolani – Sand dam at Kwa Paul and kwa Komu (CDD), Ukokolani – Athiani – Sand dam at Kwa Kamuna and Kwa Kaesa (CDD), Athiani – Kithayoni – Sand dam at Kwa Kasyoka (CDD), Mwanja – Katangini – Sand dam at Kwa Richard (CDD), Kikome – Kwa Mukii – Kwa Kioko Mutaki – Kwa Nzula primary School – Sand dam (CDD)	Kitise/ Kithuki	4,000,000	-	Not started
10	Miradi kwa jamii(MKJ) roads for water , bush clearing and spot improvement in upper kalungu villages	Kikumbulyu South	500,000	-	Not started
11	Fuel/Machine Hire for Grading of Sekeleni-Ilatu-Kalembe Raha road	Nguumo	2,000,000	-	Complete
12	Heavy grading and gravelling, of Machinery - Baptist – Makongenii – Nzavoni- Ndivuni – Kamunyuni drift – Veneti – Muusini - Maikuu-Ituumo – Kasasule	Thange	2,000,000	-	Complete
13	Heavy grading and marruming (Machine Hire) of Ngulai, Kwa tumbo-AIC Makasa -Kwa Lole-Thithi, Mukami-uthasyo-Mulutini disp-ngangani Road	Nguu/Masumba	5,000,000	-	Complete
14	Hire of machinery	Mukaa	1,200,000	-	Not started
15	Miradi kwa jamii(MKJ) sand dams/ drift labour at muusini and kya kaleli	Kee	500,000	-	Not started
16	Miradi kwa jamii(MKJ) road bush clearing and meter drains at matangi and kivani	Kee	500,000	-	Not started
17	Installation of Street Lights within the Makutano Talent Centre	Ivingoni/Nzambani	2,000,000	-	Not started
18	Kibwezi town roads improvement	Kikumbulyu South	4,500,000	-	Complete
19	Kikima market development	Mbooni	1,000,000	-	Ongoing

	Project Description	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Amount paid	Current status
20	Kilyungi hybrid high mast floodlight	Kithungo/Kitundu	3,000,000	-	Ongoing
21	Kisimbi-Mutanga/ Nthangathi- Muiu roads grading	Ukia	3,000,000	-	Complete
22	Kituaimwe – Kyakathungu and Itambani - Kilisa roads	Kilungu	2,000,000	-	Complete

23	Kituiuni Junction – Mutanda primary (culverts, grading, spot murruming and spot slabs)	Kilungu	3,000,000	-	Ongoing
24	Kwa Kitingi -Kwa Joel -Kwa Mwaniki road opening and grading (Machine Hire)	Wote/Nziu	3,500,000	-	Ongoing
25	Machine Hire (road opening)	Nguu/Masumb a	4,000,000	-	Ongoing
26	Machine Hire-grading of kwa kasoli-kwa nthoka wote road,kandengya-ndalani-junction (kisingo-ngomano road),miangeni-kambo market-kambo health center-kambo secondary-kambo rprimary school,ngomano-kambo market -kikauni,kalii secondary kawala market	Makindu	5,000,000	-	Complete
27	Marraming of Kativani - Pastor Komu – Utu Roads	Ivingoni/Nzambani	2,000,000	-	Complete
28	Marraming of Kwa Kimasyu – Misuuni road	Ivingoni/Nzambani	2,500,000	-	Complete
29	Marraming of Matigini – Kwa Kata – Kwa Muli – Kwa Mutuku – Sila Mulu	Ivingoni/Nzambani	2,000,000	-	Complete
30	Miradi kwa Jamii Programme	Masongaleni	500,000	-	Not started
31	Opening of Kalikoni Borehole-Kilokwe-Mulu Ngomeli-Kilongosi-Wandia-MboyaNganda-Kwa Nduku-Kwa Mutindi-Kwa Kyalo-Kwa Muema Road	Ivingoni/Nzambani	1,000,000	-	complete
32	Opening of Kwa Mbwika-Ivingoni School-Kwa Kimilu road	Ivingoni/Nzambani	1,000,000	-	complete
33	Opening of Kyuasini- KwaNzekele road	Ivingoni/Nzambani	1,000,000	-	Ongoing
34	Rehabilitation of Isunguluni-Cutline-Kyanguli-Masaku Ndogo road - 8M	Masongaleni	8,000,000	-	Not started
35	Road improvement – fuel/Machine hire	Kilungu	4,000,000	-	Not started
36	Road Improvement program – Machine hire	Kitise/ Kithuki	3,500,000	-	Not started
37	Road Improvement Program (Hire of Machines/murraming/ culverts)	Kisau/ Kiteta	4,500,000	-	Complete
38	Road Improvement Programme(Hire of machinery) Hire of machinery	Kasikeu	3,000,000	-	Complete
39	Road improvement programme(Machine hire for various roads)	Kikumbulyu North	2,500,000	-	Not started
40	Street lighting for main stage to Kisayani Health centre	Kikumbulyu North	1,000,000	-	Ongoing
41	Road improvement(Makokani roads)	Ivingoni/Nzambani	1,500,000	-	Not started
42	Road improvement(Matulani roads)	Ivingoni/Nzambani	1,500,000	-	Not started
43	Road opening (Ndivuni- Kisemeini-KwaMukosi- Nziu Market) road opening and grading(Machine Hire(Wote/Nziu	3,000,000	-	Ongoing
44	Installation of flood light masts at makindu upper market	Makindu	3,000,000	-	Complete
45	Upgrading of Kalamani- Nzaini road	Mbooni	3,000,000	-	Ongoing

	Project Description	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Amount paid	Current status
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46	Yathonza - Kwa Jephias Mainji Road: Kaiti drift	Ukia	7,000,000	-	Not started
47	In-house road improvement works (fuel)	Emali/Mulala	25,000	-	Complete
48	Road opening and grading of Kavuliloni – Itaa Road Rd	Muvau/Kikumini	1,000,000	-	Not started
49	Kyaka drift construction	Kilungu	1,000,000	-	Not started
50	Isuuni Drift	Kithungu/Kitundu	11,000,000	-	Complete
51	Installation of flood lights at matheani market	Kitise/Kithuki	500,000	-	Not started
52	Opening and grading of Kalembu- mulango road through kwa kavilu	Kitise/Kithuki	2,000,000	-	Not started
53	Opening of matheani kwa nyaa road	Kitise/Kithuki	2,500,000	-	Not started
54	Installation of culverts and gabions; Methovini-Kyangwasi- Kwakivandi-Kasayani Rd, Mathemba-Musuuni-St. Jude Rd and Kithathaini-Katungu Rd.	Mavindini	1,884,799	-	Complete
55	Drift construction; Kwa Matungu – Kanyenyoni – Kwa Carlos – Masumba Road and Grading and gravelling; Kwa Kavati – Ilivini Kanyililya primary Kwa Zebra Rd	Nguu/Masumba	2,252,302	-	Complete
56	In-house road improvement works (fuel)	Thange	210,000	-	Complete
57	Road Improvement programme -Fuel	Wote/Nziu	300,000	-	Complete
58	Upgrading Yeemulwa- Ivinganzia- kavilila road	Mavindini	10,000	-	Complete
59	Grading of Kilisa – Mandoi – Neema – Muambani – Kivani – Kangutheni – Corner baridi – Makueni ctti – Makutano Market Rd.	Muvau/Kikumini	10,215	-	Complete
60	Road Improvement Programme ,(Opening and grading)- fuel	Ilima	3,500,000	-	Ongoing
61	In-house road improvement works (fuel)	Kilungu	15,511	-	Complete
62	Gravelling works; Mutiambua-kavuthu-muswii Rd	Mbitini	16,000	-	Complete
63	In-house road improvement works (Fuel)	Kiimakiu/Kalanzoni	19,521	-	Complete
64	Fueling of machines for grading of roads	Kikumbulyu South	35,000	-	Complete
65	Roads improvement/Maintenance	Mbooni	36,000	-	Complete
66	In-house road improvement works – Spot gravelling; Kwa mwamisi -katangini-ndauni Rd and Mbukoni -thwake- kiiani -katangini Rd	Kalawa	50,000	-	Complete
67	In-house road improvement works (Fuel)	Kiteta/Kisau	50,000	-	Complete
68	Road improvement (Fuel)	Mbitini	50,000	-	Complete
69	Hire of machines for roadworks; Kwa katwae-kwa nzae-mwenye ivaa road	Kasikeu	50,216	-	Complete
70	grading, murraming and installation of structures at Mbaloni – Kyangunzu – Wautu – Kyambeke – Kwa Mwove – Nzukini – Kisuu – Upendo – Syathani – Kyenzenzeni Road	Ilima	6,000,000	-	Not started
71	In-house road improvement works (Fuel)	Kitise/Kithuki	144,000	-	Complete
72	Road Improvement programme	Kikumbulyu North	147,032	-	Complete
73	Opening of ward roads in Muvau kikumini ward	Muvau/Kikumini	155,000	9,240	Complete

74	Construction of Mbulutini Ndauni drift		5,000,000	-	Not started
75	Kalamani- nzaini road	Mbooni	1,000,000	-	Ongoing

	Project Description	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Amount paid	Current status
76	Bush clearing; Heavy grading and spot Murraming; Installation of culverts and drifts and; installation of Metre Drains.-Kiboko underpass-Mbiuni-Muuni river-Ngaka-Kyanda-Kawala Market Kalii Pri -Kavatini Market-Yimwaa Market-Masalani Market- Wote-Makindu road	Makindu	10,000,000	-	Ongoing
77	Construction of Muangeni Drift near kwa Kitheka	Kikumbulyu North	2,000,000	-	Not started
78	Culverts across the Ward	Thange	2,000,000	-	Not started
79	Grading and murraming kwa jc – muthungue primary - ituumo(fuel for county machinery)	Thange	1,000,000	-	Not started
80	Grading murraming of utithi- kyumbi – silanga – kwa mailu(fuel for county machinery)	Thange	1,000,000	-	Not started
81	Heavy grading and Murraming and; Construction of adequate road structures at Kisayani-Kathyaka-Mukononi-Ngaikini road	Kikumbulyu North	4,500,000	-	Complete
82	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 Dairy – Marwa Road and Kwa Mikate road at Muani .	Kasikeu	9,500,000	-	Not started
83	Heavy grading, murraming and drainage works on Mukaa-Uvete road	Mukaa	6,000,000	-	Not started
84	Kaumoni - Nthagathi - Kitutu Road: Construction of 3 short drifts	Ukia	3,000,000	-	Complete
85	Kwa Kateli Drift	Muvau/Kikumini	3,000,000	-	Not started
86	Construction of Muaani drift and murraming of Jones to Muaani Girls road	Wote/Nziu	5,000,000	-	Ongoing
87	Kwa Kisoi Gully	Muvau/Kikumini	1,500,000	-	Complete
88	Kwa Kitei Drift	Mbitini	3,500,000	-	Not started
89	Kwa Mulinge drift	Muvau/Kikumini	1,500,000	-	Not started
90	Kwa mwenga culverts	Muvau/Kikumini	1,500,000	-	Complete
91	Machines for hire -road improvement	Kiimakiu/Kalanzoni	4,000,000	-	Complete
92	Market solar light rehabilitation programme(siembeni, Mbui nzau, Kyanginywa, mikuyuni)	Kikumbulyu South	600,000	-	Complete
93	Nzouni - Mutambuukoni - Kavani road: Construction of Culverts and small drifts	Ukia	2,000,000	-	Complete
94	Nzueni – Muvaa – Kusyokithoi – Ndandini Road improvement	Kithungo/Kitundu	5,000,000	-	Complete

95	Six (6) Market Lights at Mutini, Kiangini, Kyunyuu, Ngomano, Thavu, and Ikaasu markets.	Kathonzweni	1,500,000	-	Ongoing
96	Solar Market Floodlights - 1M	Masongaleni	1,000,000	-	Complete
97	Kativani, Kavatini, Makutano, Ndauni Markets.				
98	Hire of machines for opening and grading; Lukenya – Utini Rd, Utini junction - Yikivuthi Rd, Kalandini – Masaku Ndogo Rd, Kwa Mwambui – Kwa Mwandola Rd, Kwa Musa –	Masongaleni	34,652	-	Complete

	Project Description	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Amount paid	Current status
	AIC Masonga Rd				
99	Road structures and protection works	Mavindini	3,000,000	-	Ongoing
100	Road Improvement programme	Muvau/Kikumini	100,000	100,000	Complete
101	Muisyo-Ngomoni river drift	Mbooni	10,000,000	15,000	Not started
102	opening of and upgrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road	Kikumbulyu South	6,000,000	21,600	Not started
103	Solar market flood lights at Kyusyuni, Mbeetwani, Songea, Kalimani, Mavindini, Makutano, Misuuni and Kwa Kinyuti	Mtito andei	2,000,000	22,150	Complete
104	Road Improvement Program - Hire of Machines	Masongaleni	2,000,000	28,800	Complete
105	Road Improvement programme	Kako/Waia	473,931	30,000	Complete
106	Installation of floodlights	Kitise/ Kithuki	2,000,000	31,500	Ongoing
107	Murraming and leveling of Machinery, Kinyambu, Manyanga, Kikunduku and masonga Mkts	Thange	1,000,000	34,050	Not started
108	Fuel/Machine Hire for Grading and Murraming of Mbui Nzau-yala-Kalyakalya-Kwa kanyingi-Kwa Manthi-Kwa Mbilo-Kwa Mutua Ivila-Ndivuni-Kwa Mativo-Kwa Ngala-Kwa Viti-Tindima	Nguumo	4,000,000	43,520	Ongoing
109	Itambani – Kyanganda Road (Culverts, grading and spot murraming)	Kilungu	4,000,000	45,450	Ongoing
110	Road improvement programme - Hire of machinery	Mukaa	3,000,000	59,250	Ongoing
111	Heavy grading, construction protection works and installation of culverts at Kwa Ikavi-Musoa Coffee Factory -Kyaviti drift-Uuta-Kwa Solo-Mulooni-Kyanziki-Muthwani-Kanoto Road.	Tulimani	7,000,000	60,000	complete
112	Kwa Kavesa drift & Culvert, heavy grading and murraming and drainage works from Ngiini-Kalanzoni - Yaitha and rehabilitation and construction of gabions at Kwa Malonga - Mulumini road	Kiimakiu/Kalanzoni	10,000,000	60,000	Not started
113	opening of roads and hire of machinery	Mbitini	3,000,000	64,050	Ongoing
114	Road Improvement program – Fuel for inhouse works	Kitise/ Kithuki	900,000	67,650	Ongoing
115	Road improvement -light grading	Ukia	2,000,000	68,400	Ongoing
116	road improvement - (Hire 7m, Fuel 3m)	Mtito andei	10,000,000	75,450	Ongoing
117	Road improvement (Fuel/Machine Hire)	Nguumo	5,000,000	77,850	Ongoing
118	Installation of Flood lights at all markets	Thange	3,000,000	81,000	Ongoing
119	Roads improvement (Fuel)	Kitise/Kithuki	344,689	98,520	Complete

120	Construction of Ngwani river drift	Kiteta/Kisau	8,106,722	100,000	Complete
121	Mbulutini drift- Construction of a drift	Mbitini	8,000,000	105,000	Not started
122	Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)	Kiimakiu/Kala nzoni	4,000,000	109,050	Ongoing
123	Routine maintenance of Roads	Kasikeu	163,776	120,040	Complete
124	Road Improvement programme	Kasikeu	330,000	127,400	Complete
125	Road improvement programme	Kako/Waia	7,200,000	168,850	Not started
126	Kwa kausha-kimbingo-mulala-makutano- k w a kinuka-mwasang'ombe-ngomongo-thea-kwa masauti-muselele-kwa -ngii-malii-mwanyani-ngoni-mwingati road	Emali/Mulala	344,466	217,400	Complete
127	Installation of 8.5m double arm integrated solar	Kiimakiu/Kala	250,000	238,217	Complete

	Project Description	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Amount paid	Current status
	lights system Mavivye market	nzoni			
128	Road improvements(Hire of machinery)	Muvau/Kikumini	5,000,000	322,450	Ongoing
129	Road improvement programme (Fuel for county machinery)	Masongaleni	500,000	328,878	Complete
130	Kwa Kavuu- Kwa Kyulu- ithaayoni- kasasule-kwa kolovoi road (Murraming)	Thange	2,500,000	337,395	Not started
131	Roads improvement programme(Fuel)	Makindu	500,000	370,619	Complete
132	Rehabilitation of Ikuyuni Ndauni road	Mbitini	400,000	389,451	Complete
133	Road improvements (Hire of machinery)	Mavindini	3,500,000	424,680	Ongoing
134	Road maintenance works	Ilima	1,000,000	491,379	Ongoing
135	Road Improvement Programme (Fuel for grading machine)	Kikumbulyu North	1,500,000	548,829	Ongoing
136	Road Improvement Programme ,(Opening and grading)	Ilima	-	570,850	Ongoing
137	Fuel/Machine Hire for Heavy grading, spot Murraming, slab construction, installation of culverts at Ngambi ya Munzyu- Tuanga road	Nguumo	4,500,000	586,480	Not started
138	Road Improvement	Thange	3,000,000	597,099	Complete
139	Road improvemnt	Ivingoni/Nzambani	3,000,000	668,510	Ongoing
140	Fuel for County Machinery	Kikumbulyu South	1,414,720	745,130	Ongoing
141	Roads improvement across the Ward.	Nzau/Kilili/Kalamba	5,000,000	765,850	Ongoing
142	Machine hire for opening of feeder roads	Kathonzweni	2,000,000	918,900	Ongoing
143	Milingo parking	Ivingoni/Nzambani	1,000,000	941,790	Complete
144	Drainage structures - Culverts; Kwa kavenzi-mitamboni-mwangini road	Kasikeu	965,000	946,920	Complete
145	Road Improvement Program (Fuel for road maintenance)	Kisau/ Kiteta	1,000,000	986,550	Complete
146	Road improvements (Fuel)	Mavindini	1,000,000	1,000,000	Ongoing
147	Installation of integrated solar light system (Kamuthini, Kiongwani, Kyandue, Kyangala, Mutiluni &Maiani	Mukaa	1,500,000	1,007,596	Complete

148	Road improvement (Light grading)-Fuel	Nguu/Masumba	1,550,000	1,036,375	Ongoing
149	Road improvement in hilly terrain wards	County Wide	2,030,712	1,070,506	Complete
150	Electrification of Usalama Market(Matching grant)	Thange	1,500,000	1,119,000	Ongoing
151	Fuel for Grading using county machinery	Kathonzweni	1,500,000	1,134,170	Ongoing
152	Installation of structures (Culverts, gabions & scour checks) ; Kambaland road, Ngomano – Nzembete Rd, Salama – Kwa Makete Rd, Mwaani – Wandeil Rd, Ngwata-Mukaange Rd and Kiange - Kativani Rd	Masongaleni	1,217,954	1,164,907	Complete
153	Installation of street lights in markets	Kee	2,000,000	1,191,085	Complete
154	Roads improvement (fuel for County Machinery)	Wote/Nziu	2,000,000	1,315,060	Complete
155	Road improvement in the ward	Tulimani	10,000,000	1,356,369	Not started
156	REREC matching grand (for Kitise and Kithuki subwards)	Kitise/ Kithuki	2,000,000	1,369,000	Ongoing
157	Mukaa road improvement	Mukaa	1,500,000	1,495,092	Complete
158	Road maintenance –repair	Mbitini	4,000,000	1,878,305	Ongoing
159	Road improvement- fuel	Ukia	2,000,000	1,891,809	Ongoing
160	High mast street lighting at Iiani market	Mavindini	2,000,000	1,929,544	Complete

	Project Description	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Amount paid	Current status
161	Road improvent programme – light grading – 5M	Kalawa	11,000,000	1,979,850	Ongoing
162	opening of roads – 4M				
163	Fuel in-house machines – 2M.				
164	Installation of Kisayani Flood Light/ mast	Kikumbulyu North	2,100,000	2,025,948	Complete
165	Kibwezi town lighting programme (matundani floodlight, Kibwezi streetlighting)	Kikumbulyu South	3,900,000	2,078,564	Complete
166	Construction of Kako - Kandulyu (Savani) Drift	Kako/Waia	4,210,612	2,101,731	Complete
167	Grading of roads (Hire of machines); Upete/Kilome – Kivuuni borehole – Kithangathini primary – Kithangathini market – Kisekini Market Rd and Iiani – Nduu school Road	Kilungu	2,169,067	2,169,066	Complete
168	Kitituni-Nthaene Kwa Ngoa	Kilungu	2,500,000	2,206,807	Complete
169	Road improvement Kithungo Kitundu	Kithungo/ Kitundu	3,000,000	2,255,650	Complete
170	Road improvement and maintenance	Kasikeu	4,400,000	2,258,871	Ongoing
171	Road improvement programme	Emali/Mulala	4,500,000	2,501,992	Complete
172	Maintenance of street/flood lights		8,000,000	2,552,398	Ongoing
173	Grading and Gravelling @ Kshs. 2,500,000.00 and Community labour based works - Bush clearing and catch water drains @ Kshs. 500,000.00; Isuuni – Kyamwata – Kwa Kimae Rd	Kithungo/Kitundu	3,000,000	2,794,962	Complete
174	Hire of machines for roadworks; Katangani – ngunini Rd, Murrumuni -kavumbu-miangueni-mbavani-mutembuko-syongungi-kwa mareka junction Rd and Kalawa health centre – kathiani market Rd,	Kalawa	3,000,000	2,833,908	Complete

175	Streetlighting Kiambani primary,secondary schools and makindu town	Makindu	3,500,000	2,937,802	Complete
176	Construction of Nzavoni drift	Thange	3,000,000	3,000,000	Complete
177	Road improvement Programme	Kee	7,700,000	3,399,270	Ongoing
178	Kikima market improvement programme	Mbooni	9,500,000	3,672,695	Complete
179	Road Improvement	Mbooni	7,000,000	3,901,429	Ongoing
180	Routine maintenance works; Ngetha – Vyaa - Utumoni Rd	Tulimani	4,696,661	4,696,279	Complete
181	Upgrading of road from Mang'elete- yumbuni- kitheini- katheka kai- kwa muma- mbotela- manyata- kathiiani- kongo- makutano- miiani- kwa Noah- kikwasuni- kwa mbata- strabag- kamunyuni- makokani- kwa ngewa Road.	Ivingoni/Nzambani	5,000,000	4,765,164	Complete
182	Vengea-Kakima-Kwa Boss-ABC Thwake road	Tulimani	5,400,000	5,235,406	Complete
183	Roads improvement programme		12,007,102	11,662,099	Complete
184	Road Maintenance - all wards	All Wards	13,014,219	13,014,219	Complete
185	Rural Electrification Programme - REREC Matching grant		30,000,000	29,909,465	Ongoing

Table 31: Non Financial Performance for Infrastructure Department

Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Targets	Actual as at 31 st March,2024	Variance
General administration & planning	Administration	Energy Plan	% of completion of the energy plan	100%	100%	0%
		Development and operationalization of policies (energy policy, public works policy and housing policy)	No of policies approved	2	0	-2
Road transport	Roads Department	Roads management	KM of roads opened	120km	129.2	+9.2
			Km of roads maintained	9000km	1568	-6442
			No. of km gravelled	150km	48	-102
		Completed Maintenance of residential and non-residential building	%age maintenance of the building	100%	0	-100%
		construction of drifts	No of Drifts constructed	10	6	-4
Energy Promotion and Development		Installation of street lights	No. of streetlights installed	30	52	+22
		Installation of flood lights	No. of floodlights Installed	30	5	-25
		Rural electrification	Households connected with electricity	400	258	-142

In the first nine months of the financial year, the department opened 120 kms, maintained 1,562 kms, graveled 48 kms and constructed six drifts. 52 streetlights were installed, five floodlights were installed and 258 households connected with electricity.

4.11 Department of Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development

The total expenditure for the FY 2023/24 quarter three was Kshs. 232,268,844 which translated to an absorption rate of 20 percent against a budget of Kshs. 1,145,323,935. The budget absorption for recurrent and development for the period under review was 59 and 7 percent respectively. The total expenditures constituted of personnel emoluments 65 percent, operations and maintenance 9 percent while development 26 percent.

Table 32: Budget Summary and Expenditure for Agriculture department

Expenditure item	FY 2023/24 Revised Budget (1) Estimates	Expenditures as at Mar 31, 2024	Performance (%)
Operations	43,400,000	19,039,170.85	44%
Maintenance	5,450,000	1,239,480.10	23%
Sub Total	48,850,000	20,278,651	42%
Personnel	243,802,652	151,431,726	62%
Total Recurrent	292,652,652	171,710,377	59%
Development	852,671,284	60,558,467	7%
Total Budget	1,145,323,935	232,268,844	20%

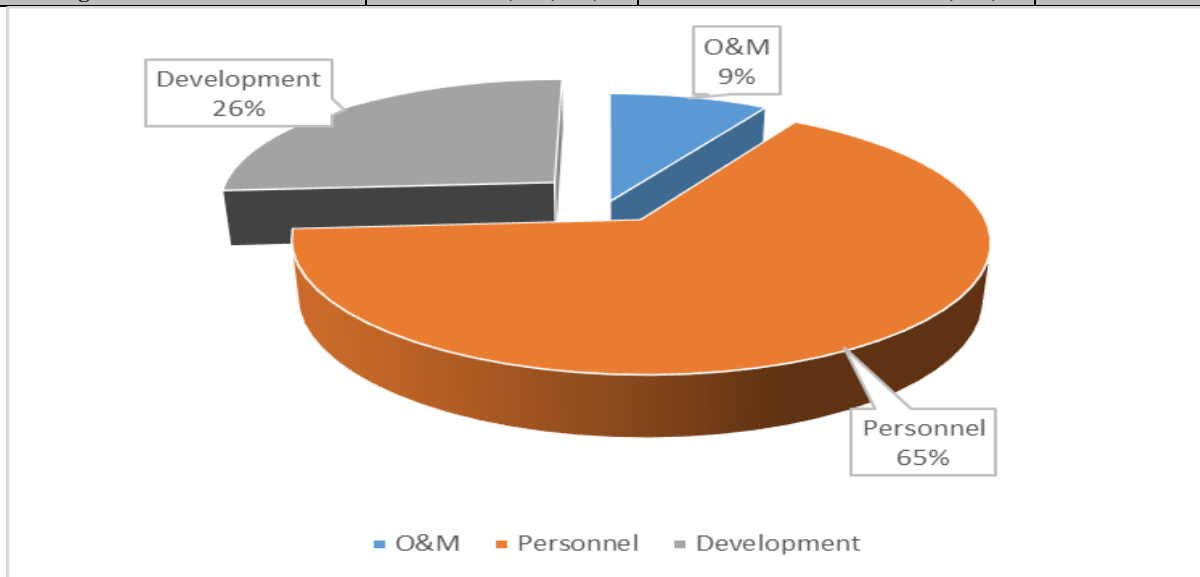


Figure 15: Expenditure per Economic Classification for Agriculture Department

Development Expenditure

The department spend KSh 60,558,467 on development activities against a budget of Kshs. 852,671,284 translating to 7 percent absorption rate. The department completed 30 projects in the period under review and was in the course of implementing 24 projects. The department had not started 25 projects and had no stalled projects during the period. Table 33: Agriculture Department Projects, Expenditure and Status

No	Project description	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Current status
1.	Fisheries development programme	Countywide	1,500,000	-	Not started
2.	Agricultural Training Institute - Kwa Kathoka	Muvau Kikumini	6,898,299	-	Not started

3.	Agriculture extension programme (facilitate value chain based extension services)	HQ	14,000,000	4,820,000	Ongoing
4.	Agriculture Mechanization Services(AMS)	HQ	1,000,000	-	ongoing
5.	Artificial Insemination (AI)	County wide	1,045,048	-	Not started
6.	Conditional Grant for Provision of Fertilizer Subsidy Programme	County wide	162,562,856	-	Ongoing
7.	Co-operative development and management	County Wide	8,633,915	1,169,310	Ongoing
8.	De-Risking and Value Enhancement (DRIVE) project	HQ	63,341,980	-	Not started
9.	Development of Makueni ASK Show	Makindu	2,490,000	-	Not started
10.	Procurement and delivery of fruit fly management technologies, farmer and extension officers capacity building, technology deployment, data collection and monitoring, market dossier development and creation of	WoteNziu, KisauKiteta, KakoWaia, MuvauKikumini, Ukia,	15,000,000	7,901,390	complete

No	Project description	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Current status
	new markets				
11.	IDA (World Bank) Credit National Agricultural and Rural Inclusive Growth Project (NARIGP)	20 wards: Muvau/Kikumini, Mavindini, Kitise/Kithuki, Emali/Mulala, Kalawa, Kako-waia, Kiteta/Kisau, Tulimani, Kee, Ilima, Kilungu, Kiima Kiu/Kalanzoni, Mukaa/Kitaingo, Kasikeu, Mbitini, Kikumbulyu North, Kikumbulyu South, Masongaleni, Thange & Mito Andei	150,000,000		Ongoing
12.	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	Countywide (30 Wards)	250,000,000		Ongoing
13.	The project involves equipping subsidy fertilizer satellite depots with pallets	HQ	500,000	-	Not started
14.	Kenya Devolution Support Programme(Kavuthu, Kalongo and Kalawani Cold rooms)	HQ	8,525,054	6,275,054.00	complete
15.	Livestock Disease Control	All	5,308,526	-	Not started
16.	Livestock Value Chain Support Project	HQ	21,485,520	-	Not started

17.	Makueni Integrated Grain Value Chain Development Project-Purchase and installation of retail packaging machine and purchase of pulses	Makindu	15,000,000	5,948,064.00	Ongoing
18.	Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	County wide	5,000,000	-	Not started
19.	Mbavani Irrigation Scheme	Kalawa	7,000,000	2,231,300	Ongoing
20.	Operationalisation of Kathonzweni dairy processing plant	Kathonzweni	9,500,000	714,100	Ongoing
21.	Rabies Elimination programme	All	6,168,500	4,364,440.00	Complete
22.	Carry out project close out activities that include documentation, hand over activities and operational costs (office utilities and fuel).	County wide	3,101,701	-	Not started
23.	Relocation of Hay Stands	Kithungo/Kitundu	490,408	8,000	Ongoing
24.	Goat value chain development-PWDs	Nguumo	1,243,000	-	Not started
25.	Development of farm ponds-fuel	Ukia	1,412,400	-	ongoing
26.	Operationalization of Kikima Dairy Processing Plant	Mbooni	500,000	-	Not started
27.	Agriculture Development Programme	Mbooni	2,510,000	-	Not started
28.	Procurement of organic fertilizer	Ilima	1,500,000	60,000	complete

No	Project description	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Current status
29.	Provision of certified green grams seeds to farmers	Ivingoni/ Nzambani	1,500,000	1,284,864	Ongoing
30.	Provision of certified maize and beans seeds to farmers	Kako/ Waia	1,000,000	449,856	Complete
31.	Kyang'onde stock yard	Kako/ Waia	3,000,000	-	Ongoing
32.	Provision of certified green grams seeds to farmers	Kalawa	2,000,000	1,727,712	Ongoing
33.	Provision of certified green grams, maize, cowpeas and beans seeds to farmers	Kasikeu	2,000,000		Complete
34.	Provision of certified avocado seedlings, certified seeds, fertilizer and other farm inputs	Kee	4,000,000	1,916,928	ongoing
35.	Goat Value Chain Development	Kikumbulyu South	2,000,000	-	Not started
36.	Avocado Value Chain development	Kilungu	2,000,000	100,000.00	Ongoing
37.	Irrigated farming development through Survey, design and construction of a hybrid water weir.	Kithungo/ Kitundu	8,000,000	-	Not started

38.	Phase II project activities which include; raising main, solarization and T- point on the 3 distribution lines.	Kitise/ Kithuki	7,000,000		Not started
39.	Centralized small-scale farming	Makindu	2,500,000	2,026,080	Complete
40.	Community sensitization, pnc formation beneficiary identification training, pasture seed.	Mavindini	1,000,000	250,000.00	Complete
41.	Grain and pulse value chain development	Mbitini	2,000,000	1,284,864	Complete
42.	Dairy farming and livestock keeping	Mbooni	2,000,000	-	Ongoing
43.	Grain and pulse value chain development	Mbooni	2,000,000	1,074,040	Complete
44.	Green grams value chain development	Mtito Andei	2,500,000	672,000	Complete
45.	Fruit development- Avocado and mango value chains	Mukaa	2,500,000	100,000	Not started
46.	Provision of Green grams certified seeds	Nguumo	2,500,000	2,229,024.00	Ongoing
47.	Fruit Value Chain Development (seedlings) Matching grant	Nzaui/Kilili/ Kalamba	2,000,000	1,000,149	Ongoing
48.	Green grams value chain development	Thange	1,000,000	827,904	Complete
49.	Livestock development	Thange	1,000,000	-	Not started
50.	Provision of mango and avocado seedlings	Tulimani	2,500,000	-	Ongoing
51.	Provision of certified green grams seeds to farmers	Muvau/Kikumini	1,500,000	724,712	Complete
52.	Fruit Value chain development	Wote/Nziu	3,000,000	2,494,000.00	Ongoing
53.	Operationalization of post harvest facility (cold room pack house) at Kavuthu in Mbitini ward	Mbitini	481,456	-	Complete
54.	ATC Development through fencing of the remaining portion(1.2Kms) of ATC-Kwa Kathoka	HQ	394,296	-	Complete

No	Project description	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Current status
55.	Completion and operationalization of Kasikeu Grain Milling Facility	Kasikeu	19,950	-	Complete
56.	Completion of Nguumo poultry aggregation centre	Nguumo	80,343	-	Complete
57.	Establishment of an agroforestry tree nursery at ATC	HQ	49,927	-	Complete

58.	Extension Service delivery- Support establishment of one model youth community led extension service delivery (Malooi Youth Demonstration Farm and Kanoto Farmers society - Tulimani)	Wote/Nziu	2,450,624	-	Not started
59.	Fisheries development and the ATC feed center	County wide	47,650	-	Complete
60.	Food security initiatives - support to farm ponds programme	County wide	296,001	179,870	Complete
61.	Fruit development programme	County wide	234,032	-	Complete
62.	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Investment grant"	Countywide	245,628	-	Complete
63.	Irrigation Development Programmes - Survey, identification, mapping and Designs(All wards)	HQ	1,795,800	-	Not started
64.	Makueni Agricultural Extension programme	All	401,146	399,600	Complete
65.	Makueni Integrated Grain Value Chain Development Project	Makindu	3,358,548	3,357,225	Complete
66.	Operationalization of dairy unit(thorough purchase of 6 heifers dairy cattle feed) livestock disease control which is being established by AgriFI	HQ	375,550	-	Complete
67.	Ulilinzi Mkt Livestock yard	Masongaleni	2,000,000	1,989,601	Complete
68.	Community Economic Empowerment- 30 wards Agricultural extension service for increased production and productivity	All	244,714	135,750	Ongoing
69.	Agricultural and livestock productivity- Provision of subsidized AI services , Extension programme and construction of 5 cattle crushes	Emali/Mulala	2,000,000	-	Ongoing
70.	Agricultural productivity programme - Purchase of Bac hoe	Kasikeu	1,342,800	-	Complete
71.	Rehabilitation of Kasikeu stock yard and toilet.	Kasikeu	478,184	-	Complete
72.	Goat rearing programme - Distribution of galla goats	Kikumbulyu South	172,150	-	Complete
73.	Operationalization of Kikome Irrigation scheme sump tank & galleries, 3 distribution	Kitise/ Kithuki	7,932,953	2,842,630.00	Ongoing
No	Project description	Ward	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Current status
	line,rehabilitation distribution tank				

74.	Construction of Makindu stock yard	Makindu	381,172	-	Not started
75.	Avocado development Programme	Mukaa	241,408	-	Not started
76.	Establishment of Mukaa ward tree nurseries	Mukaa	702,585	-	Not started
77.	Agriculture Development Programme	Nguumo	127,160	-	Complete
78.	Subsidized farm pond Development	Nguumo	600,000	-	Not started

Table 34: Non Financial Performance for Agriculture

Programme	Sub-Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY2023/24		
					Target 2023/24	Actual as at 31st march 2024	Variance
General Administration & Planning	Agriculture and Livestock extension service delivery	Agricultural General Administration and Planning Unit	Improved extension services	Number of new extension officers employed	40	14	26
				Number of farmers accessing the extension services	203,000	162,400	40,600
				Percentage increase in farmers selling produce in value added form (both on farm and off farm) (Percentage) 30%	5	0	5
Crop Development & productivity	Grains VC development	Directorate of agriculture and irrigation	Availability of quality seed for high value crops	Metric tonnes of certified seeds produced and supplied to farmers	320	240	80
				Food Security initiative - support to Farm Pond Programme	Directorate of agriculture and irrigation	Increase food access and availability	No. of HH implementing OMO
	Number of farm ponds excavated	280	80				200
	Number kitchen gardens established	5,000	4900				100
	Fruits and vegetables value chain development	Directorate of agriculture and irrigation	Increase household income	No. of model farms established	9	26	+17
				Number of avocado seedlings supplied to farmers in the county	31,250	14348	21,250
				Number of Mango seedlings supplied to farmers in the county	27,500	27,500	0
				Area under low pest prevalence zone in Acres	26,600	34,400	7,800
				Households under low pest prevalence zone	13,300	17,200	3,900
				Number of farmers trained on integrated pest management system	13,300	17,200	3,900
	Soil conservation and water harvesting and range rehabilit	Directorate of agriculture and irrigation	Improved productivity of both crops and livestock	Number of youth trained	1,000	1607	607
				New area under irrigation	56	36	20
				Kms of terraces	100	88	12
Baseline Report on irrigation				1	1	0	

Programme	Sub-Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY2023/24		
					Target 2023/24	Actual as at 31st march 2024	Variance
	ation			Number of agroforestry tree nurseries established	1	1	0
Agribusiness and information management	Fruit and vegetable aggregation and processing	Directorate of agriculture and irrigation	Operationalization of Makueni Fruit Processing Plant Reconstitution line	Quantity of puree produced	3,000 drums	1200	1,800
				Quantity of RTD juice produced in MT	750	0	750
				Number of cold room operationalized	3	0	3
				Number of aggregation centres constructed	2	0	2
	Grain aggregation and processing		Completion of Makueni Integrated Grain Processing Plant	Complete grain processing plant	1	0	1
				Number of MT of pulses processed by the plant	132	0	132
				Value of grain processed by the plant in Million Kshs	26	0	26
				Revenue generated by the plant in Millions Kshs	26	0	16
			Grain milling plant	Operational Grain milling plant	1	0	1
	Livestock Production, Management and Development	Dairy development	Livestock and veterinary services directorate	Animals inseminated	Number inseminations done – cows	9,000	0
Animals inseminated				Number of insemination done – goats	0	0	0
Dairy groups supported				Number of dairy group/cooperatives supported	14	0	14
Meat value chain development		Livestock production Unit	Increased poultry production	Number of chicks procured and supplied to farmers	25,600	0	25,600
				Quantity in Kgs of pasture seeds procured and supplied to farmers	3,000	0	3,000
Fisheries Development		Fisheries Unit	Aquaculture production systems/equipment enhanced	Number of Fishermen trained	12	4	8
				Number of fibre glass canoe procured	1	0	1
				Number fishing gears for pond harvesting (seine nets)	7	0	7
				Number of hatchery farms with quality brooding stock	6	6	0
Livestock disease control		Veterinary Service Directorate	Increase livestock vaccination to cover 70% of at risk animals	Number of animals vaccinated – cattle	50,000	0	50,000
				Number of goats/sheep vaccinated	80,000	0	80,000
				Number of dogs vaccinated	30,000	0	30,000
				Number of birds vaccinated	150,000	0	150,000
				Revenue generated by the vaccination/livestock movement permits programme	2,500,000	0	2,500,000
				Veterinary camps outreach	Number of veterinary camps held	6	0
Veterinary Public Health	Veterinary Service Directorate	Meat carcass inspected	Number of carcasses inspected – beef	26,000	6,500	19,500	
			Number of carcasses inspected - goats/sheep	90,000	22,500	67,500	
		Slaughter houses inspected	Number of slaughter house inspected	81	22	59	
			Amount of revenue generated by the veterinary public health programme	10,000,000	3,574,851	6,425,149	

Cooperative Development	Cooperative Development	Directorate of cooperatives	Audit and inspection report	No. of cooperatives audited and inspected	70	64	38
			Training meetings	Improved cooperative governance	12	7	5
Programme	Sub-Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY2023/24		
					Target 2023/24	Actual as at 31st march 2024	Variance
ent and Management	ment	ves		and compliance			
			AGM reports	AGMs	72	24	48
			Registration certificate	Increased number of cooperative	10	21	0

During the first nine months of FY 2023/24, 162,400 farmers accessed extension services, 240 metric tones of certified seed were supplied to farmers, 14,348 and 27,500 Avocado and mango seedling were supplied to farmers. The area under low pest prevalence zone was also increased to 34,400.18,807 farmers and youth were trained on integrated pest management system and improved food productivity.

4.12 Department of Water and Sanitation

The total expenditure for the water department for the third quarter of FY 2023/24 was Kshs. 186,565,013.85 against a budget of Kshs. 759,128,337 which translated to an absorption rate of 25 percent. The absorption rate of recurrent budget was 48 percent while for development was 21 percent. Total third quarter expenditures constituted of operations and maintenance 9 percent, personnel 19 percent and development 72 percent.

Table 35: Water Department; Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (1) Estimates	Expenditures as at Mar 31, 2024	Performance (%)
Operations	23,612,000	8,366,0889	35%
Maintenance	15,750,000	8,385,678	53%
Sub Total	39,362,000	16,751,767	43%
Personnel	70,674,325	36,380,516	51%
Total Recurrent	110,036,325	53,132,283	48%
Capital Expenditure	649,092,012	133,432,731	21%
Total	759,128,337	186,565,014	25%

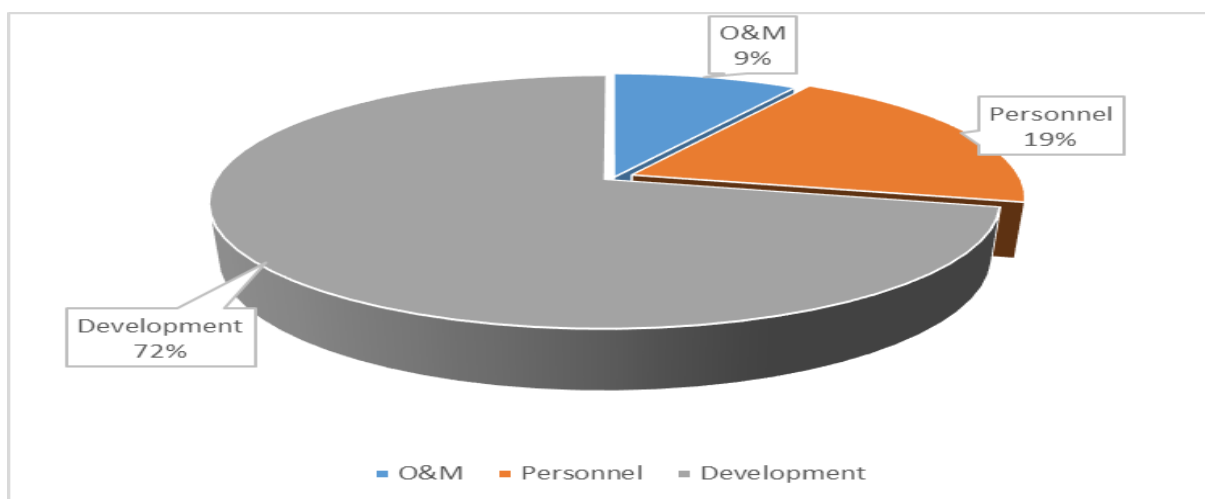


Figure 16: Expenditure per Economic classification for Water Department

Development Expenditure

Development expenditure for the period was Ks133,432,731 against a budget of Kshs 649,092,012 representing 21 percent absorption. The department had completed 147 projects during the period under review, 77 projects were in course of implementation and 36 projects had not been started.

Table 36: Projects Expenditure and Status for Water Department

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Status
1.	Mukaa	Expansion of Kwakakui earth dam	6,000	-	Complete
2.	Ivingoni/ Nzambani	Completion of Manguluku Earth dam - fencing, construction of cattle traps, construction of toilet	17,152	-	Complete
3.	Ivingoni/ Nzambani	Completion of Maia atatu earth dam - fencing, construction of cattle traps, construction of toilet, construction of water point, terraces	18,422	-	Complete
4.	Ivingoni/ Nzambani	Water extension from Kitenge borehole- Piping, construction of water kiosk with 50CM tank at Kambu	18,970	-	Complete
5.	Kitise/Kithuki	Kwanyaa borehole- construction of water kiosk and tank	24,000	-	Complete
6.	Emali/Mulala	Katune Borehole -Distribution to Kwa Kotoe	25,200	-	Complete
7.	Masongaleni	Silimbi kalata water project - construction of sheds and fencing	27,940	-	Complete
8.	Nzaui/Kilili/Kalamba	Yathooko water project- Distribution to muthwani	28,000	-	Complete
9.	Kasikeu	Distribution of Kisaulu borehole- Distribution of Kisaulu borehole to Kandolo Kasiuni area and Lumu Dispensary	29,800	-	Complete
10.	Thange	distribution of water from Machinery town to Mbulutini thange and a water tank of 10,000 litres - by KIMAWASCO. Further from Machinery to Mbondeni (Kwa Maajabu)	33,490	-	Complete

11.	Emali/Mulala	Emali Police Station Borehole - Distribution from Malikiti water kiosk to Kinyoo	35,784	-	Complete
12.	Kathonzweni	Drilling and extension of Kwa Kioko Kiluluini Village Kavingoni borehole	39,825	-	Complete
13.	Nguu/Masumba	Distribution of Kwa Mukonyo borehole	40,000	-	Complete
14.		Water tank Matching programme	42,410	-	Complete
15.	Masongaleni	Ovo earth pan- fencing of the earth pan and levelling	47,455	-	Complete
16.	Nguu/Masumba	Ndovoini Borehole- Installation of a casing, pump, motor and solarization	50,000	-	Complete
17.	Ilima	Distribution of Ikaasu Kyamandi Water Project- 1. Distribution to kyamuoso market-1 kilometer 2. Water kiosk, tanks	54,231	-	Complete
18.	Emali/Mulala	Tutini water project- Installation of solar and rehabilitation	55,300	-	Complete
19.	Kithungo/Kitundu	Water improvement programme	57,556	-	Complete
20.	Kithungo/Kitundu	Ngunini water project- Replace the plastic pipes with GI (Metallic Pipes)	59,494	-	Complete

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Status
21.	Nguu/Masumba	Construction of sump at Kimia Kateiko	60,000	-	Complete
22.	Emali/Mulala	Drilling of Emali Police station Borehole	61,110	-	Complete
23.	Kithungo/Kitundu	Kiumi water project- Replace the PVC pipes with GI (Metallic pipes)	64,250	-	Complete
24.	Kee	Kilia Borehole solar panel installation and distribution to kwa mukeli and kwa mukewa- Solar panel installation Distribution to kwa mukeli and kwa mukewa and tanks/kiosks/po	70,547	-	Complete
25.	Mtito Andei	Ndauni Earth Dam- Construction of Check dams and sanitation structures	71,228	-	Complete
26.	Thange	Ithayoni BH- Sololarization, Pipeline extension	72,962	-	Complete
27.	Mtito Andei	Extension of KIMAWASCO water project to Jua Kali Village- Establishment of an extension line, Construction of tanks and kiosks	73,287	-	Complete
28.	Kikumbulyu South	Kithokoosyo – Miambani Water project	77,000	-	Complete
29.	Nguu/Masumba	Thithi borehole	80,000	38,455	Complete
30.	Emali/Mulala	Nguasini water Earth dam- Construction of Earth dam, public toilet, cattle trough, hand pump, fencing and distribution of Water	84,000	-	Complete
31.	Kilungu	Distribution of Usi Wasa Project (Kyanganda and Kyathani)	89,691	-	Complete
32.	Kikumini/Muvau	Drilling of Kwa Kathoka Community Borehole	90,000	-	Complete
33.	Nguumo	Syumile borehole- re-drilling with county own machine, test pumping, casing and solar power installation	90,000	-	Complete

34.	Kiimakiu/Kalanzoni	Installation of water kiosk and plumbing set and installation of 10,000L water tank at Kaangi Borehole	91,823	-	Complete
35.	Ilima	Construction of sand dam and sump tank at mukilitwa river	92,734	-	Complete
36.	Nguu/M asumba	Yumbuni Borehole- Water distribution. Extension of the pipeline	94,000	-	Complete
37.	Kithungo/Kitundu	Kiumi water project	94,129	-	not started
38.	Kasikeu	Distribution of water to mbiini to distribution of water to Isika	100,000	-	Complete
39.	Nguu/M asumba	Kwa Ndeve borehole	100,000	-	Complete
40.	Ukia	Water extension line from Kyau Kwa Munanga to Kwa Kitili	102,052	-	Complete
41.	Thange	Mbulutini Spring- Storage Tank, Return Pipe, Pipeline Extension	105,000	-	Complete
42.	Nguu/M asumba	Kwa Kaluki borehole	105,414	-	Complete
43.	Nzaui/Kilili/Kalamba	Kwa Nthii Water Project	108,760	-	Complete
44.	Nguumo	Makusu Borehole	111,852	-	Complete
45.	Ukia	Kyenge'ethe water project- extension and distribution and solar installation	114,371	-	Complete
46.	Kiimakiu/Kalanzoni	Distribution of Kwa Malului borehole water.	114,842	-	Complete
47.	Kilungu	Piping Of Ilovoto-Kisekini Water(Ilovoto Water Project)	116,171	-	Complete
48.	Nguu/M asumba	Kwa Mukonyo kwelela borehole- Needs a 2 Km distribution line	131,514	-	Complete

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Status
49.	Kee	Drilling and Extension of Kyambalasi	137,299	-	Complete
50.	Kee	Mwitiko sand dam water distribution to Nganue, Kithuni, Kwa ngii and Kiliani with 3 tanks (10,000litres) and water kiosks- distribution to Nganue, Kithuni, Kwa ngii and Kiliani 3 tanks (10,000litres) Water kiosks	139,023	-	Complete
51.	Nguumo	Kaunguni Dispensary Borehole	140,623	-	Complete
52.	Kee	Flashing and solarisation of Kyandumbi borehole	141,407	-	Complete
53.	Makindu	Makindu town water project – grant to KIMAWASCO to boost water supply in Makindu (a borehole)	142,000	-	Complete
54.	Kako/Waia	Kaiti -Kwakitila Water Project (further distribution- from Mbimbini Chiefs camp to Uviluni Market and Kwa Masika, from Mbimbini Chiefs camp to Kwa Mutisya)	159,448	-	Complete
55.	Kako/Waia	Nyaanyaa A earthdam- Distribution of water to ngoluni, kyang'ondu and, usalala, kitandi	159,900	-	Complete
56.	Kasikeu	Distribution of Kayata borehole	161,882	-	Complete
57.	Kasikeu	Distribution of Kisaulu Community Borehole	162,640	-	Complete
58.	Kathonzweni	Kaiani borehole	175,448	-	Complete

59.	Kee	Thoma borehole-Drilling and distribution	176,314	-	Complete
60.	Kathonzweni	Yemulwa/Kitutu borehole	180,000	-	Complete
61.	Ilima	Kyakithuku Borehole -Further Distribution to Ivaini and Kyamanza Village- Piping and Distribution to IVAINI and KYAMANZA Villages	184,510	-	Complete
62.	Kitise/Kithuki	Kwa-Kamaso Sand dam And Sump	196,480	-	Complete
63.	Kisau/Kiteta	Disilting of Ndumanu Earthdam using County Machinery	200,000	-	Complete
64.	Kathonzweni	Kikuu-kiangini water project-Rehabilitate the pump house, Distribution of water to kiangini dispensary,kithiini, and all 15 villages of kiangini sublocation, Construction of reservoir tank at kwa kavio, Construction of booster station at kiangini	202,500	-	Complete
65.	Mtito Andei	Kwa Diana new phase- Solar Installation,Submersible pump installation, Errection and installation of an ellevetated tank and establishment of a distribution line to Misuuni,Yindundu,Athi Makutano and songea	249,551	-	Complete
66.	Kathonzweni	Kwa Mabila Earth dam	272,883	-	Complete
67.	Kako/Waia	Construction Of Kwa Malai Earthdam,Enlargement Spillway Checkdam,Drawal System	284,274	-	Complete
68.	Kathonzweni	Water improvement and borehole maintenance	300,000	-	ongoing
69.	Kitise/Kithuki	Mukameni borehole- piping, distribution from Mukameni to Philip-Masuni, from Kimundi to Kwa Kavyati, from Kimundi to kiambani, from Mukameni to kwa mualuko	300,000	-	Complete

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Status
70.	Ukia	Construction of sump tank and piping of mbaani water project	305,355	-	Complete
71.	Masongaleni	Upgrading of Kiange/Kativani/Yumbuni pipeline by KIMAWASCO	329,708	-	Complete
72.	Nzaui/Kilili/Kalamba	Kwa Muthama Borehole	350,000	-	Complete
73.	Kikumbulyu North	Service line rehabilitation Milu-KIMAWASCO	355,100	-	not started
74.	Mbooni	Mulima Water Project Pipeline Repair	376,660	-	Complete
75.	Mtito Andei	Construction of sand dam at Kambu sump along Kambu river-Distribution to Syethe, Ngomano, Kyunyu, solar installation and construction of chemical dosing facility	435,655	-	Complete
76.	Nguu/Masumba	Yumbuni borehole	442,460	-	Complete
77.	Mukaa	Desilting and fencing of Ngomeni earth dam	484,492	-	Complete

78.	Kako/Waia	Miau earth dam distribution- Fencing, distribution to kwa katheo and back to ngovu and miau primary schools	495,900	-	Complete
79.	Ivingoni/ Nzambani	Water development	500,000	-	Complete
80.	Kee	Miradi kwa jamii(MKJ) (Sand dams/drifts labour at Kiliani and Iiani)	500,000	-	not started
81.	Masongaleni	Maintenance of boreholes in Masongaleni ward	500,000	-	Complete
82.	Mbitini	Maintenance of water projects across the ward	500,000	-	ongoing
83.	Tulimani	Kamwinzi Earthdam-County machinery desilting	500,000	-	Complete
84.	Emali Mulala	Drilling and Equipping of Emali Rehabilitation Centre Borehole	552,280	-	Complete
85.	Ilima	Kwa Mwilu Sand dam	553,860	-	Complete
86.	Kitise/Kithuki	Kitise water project	600,000	-	ongoing
87.	Ukia	Kaumoni earth dam- expansion of shallow well and water treatment	602,200	173,000	Complete
88.	Wote/Nziu	Construction of Kamunyolo Earth dam	605,680	-	Complete
89.	Kee	Water improvement programme	700,000	-	not started
90.	Tulimani	Rehabilitation of Wanzauni Kikima pipeline	700,000	-	not started
91.		Purchase of Water Exploration Equipment	705,420	-	Complete
92.	Masongaleni	Ivuso earth dam - construction of 2 check dams and scooping	873,780	651,000	Complete
93.	Wote/Nziu	Distribution of Kaiti/kamunyi Nthangu water project	921,928	843,364	Complete
94.	Kee	Drilling and Extension of Kithuni borehole	949,000	529,300	Complete
95.	Ivingoni/ Nzambani	Utu borehole- Rehabilitation	967,120	-	Complete
96.		Prefeasibility; Construction of Flagship earth dams	1,000,000	-	not started
97.	Emali/Mulala	Feasibility study of Muooni Mega dam	1,000,000	-	ongoing
98.	Kalawa	Athi-Miangeni- Kalawa water project. Phase 1-Construction of pump house, treatment, pump the water to Wii hills and piping for distribution.	1,000,000	-	Complete
99.	Kikumbulyu North	Pipeline extension to Kiaoni market (KIBMAWASCO)	1,000,000	-	not started

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Status
100.	Masongaleni	Extension of kyamulinzi water project from kithyululu to wa ndei	1,000,000	928,716	Complete
101.	Nguumo	Repair of Mukameni, kyandulu, Maumbuni boreholes	1,000,000	970,000	Complete
102.	Nzaui/Kilili/Kalamba	Yandia Kalatu to Kaukuswi- pipeline extension	1,000,000	-	ongoing
103.	Thange	Extension of water from Kwa Masaku – Mwanthi to Kwa-Mwadogo	1,000,000	-	not started
104.	Tulimani	Rehabilitation of Lower Ngwani Water Project - Rehabilitation of Pumping System	1,000,000	-	Complete

105.	Ukia	Water Boreholes Maintenance	1,000,000	-	not started
106.	Wote/Nziu	Katoloni pipeline extension	1,000,000	-	Complete
107.	Masongaleni	Solarization and Repair of pump for muthenyenze borehole	1,160,000	-	Complete
108.	Nguu/Masumba	Yikivumbu water sump- Sump repair	1,193,000	1,116,675	Complete
109.	Nzaui/Kilili/Kalamba	Purchase of water tanks/improvement	1,201,499	-	ongoing
110.	Kalawa	AKWASH water project- Extension of AKWASH and distribution to kathongo kavumbu and Mweleli clusters	1,312,182	-	not started
111.	Emali/Mulala	Drilling and Equipping of Matiku Borehole	1,409,940	158,000	Complete
112.	kikumbulyu North	Construction of sump tank reservoir, Water treatment and distribution to 10 clusters from River Athi water	1,410,250	-	ongoing
113.	Kitise/Kithuki	Desilting Kwetui water dam	1,477,000	1,370,498	Complete
114.	Kitise/Kithuki	Desilting of Mitooni water dam	1,491,000	1,107,833	Complete
115.	Kasikeu	Mikyuu II Water project-Distribution of water from existing tank to Uvilani village.	1,500,000	-	ongoing
116.	Kikumbulyu South	Kimawasco Line Extension-Mbeetwani (Water)	1,500,000	1,500,000	not started
117.	Makindu	Makindu-Kiu catchment borehole- Drilling and equipping	1,500,000	398,200	ongoing
118.	Nguumo	Yikisemei bohehole- Construction of raised tower, installation of water tank and water distribution	1,500,000	1,397,265	Complete
119.	Nguumo	Kalakalya borehole installation of Solar power and water tank	1,500,000	-	ongoing
120.	Nguumo	Aligon pumping set	1,500,000	1,500,000	Complete
121.	Nzaui/Kilili/Kalamba	Kwa Moto water sump (improvement of the water lines and tanks)	1,500,000	599,964	ongoing
122.	Nzaui/Kilili/Kalamba	Drilling of Kanzili borehole	1,500,000	1,264,200	ongoing
123.	Nzaui/Kilili/Kalamba	Drilling of Ngaa borehole	1,500,000	398,200	Not started
124.	Nzaui/Kilili/Kalamba	Drilling of Mbiuni borehole	1,500,000	1,264,600	ongoing
125.	Ukia	Kilala BH Water Project	1,500,000	-	not started
126.	Wote/Nziu	Kwa Musila Earthdam (repair of spillway)	1,500,000	-	Complete
127.	Kasikeu	Muatinini borehole- Drilling of the borehole	1,504,600	-	Complete
128.	Nguumo	Drilling of Mivuyuni borehole	1,563,600	-	ongoing
129.	Kako/Waia	Nyaanyaa earthdam phase 2 - distribution	1,600,000	-	ongoing

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Status
		of water to kwakavemba market.			
130.	Mbooni	Rehabilitation of Mulima earth dam	1,905,334	-	Not started
131.	Kibwezi East	Development of Water Sources for Kibwezi East (Flagship Projects)	1,912,910	-	Complete

132.	Kikumini/Muvau	Kwa Malombe Earth Dam- There is need for pit latrines, cattle trap, drawing point, and fencing	1,982,000	1,882,250	Complete
133.	Emali/Mulala	Rehabilitation of stalled boreholes in the Ward (Kwa Kimulu, Kiiwai, Emali, nduuduni etc)	2,000,000	-	ongoing
134.	Kako/Waia	Kwa mutombi water extension to ngovu,kyauame and mbimbini- Extension line, construction of 2kiosks, rehabilitation of concrete tank	2,000,000	-	Complete
135.	Kathonzweni	Kwa Mbila water project- Distribution from Mbuvo-Ikaasu- Makutano- Milute	2,000,000	-	Complete
136.	Kathonzweni	Maintenance and fueling of Backhoe	2,000,000	-	Complete
137.	Kathonzweni	Kwa Mbila water project- installation of Solar	2,000,000	-	Complete
138.	Kilungu	Rehabilitation of Nduu Water project	2,000,000	-	Complete
139.	Kithungo/Kitundu	Drilling of Mutooni borehole	2,000,000	398,200	ongoing
140.	Mavindini	Drilling of Yekanga borehole	2,000,000	235,900	ongoing
141.	Mbitini	Drilling of Mbitini Borehole	2,000,000	-	not started
142.	Mbooni	Rehabilitation of water tank and pipeline rehabilitation to Yatwa-Itaani village	2,000,000	-	ongoing
143.	Mukaa	Repair and distribution of Nzaini Borehole	2,000,000	-	ongoing
144.	Nguumo	Syumile borehole-Solarization ,submersible pump installation and distribution	2,000,000	-	ongoing
145.	Ukia	itege water project- water distribution	2,000,000	1,856,625	Complete
146.	Ukia	Ithanzeni bore hole: Upgrading of solar pump system	2,000,000	-	Complete
147.	Emali/Mulala	Drilling and Equipping of Emali Town Borehole	2,021,860	286,000	Complete
148.	Ivingoni/ Nzambani	Drilling of kwa Maundu borehole- Drilling and equipping of the borehole	2,036,680	-	ongoing
149.	Nguumo	Equipping of Kwa Kathoka borehole	2,113,755	-	ongoing
150.	Mavindini	Water Improvement Programme	2,184,800	2,184,450	Complete
151.	Kiimakui/Kalanzoni	Kyunguni Earth Dam	2,189,243	2,829,375	Complete
152.	Tulimani	Distribution of Kooi water pipeline	2,255,811	-	Complete
153.	Kilungu	Design and Construction of Water Supply to Nunguni Market - Phase 1	2,287,965	-	not started
154.	Tulimani	Rehabilitation of Upper Ngwani Water Project - Replacement of Pump(vandalized) and Rehabilitation of Kakima Pipeline	2,300,000	-	ongoing
155.	Mtito Andei	Kwa Daina Water pipeline rehabilitation to Mavindini	2,340,000	-	Complete
156.		Water Development Programme	2,350,000	1,559,258	ongoing
157.	Kalawa	Desilting of 1 No. water dam with cattle trough and communal water point and fencing, Muambe Earth dam	2,500,000	2,364,520	Complete
158.	Kalawa	Katukulu Earthdam - desilting Hire of machinery	2,500,000	-	not started
159.	Kalawa	Kwa Muthama Earthdam – desilting, hire of machinery	2,500,000	-	not started

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Status
160.	Kathonzweni	Installation of new machine and storage tanks at Itumbule BH- Solar power installaion, installation of 4 plastic water tanks(10M3)	2,500,000	2,380,114	Complete
161.	Kisau/Kiteta	Lungu Borehole	2,500,000	398,200	ongoing
162.	Kisau/Kiteta	Kithongo Borehole	2,500,000	398,200	ongoing
163.	Kitise/Kithuki	Kimundi Sump	2,500,000	2,313,950	Complete
164.	Mavindini	Extension of Kamuithi –Ungatani Water project - Pipeline extension, installationof two-10000litres water tanks, construction of 2 water kiosks and 2water points	2,500,000	-	Complete
165.	Mavindini	Athi – Mavindini water project Solaraization/KPLC Grid connection	2,500,000	-	ongoing
166.	Nzau/Kilili/Kalamba	Kikuu kalima water project- Elevated tank kwa kivanga ,piping to kawala	2,500,000	-	Complete
167.	Thange	Fencing of the earth dam and provision of Spillway at Isunguluni Earth Dam	2,500,000	-	Complete
168.		Matching grant DTF construction - Wote water	2,700,000	2,609,964	Complete
169.	Kee	Machine hire for desilting of Kya nduu earth dam	2,700,000	2,450,000	Complete
170.	Kathonzweni	Kiteei Mutini water project- Construction of storage tank, cleaning reservoir tank, and pipeline extension	2,837,000	-	Complete
171.	Nguumo	Drilling of Ngaamba borehole and extension to Nguumo primary school, in Nguumo Ward	2,979,200	271,000	ongoing
172.	Nguu/Masumba	Katangini Water project-ditribution to Kwa Mutaki-Kaasya primary, Mweini primary and Secondary and Kasayani market	2,985,128	-	ongoing
173.		Equipping of Makueni Girls borehole at source	3,000,000	3,384,817	Complete
174.		Water Fund Establishment	3,000,000	44,000	Complete
175.	Ivingoni/ Nzambani	Drilling of Talent Centre Borehole, Solarisation, Kiosk/Distribution within the centre and Water tank	3,000,000	-	ongoing
176.	Ivingoni/ Nzambani	Drilling and Equipping (solarization, kiosk, tank) of Kwa Kalekye borehole	3,000,000	796,400	ongoing
177.	Ivingoni/ Nzambani	Drilling and Equipping (solarization, kiosk, tank) of Mang'elele Borehole	3,000,000	1,136,740	ongoing
178.	Kako/Waia	Kavingiliti earthdam - in house machines	3,000,000	-	ongoing
179.	Kiimakui/Kalanzoni	Kwa M akaa desilting by hire of machines	3,000,000	-	Complete
180.	Makindu	Kalii earth dam-Rehabilitation	3,000,000	-	not started
181.	Makindu	Mulilii earthdam- desilting	3,000,000	-	ongoing
182.	Mavindini	Extension of Katuluni / Nzeveni water pipeline	3,000,000	2,290,040	Complete
183.	Mtito Andei	Equipment hire for desilting earth dams(Kwa Kitwa,Kwa Manza, Kwa Kasau and Victoria Earth dams)	3,000,000	-	not started
184.	Nguumo	Kalungu-ngambi ya Myunzyu extension of water pipeline	3,000,000	-	ongoing

185.	Nzau/Kilili/Kalamba	Njau earthdam- Water tank, piping to kwa ndokosimbiki and katulye market	3,000,000	2,854,150	Complete
186.		Athi Kalawa WASH programme	3,500,000	-	ongoing
187.	Kee	Rehabilitation of Nzalani Earth dam- Scooping of the dam Construction of	3,500,000	-	not started

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Status
		embankment wall			
188.	Kee	Distribution of Kyandumbi water - Distribution of Kyandumbi water to Mavia Meu and Makongo	3,500,000	-	not started
189.	Kikumbulyu South	Electrification Of Kilui Water Project- Electrification - By KIMAWASCO	3,500,000	3,500,000	ongoing
190.	Masongaleni	Kiambani borehole –Drilling , equipping with Solar, and distribution	3,500,000	-	ongoing
191.	Mavindini	Kiimani Borehole – Drilling and Equipping	3,500,000	1,142,200	Not started
192.	Nguumo	Deilting of Sekeleni earthdam	3,500,000	-	not started
193.	Thange	Drilling and equipping of Nzouni borehole	3,500,000	-	ongoing
194.	Wote/Nziu	Kituasi water project	3,500,000	-	not started
195.	Mukaa	Desilting and expansion of Kwa ng'oku earth dam as an alternative project for Mangani borehole	3,800,000	2,822,000	Complete
196.	Mukaa	Extension of Kwa Muulu Weir- Extension to capture more water and distribution to Mukyameni/Malamba, Kithumba and Mwasang'ombe	3,975,700	3,245,064	Complete
197.	Emali/Mulala	Construction of Kwa Maima Earth dam	4,000,000	-	not started
198.	Kako/Waia	Kwa matenge' earth dam construction- Construction of earth dam and distribution to sofia kithendu	4,000,000	-	not started
199.	Kasikeu	Equipping and distribution of Muatineni borehole	4,000,000	-	ongoing
200.	Kathonzweni	Desilting of Matinga 2 and Kyambusya earth dams using county machinery	4,000,000	3,725,000	Complete
201.	Kiimakiu/Kalanzoni	Katatu dam –desilting by using – county machines	4,000,000	-	not started
202.	Kikumini/Muvau	Kwa Mutemwa borehole- distribution to kwa Musuva – Kavumbu – kathiani market	4,000,000	-	ongoing
203.	Kisau/Kiteta	Kimandi borehole: Rehabilitation of rising main, further distribution to kyambusya - 2No. water kiosks	4,000,000	-	ongoing
204.	Kithungo/Kitundu	Kinyongo water project - Rehabilitation rising main and extension of distribution pipeline to Ngaani and extension of katunyoni pipeline to Utwiini market and provision of 5No. 10CM plastic storage tanks and fencing of storage tanks. Construction of 3No. water kiosks at utwiini market, Ngaani and along ngaani pipeline.	4,000,000	-	Complete

205.	Kithungo/Kitundu	Kiumi water project - Extension of the project to Ngomangoni and Nthumbini water project and rehabilitation of existing pipelines	4,000,000	-	Complete
206.	Masongaleni	Extension of water by 4Kms Makutano-Makongeni- Masimbani- Mbondoni (Kwa Kalee) to Mwaani market and Construction of kiosks by KIBMAWASCO	4,000,000	3,700,000	ongoing
207.	Mbitini	Construction of reinforced concrete intake sump tank 100 cubic For Mbuthani water project	4,000,000	-	not started

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Status
208.	Mbooni	Kyambui water project- Construct storage tank storage tank at misakwani, pipeline extension to Ngungu to Kyamunya	4,000,000	-	Complete
209.	Mtito Andei	Rehabilitation of Kambu-Kitengei Water project- Rehabilitation of tanks, distribution lines and revival of closed kiosks.- KIMAWASCO	4,000,000	4,000,000	ongoing
210.	Mukaa	Distribution of Kamuthini Borehole	4,000,000	-	Complete
211.	Ukia	Ithanzeni Borehole- extension and water distribution	4,000,000	-	Complete
212.	Wote/Nziu	Kwa Kamende Borehole	4,000,000	-	ongoing
213.	Masongaleni	Extension of Ngwata, Kativani, Kiange, Yumbuni, and Kyuasini by KIBMAWASCO.	4,200,000	4,094,025	ongoing
214.	Nguumo	Athi Tunguni Water Project; Rehabilitation of existing water tanks at Tunguni and extension of water pipeline	4,286,837	1,781,907	ongoing
215.	Kikumbulyu North	Improvement of water in Kikumbulyu North ward by KIBMAWASCO- Kasayani market to Cutline, Kwa Kakumi to Kwa Rose Muambani, Kasayani Market to Kwa Presillah Mutinda, Ndetani CCTI to AIC Kalinga to Kwa Kitheka, Kathyaka market to Kilisa to King'uutheni and Nyayo Market to Soko Muyo	4,300,000	4,299,944	ongoing
216.		Restoring water at Emali	4,500,000	4,145,016	ongoing
217.	Kikumbulyu North	Construction of Kathyaka Masonry tank/ under KIBMAWASCO	4,500,000	-	ongoing
218.		Makueni Rural Water Board(MARUWAB) Operationalization	4,700,000	1,356,018	ongoing
219.	Kisau/Kiteta	Kwa matinga water project- Solar installation for pumping of water from either Kwa kamwea Thwake, Ndituni area or Tawa river	4,936,948	-	ongoing
220.	Emali/Mulala	Distribution of Mumbuni samp(Solarisation and distribution at source)	5,000,000	-	ongoing
221.	Emali/Mulala	Distribution of water at Ilengeni Springs	5,000,000	-	not started

222.	Kako/Waia	Kyaluma bore hole water project - Solarization and distribution of water to Kyowani mkt and Kyaluma mkt.	5,000,000	-	ongoing
223.	Kalawa	Kwa ivali Earthdam - Desilting reservoir, rehabilitation of kiosk and fencing	5,000,000	-	ongoing
224.	Kasikeu	Drilling, equipping and distribution of Masokani borehole	5,000,000	398,200	ongoing
225.	Kisau/Kiteta	Songeni water Project	5,000,000	398,200	ongoing
226.	Mbooni	Ndueni Earth Dam Rehabilitation and distribution to kwa Nduu(Kwa Mutunga wa Kyatha-Kwa Mbisu - Kwa Mutunga and Nzeveni AIC church)	5,000,000	-	not started
227.	Mukaa	Distribution of Mutiluni Borehole - installation distribution lines/pipes and solar system for water pumping.	5,000,000	-	ongoing
228.	Mukaa	Drilling and distribution of Maiani Borehole	5,000,000	1,264,200	ongoing

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Status
229.	Nguu/Masumba	Kimia-Kateiko water project-water distribution. Extension of the pipeline for 4kms	5,000,000	-	ongoing
230.	Nguumo	Athi river water project-Distribution of Athi river water project from Athi	5,000,000	-	ongoing
231.	Nguumo	Athi Water project	5,000,000	-	ongoing
232.	Tulimani	Masyonyeki Earth dam- Construction of an earth dam, draw off and fencing	5,000,000	-	ongoing
233.	Tulimani	Kooi earth dam - Desilting of the reservoir and construction of check dams	5,000,000	-	Complete
234.	Wote/Nziu	Kaiti-Kamunyi water project- Pipes to be changed to HDP, 3 storage tanks(10,000ltrs) and distribution to Kavaati	5,000,000	5,000,000	Complete
235.	Wote/Nziu	Distribution of Kathuma borehole	5,000,000	388,462	ongoing
236.	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	5,482,000	-	ongoing
237.	Nzau/Kilili/Kalamba	Kwa Koki, Kwa Kavuki and Isololo water project	5,500,000	-	not started
238.	Kako/Waia	Rehabilitation and distribution of Waia Earth dam - Repair of water towers and water pipeline extension to Ilela, kwa mutava, kya mang'atu and Kitandi	6,000,000	-	Complete
239.	Kikumbulyu North	Athi-tunguni water project- Construction of pipeline from treatment plant to Tunguni, construction of storage tank at Tunguni and distribution	6,000,000	-	ongoing
240.	Kilungu	Ndiani Water Project – solarization, 2km distribution line with water kiosks	6,000,000	-	ongoing
241.	Mavindini	Distribution and piping of athi- mavindini water project	6,000,000	-	Complete

242.	Mavindini	Muusini borehole, pipeline extension to Syandoo and Ngosini (Distribution and Storage tanks)	6,000,000	-	ongoing
243.	Mbitini	I lengeni water project(I lengeni- Ngoto - kwouthuku pumping system, storage and distribution .)	6,000,000	-	not started
244.	Kee	Rehabilitation of dams(Kivaku, Ndumani, Imilini and Kikonde earth dams)	6,100,000	-	not started
245.	Ilima	Extension of Kwa Mwilu Sand Dam Water Project – 3km return lines, 2No. 1.5km katikomvu village distribution line and kyangunzu-nzeveni DL 2Km 5tanks.	6,500,000	-	ongoing
246.	Kako/Waia	Solarization and Distribution of Makaia borehole - Installation of solar panels, Water distribution to Kathamba market, kathamba schools, mba market, Mba schools, Mwaani market, Sakai primary school, Kwa mutumba and Mavitini	7,000,000	-	ongoing
247.	Kalawa	Drilling and equipping of 5 No. boreholes in the ward using own machines	7,000,000	4,765,252	Complete
248.	Mtito Andei	New extension of Ngai Ndethya river sump water to Nthungunu -- Construction	7,660,000	-	ongoing
No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Status
		of a tank, installation of a submersible pump, elevated tank and distribution lines.			
249.	Mavindini	Athi Mavindini water project	7,668,213	-	Complete
250.	Kikumbulyu South	Improvement of water in Kikumbulyu South ward by KIBMAWASCO– Kilui water extension to Ngolomoki – Kwa Sunza -Kalulini -Matinga Line, Mikuyuni – Kasarani Line , Mitundu – Malatani line , Kalungu-Ilingoni-Kamunzyu line and Matundani One main Line, Matua- Kwa Kimote line	8,000,000	-	not started
251.	Ukia	Kaiti miting'ani sand dam : Construction of sump, Increase sand dam height by 1.5m and Construction of raised main M Spanel tank at Yiumo kwa mukosi	8,000,000	-	ongoing
252.	Makindu	Athi Tunguni water project- Additional funding to facilitate implementation to scope	9,000,000	-	ongoing
253.	Kikumini/Muvau	Construction of Thwake Sand Dam	9,400,000	-	not started
254.	Nguumo	Athi-Tunguni water project - Renovation of existing water tanks at Tunguni hill and Ngambi ya Myunzu, construction of raising main tank/ water supply tanks and water distribution/pipeline extension	9,700,000	-	ongoing
255.	Wote/Nziu	Installation of solar at Mwaani Booster	9,917,000	8,202,920	Complete
256.	Mbooni	Mulima Water project	10,000,000	-	ongoing
257.	Masongaleni	Uyi Earth Dam-Counter Funding with NDMA	10,000,000	-	Complete

258.	Kathonzweni	Purchase of a Backhoe to excavate communal household small dams of 500M cubic and desilting of earth dams	13,500,000	13,000,000	Complete
259.	Kalawa	Kyamakuthi earth dam in Kimeeni sub-location-Surveying, redesigning, desilting, rehabilitation, protection, setting up draw off systems, water treatment systems and distribution	14,910,012	11,070,902	Complete
260	Kalawa	Athi Tunguni to Kilema Hill Water Project	40,000,000	-	ongoing

Table 37: Non Finance Performance for Water and Sanitation

Programme	SubProgramme	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Target 2023/24	Achievements as at 31 st March 2024	Variance
Integrated Water Harvesting, storage, treatment and distribution	Rural and Urban water supply programme	Increase proportion of households with access to reliable water supply to 70%;	No. of prefeasibility studies done	3	2	1
		Reduce distance to the nearest water point to 2km	No. Of sand dams constructed	2	1	1
			No. of medium term sized and small dams	14	10	4
Programme	SubProgramme	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Target 2023/24	Achievements as at 31 st March 2024	Variance
			constructed			
			No. of boreholes developed	22	13	9
			No. of households installed with water harvesting structures	180	0	180
		Increased percentage of urban households with access to piped water to 25%	No. of urban centres supplied with water	2	2	0
			No. of water projects with pipeline extension	39	23	16
Urban and Rural water Governance	Strengthening local communities participation in water projects	Enhanced capacity of existing water management bodies in the county	No. of water institutions management' trained	150	120	30

		Number of water institutions meeting governance criteria	100	3	0
	Increased participation by community members	No of community members participating in water governance processes	500	500	0
		No. of water schemes trained	20	20	0

The department of water and sanitation was able to implemented the following programs and projects in the first nine months of FY 2023/24; 2 feasibility study done, 10 medium and small sized dams constructed, 13 boreholes developed, 23 pipeline extensions were installed and 120 water institutions were trained on water management and governance.

4.13 Department of Health Services

The total expenditure for the 9 months of FY 2023/24 was Kshs **2,090,340,474.11** against a budget of Kshs. 3,796,060,362 which translated to an absorption rate of 55 percent. The absorption for recurrent and development was 62 and 18 percent respectively. The departmental expenditure constituted personnel emoluments 80 percent, operations and maintenance 15 percent and 5 percent for development. The department has high human resource workforce that led to the highest expenditure recorded under the personnel emolument. Purchase of drugs vote line recorded the highest expenditure of Kshs. 153,649,028.15.

Table 38: Health Department; Summary of budget and expenditures

Expenditure item	FY 2023/24 Revised Budget (1) Estimates	Expenditures as at Mar 31, 2024	Performance (%)
Operations	823,399,681	259,009,5167	31%
Maintenance	64,413,780	44,025,037	68%
Sub Total	887,813,461	303,034,554	34%
Personnel	2,326,881,228	1,682,587,214	72%
Total Recurrent	3,214,694,689	1,985,621,768	62%
Capital Expenditure	581,365,673	104,718,706	18%
TOTAL	3,796,060,362	2,090,340,474	55%

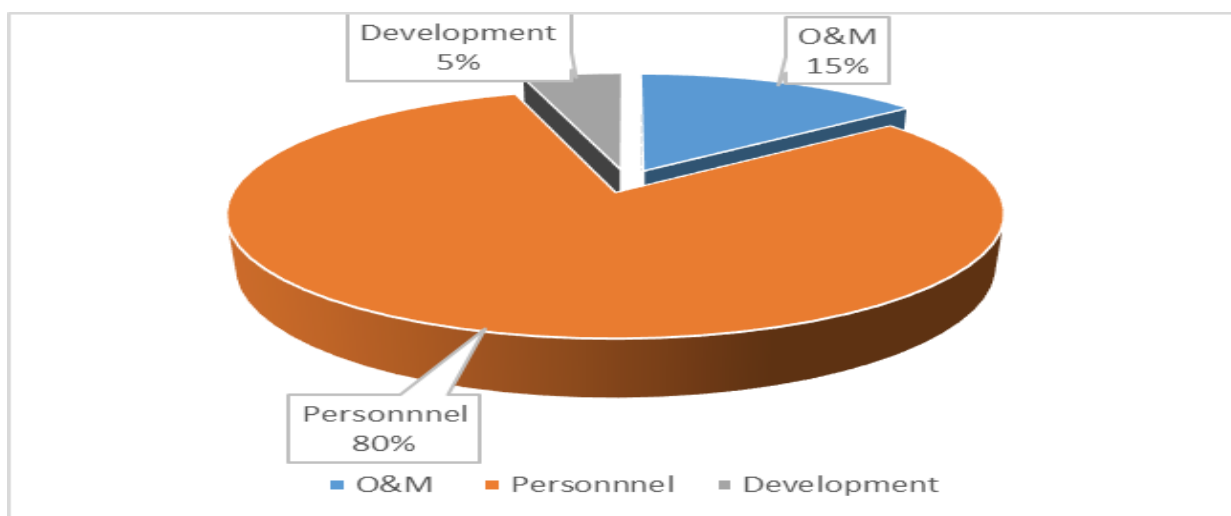


Figure 17: Expenditure per Economic Classification for Health Services

Development Expenditure

The department spend Kshs 104,718,705 on development activities out of development budget of Kshs 581,365,673 translating to 18 percent absorption rate. The department had completed a total of 46 projects and 31 projects are in the course of implementation. The stalled projects as at 31st March 2024 were 3 and 15 projects had not started.

Table 39: Health Department Project Expenditures and Status

No	Ward	Description	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31 st March 2024	Current status
1.	Muvau/Kikumini	Upgrading of Kilisa health dispensary	1,007		Complete
2.	Wote/Nziu	Electricity upgrade - MCRH, Makindu SCH and RHF's Electrification"	2,000		Complete
3.	Kathonzweni	Roofing, fixing of gutters and Electrification of Kwa Kavisi Dispensary	2,000		Complete
4.	Makindu	Upgrading Kiboko Dispensary	2,185		Complete
5.	County wide	Universal health care programme	6,751		Complete
6.	Kee	Kithuni dispensary solar battery installation	11,000		Complete
7.	Mukaa	Equipping and operationalization of general ward at Uvete health Centre	26,042		Complete
8.	Kikumbulyu South	Lab and maternity Equipping Of mbuinza dispensary	30,000		Complete
9.	Masongaleni	Medical bills and surgical implants	54,336		Complete
10.	Kasikeu	Equipping of Sultan Hamud Mortuary	115,948	115,948	Complete
11.	Kalawa	Upgrading of Kathulumbi health center.	184,014		Complete

No	Ward	Description	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31 st March 2024	Current status
12.	Mukaa	Medical bills and surgical implants	200,000		Complete
13.	Kasikeu	Construction of Kiou Top dispensary	200,408		Complete

14.	Emali/Mulala	Construction of X-Ray block and equipping at Emali Model Health Centre	240,205		Ongoing
15.	HQ	Transforming Health Systems for Universal Care Project (WB)	261,683	261,361	Complete
16.	Thange	Medical bills and surgical implants	400,000		Ongoing
17.	Thange	Fencing & installation of electricity at Ivoleni dispensary	428,787	420,716	Complete
18.	Kasikeu	fencing of Ngalana Dispensary	500,000	498,890	Complete
19.	Emali/Mulala	Fencing of Tutini Dispensary	500,000		Not started
20.	Kiimakiu/Kalanzoni	Fencing, Filling of ditch, incinerator, ash pit and placenta pit for Kalanzoni dispensary	500,000		Ongoing
21.	Kikumbulyu North	Medical bills and surgical implants	500,000		Complete
22.	Tulimani	Medical bills and surgical implants	663,644		Complete
23.	Kathonzweni	Upgrading Kathonzweni Health Center.	700,000		Not started
24.	Kikumbulyu South	Surgical implants and medical bills	906,278		Ongoing
25.	Kikumbulyu South	Construction of PWD Empowered structures at Kalulini Health centre	1,000,000		Complete
26.	Emali/Mulala	Fencing of Kwa-Kotoe Dispensary (Katune disp)	1,000,000	555,829	Complete
27.	Ilima	Musalala Dispensary – upgrading	1,000,000		Ongoing
28.	Ilima	Upgrading of Nzukini Health Centre (Renovations)	1,000,000		Not started
29.	Kikumbulyu South	Construction of Kyanginywa Dispensary - Equipping	1,038,362		Not started
30.	Mukaa	Fencing and gate installation of Mutiluni Dispensary	1,260,900	959,074	Complete
31.	Kikumbulyu South	Renovation Of Kalulini Health Center	1,271,703		Complete
32.	Kathonzweni	Itumbule Dispensary – Fencing, wiring, and construction of soak pit, ash pit and incinerator at Itumbule Dispensary.	1,300,000		Complete
33.	Tulimani	Uvaani dispensary	1,404,736		Complete
34.	Ilima	Upgrading of Kavatanzou dispensary	1,470,000	1,466,506	Complete
35.	Kalawa	Kalawa health centre(Fencing and gate)	1,500,000		Not started
36.	Kalawa	Kathulumbi Model Health Centre.(fencing and gate)	1,500,000		Complete
37.	Ilima	Medical bills and surgical implants	1,500,000		Ongoing
38.	Nguu/Masumba	Upgrading of Kitende Dispensary(Fencing and gate)	1,500,000		Complete
39.	Nguu/Masumba	Upgrading of Makasa Dispensary(Fencing and gate)	1,500,000		Complete
40.	Nzau/Kilili/Kalamba	Surgical implants and medical bills	1,635,000		Ongoing
41.	Mtito Andei	Construction & equipping of X-ray block and theatre at Kambu sub county hospital	1,641,717		Ongoing
42.	Ilima	Upgrading of Kyambeke Dispensary- construction of two wards -Male and Female	1,792,840	1,733,057	Complete
43.	Kitise/Kithuki	Kithuki health centre	1,827,234		Complete
44.	Muvau/Kikumini	Mumbuni Health Center	1,902,091	1,902,091	Complete
45.	Nzau/Kilili/Kalamba	Fencing of facility (katulye dispensary)	1,970,000	1,901,958	Complete
46.	Kalawa	Katangini Dispensary -completion of maternity block and incinerator	2,000,000		Ongoing

47.	Kilungu	Kithembe sub-ward dispensaries: Fencing, solar energy at nyaani dispensary, health facilities upgrading	2,000,000		Ongoing
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No	Ward	Description	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31 st March 2024	Current status
48.	Kilungu	Kyanganda Dispensary – Fencing, solarization and water connectivity	2,000,000		Ongoing
49.	Ukia	Kyuasini health centre	2,057,240	1,557,126	Complete
50.	Ivingoni/Nzambani	Construction & equipping of ward and Mortuary at nthongoni dispensary	2,086,352		Complete
51.	Kasikeu	Completion of Mbiini dispensary	2,500,000		Ongoing
52.	Ilima	Kyambeke Health Centre – upgrading of the facility	2,500,000		Ongoing
53.	Nzaui/Kilili/Kalamba	Matiliku Subcounty Hospital (Dental Chair, accessories and other smal equipment)	2,500,000		Complete
54.	Kalawa	Mutembuku Heath centre (renovations)	2,500,000		Ongoing
55.	Kee	Upgrading of health facilities in Kee Ward	2,500,000		Ongoing
56.	Kee	Upgrading of Mutulani Dispensary -	2,568,358	1,254,447	Stalled
57.	Kiimakiu/Kalanzoni	Construction of marternity and laboratory in Kavuko Dispensary	2,936,945		Complete
58.	Kasikeu	Completion of Kiou Dispensary block, staff house and water tanks	2,960,000	1,614,498	Complete
59.	Kathonzweni	Construction of staff quarters at Kiangini Dispensary	2,960,000	2,818,220	Complete
60.	Kee	Upgrading of Mutulani dispensary with ashpit, incinerator, laboratory equipping and staff quarters	2,960,000	1,612,008	Ongoing
61.	Makindu	Electrification and fencing of Kai Dispensary	2,999,266	2,984,412	Complete
62.	Mukaa	Upgrading of Enzai dispensary	3,000,000		Not started
63.	Mukaa	Upgrading of Kamuthini Dispensary (Completion of injection room and equipping of maternity)	3,000,000		Complete
64.	Mbitini	Upgrading of Mbitini Dispensary	3,000,000	2,997,580	Complete
65.	Ukia	Upgrading of Kilala Dispensary; Staff House	3,194,400	1,635,579	Ongoing
66.	Ivingoni/Nzambani	Construction of a new hospital block at Ivingoni dispensary	3,268,824	3,070,824	Complete
67.	Ukia	Upgrading of Nthangu dispensary	3,390,532		Ongoing
68.	Kasikeu	Upgrading of Mang'ala dispensary (facelift, incinerator and equipping)	3,400,000		Ongoing
69.	Ilima	Upgrading of Kyang'a Dispensary – construction of staff quarters	3,500,000		Ongoing
70.	Ukia	Construction of male wards and theatre at mukuyuni sub county hospital	4,000,000		Not started
71.	Kikumbulyu South	Kalungu dispensary -Construction of Staff quarters and upgrading	4,000,000		Not started
72.	Mavindini	Renovation Iani Dispensary	4,000,000		Complete
73.	Ukia	Upgrading/Construction of Ward at Mukuyuni Sub county Hospital	4,000,000		Not started
74.	Mavindini	Upgrading of Mavindini Health center	4,400,000		Not started
75.	Kasikeu	Renovation of Maternity wing and Upgrading of Kasikeu Model Health Centre	4,500,000		Ongoing

76.	Masongaleni	Upgrading Kithyululu Model Health Centre	4,750,000		Ongoing
77.	Masongaleni	Upgrading Ngwata Maternity Centre	4,750,000		Ongoing
78.	Muvau/Kikumini	Kikumini Model health center	5,000,000		Ongoing
79.	Nguu/Masumba	Thithi Dispensary	5,000,000		Not started
80.	Kithungo/ Kitundu	Upgrading Ngai Health Center	5,000,000	4,570,047	Complete
81.	Nguu/Maumba	Construction of Kwa ndava Dispensary	5,941,651	5,141,679	Complete
82.	Kithungo/Kitundu	CONSTRUCTION OF 2BEDROOM STAFF HOUSE, CHAINLINK FENCING, SEPTIC TANKS, INCINERATOR, PLACENTA	6,981,895		Ongoing
No	Ward	Description	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31st March 2024	Current status
		PIT,CIVIL AND DRAINAGE WORKS AT UTANGWA DISPENSARY			
83.	Muvau/Kikumini	Kambi Mawe Dispensary	7,000,000	2,970,133	Complete
84.	Kiima Kiu/Kalanzoni	Ulu dispensary (construction of a L-shaped dispensary) - Dispensary infrastructural requirements (construction of consultation room, reception, pharmacy, store, observation and sterilization room). Sanitary infrastructure - construction of latrine, septic tank, soak pit, placenta pit, ash pit and burning chamber.	7,000,000		Ongoing
85.	County wide	Purchase of medical Equipment	10,006,149		Ongoing
86.		DANIDA – Matching grant for level 2 and 3 facilities	10,530,000		Not started
87.	HQ	DANIDA- Primary healthcare in devolved context	13,732,881		Ongoing
88.		Nutrition Programme - matching grant	15,545,512	938,386	Not started
89.		Purchase of Ambulances	20,000,000		Not started
90.	HQ	Nutrition International Donor funding	21,013,780		Not started
91.	HQ	Conditional Grant - for COVID 19 Emergency response -	27,257,613		Stalled
92.	Mbooni	Completion & equipping of Mbooni isolation ward	30,000,000	1,456,937	Stalled
93.	HQ	Facility infrastructure improvement including Makueni mortuary, sultan hospital, theatre for Kibwezi and others	30,000,000	281,400	Ongoing
94.	County wide	Universal health care programme	100,000,000	60,000,000	Ongoing
95.	HQ	Conditional Allocation for Leasing of Medical Equipment	124,723,404		Ongoing

Table 40: Non Financial Performance for Health Services

Programme	Sub-program/	Key output	Key Performance Indicators	FY 2023/24		
				Targets	Actual as at 31 st March 2024	Variance

Preventive and promotive health care services	Maternal and new born health care	Increase immunization coverage	Proportion of children under one year Fully immunized	100.0	99	-1
		Increased delivery under skilled personnel	% of deliveries conducted under-skilled personnel	91.0	89	-2
			% of pregnant women attending at least 4 ANC visits	68.0	71	3
			Proportion of pregnant women attending ANC who are supplemented with Iron Folic Acid Supplementation (IFAS)	100.0	100	0
		Improved nutrition	Proportion of children 6-59 months supplemented with Vitamin A	80.0	68	-12
	NCDs	Reduced cases of NCDs	Percentage of women aged 15–49 years screened for cervical cancer	0.5	0.3	-0.2
			% of over five outpatient	0.2	0.5	0.3

Programme	Sub-program/	Key output	Key Performance Indicators	FY 2023/24		
				Targets	Actual as at 31 st March 2024	Variance
			cases patients screened for hypertension			
			% of over five outpatient cases screened for diabetes	0.2	0.6	0.4
	Mental health	Improved mental health care	No. of residents reached with counselling services	50000	36208	-13792
			No. of one on one structured sessions	5000	4142	-858
			No. of groups therapy services provided	3000	2359	-641
	Community Health Strategy	Improved community health	No. of established community health units	240.0	NA	NA
			No. of community dialogue days conducted	1000.0	1480	480
	HIV/AIDS	Improved ART uptake	% of expectant women LWHIV who are currently on ART	98.5	97	-1.5
			% of HIV positive clients linked to care	100.0	100	0
	TB	Improved cure rate	TB cure rate	93.0	93	0
			TB treatment success rate	97.0	98	1
	Health Promotion Public Health	Improve health awareness	Proportion of schools with required sanitation & hygiene standards	80.0	90	10
			The proportion of school-going children dewormed	50.0	100	50
			The number of world health days commemorated	8.0	7	-1
			Number of Radio/TV sessions held	10.0	6	-4

			Number of Health IEC materials both soft and hard designed, developed, printed and disseminated.	20000.0	11525	-8475
		Improved public health services	No. of villages declared ODF	500	1230	730
			Latrine coverage	94.0	95	1
			Inspection and Licensing of food premises	10000.0	8838	-162
Curative and rehabilitative health services	Disease surveillance	Early detection of notifiable diseases	Reporting timeliness & completeness of notifiable diseases	100.0	100	0
	Inpatient services	Reduced length of stay	The average length of stay	5.2 days	4.8 days	0.4
			Facility death rate	4.6	4.7	-0.1
			Percentage of facilities with sample referral networks	50.0	50	0
	Laboratory	Improved diagnostic services	Percentage of laboratories enrolled in External quality assurance schemes	70.0	65	-5
	Pharmacy	Reduced stock out	Number of orders placed	4	3	-1
	Rehabilitative Services	Improved physiotherapy services	No. physiotherapy visits	24,000	18471	-5,529
			No. orthopedic visits	19,500	16817	-2,683
			No. occupational therapy visits	11,500	13003	1,503
General Administration	Health Infrastructure	Improved health infrastructure	No. of health facilities renovated	10	8	-2
Programme	Sub-program/	Key output	Key Performance Indicators	FY 2023/24		
				Targets	Actual as at 31 st March 2024	Variance
	Health Automation	Improved service delivery	No. of facilities automated	4	3	-1
	Health Financing	Increased number of HH under Makueni care	Proportion of HH registered under Makueni care -%	30.00	9	-21
		Improved health insurance coverage	The proportion of population registered under NHIF	25.00	20	-5
	Human Resources for Health	Improved patient-doctor/ patient nurse ratio	No. of staff recruited	150.00	35	-115

The department was able to improve the quality of services offered in health facilities through automation of health services, renovation of 8 health facilities, increased proportion of household registered under NHIF and Makueni Care and recruitment of 35 additional healthcare staff.

4.14 Department of Devolution, Public Participation, County administration and Special Programs

The total departmental expenditure for the FY 2023/24 was Kshs **172,827,730** representing an absorption rate of 51percent against a budget of Kshs. 332,725,409. Absorption rate for recurrent was 54 percent while that of development was 17 percent. Personnel emoluments expenditure

constituted 67 percent while operations constituted 31 percent and development constituted 2 percent of the total expenditure.

Table 41: Budget and Expenditure Summary for the Department of Devolution

Expenditure item	FY 2023/24 Revised Budget (1) Estimates	Expenditures as at Mar 31, 2024	Performance (%)
Recurrent Expenditure			
Operations	88,926,573	48,710,846	55%
Maintenance	12,761,225	4801347	38%
Sub Total	101,687,798	53,512,193	53%
Personnel	212,699,685	115,324,476	54%
Total Recurrent	314,387,483	168,836,669	54%
Development Expenditure			
Capital Expenditure	23,054,646	3,991,061	17%
Total Budget	337,442,129	172,827,730	51%

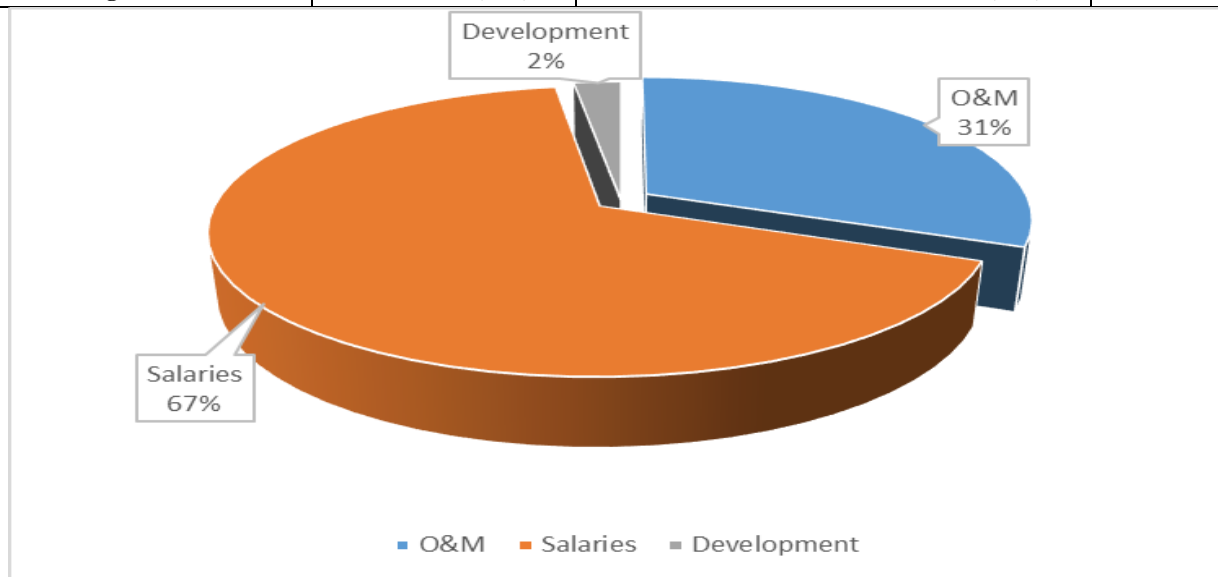


Figure 18: Expenditure per Economic Classification for Devolution Department

Development Expenditure

The department had a development expenditure of 3,991,061 representing 17% absorption rate. The department had a total of 7 projects for implementation in the FY 2023/24. The projects in the course of implementation during the third quarter were 2 while those not yet started were 5 in number.

Table 42: Department of Devolution; Development Budget and Project Status

No	Ward/HQ	Project name	FY 2023/24 Budget Estimates (1)	Expenditure as at 31 st March 2024	Status description
1.	HQ	Construction and equipping of Subcounty administration offices-Kilome & Kibwezi West	9,000,000		Not started
2.	HQ	Purchase of Firefighting & Water Rescue Equipment's	2,000,000	1,245,800	Ongoing

3.	HQ	Construction of a fire engine service bay and Workshop at Wote fire Station	800,000		Not started
4.	HQ	Renovations of Administrative office- Kithuki sub ward	651,580		Not started
5.	HQ	Fencing of Makindu Fire station	300,000		Not started
6.	HQ	Construction of Administrators Office	6,303,066	45,000	Ongoing
7.	Ward	Construction of Ward Offices at Makutano	4,000,000	2,700,261	Not started

Table 43: Non Financial Performance for Devolution

Programme	Subprogramme	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Target	Achievements as at 31 st March 2024	Variance
General administration & planning	Disaster risk mitigation and Response	Increased disaster preparedness, response and coordination	Number of disaster responses	30	35	-5
			No. of fire stations constructed	2	1	1
Participatory	Participatory	Public participation	No of villages	3,612	3612	0
Programme	Sub programme	Key Outputs (KO)	Key Performance Indicators (KPIs)	FY 2023/24		
				Target	Achievements as at 31 st March 2024	Variance
Development & Civic Education	Development & Civic Education	and Community programmes forums.	attending Public participation forums			
		Citizens sensitized, trained and educated on civic education and public participation	No. of people reached on themed Civic Education	900,000	420,000	480,000
		Operational peoples government	No of functional development committees	4087	0	4087
Co-ordination of Service Delivery and Enforcement	Service Delivery	Progress reports on implementation of projects	Monthly progress reports	12	9	3
		Barazas / forums	No. of forums / barazas	400	250	150
		Well-coordinated Decentralized Services	No of sub-county HOD meetings	12	9	3
	Enforcement	County Enforcement and compliance	Enforcement uniform purchased	20	20	0
			Number of officers trained	50	50	0
Liquor Drinks Control and Licensing	Liquor Drinks Control and Licensing	Inspections conducted	No of Liquor premises Inspected and licenced	3,000	0	3000

	Revenue generated	Amount of revenue generated	80,000,000	26,400,000	74,149,099
	Psychoeducation on drug and substance	No of people reached	2200	0	2200

4.15 County Assembly

The total cumulative expenditure for the County assembly in the third quarter of FY 2023/24 was KSh 604,994,834 which translated to an absorption rate of 64 percent against the total budget of KSh 949,001,448.

4.16 Emali Sultan Hamud Municipality

The total expenditure for the nine months of the FY 2023/24 was Kshs. **31,653,125** which translated to an absorption rate of 58 percent against a budget of Kshs. 54,930,314. The recurrent performed at 34 percent while development performed at 83 percent. Third quarter expenditures constituted of operations and maintenance 30 percent while development 70 percent.

Table 44: Budget Summary and Expenditure for Emali Sultan Hamud Municipality

Expenditure item	FY 2023/24 Revised Budget (1) Estimates	Expenditures as at Mar 31, 2024	Performance (%)
Operations	10,384,314	4,229,346.10	41%
Maintenance	17,886,000	5383780	30%
Sub Total	28,270,314	9,613,126	34%
Personnel			
Total Recurrent	28,270,314	9,613,126	34%
Development	26,660,000	22,039,999	83%
Total Budget	54,930,314	31,653,125	58%

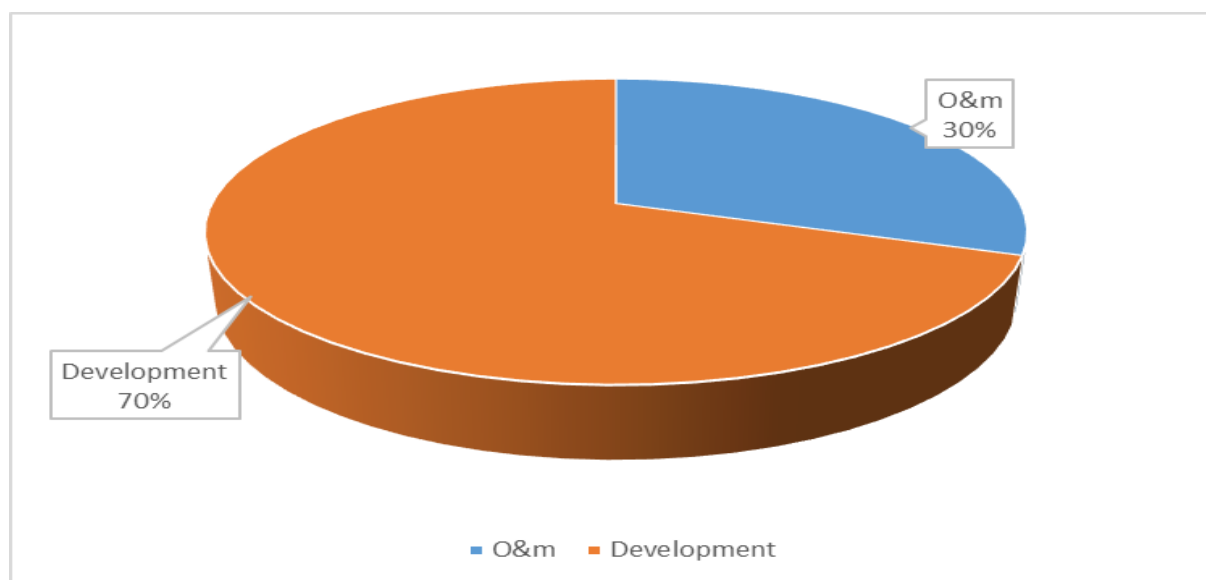


Figure 19: Expenditure per Economic Classification for Emali Sultan Hamud Municipality

Development Expenditure

The municipality spend Kshs. 22,039,999 on development activities against a budget of Kshs. 26,660,000 translating to 83 percent absorption rate in the third quarter. The municipality had 6 projects for implementation in the FY 2023/24 and only 2 projects were in the process of implementation. Projects which had not started by the end of third quarter were 4 in number.

Table 45: Emali Sultan Hamud Municipality project status

No	Ward	Expenditure item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31 st March 2024	Status Description
1	Emali-Sultan Municipality	ICT infrastructure - LAN	2,000,000	2,000,000	Not started
2	Emali-Sultan Municipality	Development of Municipal Integrated Development Plan (IDEP) and Municipal Spatial Plan	10,000,000	9,999,999	Ongoing
3	Emali-Sultan Municipality	Opening and unclogging of drainage systems	2,000,000	2,000,000	Not started
4	Emali-Sultan Municipality	Opening and sport murraming of roads at Emali and Sultan Towns	5,660,000	1,040,000	Ongoing
5	Emali-Sultan Municipality	Partitioning and equipping of Emali-Sultan Municipality Office	3,000,000	3,000,000	Not started
6	Emali-Sultan Municipality	Construction of Sultan Hamud Open Air Market - Phase 1	4,000,000	4,000,000	Not started

Table 46: Non Financial Performance for Emali Sultan Hamud Municipality

Programme	Sub Programme	Delivery Unit	Key Output	KPI	FY 2023/24		
					Target	Actuals as at 31 March 2024	Variance
Urban Development	Urban Development	Emali – Sultan Hamud Municipality	Improved road connectivity	No of KM tarmacked	0	0	0
			Improved urban development and control	No of approved development plans implemented	2	0	2
			Improved sanitation	No of dumpsite designated and protected	1	0	1
			Enhanced parking zones	Meters of parking zones established and cabro paved	0	0	0

4.17 Wote municipality

The total expenditure for the Wote Municipality in FY 2023/24 first nine months was Kshs **38,178,875** which translated to an absorption rate of 64 percent against a budget of Kshs 59,549,738.76. Absorption rate of recurrent and development were 71 and 44 percent respectively. The total third quarter departmental expenditures constituted 82 percent on operations and maintenance, and 18 percent on development expenditure.

Table 47: Wote Municipality - Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (1) Estimates	Expenditures as at Mar 31, 2024	Performance (%)
Operations	24,176,911	15,243,998	63%
Maintenance	19,899,897	16,172,699	81%
Sub Total	44,076,808	31,416,697	71%
Personnel	-	-	
Total Recurrent	44,076,808	31,416,697	71%
Capital Expenditure	15,472,931	6,762,178	44%
Total	59,549,739	38,178,875	64%

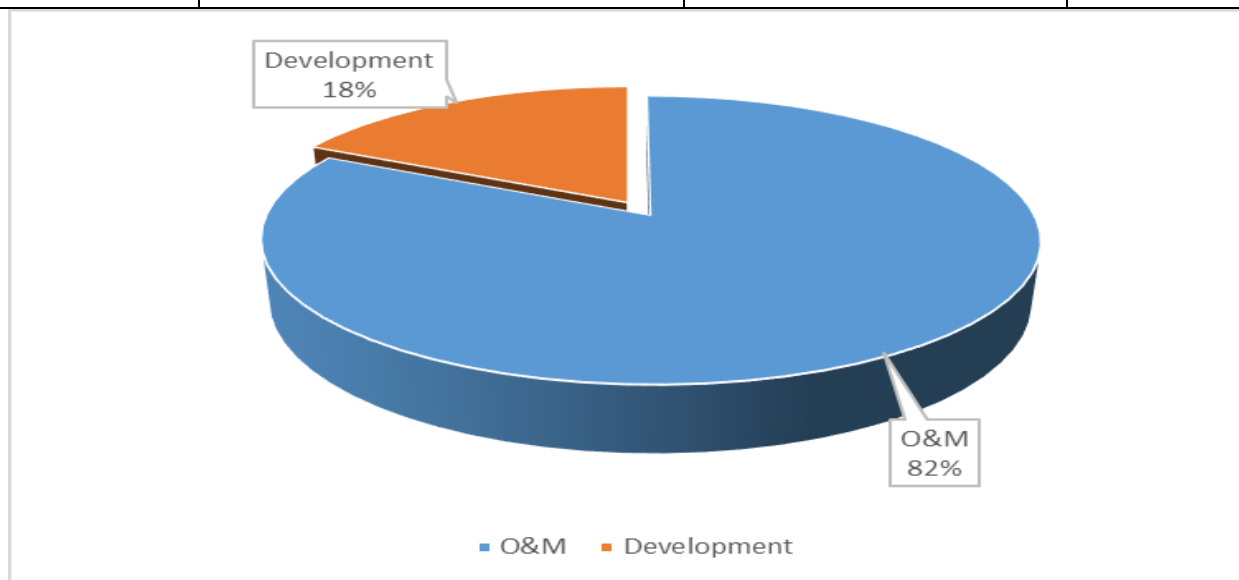


Figure 20: Wote Municipality; Expenditure by Economic Classification

Development Expenditure

The municipality spend Kshs 6,762,178 on development activities out of development budget of Kshs15, 472,931 translating to 44 percent absorption rate. The department had a total of 7 projects for implementation during FY 2023/24 and had completed only one project by end of third quarter. Projects which were in course of implementation were 3 and those not yet started were 2 in number.

Table 48: Project Status and Expenditure Wote Municipality

No	Ward	Expenditure item	FY 2023/24 Budget Estimates (1)	Expenditure as at 31 st March 2024	Project status
1.	HQ	Development and enforcement of Municipal Plans and Development control	500,000	204,000	Not started
2.	HQ	IDA (World Bank) credit: Kenya Urban Support Project (KUSP)- Urban Institutional Grants (UIG)	203,215	202,000	Ongoing
3.	HQ	IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	6,669,716	2,267,913	Ongoing
4.	Muvau/Kikumini	Erection of perimeter wall at Kingutheni Dumpsite	1,100,000	1,100,000	Not started

5.	Wote/Nziu	Cabro paving of Wote Township parking zones	3,000,000	2,988,264	Complete
6.	HQ	Opening and unclogging of drainage systems	2,000,000		Not started
7.	Kathonzweni	Construction of modern toilets in Kathonzweni towns	2,000,000		Ongoing

Table 49: Non Financial Performance for Wote Municipality

Programme	Delivery Unit	Key Outputs	Key performance indicators	FY 2023/24			Remarks
				Targets	Actual as at 31 st March 2024	Variance	
Urban Development	Wote Municipality	Tarmacked roads	No of KM tarmacked	-	0	0	
		Approved development plans	No of approved development plans implemented	2	0	2	Not started
		Improved solid waste management	No of dumpsite designated and protected	1	0	1	Improved the Wote dumpsite and constructed refill site
		Cabro paved parking zones	Meters of parking zones established and cabro paved in square meters	1500	700	800	Cabro paved Wote town along Ngooni supermarket to Kapeo Petrol Station
		Improved municipal street lighting	No of solar powered high mast floodlights installed	1	0	1	
		Improved sanitation	No of modern toilets constructed	1	0	1	Not started

4.18. Sand Conservation and Utilization Authority

The total expenditure for the FY 2023/24 was Kshs. **49,335,249** against a budget of Kshs. 74,642,065 which translated to an absorption rate of 66 percent. Recurent performance was 70 percent while development performed at 43 percent. Operations and maintenance spent Kshs. **34,156,864.03** which is 69 percent, personnel emoluments Kshs. 10,886,149.78 representing 22 percent and development Kshs. 4,292,235.00 constituting 9 of the total cumulative quarter three expenditure.

Table 50: SandAuthority; Summary of Budget and Expenditures

Expenditure item	FY 2023/24 Revised Budget (1) Estimates	Expenditures as at Mar 31, 2024	Performance (%)
Recurrent Expenditure			
Operations	29,315,000	22,998,568	78%
Maintenance	14,062,972	11,158,296	79%
Sub Total	43,377,972	34,156,864	79%
Personnel	21,264,094	10,886,150	51%
Total Recurrent	64,642,065	45,043,014	70%
Capital Expenditure	10,000,000	4,292,235	43%
Total	74,642,065	49,335,249	66%

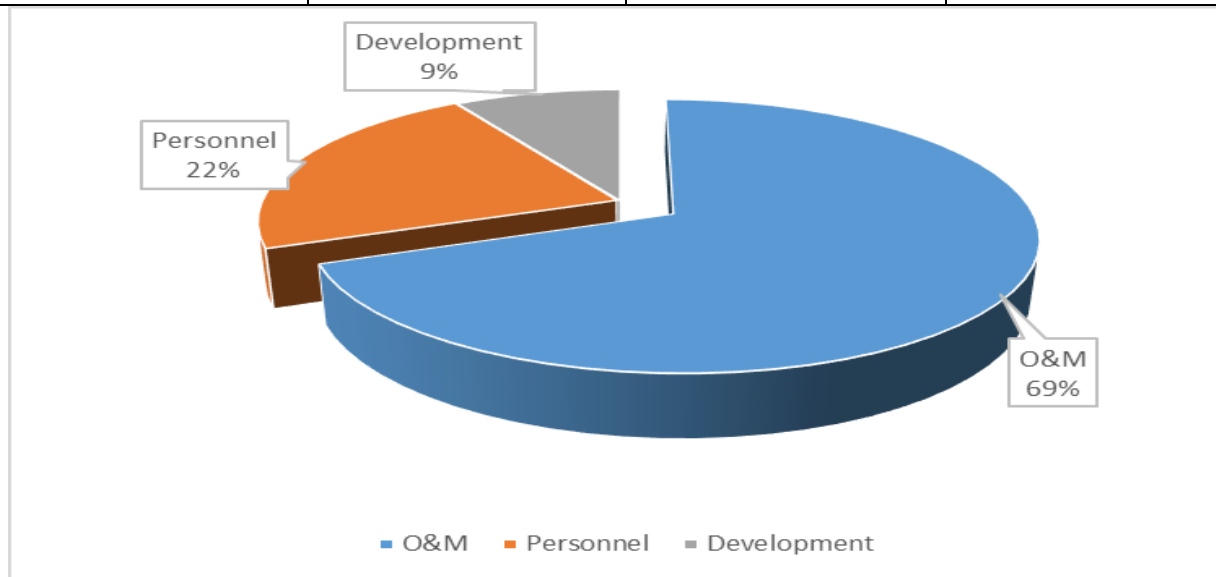


Figure 21: Expenditure per Economic classification for Sand Authority

Development Expenditure

Analysis of the development expenditure for the third quarter was Kshs. 4,292,235 which represents 43 percent performance. Sand Conservation Programme was in process of implementation while Sand Value addition and Construction of sand dams was yet to commence implementation as at end of third quarter.

Table 51: Development Expenditure and Project Status for Sand Authority

No	Ward	Expenditure item	FY 2023/24 Supplementary Budget Estimates (1)	Expenditure as at 31 st March ,2024	Project status
1	HQ	Sand Value addition and Construction of sand dams	5,000,000	4,291,320	Not started
2	HQ	Sand Conservation Programmes	5,000,000	915	Ongoing

Table 52: Non Financial Performance for Sand Authority

Program	Delivery Unit	Key Outputs	Key performance indicators	FY 2023/24			Remarks
				Targets	Actual as at 31 th march 2024	Variance	

Environmental Conservation and Management	Sand Authority	Strengthen legal frameworks	No of legal frameworks developed	1	0	1	Plans to review sand authority act
		Improved sand harvesting	No of sand dams constructed	3	1	2	Constructed sand dam at Kaiti River near Wote Town
		Enhanced community awareness	No of sensitization forums carried out	30	16	14	Carried sensitization forums for sand harvesting and conservation

5.0. CHALLENGES, LESSONS LEARNT AND RECCOMENDATIONS

5.1 Challenges

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

a) Delayed equitable share, loans and grants releases

The County received a disbursement equivalent to seven months instead of the anticipated nine months, as outlined in the National equitable share distribution schedule for the FY 2023/24. According to the schedule, Makueni County was expected to receive Kshs. 6,299,318,406 for the first nine months of the year. However, the County received a total of Kshs. 4,904,167,358 for the same duration.

b) Delayed finalization of Project designs

There were delays in undertaking project designs and feasibility studies. This was finalized within the third quarter and most of the projects have been procured and are at inception level.

c) Inadequate Human Resources

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

d) Protracted Heavy Rains

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

5.2 Lessons Learnt During Half Year Budget Implementation

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

- i) **Proper Project Conceptualization and Design:** There is need to ensure proper project concept notes are prepared before any project is funded in the budget. The concept notes will be the basis upon which departments will seek for funding. This is expected to address proper project costing and scoping.
- ii) **Resource mobilization:** The County needs to take advantage of the avenues provided by the Council of Governors to lobby for timely exchequer releases. Concerted efforts should also be enhanced towards one government approach in resource mobilization.

- iii) **Capacity Development of Human Resource:** Departments should enhance capacities of their human capital so as to increase their efficiency and productivity. Maintenance and adoption of employee training plans for all staff should be strictly followed and implemented.
- iv) **Partnerships and collaborations:** There is need for enhanced cooperation with the national government and development partners through frequent consultative meetings and technical support. This is expected to expedite implementation of jointly implemented programs.

5.3 Recommendations

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

- i. **Fast Track Project Implementation:** Ensure timely execution of procurement preceding activities including feasibility studies, project designs, site identification, verification and cabinet paper preparation. Ensure strict adherence to work plans for the ongoing projects. These measures will minimize the extension of projects into subsequent financial years.
- ii. **Human Resource Planning and Capacity Building** -continue collaborative efforts with the County Public Service Board to address inadequate human resources in key technical areas. Prioritize capacity building for existing staff to enhance efficiency and productivity.
- iii. **Designing of Climate-Resilient Project:** Develop and implement strategies for climate-resilient projects. Consider the potential impact of extreme weather conditions on construction schedules and project feasibility, and plan accordingly.
- iv. **Resource Mobilization Collaboration:** Encourage collaborative efforts among all county government departments/entities to enhance resource mobilization. Joint endeavors, grants and partnerships can contribute to the successful delivery of socio-economic transformation projects.
- v. **Implementation of Performance-Based Budgeting:** Consider adopting a performance-based budgeting approach, linking funding to specific project goals and outcomes. This can enhance accountability and align financial resources with the desired results.