

COUNTY GOVERNMENT OF KITUI



MINISTRY OF FINANCE, ECONOMIC PLANNING & REVENUE MANAGEMENT

Department of Economic Planning

County Budget Review and Outlook Paper

SEPTEMBER, 2025

COUNTY GOVERNMENT OF KITUI

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KITUI

FINANCE, ECONOMIC PLANNING AND REVENUE MANAGEMENT

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Ref No. CGKTI/CT/FIN/34/II(25)

1st OCTOBER, 2025

The Ag. Clerk
County Assembly of Kitui
P.O. Box 694 – 90200
KITUI



Dear Madam,

RE: SUBMISSION OF COUNTY BUDGET REVIEW AND OUTLOOK PAPER 2024/2025

Forwarded herewith please find attached the Kitui County Budget Review and Outlook Paper 2024/2025 in line with Section 118 (4)(a) of the Public Finance Management Act 2012.

Kind regards,

Peter Mwikya Kilonzo,
County Executive Committee Member
Finance, Economic Planning and Revenue Management

Copy to:

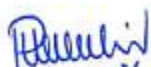
1. H. E. The Governor
2. Ag. County Secretary
3. Speaker – County Assembly of Kitui

FOREWORD

The County Budget Review and Outlook Paper (CBROP), is prepared in accordance with Public Finance Management Act, 2012. It is the twelfth to be prepared by the County Government of Kitui under the devolved governance structure. The outlook presents the actual fiscal performance of the FY 2024/2025 and projection of the 2025/26 FY hence making comparative analysis to the budget appropriations. The paper highlight the recent key economic development for the period under review for both the National and County Government. The report further provides an updated Medium Term Expenditure Framework (MTEF) financial forecasts and states how these projections deviated from estimates contained in the last County Fiscal Strategy Paper (CFSP) and actual budget for 2024/25 financial year (FY).

The paper also shows how the actual performance at the local and national level in 2024/25 FY affected the County's compliance with the fiscal responsibility principles and financial objectives as detailed in CFSP 2025. The County Government in collaboration with the National Government is implementing strategies and reforms geared towards accelerated economic growth and realization of the sixteen sector manifesto that include; Agriculture, Water, Health, Education, Urban, Roads & Construction, Trade & Investments, Micro Small & Medium Enterprises (MSMEs), Cooperatives Societies, Tourism & Hospitality, Women Youth & PWDs, Environment, Energy, Information & Communication, Security and Bodaboda for the residents of Kitui County. Implementation of various projects in 2024/25 FY proved to bear fruits through successful irrigation project, water infrastructure, hybridization and piping, road gravelling and skills development among others.

The outlook gives a clear comparison of own revenue generation, grants and loans; and equitable share from the national government and other development partners hence gives appropriate recommendations on the changes in revenue. The County Government is committed and will continue to improve the welfare of the residents through implementation of life changing programs as outlined in the County Integrated Development Plan (CIDP) 2023 - 2027.



Peter Mwikya Kilonzo,
CECM, Ministry of Finance, Economic Planning & Revenue Management
County Government of Kitui.

ACKNOWLEDGEMENT

The preparation of CBROP 2025 was collaborative, with stakeholders drawn from all sectors, departments and agencies of County Government of Kitui. The process was led by technical team from the department of Economic Planning and was accomplished through the commitment, dedication, sacrifice and determination of all the members of staff of the County Government.

I would like to pay special thanks to the officers working under Economic Planning Department, led by Director Paul Kimwele, Assistant Directors Victor Mwangi and Solomon Musembi and all County economists and statisticians – Daniel Mbathi, Bonface Muli, Faith Muna, Charles Mulatia, Geoffrey Gisaina, Linda Musee, Mary Muthui, Felistus Munyao, Gabriel Mitau, Dickens Mutunga, Onesmus Kaki, Joy James and Doris Samuel, for the critical role they played in the development of this County Budget Review and Outlook Paper. Their dedication on this course led to preparation of the plan within the stipulated timeframe

I may not mention everybody, but do acknowledge all those individuals who directly or indirectly contributed to the success of development and production of this paper.



Patrick Masila Munuve,
Chief Officer – Economic Planning & Budgeting
County Government of Kitui

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ABBREVIATIONS

ADP	Annual Development Plan
ADSE	Anglican Development Southern Eastern
ASDSP	Agricultural Sector Development Support Program
CBROP	County Budget Review and Outlook Paper
CFSP	County Fiscal Strategy Paper
CHPs	Community Health Promoters
CIDP	County Integrated Development Plan
CLIDP	Community Level Infrastructure Development Projects
CMMB	Catholic Medical Mission Board
COFOG	Classification of Functions of Government
ECDE	Early Childhood Development Education
FY	Financial Year
GCP	Gross County Product
GDP	Gross Domestic Product
HDU	High Dependency Unit
ICU	Intensive Care Unit
IFMIS	Integrated Financial Management Information System
KCRH	Kitui County Referral Hospital
KDSP	Kenya Devolution Support Programme
KSHS	Kenya Shilling
MCH	Maternal and Child Health
MSME	Micro Small and Medium Enterprises
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
NBU	New - born Unit
O&M	Operation and Maintenance
OPD	Out Patient Department
PE	Personnel Emolument
PFMA	Public Finance Management Act
PO	Producer Organizations
SDL	State Department for livestock
SEKEB	South Eastern Kenyan Economic Block
SIVAP	Small Irrigation Value Addition Project
TIMPs	Technology, Innovations and Management Practices
VTC	Vocational Training Centre
WBR	World Bicycle Relief

Legal Basis for the Publication of the County Budget Review and Outlook Paper

The County Budget Review and Outlook Paper is published in accordance with Section 118 of the Public Finance Management Act, 2012. The law states that:

1. A County Treasury shall –
 - a) prepare a County Budget Review and Outlook Paper in respect of the county for each financial year; and
 - b) Submit the paper to the County Executive Committee by 30th September of that year.
2. In preparing the county Budget Review and Outlook Paper, the County Treasury shall specify –
 - a) details of the actual fiscal performance in the previous year compared to the budget appropriation for that year;
 - b) updated economic and financial forecasts with sufficient information to show changes from the most recent County Fiscal Strategy Paper;
 - c) information on –
 - i. any changes in the forecasts compared with the County Fiscal Strategy Paper;
 - ii. how actual financial performance for the previous financial year may have affected compliance with fiscal responsibility principle, or the financial objective in the County Fiscal Strategy Paper for that year; and
 - d) Reasons for the deviations from the financial objectives in the County Fiscal Strategy Paper together with proposal to address the deviations and estimated time for doing so.
3. The County Executive Committee shall consider the County Budget Review Paper with a view to approving it, with or without amendments, within fourteen day after its submission.
4. Not later than seven days after the County Budget Review and Outlook Paper is approved by the County Executive Committee, the County Treasury shall –
 - a) Arrange for the Paper to be laid before the County Assembly; and
 - b) As soon as practicable after having done so, publish and publicise the Paper.

Fiscal Responsibility Principles for the County Governments

In line with the Constitution, the Public Finance Management (PFM) Act, 2012, sets out the fiscal responsibility principles to ensure prudent and transparent management of public resources. The PFM Act, 2012, (Section 107) states that:

- 1) A County Treasury shall manage its public finances in accordance with the principles of fiscal responsibility set out in subsection (2), and shall not exceed the limits stated in the regulations.
- 2) In managing the county government's public finances, the County Treasury shall enforce the following fiscal responsibility principles- (a) the county government's recurrent expenditure shall not exceed the county government's total revenue; (b) over the medium term a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure; (c) the county government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the county government's total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly; (d) over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure; (e) the county debt shall be maintained at a sustainable level as approved by county assembly; (f) the fiscal risks shall be managed prudently; and (g) a reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future.
- 3) For the purposes of subsection (2) (d), short-term borrowing shall be restricted to management of cash flows and shall not exceed five percent of the most recent audited county government revenue.
- 4) Every county government shall ensure that its level of debt at any particular time does not exceed a percentage of its annual revenue specified in respect of each financial year by a resolution of the county assembly.
- 5) The regulations may add to the list of fiscal responsibility principles set out in subsection (2).

EXECUTIVE SUMMARY

The core purpose of the 2025 CBROP is to provide a review of the previous fiscal performance and how this impacts the financial objectives and fiscal responsibility principles. These are set out in the last County Fiscal Strategy Paper (CFSP), which provides the basis for the revision of the current budget in the context of supplementary estimates and informs the choice of broad fiscal parameters underpinning the next budget and medium-term expenditure framework.

Analysis of the 2024/25 FY fiscal performance depicted a slight decline in absorption rate of County funds from 87.12% to 85.79%. There was a great improvement in the performance in revenue collection owing to setting realistic historical target, strict enforcement and favourable economic activities in the county.

Kenya's economic performance is projected to pick up in 2025 and 2026, with real GDP growth projected at around 5.3 percent. On the supply side, growth will be driven by resilient agriculture, steady services, and gradual improvement in industry. The agriculture sector will be driven by favourable weather conditions and productivity-enhancing government interventions. Linkages with other sub-sectors will boost the agro-processing industries, merchandise exports, as well as households' incomes.

The departments need to rationalise their budget to align resources availability to needs, allocating funds to high impact projects. The Ministry of Finance, Economic Planning & Revenue Management plans to complete full automation of its revenue collection to improve revenue collection. The County Government managed to collect Kshs. 895,416,036 from own source revenue reflecting 78.2% of the targeted amount of Kshs. 1,145,025,058. This represents a 73.18% increase from 2023/24 FY performance whereby Kshs. 517,049,815 was collected. The increase was majorly attributed to the realistic target setting, strict enforcement and favourable economic activities in the County.

On the expenditure side, the County Government continued to rationalize expenditures to improve efficiency and reduce wastage. In the medium term, expenditure management is expected to improve given the various budget rationalisation reforms undertaken and because of tightening of the fiscal framework to create room for more productive expenditures.

Global economic growth is projected to moderate to 3.0 percent in 2025 from 3.3 percent in 2024 before marginally improving to 3.1 percent in 2026 (Table 13). The slowdown is largely attributed to fading of strong tariff front-loading effects in early 2025 leaving a drag on growth, trade policy uncertainty, elevated effective United States of America's (USA) tariff rates, and persistent geopolitical tensions. Global inflation is expected to ease in 2025 and 2026, driven by lower energy prices, and reduced global demand. Central banks in the major economies have continued to lower interest rates, but at a more cautious and uneven pace depending on inflation and growth outlooks.

I. INTRODUCTION

A. Objective of the County Budget Review and Outlook Paper (CBROP) 2025

1. The main objective of the 2025 County Budget Review and Outlook Paper (CBROP) is to review the fiscal performance for 2024/25 FY and how this impacts the financial objectives and fiscal responsibility principles set out in the last County Fiscal Strategy Paper 2024/25 released in February 2024. The paper further outlines the expenditure and revenue in 2024/25 FY providing budgeting basis in the current financial year of 2025/26 and medium term expenditure.
2. The CBROP, like the CFSP links policy, planning and the budgeting through reviewing the performance of the government in line with the budget and the laid down policies as tied to the broad priorities. These policies include the Kenya Vision 2030 and its Medium Term Plans (MTP) IV, the County Integrated Development Plan (CIDP (2023-2027) and all other national and county policies relevant to planning.
3. The report rolls out the implementation of the development projects initiated in 2024/25 financial year, and continues to address the “Kitui Promise” under the sixteen sector manifesto priority areas. These sectors include Agriculture, Water, Health, Education, Urban, Roads & Construction, Trade & Investments, Micro Small & Medium Enterprises (MSME), Cooperatives Societies, Tourism & Hospitality, Women Youth & PWDs, Environment, Energy, Information & Communication, Security and Bodaboda.
4. The rest of the paper is organised as follows: Section II provides a review of the fiscal performance in FY 2024/25 and its implications on the financial objectives set out in 2024/2025. This is followed by brief highlights of the recent economic developments and updated revenue and expenditure in section III. Section IV provides the resources allocation framework, while Section V gives the development projects implemented in 2024/2025 FY.

II. REVIEW OF FISCAL PERFORMANCE IN FY 2024/25

B. Overview

5. The fiscal performance shows a decline in absorption rate from 87.12% in FY 2023/24 to 85.79% absorption in FY 2024/25, and revenue side where revenue collection improved by 73.18% from Kshs. 517,049,815 in FY 2023/24 to Kshs. 895,416,036 in FY 2024/25.

6. The total revenue generated by the county over the period was Kshs, 895,416,036 up from Kshs 517,049,815 collected during FY 2023/2024 amounting to a 73.18% increase. The table 5 shows performance of revenue collection per ministry in the period under review. The county achieved 78.20% of the set revenue target amounting to Kshs. 1,145,025,058.

C. 2024/25 Fiscal Performance

7. The table below presents the fiscal performance for the FY 2023/24 and FY 2024/25 together with the deviations from the original budget estimates of FY 2024/25.

Table 1: Revenue and Expenditure Summary for 2023/24 -2024/25FY

	2023/24		2024/25		Deviations (Actual/ Target FY2024/25)	Percentage Deviation (2024- 25/2023-24)
	Actual	Target	Actual	Target	(%)	%
A. TOTAL REVENUE AND GRANT						
1. Revenue	12,492,382,697	13,426,691,833	13,276,477,133	13,526,086,526	-1.8%	6.3%
Equitable Share	9,963,127,985	10,829,486,936	10,885,967,728	10,885,968,099	0.0%	9.3%
Other Revenues	2,529,254,712	2,597,204,897	2,390,509,405	2,640,118,427	-9.5%	-5.5%
Locally Generated Revenue	517,049,816	585,000,000	895,416,036	1,145,025,058	-21.8%	73.2%
Unspent Balances b/fwd.	2,012,204,897	2,012,204,897	1,495,093,369	1,495,093,369	0.0%	-25.7%
2. Grants						
HSSF/HSPS - (DANIDA/IDA)	16,112,250	16,112,250	13,601,250	13,601,250	0.0%	-15.6%
Urban Institutional Grant (KUSP)			32,309,300	35,000,000	-7.7%	0.0%
IDA (World Bank) - Kenya Devolution Support Programme - II (KDSP II)				37,500,000	-100.0%	0.0%
Agriculture Sector Development Support Programme (ASDSP)	1,792,965	1,292,965		10,918,919	-100.0%	-100.0%
World Bank loan for National Agricultural and Rural Inclusive Growth Project	4,261,826	5,000,000			0.0%	-100.0%
World Bank (Emergency Locust Response Project (ELRP))	132,498,510	133,683,244		121,025,000	-100.0%	-100.0%

	2023/24		2024/25		Deviations (Actual/ Target FY2024/25)	Percentage Deviation (2024- 25/2023-24)
	Actual	Target	Actual	Target	(%)	%
IDA(World bank)Credit National Agricultural Value Chain Development Project(NAVCDP)	199,781,563	200,000,000	96,664,363	151,515,152	-36.2%	-51.6%
World bank Credit to Finance Locally -Led Climate Action Program (FLLoCA)	216,807,064	216,807,064	20,187,326		100.0%	-90.7%
Court fines		50,000		50,000	-100.0%	0.0%
Mineral royalties		336,118		-	0.0%	0.0%
Livestock Value Chain Support Projects		14,323,680			0.0%	0.0%
De-Risking and Value Enhancement (DRIVE)		63,341,980			0.0%	0.0%
Fertilizer Subsidy		179,499,580			0.0%	0.0%
Road Maintenance Fuel Levy			152,421,270		100.0%	100.0%
Community Health Promoters Project				74,100,000	-100.0%	0.0%
Basic Salary Arrears for County Government Workers				43,756,694	-100.0%	0.0%
IDA (World Bank) - Credit: Kenya Urban Support Programme (KUSP) - Urban Development Grant (UDG)				41,801,769	-100.0%	0.0%
County Aggregation and Industrial Parks (CAIP) Programme				250,000,000	-100.0%	0.0%
Total Grants	571,254,178	830,446,881	315,183,509	779,268,784	-59.6%	-44.8%
Total	13,063,636,876	14,257,138,714	13,591,660,642	14,305,355,310	-5.0%	4.0%
B. EXPENDITURE						
1. Recurrent	8,590,482,401	8,881,658,967	8,991,473,766	9,553,601,738	-5.9%	4.7%
Salaries and Wages	5,363,094,440	5,394,680,360	5,527,110,609	5,559,624,872	-0.6%	3.1%
O&M/Others	3,227,387,961	3,486,978,607	3,464,363,157	3,993,976,865	-13.3%	7.3%
2. Development	3,830,886,978	5,375,479,746	3,281,259,813	4,751,753,572	-30.9%	-14.3%
Total	12,421,369,379	14,257,138,713	12,272,733,579	14,305,355,310	-14.2%	-1.2%
C. SURPLUS/ (DEFICIT)	642,267,497		1,318,927,063			

Source: Ministry of Finance, Economic Planning & Revenue Management

Notes

- i. **Equitable share:** This is the amount of funds the county government expected to receive from the national government, as shared out using the Commission on Revenue Allocation formula, which was not disbursed in full for the review period.

Revenue

a. Equitable Share and Grants

The total disbursement to the county revenue fund account during the financial year 2024/2025 was Kshs 10,885,967,728, representing 99.99% of the total equitable share the county expected to receive from National Treasury. The amount disbursed increased by 9.26% from previous financial year of 2023/24 FY which was Kshs. 9,963,127,985.

Over the same period, the county expected to receive grants totalling to Kshs 779,268,784 from international donors (World Bank, SWEDEN and DANIDA) and conditional grants from the National Government. However, the County Government received grants totalling to Kshs. 315,183,509 during the period under review as shown in Table 2.

Cumulatively, the amount of grants budgeted during the year was Kshs. 779,268,784. This excludes the revote amount of Kshs. 529,381,648 which is part of Kshs 1,495,093,369 revote that was brought forward (see table 4). Nevertheless, only Kshs 844,565,157 was received as grants, representing 65.54% of the total budgeted grants leaving a balance of Kshs 636,693,871 which may or may not be received depending with the discretion of the respective donor organization. Table 2 shows schedule of disbursement of equitable share under the review period.

Table 2: Schedule of Disbursement of Equitable Share in FY 2024/25

Month	Date received	Amount
July	24-Sep-24	920,506,390
August	17-Oct-24	866,358,955
September	14-Nov-24	920,506,390
October	18-Nov-24	866,358,955
November	16-Dec-24	18,638,660
November	16-Dec-24	925,307,257
December	19-Feb-25	870,877,418
January	25-Mar-25	925,307,257
February	15-Apr-25	925,307,257
March	15-May-25	870,877,418
April	28-May-25	979,737,096
May	20-Jun-25	925,307,257
June	26-Jun-25	870,877,418
	Total	10,885,967,728

Source: Ministry of Finance, Economic Planning & Revenue Management

b. Grants

In addition, the County Government received grants totalling to Kshs. 315,183,509 during the period under review. The breakdown for the grants was as follows: -

Table 3: Grants performance in FY 2024/25

Source	Date received	Amount
World bank Credit to Finance Locally -Led Climate Action Program (FLLoCA)	17-Jul-25	20,187,326

Source	Date received	Amount
Urban Institutional Grant (KUSP)	4-Jul-25	32,309,300
HSSF/HSPS - (DANIDA/IDA)	10-Jul-25	13,601,250
IDA(World bank)Credit National Agricultural Value Chain Development Project(NAVCDP)	4-Jul-25	96,664,363
Road Maintenance Fuel Levy	18-Jun-25	152,421,270
Totals		315,183,509

Source: Ministry of Finance, Economic Planning & Revenue Management

Table 4: Grants Performance in FY 2024/25

Source	Amount Approved in CARA 2024	Grant Revote from FY 2023/24	Cummulative Grant Amount FY 2024/25	Receipts in the FY 2024/25	Outstanding Balance not Received
Agriculture Sector Development Support Programme (ASDSP)	10,918,919	25,735	10,944,654	25,735	10,918,919
National Agricultural Rural Inclusive Growth Project Account	0	6,502,493	6,502,493	6,502,493	0
World bank Credit to Finance Locally -Led Climate Action Program (FLLoCA)	0	191,238,473	191,238,473	211,425,799	-20,187,326
KDSP - World Bank	37,500,000	39,666,974	77,166,974	39,666,974	37,500,000
World Bank (Emergency Locust Response Project (ELRP))	121,025,000	75,226,072	196,251,072	75,226,072	121,025,000
IDA(World bank)Credit National Agricultural Value Chain Development Project(NAVCDP)	151,515,152	116,684,923	268,200,075	213,349,286	54,850,789
HSSF/HSPS - (DANIDA/IDA)	13,601,250		13,601,250	13,601,250	0
Court fines	50,000		50,000	-	50,000
Community Health Promoters Project	74,100,000		74,100,000	-	74,100,000
Basic Salary Arrears for County Government Workers	43,756,694		43,756,694	-	43,756,694
Urban Institutional Grant (KUSP)	35,000,000	2,646	35,002,646	32,311,946	2,690,700
IDA (World Bank) - Credit: Kenya Urban Support Programme (KUSP) - Urban Development Grant (UDG)	41,801,769		41,801,769	-	41,801,769
County Aggregation and Industrial Parks (CAIP) Programme	250,000,000	100,000,000	350,000,000	100,000,000	250,000,000
Road Maintenance Fuel Levy	-	34,332	34,332	152,455,602	-152,421,270
Kitui County Village	-	362,908	362,908	362,908	0

Source	Amount Approved in CARA 2024	Grant Revote from FY 2023/24	Cummulative Grant Amount FY 2024/25	Receipts in the FY 2024/25	Outstanding Balance not Received
Polytechnics Grant Account					
Total	779,268,784	529,381,648	1,308,650,432	844,565,157	636,693,871

Source: Ministry of Finance, Economic Planning & Revenue Management

The County received grants amounting to Kshs. 315,183,509 for the period under review registering a deficit of Kshs 636,693,871 above the total cumulative grants.

c. Own Source Revenue Generated

8. The total revenue generated by the county over the period was **Kshs, 895,416,036** up from Kshs 517,049,815 collected during FY 2023/2024 amounting to a 73.18% increase. The table 5 shows performance of revenue collection per ministry in the period under review. The county achieved **78.20%** of the set revenue target amounting to Kshs. 1,145,025,058.

Table 5: Own Source Revenue Generated by Ministry for the Period ending 30th June 2025

Spending Entity	Annual Target	Annual Realization	Percentage Realized
Office of the Governor	35,875,855	23,091,500	64.37%
Ministry of Water & Irrigation	1,623,262	2,877,300	177.25%
Ministry of Roads, Public Works & Transport	5,250,571	3,701,596	70.50%
Ministry of Health & Sanitation	754,386,956	631,303,155	83.68%
Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	1,374,464	1,753,607	127.58%
Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	915,379	296,850	32.43%
Ministry of Culture, Gender, Youth, ICT, Sports & Social Services	401,394	368,690	91.85%
Ministry of Finance, Economic Planning & Revenue Management	150,277,849	103,787,665	69.06%
Ministry of Agriculture & Livestock	23,039,053	11,863,685	51.49%
Ministry of Lands, Housing and Urban Development	41,165,812	36,861,693	89.54%
Kitui Municipality	84,958,394	50,073,118	58.94%
Mwingi Municipality	45,756,069	29,437,177	64.34%
Totals	1,145,025,058	895,416,036	78.20%

Source: Ministry of Finance, Economic Planning & Revenue Management

Ministry of Water & Irrigation performed well in the collection of revenue with a 177.25 percent collecting Kshs 2,877,300 against a target of Kshs 1,623,262. Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives was the second-best performing entity. Table 6 gives reasons for underperformance or over performance of each revenue stream.

Table 6: Own Source Revenue Generated by Revenue Streams for the period ending 30th June, 2025

No	Revenue Stream	Annual Targeted Revenue (Kshs) 2023/24	Actual Revenue 2023/24	Annual Targeted Revenue (Kshs) 2024/25	Actual Revenue 2024/25	Variance
1	Receipts from Sale of Agricultural Goods (Sell of seedlings from ATC)	671,222	1,015,530	714,125	386,110.00	(328,015)
2	Borehole Drilling	2,156,369	1,011,000	1,623,262	2,828,000.00	1,204,738
3	Engineering and Works Levy	6,752	6,000		49,300.00	49,300
4	Ploughing	46,142	157,650	1,200,000	1,278,850.00	78,850
5	Training/Learning Centre Fee	5,627,014	7,622,608	4,937,412.00	2,536,250.00	(2,401,162)
6	Agricultural show	2,813,506	3,982,200	6,611,050	5,612,650.00	(998,400)
7	Slaughter Houses Inspection Fee	45,270	19,400	33,061	18,000.00	(15,061)
8	Meat Inspection/Veterinary Services	873,211	1,030,312	1,799,719	1,797,225.00	(2,494)
9	Certificate to Transport/Movement permits	401,000	601,340	1,218,011	249,250.00	(968,761)
10	Dispatch note & Flayer License	7,091	12,300	20,961	8,850.00	(12,111)
11	Sand approval fee, pollution & penalties	6,182,327	566,500	915,379.34	273,350.00	(642,029)
12	Ministry of Health and Sanitation	350,500,826	272,308,709	754,386,956	631,303,155.00	(123,083,801)
13	Ministry of Culture, Gender, Youth, ICT, Sports & Social Services	214,347	251,480	401,394.00	368,690.00	(32,704)
14	Land rates	15,912,597	12,776,097	21,674,314.21	23,088,750.00	1,414,436
15	Penalties & penalties	126,068	192,240	392,240.00	725,190.00	332,950
16	Land Administration Fees	12,862,327	13,215,053	31,158,512.81	17,558,239.00	(13,600,274)
17	Alcoholic Drinks License	14,468,391	22,476,805	35,875,855.33	23,091,500.00	(12,784,355)
18	Inspection of Schools and ECD centres	107,173	0	-	-	0
19	Weights and measures	750,213	485,330	988,670.03	1,031,670.00	43,000

No	Revenue Stream	Annual Targeted Revenue (Kshs) 2023/24	Actual Revenue 2023/24	Annual Targeted Revenue (Kshs) 2024/25	Actual Revenue 2024/25	Variance
20	Other county investments-Crusher	1,607,598	0			0
21	Cooperative Audit	375,107	375,794	385,794.00	721,937.00	336,143
22	Hire of Machines in Trade Department	535,867	1,226,368			0
23	Game reserves and park fees	107,171				0
24	Single Business Permits	83,056,943	86,654,680	107,533,497.00	94,413,064.00	(13,120,433)
25	House and Stalls Rents	3,010,359	2,917,240	3,468,000.00	2,292,000.00	(1,176,000)
26	Market Fees	16,060,908	15,129,916	21,592,965.00	15,889,672.00	(5,703,293)
27	Cess	9,913,071	15,576,016	62,735,771.00	11,844,750.00	(50,891,021)
28	Sign Board & Advertising	25,430,931	21,979,450	25,321,173.68	22,232,640.00	(3,088,534)
29	Transportation Fees	12,768,772	15,671,600	16,668,150.00	15,664,654.00	(1,003,496)
30	Slaughter Fees	1,946,406	2,598,455	2,598,455.00	2,355,975.00	(242,480)
31	Burial Fees	16,290	17,900	17,900.00	28,800.00	10,900
32	Parking fees	16,380,733	17,166,243	40,746,829.00	17,749,815.00	(22,997,014)
33	Sale & search of assets	17,996	5,600	5,600.00	17,700.00	12,100
	TOTAL OWN SOURCE REVENUE	585,000,000	517,049,816	1,145,025,058	895,416,036	(249,609,022)
	NHIF Arrears		121,742,201			
	Revenue From Public Health not Swipped into CRF by close of FY 2023/24		7,275,250			
	Increase in the Revenue target for the Ministry of Health and Sanitation to cater for FIF allocation during the 1st Quarter of the FY 2025/2026					0
	Total Collection inclusive of	585,000,000.01	646,067,266.95	1,145,025,058.41	895,416,036.00	(249,609,022)

No	Revenue Stream	Annual Targeted Revenue (Kshs) 2023/24	Actual Revenue 2023/24	Annual Targeted Revenue (Kshs) 2024/25	Actual Revenue 2024/25	Variance
	NHIF arrears					

Source: Ministry of Finance, Economic Planning & Revenue Management

Figure 1: Pie Chart of Budgeted Revenue by Source

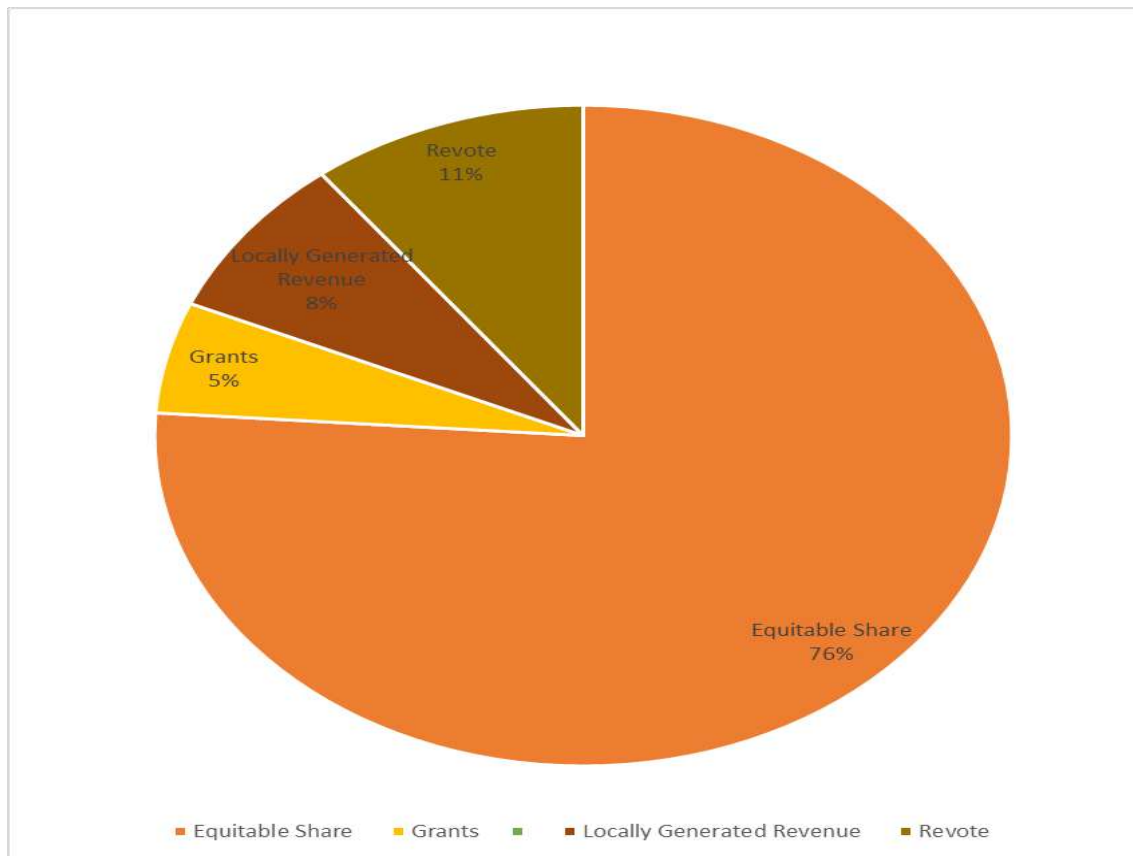
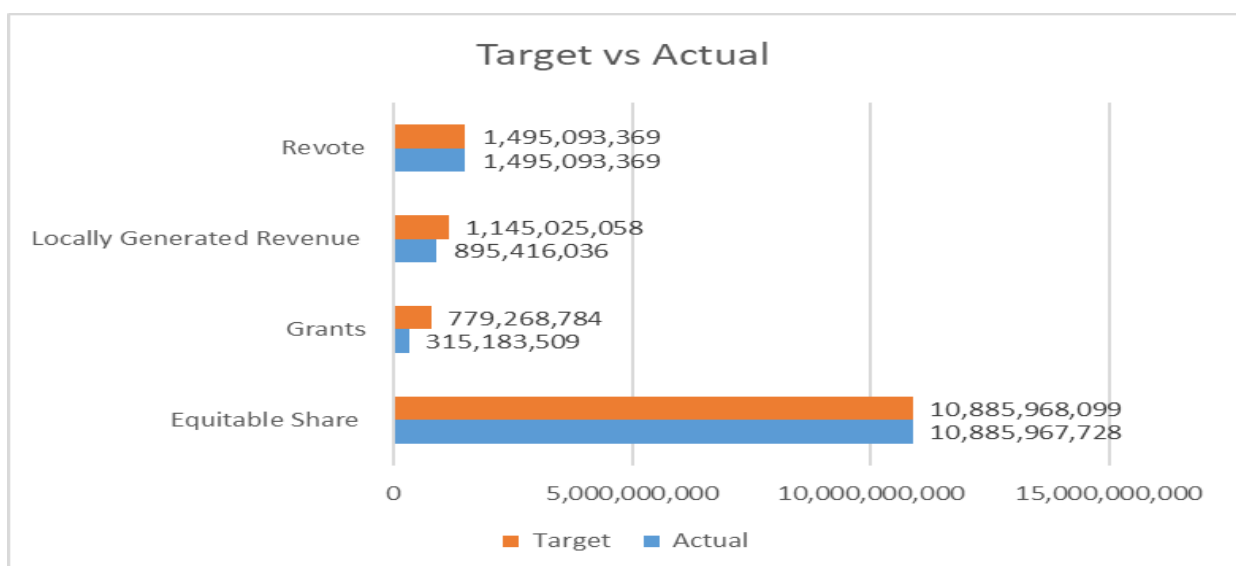


Figure 2: Bar graph of budgeted vs Actual Revenue by Source



Expenditure

9. During FY 2024/2025, the approved budget for the county was Kshs. 14,305,355,310 comprising of 66.8% recurrent (Kshs 9,553,601,738) and 33.2% development (Kshs 4,751,753,572). This represents 3.2% above recommended ceiling for funds allocation to development expenditure. This was driven by revote of Kshs 1,495,093,369 which was mainly development in nature.

10. Total expenditure for the year ending 30th June 2025 amounted to Kshs 12,272,733,579; representing gross absorption of 85.79%, down from 87.12% in 2023/24 FY, of this expenditure, recurrent expenditure was Kshs 8,991,473,766 (73.3%) while development expenditure amounted to Kshs 3,281,259,813 (26.7%).

11. Analysis of recurrent expenditure shows that Personnel Emoluments (PE) - Kshs. 5,527,110,609 (45.04%) and Operations, and Maintenance (O&M) – Kshs. 3,464,363,157 (28.22%) of the total expenditure, compared to 43.2% and 26.0% respectively in the previous financial year. This reveals an upward trend for both PE and O&M expenses.

12. The increment in PE is driven by implementation of new scheme of service for ECDE Teachers and internal promotions that were earlier effected. Similar to FY 2023/24, in FY 2024/2025, there were increments in statutory deductions i.e. Housing Levy, NSSF, annual salary increments for all cadres and promotion of doctors.

13. Personnel emoluments at 45.04% exceeded the 35% threshold as stipulated in the PFM Act, 2012 Section 107 2(c) as well as Regulations 25 1(a) & (b) of PFM Regulation, 2015 Counties. The county government is working towards harmonising the findings of human resource audit conducted in FY 2023/24 by amicably reducing recruitments in the forthcoming years as well as maximize the available workforce for efficient service delivery. Development expenditure was above the minimum threshold leading to an accelerated absorption within the review period.

14. The overall expenditure significantly dropped by 1.2% from Kshs 12,421,369,379 in the financial year 2023/24 to Kshs 12,272,733,579 in 2024/2025 FY owing to decline in the equitable share allocated to Kitui County. The proportion of actual development expenditure to the total expenditure decreased from 30.8% in 2023/24 to 26.7% in 2024/25 FY. However, recurrent expenditure increased from 69.2% to 73.3% in 2024/25 financial year.

15. Within the financial year 2024/25, the actual expenditure on the recurrent budget realised a declined level of absorption at 94.1% up from 96.7% in the previous year. Development budget expenditure was 69.1% in 2024/25 down from 71.2% in 2023/24. The absorption rate in both development and recurrent expenditures resulted from timely implementation of procurement plans as well as payment for processed claims for staff and merchants (overall absorption rate declined to 85.79% (see table 7), which was lower compared to 87.12% realised in the previous period).

16. Table 10 presents analysis of the total expenditure by county spending entities giving the overall absorption rate. Amounts in the variance column indicate the deviation from the planned target expenditures.

17. The amount of Kshs 2,032,621,731 indicated in table 11 as not having been absorbed included funds budgeted as equitable share that were disbursed late and weren't absorbed during the review period, unrealised local revenue that was never collected of Kshs. 249,609,022 and an additional amount of Kshs 464,085,275 that were grants not received amongst other monies.

18. The development expenditure for the period 2024/25 FY was Kshs 3,281,259,813 (26.7%) compared to Kshs 3,830,886,978 (30.8%) spent in the 2023/24 financial year. This represents a decline of 4.1 percentage points in the financial year 2024/25 above the amount absorbed on development budget in the previous year. However, with this level of development, the county programmes have been noticed across all the 40 wards and 247 villages and positive feedback passed by Kitui residents.

Table 7: Budget Absorption rate against the FY 2024/25 budget

County Ministry	Total Budget Estimates	Actual Expenditure	% Absorption rate
Office of the Governor	2,464,506,063	2,454,297,393	99.6%
Office of the Deputy Governor	186,695,202	167,500,712	89.7%
Ministry of Water & Irrigation	731,958,727	610,907,914	83.5%
Ministry of Education, Training & Skills Development	1,067,786,835	1,047,050,804	98.1%
Ministry of Roads, Public Works & Transport	500,230,365	416,797,948	83.3%
Ministry of Health & Sanitation	4,364,650,271	4,034,179,057	92.4%
Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	826,303,631	508,997,086	61.6%
Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	485,392,662	344,142,031	70.9%
Ministry of Culture, Gender, Youth, ICT, Sports & Social Services	214,085,351	202,917,404	94.8%
Ministry of Finance, Economic Planning & Revenue Management	538,376,671	438,697,526	81.5%
Ministry of Agriculture & Livestock	938,613,978	537,228,406	57.2%
Ministry of Lands, Housing and Urban Development	367,859,988	202,103,875	54.9%
County Public Service Board	88,712,132	78,788,061	88.8%

County Ministry	Total Budget Estimates	Actual Expenditure	% Absorption rate
County Assembly Service Board	1,271,031,113	1,007,708,118	79.3%
Kitui Municipality	159,916,036	130,475,310	81.6%
Mwingi Municipality	99,236,285	90,941,934	91.6%
Totals	14,305,355,310	12,272,733,579	85.79%

Source: Ministry of Finance, Economic Planning & Revenue Management

Table 8: Recurrent expenditure in the FY 2024/25

Spending Entity	Recurrent Budget	Total Recurrent Expenditure	Variance	Percentage Absorption
Office of the Governor	1,376,407,281	1,370,232,227	-6,175,054	99.6%
Office of the Deputy Governor	157,371,211	146,404,585	-10,966,626	93.0%
Ministry of Water & Irrigation	139,446,794	131,588,747	-7,858,047	94.4%
Ministry of Education, Training & Skills Development	941,467,773	922,585,129	-18,882,644	98.0%
Ministry of Roads, Public Works & Transport	214,260,323	210,462,032	-3,798,291	98.2%
Ministry of Health & Sanitation	3,979,513,262	3,736,481,286	-243,031,976	93.9%
Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	194,406,966	183,908,611	-10,498,355	94.6%
Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	120,676,861	118,330,018	-2,346,843	98.1%
Ministry of Culture, Gender, Youth, ICT, Sports & Social Services	170,128,788	163,768,029	-6,360,759	96.3%
Ministry of Finance, Economic Planning & Revenue Management	443,653,372	399,143,290	-44,510,082	90.0%
Ministry of Agriculture & Livestock	358,396,307	353,329,667	-5,066,640	98.6%
Ministry of Lands, Housing and Urban Development	102,234,064	80,302,907	-21,931,157	78.5%
County Public Service Board	63,978,064	63,804,192	-173,872	99.7%
County Assembly Service Board	1,130,130,552	969,978,950	-160,151,602	85.8%
Kitui Municipality	91,738,303	77,559,789	-14,178,514	84.5%
Mwingi Municipality	69,791,817	63,594,307	-6,197,510	91.1%
Totals	9,553,601,738	8,991,473,766	-562,127,972	94.1%

Source: Ministry of Finance, Economic Planning & Revenue Management

Table 9: Development Expenditure in the FY 2024/25

Spending Entity	Development Budget	Total Development Expenditure	Variance	Percentage Absorption
Office of the Governor	1,088,098,782	1,084,065,166	(4,033,616)	99.6%
Office of the Deputy Governor	29,323,991	21,096,127	(8,227,864)	71.9%
Ministry of Water & Irrigation	592,511,933	479,319,167	(113,192,766)	80.9%
Ministry of Education, Training & Skills Development	126,319,062	124,465,675	(1,853,387)	98.5%
Ministry of Roads, Public Works & Transport	285,970,042	206,335,916	(79,634,126)	72.2%
Ministry of Health & Sanitation	385,137,009	297,697,771	(87,439,238)	77.3%
Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	631,896,665	325,088,475	(306,808,190)	51.4%
Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	364,715,801	225,812,013	(138,903,788)	61.9%
Ministry of Culture, Gender, Youth, ICT, Sports & Social Services	43,956,563	39,149,375	(4,807,188)	89.1%
Ministry of Finance, Economic Planning & Revenue Management	94,723,299	39,554,236	(55,169,063)	41.8%
Ministry of Agriculture & Livestock	580,217,671	183,898,739	(396,318,932)	31.7%
Ministry of Lands, Housing and Urban Development	265,625,924	121,800,968	(143,824,956)	45.9%
County Public Service Board	24,734,068	14,983,869	(9,750,199)	60.6%
County Assembly Service Board	140,900,561	37,729,168	(103,171,393)	26.8%
Kitui Municipality	68,177,733	52,915,521	(15,262,212)	77.6%
Mwingi Municipality	29,444,468	27,347,627	(2,096,841)	92.9%
Totals	4,751,753,572	3,281,259,813	-1,470,493,759	69.1%

Source: Ministry of Finance, Economic Planning & Revenue Management

Table 10: FY 2024/25 Expenditure by Entity

Spending Entity	Personnel Emoluments	%	Operations and Maintenance	%	Development	%	Grand Total
Office of the Governor	501,245,986	20.4%	868,986,241	35.4%	1,084,065,166	44.2%	2,454,297,393
Office of the Deputy Governor	64,270,140	38.4%	82,134,445	49.0%	21,096,127	12.6%	167,500,712
Ministry of Water & Irrigation	91,777,602	15.0%	39,811,145	6.5%	479,319,167	78.5%	610,907,914
Ministry of Education, Training & Skills Development	787,691,376	75.2%	134,893,753	12.9%	124,465,675	11.9%	1,047,050,804
Ministry of Roads, Public Works & Transport	155,140,855	37.2%	55,321,177	13.3%	206,335,916	49.5%	416,797,948
Ministry of Health & Sanitation	2,677,148,346	66.4%	1,059,332,940	26.3%	297,697,771	7.4%	4,034,179,057
Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	85,147,508	16.7%	98,761,103	19.4%	325,088,475	63.9%	508,997,086
Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	51,061,898	14.8%	67,268,120	19.5%	225,812,013	65.6%	344,142,031
Ministry of Culture, Gender, Youth, ICT, Sports & Social Services	69,157,901	34.1%	94,610,128	46.6%	39,149,375	19.3%	202,917,404
Ministry of Finance, Economic Planning & Revenue Management	221,156,214	50.4%	177,987,076	40.6%	39,554,236	9.0%	438,697,526
Ministry of Agriculture & Livestock	260,171,609	48.4%	93,158,058	17.3%	183,898,739	34.2%	537,228,406
Ministry of Lands, Housing and Urban Development	56,515,022	28.0%	23,787,885	11.8%	121,800,968	60.3%	202,103,875
County Public Service Board	29,313,502	37.2%	34,490,690	43.8%	14,983,869	19.0%	78,788,061
County Assembly Service Board	416,528,506	41.3%	553,450,444	54.9%	37,729,168	3.7%	1,007,708,118
Kitui	33,551,128	25.7%	44,008,661	33.7%	52,915,521	40.6%	130,475,310

Spending Entity	Personnel Emoluments	%	Operations and Maintenance	%	Development	%	Grand Total
Municipality							
Mwingi Municipality	27,233,016	29.9%	36,361,291	40.0%	27,347,627	30.1%	90,941,934
Totals	5,527,110,609	45.0%	3,464,363,157	28.2%	3,281,259,813	26.7%	12,272,733,579

Source: Ministry of Finance, Economic Planning & Revenue Management

Table 11: Ministry/ Spending Entity Expenditure for the Period Ending 30th June 2025 (Kshs)

Spending Entity	Recurrent		Variance	Absorption Rate	Development		Variance	Absorption Rate	Total		Variance	Absorption Rate
	Actual	Target			Actual	Target			Actual	Target		
Office of the Governor	1,370,232,227	1,376,407,281	(6,175,054)	99.55%	1,084,065,166	1,088,098,782	(4,033,616)	99.63%	2,454,297,393	2,464,506,063	(10,208,670)	99.59%
Office of the Deputy Governor	146,404,585	157,371,211	(10,966,626)	93.03%	21,096,127	29,323,991	(8,227,864)	71.94%	167,500,712	186,695,202	(19,194,490)	89.72%
Ministry of Water & Irrigation	131,588,747	139,446,794	(7,858,047)	94.36%	479,319,167	592,511,933	(113,192,766)	80.90%	610,907,914	731,958,727	(121,050,813)	83.46%
Ministry of Education, Training & Skills Development	922,585,129	941,467,773	(18,882,644)	97.99%	124,465,675	126,319,062	(1,853,387)	98.53%	1,047,050,804	1,067,786,835	(20,736,031)	98.06%
Ministry of Roads, Public Works & Transport	210,462,032	214,260,323	(3,798,291)	98.23%	206,335,916	285,970,042	(79,634,126)	72.15%	416,797,948	500,230,365	(83,432,417)	83.32%
Ministry of Health & Sanitation	3,736,481,286	3,979,513,262	(243,031,976)	93.89%	297,697,771	385,137,009	(87,439,238)	77.30%	4,034,179,057	4,364,650,271	(330,471,214)	92.43%
Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	183,908,611	194,406,966	(10,498,355)	94.60%	325,088,475	631,896,665	(306,808,190)	51.45%	508,997,086	826,303,631	(317,306,545)	61.60%
Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	118,330,018	120,676,861	(2,346,843)	98.06%	225,812,013	364,715,801	(138,903,788)	61.91%	344,142,031	485,392,662	(141,250,631)	70.90%
Ministry of Culture, Gender, Youth, ICT, Sports & Social Services	163,768,029	170,128,788	(6,360,759)	96.26%	39,149,375	43,956,563	(4,807,188)	89.06%	202,917,404	214,085,351	(11,167,947)	94.78%
Ministry of	399,143,290	443,653,372	(44,510,082)	89.97%	39,554,236	94,723,299	(55,169,063)	41.76%	438,697,526	538,376,671	(99,679,145)	81.49%

Spending Entity	Recurrent		Variance	Absorption Rate	Development		Variance	Absorption Rate	Total		Variance	Absorption Rate
	Actual	Target			Actual	Target			Actual	Target		
Finance, Economic Planning & Revenue Management												
Ministry of Agriculture & Livestock	353,329,667	358,396,307	(5,066,640)	98.59%	183,898,739	580,217,671	(396,318,932)	31.69%	537,228,406	938,613,978	(401,385,572)	57.24%
Ministry of Lands, Housing and Urban Development	80,302,907	102,234,064	(21,931,157)	78.55%	121,800,968	265,625,924	(143,824,956)	45.85%	202,103,875	367,859,988	(165,756,113)	54.94%
County Public Service Board	63,804,192	63,978,064	(173,872)	99.73%	14,983,869	24,734,068	(9,750,199)	60.58%	78,788,061	88,712,132	(9,924,071)	88.81%
County Assembly Service Board	969,978,950	1,130,130,552	(160,151,602)	85.83%	37,729,168	140,900,561	(103,171,393)	26.78%	1,007,708,118	1,271,031,113	(263,322,995)	79.28%
Kitui Municipality	77,559,789	91,738,303	(14,178,514)	84.54%	52,915,521	68,177,733	(15,262,212)	77.61%	130,475,310	159,916,036	(29,440,726)	81.59%
Mwingi Municipality	63,594,307	69,791,817	(6,197,510)	91.12%	27,347,627	29,444,468	(2,096,841)	92.88%	90,941,934	99,236,285	(8,294,351)	91.64%
Totals	8,991,473,766	9,553,601,738	(562,127,972)	94.12%	3,281,259,813	4,751,753,572	(1,470,493,759)	69.05%	12,272,733,579	14,305,355,310	(2,032,621,731)	85.79%

Source: Ministry of Finance, Economic Planning & Revenue Management

Notes on Absorption of Development Budget

The Office of the Governor absorbed 99.63% of the allocated development funds as a result of timely procurement of CLIDP projects as well as allocation for construction of police stations.

The Office of the Deputy Governor achieved 71.94% absorption on development budget owing to timely implementation of the procurement plan. The budgeted projects were procured in good time.

The Ministry of Water & Irrigation absorbed 80.90% of allocated development funds owing to timely implementation of their procurement plan, particularly construction for water structures, subsidies for water service providers (KITWASCO and KIMWASCO), irrigation clusters and construction of sand dams.

The County Ministry of Education, Training & Skills Development achieved 98.53% due to timely procurement of ECDE classrooms, VTCs construction & renovations.

The Ministry of Roads, Public Works & Transport achieved a development budget absorption rate of 72.15% (Kshs. 206,335,916) by the close of the FY2024/2025 against a total allocation of Kshs. 285,970,042.

It is important to note that the Ministry demonstrated efficient budget commitment, with 100% of the development funds committed to projects. The variance between the Budgeted funds and the actual expenditure is attributed to the following factors:

- **Pending Project Completions:** A number of procured contractors had not finalized project deliverables by the year-end deadline, making their payments ineligible for processing.
- **Payments in Process:** For projects that were completed, a portion of the invoices were at various stages of the payment verification and approval cycle when the financial year concluded.

The high commitment rate reflects active project implementation, while the absorption rate highlights challenges in the timing of project execution and the government's payment workflow. The County Ministry of Health & Sanitation absorbed 77.30% of its development funds resulting from timely procurement of construction works in various health facilities.

The Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives achieved 51.45% of their development budget during the period under review. The national government did not transmit their matching fund for County Aggregation and Industrial Park (CAIP)

The County Ministry of Energy, Environment, Forestry, Natural & Mineral Resources absorption was 61.91%.

The Ministry of Culture, Gender, Youth, ICT, Sports & Social Services absorbed 89.06% of the allocated development funds. This was the result of timely procurement and payment of development of playground in various wards.

The Ministry of Finance, Economic Planning & Revenue Management achieved 41.76% absorption on development allocation. This resulted from reduced absorption in KDSP I conditional grant from World Bank which was not disbursed and un-utilized Emergency Fund.

The County Ministry of Agriculture & Livestock absorbed 31.69% of development allocation resulting from late disbursement of grants by donors that is World Bank Emergency Locust Response Project (ELRP) and World Bank Credit National Agricultural Value Chain Development Project (NAVCDP).

The Ministry of Lands, Housing and Urban Development absorbed 45.85% of their development budget by the end of the financial year.

County Public Service Board absorbed 60.58% of their development

The poor absorption of 26.78% on development allocation for the County Assembly Service Board was as a result slow absorption of funds allocated for construction of Speaker's residence and Assembly's office block.

Kitui Municipality achieved 77.61% of their development funds.

During the reporting period, Mwingi Municipality implemented a total of 16 development projects. Of these, 13 projects attained an absorption rate exceeding 99%, attributed primarily to timely and efficient procurement processes. The remaining three projects recorded absorption rates of 95.71%, 87.02% and 72.50% respectively, resulting in an overall average absorption rate of 92.88% for the Municipality. The relatively lower absorption levels observed in the three projects were occasioned by variations in the prices of materials and works.

D. Implications of FY 2024/25 fiscal performance on fiscal responsibility principles and financial objectives contained in the 2024 CFSP.

19. The performance of FY 2024/2025 budget estimates was aligned to the financial objectives set out in the 2024 CFSP and the budget for FY 2024/25. However:

- i. The absorption rate recorded in 2024/25 FY is likely to inform the reallocation of funds during supplementary budget. However, this will have to be done within the broader priorities set out in the FY 2025/26 CFSP and all other medium-term policies; and
- ii. Funds not spent in the previous year (i.e. FY 2024/25) whether recurrent or development will be reallocated/ revoted to cater for outstanding commitments for both recurrent and development in current year (FY 2025/26).

20. Deviations from CFSP arose from emerging priorities such as settlement of pending bills and alignment of the approved budget with the actual balances that were brought forward. The equitable share for the review period was slightly adjusted to 10,885,968,099 from 10,990,205,956 recorded in the CFSP 2024. Targeted revenue was adjusted from 600M to 1.145B due to a positive trend from the previous financial year and as the County geared towards mapping and automation of own source revenue. On the other hand, the targeted grants for the year under review decreased from 1.122B to 779M. However, there were balances brought forward from FY 2023/24 amounting to 1.495B inclusive of grants. These necessitated ministerial alignments amongst other emerging issues geared towards improving service delivery. These changes were reflected in the succeeding supplementary budgets undertaken within the review period.

Table 12: CFSP Allocation versus Budget Allocation for FY 2024/25

Vote	Spending Entity	CFSP Estimates 2024/25	Budget Allocation 2024/25	Variance	Remarks
3711	Office of the Governor	1,909,017,093	2,464,506,063	555,488,970	Increase in revote balances
3728	Office of the Deputy Governor	182,058,114	186,695,202	4,637,088	Increase in revote balances
3729	Ministry of Water & Irrigation	696,093,994	731,958,727	35,864,733	Increase in revote balances
3730	Ministry of Education, Training & Skills Development	1,022,566,265	1,067,786,835	45,220,570	Increase in revote balances
3731	Ministry of Roads, Public Works & Transport	876,630,905	500,230,365	(376,400,540)	The allocation of RMLF amounting to Kshs. 445,098,850 was dropped during Supplementary Budget II as per the CGAAA 2025. After the high court judgement in favor of Counties, KRB released Kshs. 152,455,602.

Vote	Spending Entity	CFSP Estimates 2024/25	Budget Allocation 2024/25	Variance	Remarks
3716	Ministry of Health & Sanitation	3,822,352,686	4,364,650,271	542,297,585	Additional allocations to cater for operationalization of a health facilities in each village.
3732	Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	710,891,575	826,303,631	115,412,056	Increase in revote balances
3733	Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	325,560,791	485,392,662	159,831,871	Increase in revote balances and adjusted allocation for conditional grants
3734	Ministry of Culture, Gender, Youth, ICT, Sports & Social Services	174,391,330	214,085,351	39,694,021	Increase in revote balances
3735	Ministry of Finance, Economic Planning & Revenue Management	544,350,579	538,376,671	(5,973,908)	The reduction resulted from realignment of Ministries budget to address emerging priority sectors
3736	Ministry of Agriculture & Livestock	684,013,797	938,613,978	254,600,181	Increase in revote balances
3737	Ministry of Lands, Housing and Urban Development	331,012,828	367,859,988	36,847,160	Increase in revote balances
3722	County Public Service Board	70,396,658	88,712,132	18,315,474	Increase in revote balances
3723	County Assembly Service Board	1,100,630,000	1,271,031,113	170,401,113	Increase in revote balances
3724	Kitui Municipality	172,458,280	159,916,036	(12,542,244)	The reduction resulted from realignment of Ministries budget to address emerging priority sectors
3725	Mwingi Municipality	90,571,759	99,236,285	8,664,526	Increase in revote balances
	Total Voted Expenditure Kshs	12,712,996,654	14,305,355,310	1,592,358,656	The overall increase was facilitated by inclusion of revote and increase in revenue targets

Source	CFSP 2024/25	Budget 2024/25	Variance
Revenue	600,000,000	1,145,025,058	545,025,058
Grants	1,122,790,697	779,268,784	(343,521,913)
Equitable Share	10,990,205,956	10,885,968,099	(104,237,857)
Revote		1,495,093,369	1,495,093,369
Total Deviation	12,712,996,653	14,305,355,310	1,592,358,657

Source: Ministry of Finance, Economic Planning & Revenue Management

21. The county economy is based on the Agriculture sector; several measures to boost the food security were put in place during the period under review. These measures included the drilling of boreholes, construction and desilting of earth dams to increase the availability of water, pest and vector control, bee keeping and honey production and the irrigation project.

III. RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK

Recent Economic Development

World Economic Outlook

22. Global economic growth is projected to moderate to 3.0 percent in 2025 from 3.3 percent in 2024 before marginally improving to 3.1 percent in 2026 (**Table 13**). The slowdown is largely attributed to fading of strong tariff front-loading effects in early 2025 leaving a drag on growth, trade policy uncertainty, elevated effective United States of America’s (USA) tariff rates, and persistent geopolitical tensions. Global inflation is expected to ease in 2025 and 2026, driven by lower energy prices, and reduced global demand. Central banks in the major economies have continued to lower interest rates, but at a more cautious and uneven pace depending on inflation and growth outlooks. International oil prices have moderated due to increased production and subdued global demand, but have remained volatile due to elevated global uncertainties. On the upside, global growth could benefit from successful trade negotiations that reduce tariff uncertainty and establish more predictable frameworks.

Table 13: Global Economic Performance

Economy	Growth (%)			
	Actual		Projections	
	2023	2024	2025	2026
World	3.5	3.3	3.0	3.1
Advanced Economies	1.8	1.8	1.5	1.6
<i>Of which: USA</i>	2.9	2.8	1.9	2.0
<i>Euro Area</i>	0.5	0.9	1.0	1.2
<i>Japan</i>	1.4	0.2	0.7	0.5
Emerging and Developing Economies	4.7	4.3	4.1	4.0
<i>Of which: China</i>	5.4	5.0	4.8	4.2
<i>India</i>	9.2	6.5	6.4	6.4
Sub-Saharan Africa	3.6	4.0	4.0	4.3
<i>Of which: South Africa</i>	0.8	0.5	1.0	1.3
<i>Nigeria</i>	2.9	3.4	3.4	3.2

Source: IMF World Economic Outlook, July 2025

23. In advanced economies, growth is projected to slow down to 1.5 percent in 2025 and 1.6 percent in 2026 from 1.8 percent in 2024 mainly due to a decline in economic activities in the USA. Growth in the USA is projected to slow sharply to 1.9 percent in 2025 and 2.0 percent in 2026 from 2.8 percent in 2024 primarily due to aggressive tariffs, heightened policy uncertainty, labor constraints from reduced immigration, cooling consumer and housing activity, and mounting risks of stagflation. In the euro area, growth is forecasted to accelerate to 1.0 percent in 2025 and 1.2 percent in 2026 from 0.9 percent in 2024, mainly reflecting strong first-quarter performance in Ireland due to a surge in pharmaceutical exports.

24. Emerging Market and Developing Economies are projected to grow moderately at 4.1 percent in 2025 and 4.0 percent in 2026 from 4.3 percent in 2024. This growth is supported by stronger performance in South Asia and Sub-Saharan Africa, steady growth in Middle East and Central Asia, but slower momentum in China and Latin America. At the regional

level, Sub-Saharan Africa is projected to grow steadily at 4.0 percent in 2025 same as 2024 and improve to 4.3 percent in 2026, reflecting gradual recovery across the region. The growth is supported by robust growth in non-resource-rich countries, increased private consumption, improving investments, and a decline in inflation. However, the outlook remains constrained by high debt levels, climate vulnerabilities, external risks from global trade tensions, commodity price fluctuations, and structural constraints.

A. Kenya's Economic Performance

25. Kenya's economy has demonstrated remarkable resilience over the past three years, consistently growing at a pace that outperforms both the global and regional averages. This strength is rooted in deliberate policies and the benefits of a diversified economy. The economy has thus been able to withstand adverse impacts of domestic and external shocks. In 2024, the economy grew by 4.7 percent supported by positive growths in all sub-sectors except construction, and mining and quarrying. This growth was lower compared to 5.7 percent in 2023 mainly due to negative effects of floods in the second quarter and the anti-Finance Bill protests in the third quarter of 2024 that disrupted economic activities.

26. The economy remained strong in the first quarter of 2025 with a growth of 4.9 percent, a similar growth compared to the corresponding quarter of 2024 (**Table 14**). This growth was primarily underpinned by strong performance in the agriculture sector, a recovery of the industry sector, and the resilience of services sector. All economic sectors recorded positive growth rates in the first quarter of 2025, with varied magnitudes across activities.

Table 14: Sectoral GDP Performance

Sectors	Annual Growth Rates		Quartely Growth Rates		
	2023	2024	2023 Q1	2024 Q1	2025 Q1
1. Primary sector	5.7	3.9	5.4	4.5	6.2
1.1. Agriculture, Forestry and Fishing	6.6	4.6	6.5	5.6	6.0
1.2. Mining and Quarrying	(6.5)	(9.2)	(10.6)	(16.1)	10.0
2. Secondary Sector (Industry)	2.6	1.5	2.1	1.5	2.6
2.1. Manufacturing	2.2	2.8	2.1	1.9	2.1
2.2. Electricity and Water supply	3.2	1.9	3.8	2.8	3.6
2.3. Construction	3.0	(0.7)	1.4	0.4	3.0
3. Tertiary sector (Services)	6.8	6.1	6.6	6.8	4.8
3.1. Wholesale and Retail trade	3.3	3.8	3.7	3.6	5.4
3.2. Accomodation and Restaurant	33.6	25.7	46.3	38.1	4.1
3.3. Transport and Storage	5.5	4.4	6.8	4.1	3.8
3.4. Information and Communication	10.3	7.0	10.4	9.2	5.8
3.5. Financial and Insurance	10.1	7.6	4.7	9.6	5.1
3.6. Public Administration	5.0	8.2	8.4	7.5	6.5
3.7. Others	6.1	5.2	5.7	5.8	4.4
of which: Professional, Admin & Support Services	9.4	9.4	8.6	9.4	4.6
Real Estate	7.3	5.3	6.6	6.9	5.3
Education	2.9	3.9	3.6	2.4	2.9
Health	4.5	6.3	4.8	5.4	4.8
Taxes less subsidies	3.2	4.4	2.7	2.9	5.7
Real GDP	5.7	4.7	5.4	4.9	4.9

Source of Data: Kenya National Bureau of Statistics

27. The **primary sector** grew by 6.2 percent in the first quarter of 2025 compared to a growth of 4.5 percent in the first quarter of 2024 (**Table 14**). This was as a result of the robust growth in the agriculture, forestry and fishing sub-sector and a recovery in the mining and quarrying sub-sector.

28. Activities in the agriculture, forestry and fishing sub-sector expanded by 6.0 percent in the first quarter of 2025 compared to a growth of 5.6 percent in a similar quarter in 2024. This performance was driven by favorable weather conditions experienced in most parts of the country involved in crop and animal production. This was evident in the significant increase in production of sugarcane, milk deliveries and increased coffee exports. The sub-sector's performance was further supported by improved external demand of cut flowers and vegetables. However, the sub-sector's performance was somewhat curtailed by a decline in tea production.

29. The mining and quarrying sub-sector grew by 10.0 percent in the first quarter of 2025, which was an improvement from the contraction of 16.1 percent in the similar quarter in 2024. This reflected increased activity and renewed investment following a period of subdued performance in the previous year.

30. In the first quarter of 2025, **the industry sector** recorded a growth of 2.6 percent, improving from 1.5 percent in the same quarter of 2024. This growth was driven by improved performance across manufacturing, electricity and water supply, and construction.

31. The manufacturing sub-sector grew by 2.1 percent in the first quarter of 2025 compared to a growth of 1.9 percent in the first quarter of 2024. This growth was supported by both food and non-food manufacturing activities. In food manufacturing, the sub-sector benefitted from strong increases in coffee auctions, milk deliveries, sugar production, and soft drinks output. Non-food manufacturing also performed well, with increased production in cement and galvanized sheets.

32. The electricity and water supply sub-sector grew by 3.6 percent, compared to 2.8 percent in the first quarter of 2024, largely due to a rise in total electricity generation. Renewable energy sources contributed significantly, with solar and wind generation increasing. Growth in the sub-sector was curtailed by an increase in thermal power generation while hydro and geothermal generation declined. Construction sub-sector grew by 3.0 percent in the first quarter of 2025, up from 0.4 percent in the first quarter of 2024, driven by increased consumption of key inputs such as cement, iron and steel. However, imported bitumen volumes declined, suggesting a potential slowdown in road construction activities.

33. The **services sector** recorded a growth of 4.8 percent in the first quarter of 2025, a slowdown from the 6.8 percent growth posted in the corresponding quarter of 2024. The transportation and storage sub-sector expanded by 3.8 percent, slightly lower than the 4.1 percent growth in the first quarter of 2024, supported by increased land transport and port activities. Accommodation and food service sub-sectors grew by 4.1 percent in the first quarter of 2025, a slowdown, compared to a growth of 38.1 percent in the first quarter of 2024. The number of visitor arrivals via the two major airports, the Jomo Kenyatta International Airport (JKIA) and Moi International Airport (MIA) increased by 0.5 percent in the first quarter of 2025 compared to a 10.4 percent growth in the first quarter of 2024.

34. The information and communication sub-sector grew by 5.8 percent in the first quarter of 2025, compared to 9.2 percent growth in the corresponding quarter of 2024. This performance was supported by an increase in the volume of outgoing domestic voice traffic,

use of domestic short messaging services and mobile money transactions. Similarly, the total utilized international bandwidth increased in the first quarter of 2025, mainly attributed to the launch of an additional internet service provider in the country. The financial and insurance sub-sector recorded a slower growth of 5.1 percent in the first quarter of 2025 compared to 9.6 percent growth in the corresponding quarter of 2024. Despite the overall slowdown, the sub-sector remained buoyed by increased activity in financial transactions and improved credit conditions.

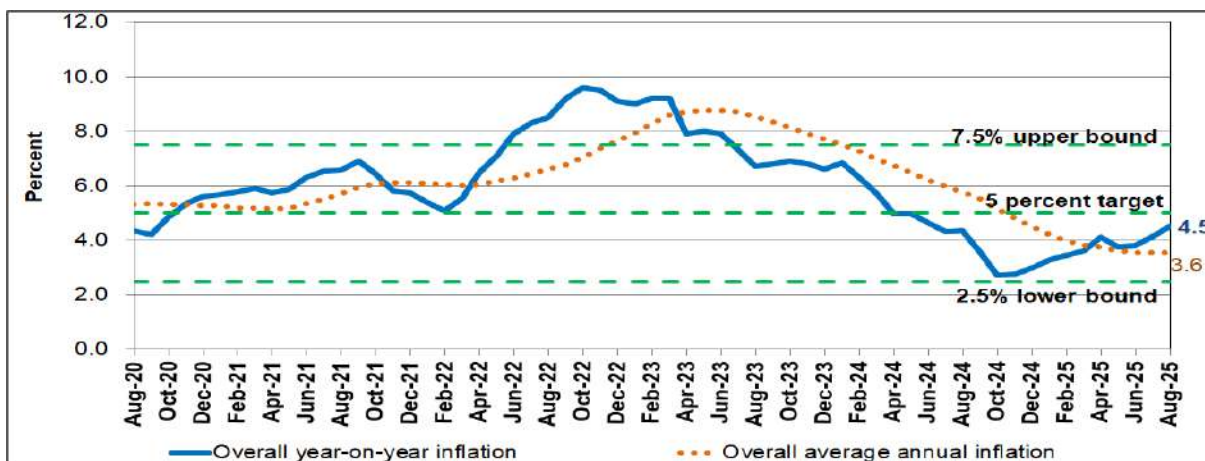
35. Leading indicators of economic activity in the second and third quarters of 2025 point to improved performance. This performance will be driven by strong performance in agriculture, supported by favourable weather and increased access to subsidized inputs, alongside easing monetary policy aimed at boosting private sector credit. Key service sub-sectors such as tourism, Information Communication and Technology (ICT), and finance are anticipated to contribute significantly, with tourism rebounding and digital economy initiatives gaining momentum. Construction is expected to have a strong growth boosted by increased activities in major public works due to repayments of pending bills. This is evident by the increase in consumption of cement, ballast and sand in the second quarter of 2025. Additionally, the ongoing works in affordable housing continue to attract investment and create jobs. External financing like Japan's Samurai bond, secured in August 2025, is expected to support industrial growth by bolstering vehicle assembly and energy development by tackling energy transmission losses.

Inflation Developments

36. Overall year-on-year inflation declined and has remained below the mid-point of the policy target range of 5.0 ± 2.5 percent since June 2024. The year-on-year inflation was stable at 4.5 percent in August 2025 compared to 4.4 percent in August 2024 (**Figure 3**). The stable inflation has been supported by: abundant supply of food attributed to favorable weather conditions coupled with government interventions; lower fuel inflation attributed to the stability of the exchange rate; lower international oil prices; and the decline in non-core inflation reflecting impact of previous monetary policy tightening.

37. Core inflation increased to 3.0 percent in August 2025 from 2.2 percent in August 2024, largely driven by higher prices of processed food items. Core inflation is compiled from non-volatile commodities such as manufactured food items, health services, education services and ICT. Non-core inflation decreased to 9.2 percent in August 2025 from 10.3 percent in August 2024, mainly on account of relatively lower energy prices. Non-core Consumer Price Index (CPI) component is largely comprised of fresh vegetable farm produce, energy items and select transport components, which are predominantly driven by volatility in global energy prices and domestic weather conditions.

Figure 3: Inflation Rate, Percent



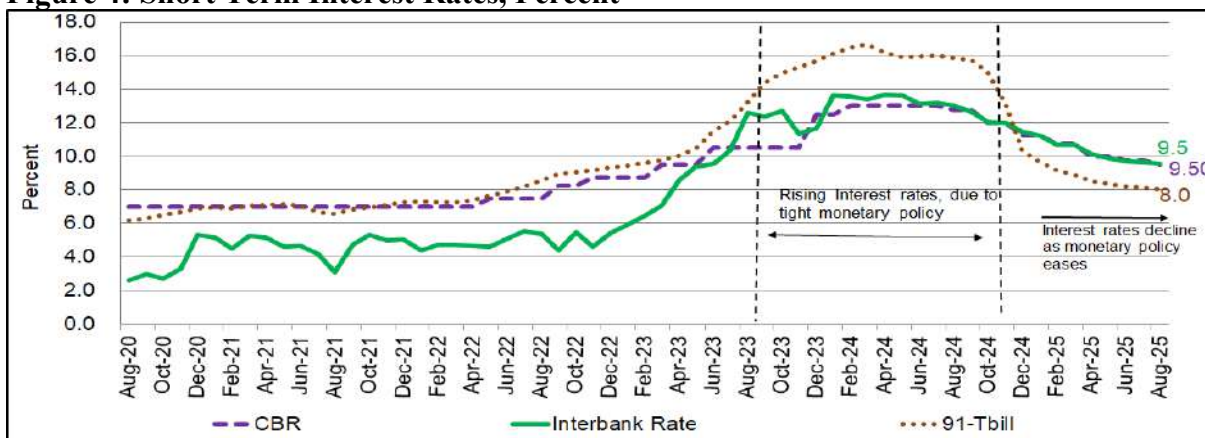
Source of Data: Kenya National Bureau of Statistics

Interest Rates Developments

38. The Central Bank of Kenya through the Monetary Policy Committee (MPC) has gradually eased monetary policy by lowering the Central Bank Rate (CBR) from 13.0 percent in August 2024 to 9.5 percent in August 2025. This is meant to augment the previous policy actions aimed at stimulating lending by banks to the private sector and supporting economic activities. It also seeks to ensure that inflationary expectations remain firmly anchored and the exchange rate remains stable. In addition, the Cash Reserve Ratio (CRR) was reduced to 3.25 percent in February 2025 from 4.25 percent, to complement the lowering of the CBR and support lending to the private sector.

39. The short term interest rates have declined in line with the easing of the monetary policy. The interbank rate declined to 9.5 percent in August 2025 compared to 13.0 percent in August 2024 and has remained within the prescribed corridor around the CBR (set at CBR ± 75 basis points). The 91-day Treasury Bills rate declined to 8.0 percent in August 2025 from 15.9 percent in August 2024 (Figure 4). The 182-day Treasury Bills rate declined to 8.1 percent in August 2025 from 16.7 percent in August 2024 while the 364-day Treasury Bills also declined to 9.6 percent from 16.9 percent over the same period. The decrease in government domestic borrowing rates has led to lower debt servicing costs.

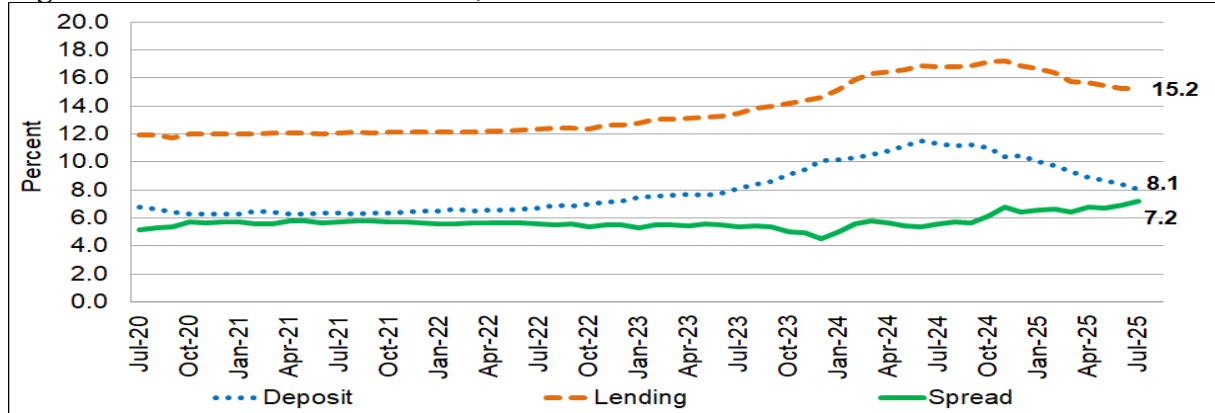
Figure 4: Short Term Interest Rates, Percent



Source of Data: Central Bank of Kenya

40. Commercial banks average lending and deposit rates decreased in the year to July 2025 in tandem with the easing of the monetary policy. The average lending rate decreased to 15.2 percent in July 2025 from 16.8 percent in July 2024 while the average deposit rate also decreased to 8.1 percent from 11.3 percent over the same period. Consequently, the average interest rate spread increased to 7.2 percent in July 2025 from 5.6 percent in July 2024 (Figure 5).

Figure 5: Commercial Bank Rates, Percent



Source of Data: Central Bank of Kenya

Monetary and Credit Developments

41. Broad money supply, M3, grew by 7.5 percent in the year to June 2025 compared to a growth of 6.8 percent in the year to June 2024 (Table 15). The growth of M3 was due to an improvement in the growth of Net Domestic Assets (NDA) particularly domestic credit. The Net Foreign Assets (NFA) of the banking system slowed down to a growth of 17.7 percent in the year to June 2025 compared to a growth of 53.2 percent in the year to June 2024. Growth in the NFA was mainly due to an increase in Central Bank's foreign assets while commercial banks' foreign assets declined during the period.

Table 15: Money and Credit Developments (12 Months to June 2025, KSh billion)

				Absolute Change		Percent Change	
	2023 June	2024 June	2025 June	2023-2024 June	2024-2025 June	2023-2024 June	2024-2025 June
COMPONENTS OF M3							
1. Money supply, M1 (1.1+1.2+1.3)	2,098.2	2,063.6	2,342.3	(34.6)	278.7	(1.6)	13.5
1.1 currency outside banks (M0)	257.9	274.2	286.0	16.3	11.8	6.3	4.3
1.2 Demand deposits	1,680.7	1,630.6	1,930.8	(50.1)	300.2	(3.0)	18.4
1.3 Other deposits at CBK	159.6	158.9	125.5	(0.7)	(33.4)	(0.5)	(21.0)
2. Money supply, M2 (1+2.1)	3,852.2	4,041.6	4,519.6	189.4	478.0	4.9	11.8
2.1 Time and savings deposits	1,754.0	1,978.0	2,177.3	224.0	199.3	12.8	10.1
Money supply, M3 (2+3.1)	5,037.4	5,381.3	5,786.5	343.9	405.2	6.8	7.5
3.1 Foreign currency deposits	1,185.2	1,339.7	1,266.9	154.5	(72.8)	13.0	(5.4)
SOURCES OF M3							
1. Net foreign assets (1.1+1.2)	591.5	905.9	1,066.3	314.4	160.4	53.2	17.7
1.1 Central Bank	616.9	479.2	810.8	(137.7)	331.6	(22.3)	69.2
1.2 Banking Institutions	(25.4)	426.7	255.5	452.1	(171.2)	1,780.1	(40.1)
2. Net domestic assets (2.1+2.2)	4,445.9	4,475.4	4,720.2	29.5	244.7	0.7	5.5
2.1 Domestic credit (2.1.1+2.1.2+2.1.3)	5,820.2	6,170.1	6,655.5	349.9	485.4	6.0	7.9
2.1.1 Government (net)	2,083.9	2,287.7	2,713.3	203.7	425.6	9.8	18.6
2.1.2 Other public sector	83.7	84.9	61.4	1.3	(23.5)	1.5	(27.7)
2.1.3 Private sector	3,652.6	3,797.5	3,880.9	144.9	83.4	4.0	2.2
2.2 Other assets net	(1,374.3)	(1,694.7)	(1,935.4)	(320.4)	(240.7)	(23.3)	(14.2)

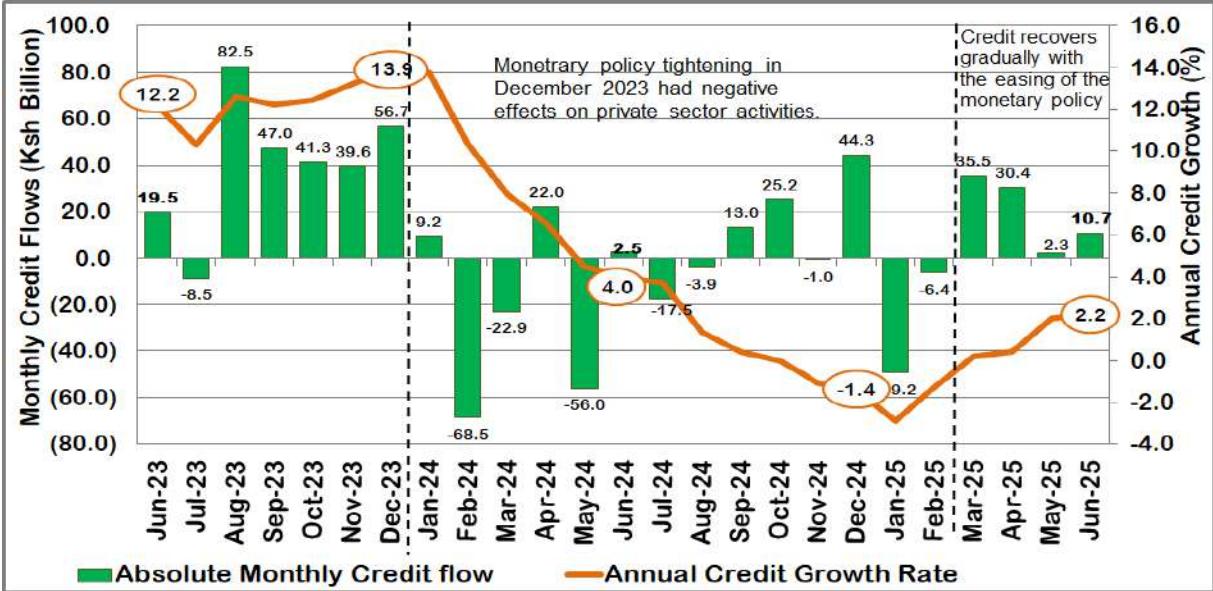
Source of Data: Central Bank of Kenya

42. NDA grew by 5.5 percent in the year to June 2025, compared to a growth of 0.7 percent over a similar period in 2024. This growth was mainly due to an increase in the growth of the domestic credit to the government. The domestic credit extended by the banking system to the Government grew by 18.6 percent in the year to June 2025 compared to a growth of 9.8 percent in the year to June 2024 while lending to other public sectors contracted by 27.7 percent compared to a growth of 1.5 percent over the same period.

43. Growth in private sector credit from the banking system recorded a growth of 2.2 percent in the year to June 2025 compared to a growth of 4.0 percent in the year to June 2024. This slowed growth reflects improved demand in line with the declining lending interest rates, and dissipation of exchange rate devaluation effects on foreign currency denominated loans following the appreciation of the Shilling. Reduced credit growth was observed in finance and insurance, trade (imports), mining and quarrying, business services and private households. These are some of the sub-sectors with significant foreign currency denominated loans.

44. The monthly (month on month) credit flows to the private sector improved to KSh 10.7 billion in June 2025 from KSh 2.5 billion in June 2024 (Figure 6). This is due to the easing of the monetary policy rate and the reduction of the CRR to lower the cost of funds for banks. Sustained demand particularly for working capital due to resilient economic activities and the implementation of the Credit Guarantee Scheme for the vulnerable MSMEs will continue to support private sector credit uptake.

Figure 6: Private Sector Credit



Source of Data: Central Bank of Kenya

External Sector Developments

45. The current account deficit was USD 2,098.2 million (1.5 percent of GDP) in June 2025 compared to USD 1,925.6 million (1.5 percent of GDP) in June 2024 (Table 16). The current account balance was supported by resilient goods exports, an improvement in net receipts on the services account, net primary income and net secondary income balance. The current account deficit in the 12 months to June 2025 was more than fully financed by financial account inflows, resulting in an overall balance of payments surplus of USD 2,832.1 million.

46. The balance in the merchandise account deteriorated by USD 1,166.9 million to a deficit of USD 10,381.9 million in June 2025 mainly due to an increase in import bill that more than offset the increase in exports. Goods exports increased by 7.7 percent, due to higher domestic exports particularly of horticulture and coffee. Goods imports rose by 9.9 percent, reflecting increases in intermediate and capital goods imports. Services receipts increased by 24.4 percent, mainly, supported by increased receipts from transport and travel services. The deficit on the primary account narrowed by USD 91.3 million to a deficit of USD 1,728.0 million in the year to June 2025, compared to the same period last year.

47. Net Secondary income remained resilient and increased by USD 431.7 million during the review period owing to an increase in remittances. Diaspora remittances increased by 12.1 percent to USD 5,084.0 million in the 12 months to June 2025 compared to USD 4,536.0 million in a similar period in 2024. The remittances increased foreign exchange inflows, with some going to investment while others supported household consumption.

48. The capital account balance increased by USD 102.5 million to register a surplus of USD 257.8 million in June 2025 compared to a surplus of USD 155.3 million in the same period in 2024. Net financial inflows improved to USD 4,160.9 million in June 2025 compared to USD 364.2 million in June 2024. The net financial inflows were mainly in the form of direct investments, financial derivatives and other investments. However, portfolio investments registered a net outflow during the period, partly due to global risk aversion.

Table 16: Balance of Payments (USD Million)

				Year to June 2025		Actuals as a Percent of GDP	
	Jun-23	Jun-24	Jun-25	Change	Percent Change	Jun-24	Jun-25
Overall Balance	1,096.5	658.0	(2,832.1)	(3,490.1)	(530.4)	0.5	(2.0)
A) Current Account	(3,602.5)	(1,925.6)	(2,098.2)	(172.6)	(9.0)	(1.5)	(1.5)
<i>Merchandise Account (a-b)</i>	(10,440.4)	(9,215.0)	(10,381.9)	(1,166.9)	(12.7)	(7.4)	(7.3)
a) Goods: exports	10,724.7	11,841.4	12,752.5	911.1	7.7	9.5	9.0
b) Goods: imports	21,165.1	21,056.4	23,134.4	2,078.0	9.9	16.8	16.3
<i>Net Services (c-d)</i>	1,894.5	1,928.9	2,400.2	471.2	24.4	1.5	1.7
c) Services: credit	7,754.0	7,182.7	8,082.0	899.3	12.5	5.7	5.7
d) Services: debit	5,859.5	5,253.7	5,681.8	428.1	8.1	4.2	4.0
<i>Net Primary Income (e-f)</i>	(1,855.5)	(1,819.4)	(1,728.0)	91.3	5.0	(1.5)	(1.2)
e) Primary income: credit	152.5	219.5	391.8	172.3	78.5	0.2	0.3
f) Primary income: debit	2,008.0	2,038.8	2,119.8	81.0	4.0	1.6	1.5
<i>Net Secondary Income</i>	6,798.9	7,179.9	7,611.6	431.7	6.0	5.7	5.4
g) Secondary income: credit	6,883.3	7,242.0	7,663.7	421.8	5.8	5.8	5.4
h) Secondary income: debit	84.4	62.0	52.1	(9.9)	(15.9)	0.0	0.0
B) Capital Account	125.8	155.3	257.8	102.5	66.0	0.1	0.2
C) Financial Account	(3,488.2)	(364.2)	(4,160.9)	(3,796.7)	(1,042.5)	(0.3)	(2.9)

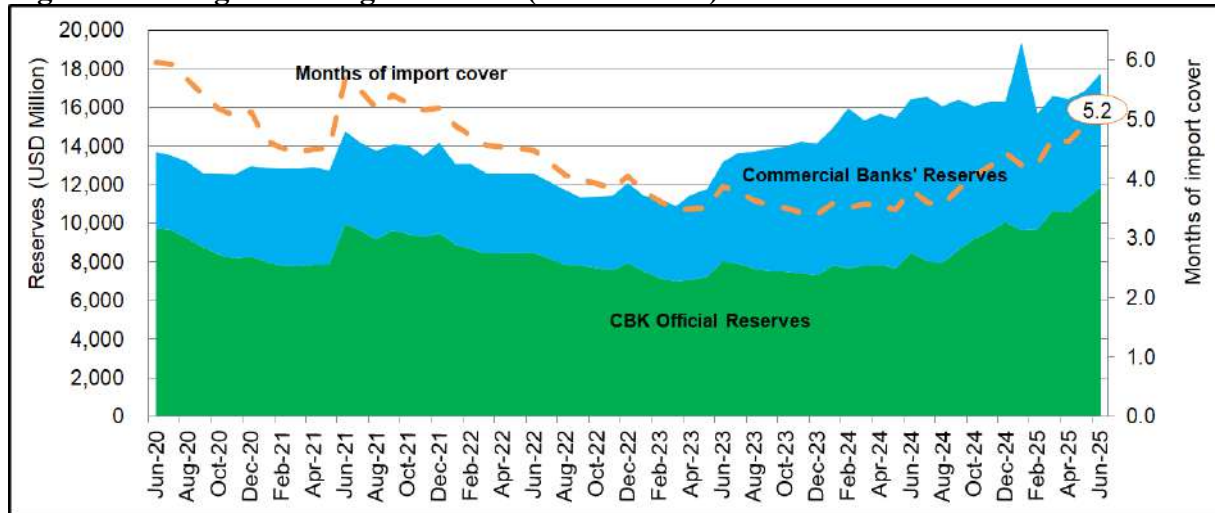
Source of Data: Central Bank of Kenya

Foreign Exchange Reserves

49. The banking system's foreign exchange holdings remained robust at USD 17,762.1 million in June 2025, an increase from USD 16,438.0 million in June 2024. This improvement was largely driven by the build-up of official foreign exchange reserves held by the Central Bank, which rose significantly to USD 11,876.7 million in June 2025, up from USD 8,462.7 million in June 2024 (**Figure 7**). In contrast, commercial banks' foreign exchange holdings declined to USD 5,885.4 million from USD 7,975.3 million over the same period.

50. The official foreign exchange reserves remained adequate at the end of June 2025, providing 5.2 months of import cover compared to the 3.8 months of import cover in June 2024. This level of reserves are well above the statutory requirement of 4.0 months of import cover. This continues to offer a strong buffer against short-term external shocks, supports exchange rate stability, and reinforce investor confidence in the economy.

Figure 7: Foreign Exchange Reserves (USD Million)

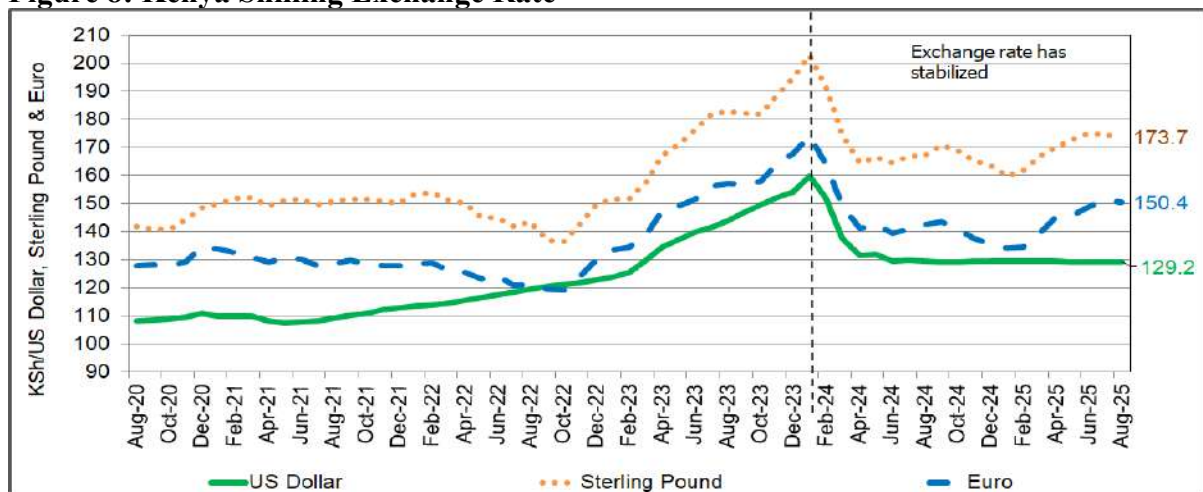


Source of Data: Central Bank of Kenya

Exchange Rate Developments

51. The Kenya Shilling remained relatively stable against major international currencies. It stabilized against the US Dollar in August 2025, exchanging at an average of KSh 129.2 compared to KSh 129.3 in August 2024. However, the Shilling depreciated against the Sterling Pound and the Euro by 3.8 percent and 5.6 percent, respectively. The Sterling Pound exchanged at an average of KSh 173.7 in August 2025, up from KSh 167.3 in August 2024, while the Euro averaged KSh 150.4 compared to KSh 142.4 over the same period. Overall, the foreign exchange market remained well-supported by steady inflows from agricultural exports and diaspora remittances, which helped cushion the Shilling against excessive volatility (Figure 8).

Figure 8: Kenya Shilling Exchange Rate

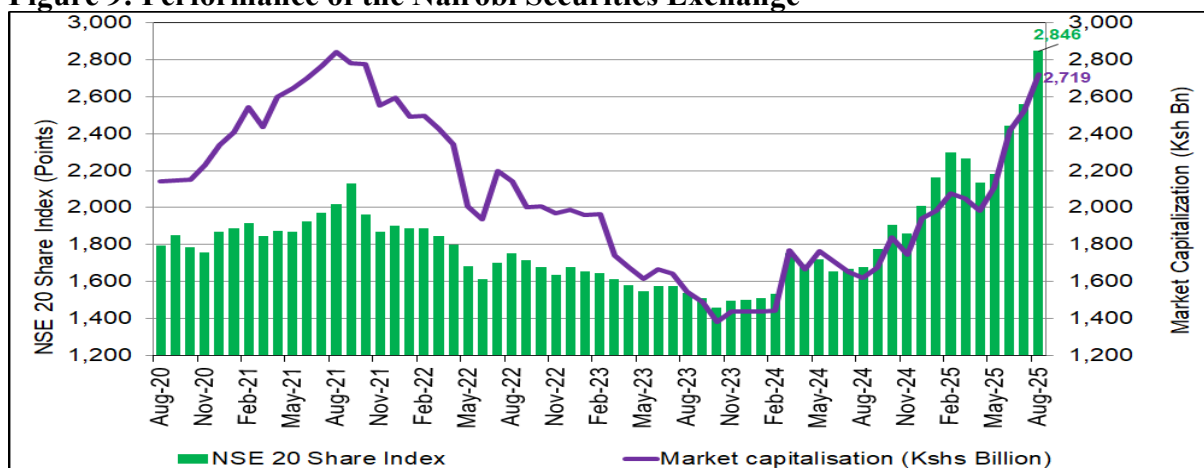


Source of Data: Central Bank of Kenya

Capital Markets Developments

52. The stability of the Kenya Shilling against major international currencies, coupled with improved macroeconomic conditions, has strengthened investor confidence. This has contributed to increased foreign direct investment inflows and attracted investors to the Nairobi Securities Exchange (NSE). The NSE 20 Share Index improved by 69.6 percent to 2,846 points in August 2025, up from 1,678 points in August 2024. Similarly, market capitalization expanded by 67.9 percent to KSh 2,719 billion from KSh 1,620 billion over the same period, underscoring improved market sentiment and stronger equity valuations (Figure 9).

Figure 9: Performance of the Nairobi Securities Exchange



Source of Data: Nairobi Securities Exchange

County level

53. As we all know, our nation is experiencing a turbulent economic environment characterized by a myriad of challenges including the after-effects of the recent Gen Z demonstrations, political realignments where some sections of the opposition parties joined the Government in what is being referred as Government for National Unity, and subsequent budget cuts for both the National and County Governments.

54. Notwithstanding this, we are full aware that our counties are tasked with delivering crucial services, yet we are often constrained by limited own-source revenues. The dependence on National Government transfers, coupled with an inelastic local revenue collection base, has created challenging fiscal situation. This lack of sustainable funding weakens our ability to plan for the future, stifling innovation, growth and attainment of the county development agenda.

55. In the period 2024/2025 FY, the National government and other stakeholders had several planned projects/programmes at County level, which had great impacts in the Kitui County economy.

56. The National Government, through the Ministry of Youth Affairs, Creative Economy, and Sports is constructing and upgrading sporting facilities across the country, as outlined in the "Bottom-up Economic Transformation Agenda" (BETA). Amongst them is the Ithookwe Stadium which is a high-profile project because it is designated to host the 2025 Mashujaa Day national celebrations. The stadium, which will have a seating capacity of 10,000, is seen as a major boost for sports development and economic growth in the Kitui

region. The County Government of Kitui is collaborating with the national government to ensure the smooth delivery of the project. This involves providing the necessary land and ensuring the project aligns with the county's development priorities. The Kitui County government is also involved in the project's oversight and is ensuring that the local community benefits through employment and future opportunities.

57. The Kenya Bureau of Standards (KEBS) is set to establish a county office in Kitui to enhance service delivery in the region. The lab will support environmental monitoring (soil, air, and water testing) and ensure compliance with safety standards, protecting both residents and the environment.

58. The County Government of Kitui held strategic talks with a delegation from the Kenya Institute of Primate Research (KIPRE), led by members of its Board of Directors. The meeting focused on enhancing collaboration on Snakebite Envenoming (SBE) interventions and aligning on county health priorities.

59. The County Government of Kitui and State Department of Livestock will partner to advance two major livestock projects: a commercial feedlot and the Kitui Livestock Training Institute.

60. The feedlot will be set up on 5,000 acres to support prime beef production, while the institute, on 100 acres in Kanyonyoo, will offer training in animal health, livestock production, range management, and value addition.

61. The County Government partnered with the Catholic Medical Mission Board (CMMB) and World Bicycle Relief (WBR) to review the impact of the CHP bicycles in Kitui South and Mwingi North, where there was a 100 percent distribution to Community Health Promoters (CHPs). The partnership discussed phase two of the initiative, which will see the County Government of Kitui partner with the organizations to acquire bicycles for Mwingi Central and Kitui East sub-counties. The roadmap for phase three will complete the distribution in the remaining four sub-counties, with the County Government covering two and the partners covering the other two. These bicycles are more than just a mode of transportation but empower CHPs to reach more households and enhance their ability to deliver crucial health education and preventive care services directly to those who need them most.

62. A Memorandum of Understanding (MoU) between the County Government of Kitui and B2 Yatta Ranching Cooperative Society Ltd was signed setting out a general framework for cooperation to support agriculture, trade, industrialization, tourism, mineral processing, environmental conservation, and strengthening of the cooperative movement in Kitui County. As part of the agreement, the County Government and the Cooperative Society will work together to improve infrastructure on land leased to the society. This includes constructing access roads, drilling and equipping boreholes, connecting electricity, and establishing earth dams. The cooperative, under the Ministry of Trade, recently gave up 1,500 acres near Kanyonyoo Town for the construction of the Kitui County Aggregation and Industrial Park (CAIP). This project, a joint initiative with the national government, aims to support agro-industries, create employment, raise farmers' incomes, and improve agricultural productivity through collaboration between farmers, processors, investors, and government agencies.

63. The Commission on Administrative Justice is working with county governments to develop access to information acts that are tailored to each of the 47 devolved units. This engagement will provide counties with technical support and build their capacity to develop laws based on local circumstances, ensuring that Kenyans have access to information on the various programs run by the devolved units. Specific focus has been placed on

complementing channels at the county and ward levels for use during the Financing Locally Led Climate Action (FLLOCA) project implementation phase.

64. The partnership between the County Government of Kitui and World Vision aims to improve water, sanitation, hygiene, and nutrition to improve livelihoods. A six-member committee was appointed to oversee the final preparations for the Kangu Kangu project. Once complete, the project will provide 1.4 million litres of water daily. Both parties also agreed to explore additional partnership opportunities, including the Ngomano Water Project in Kitui East.

65. County Government of Kitui unveiled the Little Angels Newborn Unit at the county's referral facility in partnership with the Catholic Medical Mission Board (CMMB). The newborn health is a critical component of a thriving society. The maternal and newborn health is a global agenda, and that no woman, child, or adolescent should face a greater risk of preventable death because of where they live or who they are. Maternal and newborn health ensures the wellbeing of mothers and their infants while reducing deaths and disease. Through its partnership with CMMB, Kitui has improved maternal and newborn care by constructing and equipping maternity units at Kisayani, Kalambani, Kamutei, Kanziku Health Centres, and a newborn unit at Ikanga Hospital. CMMB also supported the training of healthcare workers in Early Essential Newborn Care (EENC), Kangaroo Mother Care (KMC), and Emergency Obstetric and Newborn Care (EmONC), as well as providing bicycles to Community Health Promoters in Kitui South and Mwingi North to aid their work.

66. Kitui County has partnered with the KCB Bank through a public-private partnership in a shilling-for-shilling initiative to empower the county's youth. This initiative will benefit approximately 1,500 youths across 40 wards through the 2jiajiri program, offering vocational training in skills like masonry, plumbing, welding, carpentry, and mechanics, to promote both employment and self-employment. At least 40% of the trainees will benefit from startup tools after training.

67. County Government of Kitui in partnership with UN Women, Anglican Development Services Eastern is implementing projects in Kauwi, Mutomo, and Athi wards to support women and girls with gender-responsive care policies and services. The project, the second of its kind in Africa and Kenya, aims to address the unequal burden of unpaid care work on women. The launch will raise awareness, promote understanding of the care economy, encourage commitments to the National Care Policy, and foster ongoing dialogue for equitable care solutions.

68. The national government is keen to ensure that Umaa Dam is completed by 2027, the dam requires at least 1.96 billion shillings to be completed. The national government is determined to finish the project despite the challenging fiscal situation the country is facing. The Dam is one of the five initial Vision 2030 flagship projects with a storage capacity of 1.228 million cubic meters (MM3) and a supply rate of 3,975 cubic meters per day, the dam, is set to serve a population of over 75,000 people in Kitui County.

69. County Governments of Kitui and Machakos leaders inaugurated an ad hoc committee for the Masinga-Kitui Water Supply Project during a meeting held in Machakos County. This committee will deliberate on how to streamline water supply between the two counties and prevent any future hitches in providing water to the residents.

70. County Government of Kitui flagged off 100 (10,000-liter) water tanks for distribution to schools and churches in Kitui South Sub-County this was after the signing of a Memorandum of Understanding (MoU) between the county and the National Council of Churches of Kenya (NCCK) formalizing their working agreement. The agreement seeks to implement programs in agriculture, water, tourism, health, culture, and social services,

developing a comprehensive approach to future engagements with the County Government of Kitui. NCKK is also implementing a climate change program in Athi Ward, dubbed “Nature-Based Solutions,” which includes water harvesting through sand dams, earth dams, and the distribution of water tanks to schools and churches to alleviate water shortages in the area.

71. The Water Sector Trust Fund partnered with County Government of Kitui on an appraisal mission sought to discuss the status of the Ilimukuyu water project that once complete will benefit residents of Kamuusa, Kalungu and township in Endau Malalani ward. The dam will have a reservoir capacity of 176,163 cubic meters at a maximum operating level of 475.0m with a storage height of 10.5m.

B. Kenya’s Macroeconomic Outlook

72. Kenya’s economic performance is projected to pick up in 2025 and 2026, with real GDP growth projected at around 5.3 percent (**Table 17**). On the supply side, growth will be driven by resilient agriculture, steady services, and gradual improvement in industry. The agriculture sector will be driven by favourable weather conditions and productivity-enhancing government interventions. Linkages with other sub-sectors will boost the agro-processing industries, merchandise exports, as well as households’ incomes.

73. The industrial sector is projected to pick up in the medium term due to the reduced cost of production and stable exchange rate. Notably, the construction sub-sector is expected to recover following the settlement of verified pending bills, which will facilitate the resumption of stalled projects, improve liquidity for contractors, and stimulate growth in associated sectors including manufacturing and materials supply. Kenya’s fast-growing services, including the financial sector and ICT, are projected to maintain momentum. Ongoing efforts by the government to promote eco-friendly tourism practices, expand community-based tourism, and invest in port facilities to promote cruise tourism, are expected to drive the growth of the hospitality sector in the medium term.

74. On the demand side, private consumption and investment are projected to maintain a steady pace supported by a conducive macroeconomic environment. Prudent monetary policy and lower inflation will support disposable incomes of households and firms. Moreover, remittance inflows to Kenya are projected to remain resilient and provide further support. Lower lending rates are expected to encourage increased private investment by making credit more affordable for businesses, thereby supporting expansion and job creation, while also boosting household consumption through easier access to loans, which can stimulate economic growth. Private investment will also be supported by improved business confidence, adherence to fiscal consolidation, and a stable exchange rate underpinned by prudent monetary policy and successful liability management. The privatization of state-owned assets is expected to boost private investment by attracting both foreign and domestic investors, improving enterprise efficiency, and freeing up public resources to support broader economic growth.

75. Growth of public consumption is projected to remain subdued, in line with the planned fiscal adjustment in the medium term. As a percentage of GDP recurrent expenditure is projected to decline, while development expenditure is projected to gradually pick up to support BETA. The Government also plans to mobilize funds for planned major infrastructural projects through PPPs and will enhance liquidity to the private sector by clearing pending bills particularly the approved payments related to the roads sector. The

settlement of the road sector pending bills will be facilitated through a bond issued by the Kenya Roads Board.

76. Kenya's external balance is projected to remain stable in the medium term, supported by increasing exports as trade agreements are implemented, and global financial conditions ease further. Additionally, a projected robust growth in Kenya's key trading partners (Africa) and low international commodity prices will drive demand for Kenya's exports with resilience expected in agriculture. The removal of export tariffs by China and improved access to European Union markets are expected to boost Kenya's exports, increase foreign exchange earnings, and help improve the country's external balance.

77. An anticipated stabilization in global growth in the medium term is expected to support resilience in diaspora remittances as well as continued growth in tourism and transport receipts. The estimated recovery in service exports is expected to compensate for a decline in incomes following reduction in aid flows. A projected increase in domestic demand supported by stable exchange rate will drive import growth largely through imports of raw materials for the recovery in industrial growth and imports for household consumption.

Monetary Policy Management

78. Monetary policy management is undertaken by CBK with the primary goal of maintaining price and financial stability to support economic growth. The framework is anchored on an inflation-targeting approach, with the current target set at 5 ± 2.5 percent. The introduction of core and non-core inflation measures in January 2025 has strengthened the CBK's capacity for data-driven decisions, with core inflation providing a more reliable guide to underlying price pressures.

79. The Monetary Policy Committee continued to implement the reforms outlined in the White Paper on Modernization of the Monetary Policy Framework and Operations aimed at enhancing the effectiveness of monetary policy and supporting the anchoring of inflation expectations. As part of this reform, the CBK is transitioning toward a forward-looking, interest-rate-based monetary policy framework, strengthening liquidity management tools, enhancing policy communication and transparency, and upgrading market infrastructure to improve monetary policy transmission.

80. A key milestone in this transition is the adoption of the interest rate corridor system, which sets a clear ceiling and floor for short-term market interest rates around the CBR. In April 2025, the MPC narrowed the interest rate corridor from ± 150 basis points to ± 75 basis points and revised the discount window rate from 300 basis points above the CBR to the upper bound of the corridor (+75 basis points). These reforms are expected to stabilize the interbank rate, align it more closely with the CBR, strengthen monetary policy signaling, and deepen financial markets to bolster investor confidence and macroeconomic stability.

81. Further, the CBK has introduced a revised Risk-Based Credit Pricing Model (RBCPM) for the banking sector. This is aimed at strengthening monetary policy transmission, enhancing lending transparency, and promoting responsible lending by aligning credit pricing with borrowers' risk profiles. The revised model is anchored on the Kenya Shilling Overnight Interbank Average rate (KESONIA) to align with international best practices. It also closely links lending rates to the policy rate under the current monetary policy framework. Under the RBCPM, the total lending rate equals KESONIA plus a premium ("K") that covers lending costs, shareholder returns, and borrower risk, while the total cost of credit includes KESONIA, the premium, and fees and charges.

82. To ensure transparency, banks will publish their weighted average lending rates, premiums, and fees and charges for all lending products on their websites and on the Total Cost of Credit (TCC) platform. KESONIA will apply to all variable rate loans except foreign currency and fixed-rate loans, with the CBR as an alternative where KESONIA is not practical. The revised RBCPM was effective from September 1, 2025, for all new variable rate loans, and will take effect from February 28, 2026, for existing variable rate loans following a six-month transition period.

83. The CBK extended the operating hours for the Kenya Electronic Payment and Settlement System (KEPSS) and the national Real Time Gross Settlement (RTGS) system, effective July 1, 2025. The strategic enhancement is aimed at improving the efficiency, accessibility, and resilience of Kenya's payments ecosystem supporting the country's transition towards a 24/7 digital economy, facilitate seamless transactions across time zones and increase the competitiveness of Kenya as a regional financial hub.

84. Going forward, monetary policy management will continue to focus on preserving the credibility of the inflation target and enhancing the transmission of policy signals to lending rates. Additionally, it will continue safeguarding financial stability and ensuring monetary conditions remain supportive of private sector credit and economic activities, reinforced by prudent fiscal management.

Macroeconomic Assumptions Underlying the Medium Term Fiscal Framework

85. The macroeconomic assumptions for FY 2026/27 and medium-term Budget are outlined below:

- i. Global macroeconomic conditions remain stable;
- ii. Real GDP is projected to grow by at least 5.3 percent in 2025 and 2026 and above 5.5 percent over the medium term largely driven by enhanced agricultural productivity, a resilient services sector, and ongoing implementation of priorities under BETA;
- iii. Favorable weather conditions are anticipated to boost agricultural productivity;
- iv. Inflation is expected to be maintained within the target range of 5 ± 2.5 percent;
- v. Interest rates are expected to continue declining in 2025 in line with the monetary policy stance and remain stable over the medium term to enhance credit to the private sector and support economic activities; and
- vi. Exchange rate is expected to remain stable.

Table 17: Kenya's Macroeconomic Indicators and Projections

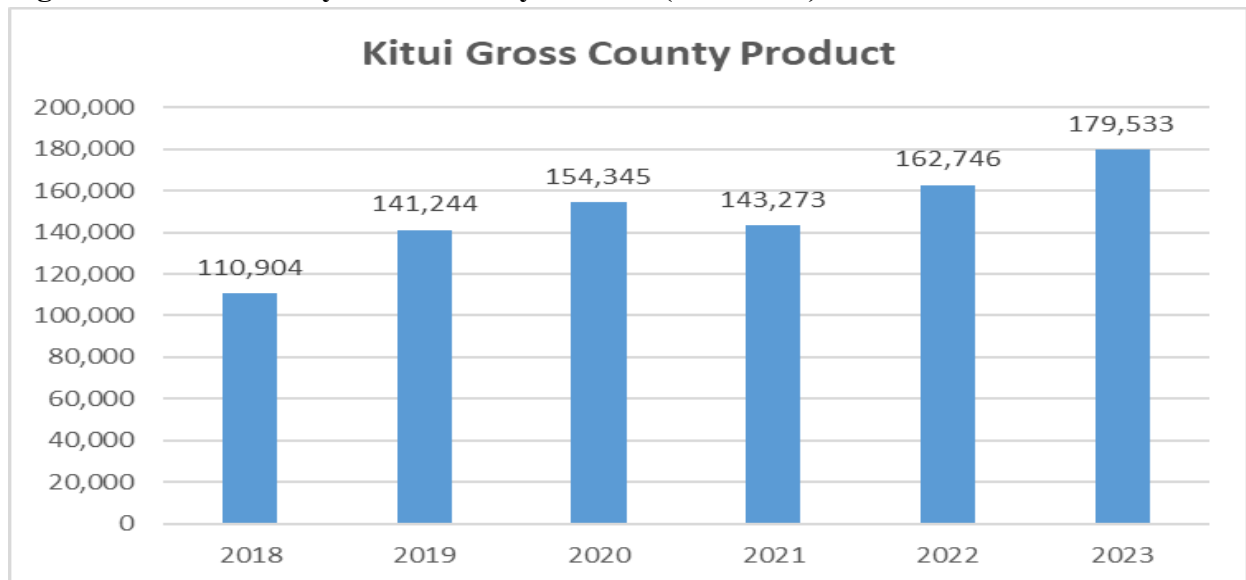
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Act	Act	Act	Act.	Est.	Suppl. 1 Budget	Proj.	Proj.	Proj.	Proj.
<i>annual percentage change, unless otherwise indicated</i>										
National Account and Prices										
Real GDP	-0.3	7.6	4.9	5.6	5.2	5.4	5.4	5.4	5.4	5.4
Primary Sector	4.7	0.5	-0.8	5.6	4.5	3.5	3.8	3.7	3.8	3.9
- of which: Agriculture	4.6	-0.4	-1.5	6.5	5.1	4.0	3.9	3.8	3.9	4.0
Secondary Sector	3.2	6.8	3.5	2.5	1.9	2.7	2.8	3.0	3.1	3.3
Services Sector	-1.8	9.6	6.6	6.8	6.3	6.6	6.9	6.9	6.8	6.7
GDP deflator	4.9	4.3	7.0	6.1	5.1	5.4	4.6	4.6	5.1	5.0
CPI Index (eop)	5.6	5.7	9.1	6.6	5.1	5.0	5.0	5.0	5.0	5.0
CPI Index (avg)	5.3	6.1	7.6	7.7	5.1	5.0	5.0	5.0	5.0	5.0
Terms of trade (-deterioration)	-5.3	-2.2	0.7	-3.3	1.7	2.4	2.0	3.0	3.4	3.9
Money and Credit (end of period)										
Net domestic assets	15.9	15.2	7.5	5.6	10.4	9.3	9.3	9.8	9.3	9.9
Net domestic credit to the Government	26.7	18.9	10.3	6.3	5.5	6.1	6.1	5.6	4.4	6.1
Credit to the rest of the economy	10.1	12.2	7.8	5.7	10.0	12.1	11.7	11.3	10.4	13.3
Broad Money, M3 (percent change)	6.9	10.5	9.5	9.2	11.3	10.5	10.5	10.7	10.7	10.7
Reserve money (percent change)	10.5	4.0	6.0	8.5	5.2	10.4	10.4	10.6	10.6	10.6
<i>in percentage of GDP, unless otherwise indicated</i>										
Investment and Saving										
Consumption	88.9	87.6	87.9	88.9	92.7	90.7	90.1	89.7	89.6	88.2
Central Government	12.5	12.1	12.2	11.9	13.0	12.1	11.9	11.7	11.6	11.2
Private	75.4	74.6	74.9	76.2	79.0	78.0	77.7	77.5	77.5	76.6
Gross Fixed Capital Investment	19.7	20.4	19.1	16.4	16.9	16.0	16.4	16.3	16.4	16.3
Central Government	6.5	5.6	4.8	4.3	4.2	4.5	4.9	5.1	5.4	5.0
Private	13.2	14.8	14.3	12.0	12.7	11.5	11.5	11.3	11.0	11.3
Gross National Saving	14.5	16.7	14.0	11.2	12.9	12.3	12.5	12.4	12.6	12.4
Central Government	-3.3	-4.4	-4.1	-3.0	-4.7	-3.6	-2.7	-2.2	-2.0	-1.2
Private	17.7	21.1	18.1	14.3	17.7	15.9	15.2	14.6	14.6	13.6
Exports value, goods and services	9.6	10.8	12.2	11.7	11.1	10.7	10.5	10.3	9.7	10.0
Imports value, goods and services	17.6	20.1	21.5	20.4	18.8	17.9	17.4	16.8	16.1	14.9
Current Account Balance	-5.2	-3.6	-5.0	-5.1	-4.0	-3.7	-3.9	-3.9	-3.8	-3.9
Gross reserves in months of next yr's imports	4.5	4.6	4.3	3.6	3.9	4.0	4.0	4.0	4.2	4.0
Gross reserves in months of this yr's imports	5.6	5.2	3.9	4.0	4.3	4.3	4.3	4.3	4.3	4.3
Central Government Budget										
Total revenue	16.5	16.0	17.2	16.5	16.8	16.9	17.6	18.0	18.3	18.8
Total Expenditure and Net Lending	24.4	24.6	23.7	22.5	22.4	21.5	21.7	21.7	21.8	21.9
Overall Fiscal Balance excl. Grants	-7.9	-8.6	-6.5	-6.1	-5.6	-4.5	-4.1	-3.7	-3.4	-3.0
Overall Fiscal Balance, incl. Grants	-7.7	-8.3	-6.2	-5.9	-5.5	-4.3	-3.8	-3.4	-3.2	-2.8
Overall Fiscal Balance, incl. Grants, Cash Basis	-7.6	-8.3	-6.2	-5.6	-5.2	-4.3	-3.8	-3.4	-3.2	-2.8
Primary Budget Balance	-3.4	-3.9	-1.6	-0.8	0.0	1.3	1.6	2.0	2.3	2.4
Public debt										
Nominal Central Government Debt (eop), Gross	68.4	67.6	71.9	65.6	62.8	60.5	58.2	55.8	53.2	50.2
Nominal Debt (eop), Net of Deposits	63.4	64.4	68.5	62.3	59.8	57.9	55.8	53.6	51.2	48.4
Domestic (Gross)	32.8	33.9	33.8	33.6	32.3	31.9	31.5	31.0	30.0	28.5
Domestic (Net)	27.9	30.7	30.4	30.3	29.3	29.3	29.1	28.8	28.1	26.7
External	35.5	33.7	38.1	32.0	30.5	28.6	26.7	24.8	23.1	21.7
Memorandum Items:										
Nominal GDP (in Ksh Billion)	10,715	12,028	13,490	15,109	17,103	18,993	20,951	23,152	25,647	28,396
Nominal GDP (in US\$ Million)	100,658	109,697	114,450	108,037	128,538	147,161	161,400	179,511	198,597	219,618

Source: The National Treasury

County Economic Outlook

86. According to 2024 Gross County Product, Kitui County's Gross County Product (GCP) slightly accelerated from Kshs 162,746 Million in 2022 to Kshs 179,533 Million in 2023 representing a 10.3 percentage increase. Kitui County's contribution remained constant at 1.3 with a six-year average of 1.4.

Figure 10: Kitui County Gross County Product (Kshs Mns)



Source: Kenya National Bureau of Statistics, 2024

87. During the FY 2024/25, we made tremendous achievements under various sectors:

88. On Finance, we have grown our Own Source Revenue by 148% from Kshs 361M in FY 2021/22 to Kshs 895M in FY 2024/25. The local revenue under the review period increased by 73.18 in relation to the previous 2024/2025 FY.

89. The Office of the Governor oversaw a wide range of programs including administration, planning, records management, enforcement, public communication, protocol, special programs, devolution services, and monitoring & evaluation. Development projects such as construction of office buildings, ward offices, police posts, land acquisition, CCTV systems, and the Community Level Infrastructure Development Programme (CLIDP) were also implemented.

90. Office of the Deputy Governor projects focused mainly on infrastructure and environmental conservation, such as construction of pit latrines, access roads, fencing, eco-park works, snake/crocodile pens, and nature trails.

91. Key programs under the Ministry of Water & Irrigation included construction of sump wells, drilling and equipping of boreholes, pipeline extensions, procurement of high-lift pumps, sand dams, cluster irrigation schemes and High WSP (water service provider) subsidies.

92. The Ministry of Education, Training & Skills Development implemented projects on Construction of ECDE Classrooms and the Purchase of ECDE Materials and furniture. In addition, they disbursed Pro poor Bursaries and undertook Renovations and construction of new buildings in VTCs, and the Payment of grade test fees.

93. The Ministry of Roads, Public Works & Transport successfully delivered road maintenance, grading, drifts, and protection works, most recording near 100% absorption, enabled by availability of funds and strong leadership. However, many road opening and drift projects stalled due to delayed procurement. The transport docket achieved success in purchase of plant machinery, boda boda sheds across 40 wards, boda boda training, and policy consultancy.

94. Under the Ministry of Health and Sanitation, the bulk of projects involved construction of dispensaries, wards, laboratories, kitchens, theatres, maternity units, OPDs, fencing, pit latrines, renovations, mortuary facilities, drug stores, and procurement of medical equipment. Large medical equipment procurements (e.g., incubators, dialysis machines, scanners, CPAPs) were all successfully delivered.

95. The Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives made significant strides in market infrastructure development, completing projects such as the construction of a multipurpose market at Ithiani, ablution blocks, cabro works, fencing, roofing repairs, and installation of gutters and tanks. It also prioritized security and modernization in markets, installing and replacing over a dozen solar-powered integrated security/street lights in different markets across the county. Additional works included signage installations at county entry/exit points and sub-county headquarters, alongside the renovation of Miambani market sheds and ministry offices, which were all fully completed. On cooperative development, the ministry successfully revived 14 dormant societies, trained members, supported governance workshops, supervised elections, conducted audits, and facilitated general and committee meetings, with every cooperative-related project recording full absorption. Revenue enhancement and service delivery improvements were realized through calibration of over 2,600 weighing/measuring equipment and review of the service delivery charter. Meanwhile, the flagship Kitui County Aggregation and Industrial Park (CAIP) progressed to 65% completion.

96. The Ministry of Energy, Environment, Forestry, Natural & Mineral Resources successfully implemented a wide range of projects, mainly sand dam construction across multiple wards, which all achieved 100% absorption. In addition, significant efforts were made in ecosystem restoration, afforestation, landscape management, apiculture, and agroforestry programs, all completed fully within budget. In addition, the Ministry did installation and repair of integrated solar security lights across several sub-counties and hybridization/ solarization of boreholes and livestock-related interventions such as supply of Galla bucks and apiculture support.

97. The Ministry of Culture, Gender, Youth, ICT, Sports & Social Services carried out cultural programs such as the hosting of the cultural day and drafting of the Culture and Heritage Policy. Gender-related interventions included GBV sensitization forums, establishment of gender committees, and celebration of national/international days. Social services achieved strong results in supporting CCCIs, distributing assistive devices to PWDs, and running AGPO sensitization forums, all at 100% absorption. Youth programs focused heavily on engagement forums while sports department undertook projects such as dais construction, stadium development, KYISA games, and procurement of equipment. In ICT, connectivity projects at ICT centers were fully absorbed.

98. Ministry of Agriculture & Livestock programs performed variably. Crop development achieved near-total absorption with support to farmers through certified seeds, pesticides, and hosting of agricultural shows. Conditional grants such as the Emergency Locust Response and NAVCDP performed fairly. Amongst the projects included; Extension services, tractor ploughing, and training centers and refurbishment. Livestock programs such as disease control, breed improvement (Galla goats), vaccine and extension advisory achieved high absorption.

99. The Ministry of Lands, Housing & Urban Development undertook projects in solar streetlight installations, dumpsite access roads, skip bins, fencing, pit latrines, land acquisition, feasibility studies and urban market infrastructure..

100. The Kitui Municipality successfully executed numerous urban infrastructure projects such as walkways, drainage works, parking marking, access roads, pedestrian walkways, drainage works, pothole patching and installation of integrated solar streetlights. Overall, Kitui Municipality displayed strong performance in road, lighting, and beautification projects.

101. Mwingi Municipality projects focused on town infrastructure development such as cabro works, drainage, culverts, high mast repairs, solar light installations, slaughterhouse fencing, pit latrine construction, and pothole patching.

Risks to the Economic Outlook

102. Kenya's economic outlook is subject to several downside risks that could hinder growth and macroeconomic stability. Domestic risks relate to extreme weather events which could pose a serious threat to agricultural performance. Disruptions in food production due to droughts and floods could lead to higher food prices, exacerbating inflation, and straining household incomes. Additionally, climate-related damage to infrastructure could disrupt economic activities and increase Government expenditure on disaster response and reconstruction.

103. Externally, the rise in costs of fuel and food imports, driven by supply constraints or geopolitical instability, could put upward pressure on inflation, eroding household purchasing power and increasing the cost of doing business. Additionally, uncertainty regarding trade policies and tariffs may hinder economic activities, along with increased financial market volatility and tighter financial conditions.

104. Despite these downside risks, there are potential upside scenarios. Accelerated implementation of structural reforms under BETA and the Fourth Medium-Term Plan, including further improvements in public financial management, expenditure efficiency, and governance, could enhance investor confidence and spur economic activities. A favourable global economic environment, marked by stable commodity prices, fall in oil prices, and strong external demand, could also support higher-than-expected growth, improving Kenya's overall economic resilience.

105. Continued coordination between monetary and fiscal policies is expected to contribute to a stable macroeconomic environment, which is essential for promoting investment, savings, and economic growth. The Government is actively monitoring both domestic and international conditions and will implement suitable policy measures to safeguard the economy against potential adverse effects should these risks materialize.

IV. RESOURCE ALLOCATION FRAMEWORK

Adjustments to 2025/26 Budget

106. Kenya's economic performance is projected to pick up in 2025 and 2026, with real GDP growth projected at around 5.3 percent. On the supply side, growth will be driven by resilient agriculture, steady services, and gradual improvement in industry. The agriculture sector will be driven by favourable weather conditions and productivity-enhancing government interventions. Linkages with other sub-sectors will boost the agro-processing industries, merchandise exports, as well as households' incomes.

107. The industrial sector is projected to pick up in the medium term due to the reduced cost of production and stable exchange rate. Notably, the construction sub-sector is expected to recover following the settlement of verified pending bills, which will facilitate the resumption of stalled projects, improve liquidity for contractors, and stimulate growth in associated sectors including manufacturing and materials supply. Kenya's fast-growing services, including the financial sector and ICT, are projected to maintain momentum. Ongoing efforts by the government to promote eco-friendly tourism practices, expand community-based tourism, and invest in port facilities to promote cruise tourism, are expected to drive the growth of the hospitality sector in the medium term.

108. In the county level, though the level of absorption of 85.79% in 2024/2025 reflects a decrease from previous year's budget, a strategy is being drafted to ensure that steady performance is supported while rolling over to 2025/26 financial year and aim on 90%+ budget absorption.

109. The project implementation status by the ministries clearly indicates the need for the departments to maximise the available resources on need based planning which will ensure the key projects are implemented. These projects will have great impact on socio-economic well-being of Kitui residents. These will ensure priority projects are given top priority in allocation of meagre resources.

110. In order to achieve the revenue target of Kshs. 1.086B set out in the 2025/26 budget, the revenue department of the County Ministry of Finance, Economic Planning and Revenue Management will continue to implement the automation of revenue to improve revenue collection. The supervision of revenue collection is essential to seal off all possible revenue leakages and loss through non-collection.

111. The County Government continued to rationalize expenditures to improve efficiency and reduce wastage of the resources'. Within the medium term, the ministries will have measures on expenditure control in order to regulate any increase in pending bills. Finally, the PFM Act, 2012 is expected to guide and accelerate reforms in expenditure management system necessary for the efficient utilisation of resources hence debt management.

Medium Term Expenditure Framework

112. In the 2025/2026 FY, the MTEF budgeting will consider allocation of the resources to key priority sectors in order to offer service delivery according to public participation conducted for CFSP 2025/26 FY. The prioritized projects are lifted from the broad priorities in ADP for 2025/26 FY and the CIDP 2023-2027 and other national planning documents.

113. According to the organization of the County ministries with guidelines from the Classification of Functions of Governments (COFOG) and the national level, the following key ministries have been allocated much funds to drive the sixteen-sector manifesto.

i The Ministry of Water & Irrigation drives the key economic pillar of water and food security. The ministry has been allocated Kshs. 0.695B presenting 5% of the total budget.

ii The Ministry of health and Sanitation has been allocated Kshs.4.15B presenting 29.1% of the total budget. The Ministry has the highest budget allocation for the 2025/26 FY.

iii The Ministry of Education, Training & Skills Development has been allocated Kshs. 1.05B presenting 7.4% of the total budget. This resulted from the conversion of ECDE teachers from casual skilled to permanent and pensionable.

iv The Ministry of Finance, Economic Planning & Revenue Management has been allocated Kshs. 0.829B presenting 5.8% of the total budget. The Ministry has also a responsibility of ensuring sound financial systems and revenue collection among the ministries.

v The Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives has been allocated Ksh 0.648B presenting 4.5% of the total budget.

vi The County Ministry of Roads, Public Works & Transport has been allocated Kshs. 0.958B presenting 6.7% of the total budget. The Ministry ensure smooth and passable road network to ease movement of person and goods.

vii To achieve any production, energy and good climatic condition is key. Ministry of Energy, Environment, Forestry, Natural & Mineral Resources has been allocated Kshs. 0.545B presenting 3.8% of the total budget. Positive climatic changes boost the food security and conservation available vegetation cover and distribution of electricity.

viii Other priority sectors include Ministry of Culture, Gender, Youth, ICT, and Sports & Social Services, which promotes the interest of special groups. In the 2024/25 FY, the Ministry has been allocated Kshs. 0.268B presenting 1.9% of the total budget.

ix The County Ministry of Agriculture & Livestock has been allocated 0.824B to alleviate hunger through promoting food security. This represents 5.8% of the total budget.

x The County Ministry of Lands, Housing and Urban Development as an enabler has been allocated 0.297B to facilitate on land issues. This represents 2.1% of the total budget.

xi The County Assembly which ensures legislation and oversight of the county government operation has been allocated Kshs. 1.046B representing 7.3% of the overall budget. The Office of the Governor which drives the Pro-poor programmes and the CLIDP project has been allocated Kshs. Kshs.2.399B presenting 16.8% of the overall budget. Finally, The Office of the Deputy Governor has been allocated Kshs. 0. 197B accounting for 1.4% of the overall budget.

Budget Framework 2024/2025

114. The 2024/25 FY budget framework is based on the MTEF and fiscal policies as outlined in this 2023/24 FY outlook paper. Instability of the key macroeconomic variable such as interest rates, inflation and exchange rates having been affected by recent Gen - Z protests will affect the Countries GDP hence decreased recovery of the economy. However, the variables are expected to remain stable throughout the financial year as the Country stabilizes.

115. At the county level, the county is expecting reliable rainfall in most areas in the upcoming short and long rains which will ensure sufficient food production across the county though floods have been predicted. Therefore, the county government will distribute certified seeds to the farmers and sensitize the farmers on climate smart agriculture for increased production.

116. The counties own revenue is projected to be Kshs. 1,352,452,559 in FY 2026/27 and Kshs. 1,379,501,610 in FY 2026/27 (over the medium-term plan).

Table 18: Actual Revenue for 2024/25 & Revenue Estimates for 2025/26 to 2027/28 FY

S/No	Source	Approved Revenue Estimates 2024/2025	Actual Revenue 2024/25	Revenue Estimates 2025/26	Projected Revenue Estimates 2026/27	Projected Revenue Estimates 2027/28
		Kshs	Kshs	Kshs	Kshs	Kshs
1	Equitable share					
	Equitable share	11,244,322,462	10,885,967,728	11,503,907,837	11,684,686,692	11,801,533,575
	Sub Total Equitable Share	11,244,322,462	10,885,967,728	11,503,907,837	11,684,686,692	11,801,533,575
2	Grants					
	Road Maintenance Fuel Levy	445,098,850	152,421,270	445,098,850	449,549,839	454,045,337
	Grants from World Bank (KDSP) - Level I	37,500,000		37,500,000	37,875,000	38,253,750
	Grants from World Bank (KDSP) - Level II			352,500,000	356,025,000	359,585,250
	World Bank (Emergency Locust Response Project (ELRP))	121,025,000		121,025,000		
	IDA (World Bank) credit (National Agricultural Value Chain Development Project (NAVCDP))	151,515,152	213,349,286	151,515,152	153,030,304	154,560,607
	HSSP/HSPS - (DANIDA/IDA)	13,601,250	13,601,250	13,601,250	13,737,263	13,874,635
	County Aggregation and Industrial Parks Programme	250,000,000		250,000,000		
	Community Health Promoters	58,050,445		58,050,445	58,630,949	59,217,259
	World Bank Credit to Finance Locally - Led Climate Action Program (FLLoCA)	-	211,425,799	205,807,064	207,865,135	209,943,786
	Kenya Urban Support Project (UIG)- World Bank	35,000,000	32,311,946	28,400,000	28,684,000	28,970,840
	Allocation for Court Fines	50,000		50,000	50,500	51,005
	Allocation for 20% Share of Mineral Royalties	114,279		114,279	115,422	116,576
	Subtotal	1,111,954,976	623,109,551	1,663,662,040	1,305,563,412	1,318,619,045
		12,356,277,438	11,509,077,279	13,167,569,877	12,990,250,104	13,120,152,620
3	Own Source Revenue					
	County Ministry/ Entity					
	Office of the Governor	14,839,376	23,091,500	40,421,749	52,671,748	55,762,955.30
	Office of the Deputy Governor	109,921	-	131,497	131,497	139,214
	Ministry of Water and Irrigation	2,218,585	2,877,300	1,828,948	1,828,948	1,936,286
	Ministry of Education, Training & Skills Development	109,921	-	131,497	131,497	139,214

S/No	Source	Approved Revenue Estimates 2024/2025	Actual Revenue 2024/25	Revenue Estimates 2025/26	Projected Revenue Estimates 2026/27	Projected Revenue Estimates 2027/28
		Kshs	Kshs	Kshs	Kshs	Kshs
	Ministry of Roads, Public Works & Transport	3,546,061	3,701,596	5,915,880	5,915,880	6,263,072
	Ministry of Health and Sanitation - Appropriation - In - Aid (A-I-A)	359,488,027	631,303,155	606,609,754	606,609,754	642,210,557
	Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	3,352,600	1,753,607	1,548,625	1,548,625	1,639,511
	Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	6,340,848	296,850	4,022,072	19,022,072	20,138,442
	Ministry of Culture, Gender, Youth, ICT, Sports & Social Services	219,843	368,690	452,256	452,256	478,798
	Ministry of Finance, Economic Planning & Revenue Management	90,049,834	103,787,665	169,319,821	169,319,821	179,256,888
	Ministry of Agriculture & Livestock	10,753,290	11,863,685	25,958,372	25,958,372	27,481,821
	Ministry of Lands, Housing & Urban Development	26,739,278	36,861,693	46,382,007	55,382,007	58,632,274
	Kitui Municipality	54,523,622	50,073,118	95,723,622	95,723,622	101,341,464
	Mwingi Municipality	27,708,793	29,437,177	51,553,901	51,553,901	54,579,504
	Subtotal	600,000,000	895,416,036	1,050,000,000	1,086,250,000	1,150,000,000
	TOTAL	12,956,277,438	12,404,493,315	14,217,569,877	14,076,500,104	14,270,152,620
	Revote from previous budget	-	1,495,093,369			
	Reallocation from County Assembly for Car loan (130,000,000) and House Loan (10,694,663)			140,694,663		
	% of Equitable Share	87%	78%	80%	83%	83%
	% of Own Resources	5%	6%	7%	8%	8%
	% of Grants	9%	4%	12%	9%	9%
	% of Revote	0%	11%	0%	0%	0%
		100	100	100	100	100
	Total Resource Envelope	12,956,277,438	13,899,586,684	14,358,264,540	14,076,500,104	14,270,152,620

Source: Ministry of Finance, Economic Planning & Revenue Management

V. CONCLUSION AND WAY FORWARD

117. In the table 19 below, the CBROP presents the MTEF for 2024/25 FY to 2027/28 FY factoring in the challenges faced by county government in delayed disbursement of the equitable share for the 2024/25 FY. The MTEF for the financial years presents the actual values and projection of 2025/26 FY obtained by moderating the revenue projections and control of expenditure based on the laid policies. The financial policies therefore are consistent with fiscal responsibilities outlined in the PFM law.

118. In this regards, the financial policies outlined in this CBROP 2025 will ensure smooth resource allocation on the ward prioritized projects that will promote development.

119. The policies will be highlighted in the next County Fiscal Strategy Paper for 2026/27 FY that will be released by February 2026.

Table 19: Medium Term Expenditure Framework (MTEF) Actuals 2024/2025-2025/2026 FY & Projection up to 2027/2028 FY

No.	Sector/ County Ministry		2024/25 Actuals	2025/26 Estimates	Projections 8%	
					2026/27	2027/28
1	Office of the Governor	SUB-TOTAL	2,454,297,393	2,404,082,593	2,356,905,236	2,389,329,534
		Rec. Gross	1,370,232,227	1,371,981,417	1,345,057,859	1,363,562,021
		Dev. Gross	1,084,065,166	1,032,101,176	1,011,847,377	1,025,767,512
2	Office of the Deputy Governor	SUB-TOTAL	167,500,712	197,709,395	193,829,575	196,496,118
		Rec. Gross	146,404,585	154,206,587	151,180,460	153,260,272
		Dev. Gross	21,096,127	43,502,808	42,649,115	43,235,846
3	Ministry of Water & Irrigation	SUB-TOTAL	610,907,914	695,550,016	681,900,646	691,281,655
		Rec. Gross	131,588,747	166,263,830	163,001,093	165,243,523
		Dev. Gross	479,319,167	529,286,186	518,899,553	526,038,132
4	Ministry of Education, Training & Skills Development	SUB-TOTAL	1,047,050,804	1,052,540,975	1,031,886,069	1,046,081,879
		Rec. Gross	922,585,129	934,939,768	916,592,650	929,202,352
		Dev. Gross	124,465,675	117,601,207	115,293,419	116,879,527
5	Ministry of Roads, Public Works & Transport	SUB-TOTAL	416,797,948	958,980,248	940,161,363	953,095,303
		Rec. Gross	210,462,032	258,681,398	253,605,073	257,093,956
		Dev. Gross	206,335,916	700,298,850	686,556,290	696,001,348
6	Ministry of Health & Sanitation	SUB-TOTAL	4,034,179,057	4,152,572,398	4,071,082,938	4,127,089,435
		Rec. Gross	3,736,481,286	3,976,795,051	3,898,755,020	3,952,390,775
		Dev. Gross	297,697,771	175,777,347	172,327,918	174,698,659
7	Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	SUB-TOTAL	508,997,086	648,601,207	635,873,154	644,620,956
		Rec. Gross	183,908,611	221,094,894	216,756,161	219,738,108
		Dev. Gross	325,088,475	427,506,313	419,116,993	424,882,848
8	Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	SUB-TOTAL	344,142,031	545,655,980	534,948,109	542,307,470
		Rec. Gross	118,330,018	132,597,936	129,995,854	131,784,226
		Dev. Gross	225,812,013	413,058,044	404,952,255	410,523,243
9	Ministry of Culture, Gender, Youth, ICT, Sports & Social Services	SUB-TOTAL	202,917,404	268,444,991	263,177,067	266,797,633
		Rec. Gross	163,768,029	192,511,086	188,733,277	191,329,709
		Dev. Gross	39,149,375	75,933,905	74,443,789	75,467,924
10	Ministry of Finance, Economic Planning & Revenue Management	SUB-TOTAL	438,697,526	829,722,155	813,439,812	824,630,425
		Rec. Gross	399,143,290	404,097,155	396,167,213	401,617,345
		Dev. Gross	39,554,236	425,625,000	417,272,599	423,013,080
11	Ministry of Agriculture	SUB-TOTAL	537,228,406	824,773,642	808,588,407	819,712,279

No.	Sector/ County Ministry & Livestock		2024/25 Actuals	2025/26 Estimates	Projections 8%	
					2026/27	2027/28
		Rec. Gross	353,329,667	426,801,456	418,425,968	424,182,317
		Dev. Gross	183,898,739	397,972,186	390,162,439	395,529,962
12	Ministry of Lands, Housing and Urban Development	SUB-TOTAL	202,103,875	578,941,161	567,580,107	575,388,391
		Rec. Gross	80,302,907	265,803,430	260,587,343	264,172,282
		Dev. Gross	121,800,968	313,137,732	306,992,764	311,216,109
13	County Public Service Board	SUB-TOTAL	78,788,061	75,470,928	73,989,898	75,007,788
		Rec. Gross	63,804,192	75,470,928	73,989,898	75,007,788
		Dev. Gross	14,983,869	0	0	0
14	County Assembly Service Board	SUB-TOTAL	1,007,708,118	1,125,218,850	1,103,137,724	1,118,313,754
		Rec. Gross	969,978,950	1,025,218,850	1,005,100,109	1,018,927,421
		Dev. Gross	37,729,168	100,000,000	98,037,615	99,386,333
15	Kitui Municipality	SUB-TOTAL	130,475,310	0	0	0
		Rec. Gross	77,559,789	0	0	0
		Dev. Gross	52,915,521	0	0	0
16	Mwingi Municipality	SUB-TOTAL	90,941,934	0	0	0
		Rec. Gross	63,594,307	0	0	0
		Dev. Gross	27,347,627	0	0	0
	TOTALS	TOTAL	12,272,733,579	14,358,264,540	14,076,500,104	14,270,152,620
		Rec. Gross	8,991,473,766	9,606,463,786	9,417,947,978	9,547,512,096
		Dev. Gross	3,281,259,813	4,751,800,754	4,658,552,126	4,722,640,524

Source: Ministry of Finance, Economic Planning & Revenue Management

ANNEXURES

Expenditure Analysis by Project/ Programme

3711: Office of the Governor

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
1.	0701013710 Office of the County Secretary	21,901,679	823,821	96.37%	Absorption was generally strong, with minor variances arising from delayed payments of utilities and administrative costs.	Strengthen timely processing of payments through automation of IFMIS workflows.
2.	0201013710 SP 7.0 Policy Development and Coordination	6,689,394	560,606	92.27%	Slight under-absorption linked to prolonged consultative processes in policy drafting and clearance delays.	Establish clear timelines and fast-track policy approval mechanisms.
3.	0701003710 P1: General Administration, Planning and Support Services	929,874,504	8,855,759	99.06%	Excellent absorption, with the variance reflecting unspent funds from unutilised allowances.	Introduce mid-year reviews to reallocate such balances to pressing needs.
4.	0701013710 SP 4.0 Records Management	14,385,199	2,181,511	86.83%	Low absorption due to bureaucracies in procurement Processes of filing equipment and digitisation services.	Adopt framework contracts for recurrent supplies and roll out phased digitisation.
5.	0703003710 P3: Enforcement Unit	12,300,873	1,366,643	90.00%	Almost full absorption: variance relates to unclaimed facilitation allowances.	Institute automated allowance tracking for complete settlement.
6.	0703013710 Cabinet Affairs	15,962,255	54,033	99.66%	Almost full absorption: variance relates to unclaimed facilitation allowances.	Institute automated allowance tracking for complete settlement.
7.	0704003710 SP 4.1 Public Communication	5,894,399	1,322,031	81.68%	Significant under-absorption arising from delayed procurement of media services and communication	Simplify procurement through annual service-level agreements with media houses.

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
					equipment.	
8.	0704023710 Protocol Unit	5,443,165	281,888	95.08%	High absorption, with minor variances tied to reduced frequency of diplomatic visits.	Establish flexible budget ceilings to reallocate funds when protocol activities are reduced.
9.	0705003710 P6: County Government Administration and Field Services	67,556,734	1,665,519	97.59%	Strong absorption, variance reflects pending claims for field facilitation.	Deploy mobile-based accountability systems for faster claims verification.
10	0705003710 SP 5.0 Special Programmes	8,013,358	1,036,642	88.55%	Lower absorption due to delayed exchequer release and staggered implementation of community awareness Programmes.	Prioritise quarterly cash flow projections and ring-fencing of funds for special programmes.
11.	0705013710 SEKEB and Intergovernmental Relations	47,059,086	(9,363,612)	124.84%	Overspending attributed to expanded inter-county and regional engagement activities not initially budgeted.	Introduce supplementary budgeting for emerging inter-county commitments.
12.	0706003710 P7: Devolution Services	17,486,426	170,801	99.03%	Near-full absorption, small variance linked to pending facilitation reimbursements.	Enhance automation of imprest retirements to reduce carryforwards.
13.	0707003710 P8: Monitoring and Evaluation	12,943,194	(65,171)	100.51%	Slight overspending due to expanded data collection exercises across wards.	Provide flexible contingency ceilings within programme budgets.
14.	0709013710 Public Relations and Customer Care	3,027,807	540,193	84.86%	Absorption was constrained by delayed procurement Processes and delayed Exchequer Releases	Adopt pre-qualified vendor lists to shorten procurement lead-times.
15.	0713013710 SP 4.0 Human Resource Management Unit	8,663,949	1,455,595	85.62%	Under-absorption linked to deferred capacity-building programmes due to cash flow shortfalls.	Institutionalise forward procurement planning aligned to exchequer releases.
16.	0717023710 Office of Chief of Staff	39,198,475	1,330,525	96.72%	High absorption: variance reflects pending gratuity	Adopt rolling payroll adjustments to ensure timely settlement.

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
					payments.	
17.	0717033710 Office of County Attorney	153,831,736	(6,041,736)	104.09%	Overspending driven by litigation costs and expanded legal services beyond budget.	Establish a legal contingency fund to cater for unforeseen court cases.
18.	Grand Total	1,370,232,233	6,175,048	99.55%	Overall absorption was excellent, with isolated under-executions linked to delayed exchequer releases from the National Government, bureaucratic procurement processes, and timing mismatches in project implementation.	Strengthen cash flow forecasting, streamline procurement, and institutionalise quarterly budget realignments.
19.	(3110202-00001001-0701013710-37100001) Construction of Office Building in Enforcement Block Compound	17,146,069	14,853,931	53.58%	Low absorption due to the project being a multi-year investment, with only preliminary works undertaken in the current financial year. Delays also stemmed from prolonged procurement clearances and phased disbursements.	Strengthen project planning by adopting multi-year budget frameworks, ensure early procurement processes, and enhance coordination with the National Treasury for timely exchequer releases.
20.	(3110504-00001001-0701013710-37100001) Community Level Infrastructure Development Programme (CLIDP) – Over 300 projects across 40 wards (including pending bills)	953,935,306	-39,486,838	104.32%	Over-expenditure driven by settlement of CLIDP pending bills and expanded implementation of ward-level infrastructure projects beyond initial allocations.	Enforce stricter budget ceilings, adopt a pending bills clearance framework, and strengthen ward project prioritisation and monitoring to prevent over-commitments.
21.	(3111108-00001001-0701013710-37100001) CCTV Surveillance Systems in	7,129,118	370,882	95.05%	Strong absorption: minor variance linked to cost savings during procurement.	Institutionalise value-for-money procurement practices and conduct regular maintenance to maximise the

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
	Governor's Administration Block					return on investment.
22	(3130101-00001001-0701013710-37100001) Land Purchased for Construction of ECD Centre in Kivou Ward	1,620,000	5,000	99.69%	Almost full absorption, variance reflects administrative charges and valuation adjustments.	Enhance due diligence in land acquisition processes and adopt pre-acquisition planning frameworks to avoid last-minute adjustments.
23	Construction of Ward Offices (3110202- 00001001-0705013710-37100001)	13,382,702.00	1,617,298.00	89.22%	The absorption rate realized was satisfactory	The department will endeavor to strive to achieve better absorption rates in its development budget by ensuring all projects complete hence payment of retention money on time.
24	Construction of POLICE POSTS (3110299-00001001-0705013710-37100001)	72,027,413	1,953,215.00	97.36%	The absorption rate realized was satisfactory.	The department will endeavor to strive to achieve better absorption rates in its development budget by ensuring all projects complete hence contractors are paid on time.

3728: Office of the Deputy Governor

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
1	Construction of 4-door pit latrine at Kwa-Amutei Mixed secondary school	867,660.20	867,660.20	100%	The project is complete as per the plan	No risk encountered
2	Construction of access road to Emergency Response Centre	3,325,343	Not paid		The project is ongoing	No risk encountered
3	Completion of snake house floor & ceiling	2,000,000	2,000,342	100%	The project is complete as per the plan	No risk encountered

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
4	Construction of crocodile pen	2,541,197	1,270,598.50	50%	The project is complete as per the plan	No risk encountered
5	Bush clearing & landscaping at kalundu ecopark	1,000,000	997,440	100%	The project is complete and in use as per the plan	No risk encountered
6	Repair of George Adamson Gate	2,646,201	Not paid		The project is ongoing	No risk encountered
7	Fencing of land designated for Utalii College	5,000,000	4,200,000	84%	The project is complete and in use as per the plan	No risk encountered
8	Establishment of Nature trail at Mumoni IBA	2,000,000	1,943,348	97%	The project is complete and in use as per the plan	No risk encountered
9	Establishment of nature trail at Ikoo Valley	1,000,000	1,012,325	101%	The project is complete and in use as per the plan	Ministry of Finance, Economic Planning and Revenue Management to ensure availability of funds to respond to emergency cases immediately they are reported

3729: Ministry of Water & Irrigation

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
1.	Construction of sump well water supplies	144,000,000	158,481,765.45	110.0	8no. sump wells constructed; One sump well water supply project (Ngomano water project in Kitui East) consumed more than the allocated funds due to its expansiveness.	Sump well water supplies to be phased so as to accommodate the allocated budgets. Other phases and extensions to be done the next FYs.
2.	Drilling of new boreholes	20,000,000.00	17,576,500.00	87.9	12 boreholes drilled. Delays in fuel approvals affected this activity.	There is need to accelerate payment of fuel for borehole drilling during the dry months when drilling is

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
						appropriate.
3.	Equipping of boreholes with solar	70,000,000.00	58,565,547.26	83.7	20 boreholes equipped.	
4.	Extension of water pipelines	15,000,000.00	10,974,641.67	118.15	21.69kms completed.	More extension recommended from high-yielding boreholes and sump wells.
5.	Procurement and installation of Kiambere high-lift pumps	30,000,000.00	29,883,556.38	99.6	2 high-lift pump procured, installation ongoing	-
6.	Borehole repair & maintenance	24,907,301.00	10,727,045.00	43.1	55 boreholes repaired	Repairs are on need basis; some funds diverted to procure high-lift pumps for KIMWASCO
7.	Subsidies for WSPs (KITWASCO, KIMWASCO)	50,000,000.00	51,927,007.00	103.9	Electricity bills for the WSPs too high.	Need for hybridization of the pumping stations. Adoption of solar power to avoid over-reliance on grid power.
8.	Sand Dam	120,000,000	120,416,593	100.35	Increased cost of material made the program exhaust its budget.	Budgeting should take into consideration prevailing market conditions especially for construction related projects
9.	Cluster Irrigation	10,151,840	14,735,246.99	145.15	Additional money was from the line for cluster rehabilitation and solarisation	Budget cuts should be avoided for already planned projects
10.	Cluster rehabilitation and solarisation	5,000,000	0	0	All the funds taken by establishment of new irrigation clusters	Budget cuts should be avoided for already planned projects
	Total	489,059,141	473,287,902.75			

3730: Ministry of Education, Training & Skills Development

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
1	Construction of ECDE Classroom	35,564,530	32,884,838	92.47	Few projects were not paid due to delay in disbursement of funds	Lobby with CoB and National Treasury to ensure timely release of funds
2	Purchase of ECDE Materials	8,823,575	8,353,169	94.67	Few projects were not paid due to delay in disbursement of funds	Lobby with CoB and National Treasury to ensure timely release of funds
3	Purchase of Furniture and fittings ECDE	2,987,916	413,430	13.84	Funds reallocated to other priority areas during supplementary budget	Proper planning for the scarce resources
4	Scholarships and other Educational Benefits - Secondary Education	96,400,000	99,942,942	103.68	Excess was due to reallocation during Supplementary I, reducing the budget whereas expenditure had already been incurred	Minimal supplementary budgets preparation and approval timeframe to avoid expenditure on affected lines
5	Renovations and construction of new buildings in VTCs	12,412,263	13,732,919	110.64	The excess drawn from other budget lines	BQs should be drawn before any commitment is made
6	Payment of grade test fees	18,000,000	8,865,000	49.25	It was the amount required to Pay for eligible trainees	Projection of amount required to be more accurate in future
7	Supply of tools and equipment to VTCs	42,769,870	42,188,678	98.64	BoQs required less than what the budget was.	BoQs to be drawn before commitment is made.
8	Monitoring and Evaluation in VTCs	1,998,000	1,949,700	97.58	M&E Done	N/A

3731: Ministry of Roads, Public Works & Transport

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
Department of Roads and Public Works						
1	Routine Maintenance of Tseikuru - Nzanzeni - Usueni Road - 13.3km	21,091,236.00	21,091,119.00	100.00	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
2	Construction of Nzanzeni Drift Along Nzanzeni - Kangunguu Road - 135m	18,987,135.20	18,978,873.00	99.96	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
3	Routine Maintenance of Thitani Market - Kavaini Loop Road - 2km	4,849,636.40	4,840,662.84	99.81	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
4	Construction of a drift at Kwa Katalinga stream - 52m	2,534,084.00	2,527,098.70	99.72	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
5	Repair of kamuluyuni drift on Endau -mukooni road - 25m	2,282,184.00	2,281,684.00	99.98	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
6	Light grading of identified roads in Tseikuru, Ngomeni and Kyuso wards - 180km	5,000,000.00	4,887,200.12	97.74	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
7	Light grading of identified roads in Ngutani. Kiomo/Kyethani and Migwani wards - 180km	5,000,000.00	4,874,389.88	97.49	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
8	Light grading of identified roads in Waita, Nuu and Nguni wards - 180km	5,000,000.00	4,874,362.03	97.49	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
9	Light grading of identified roads in Kisasi, Mbitini and Ikanga/Kyatune wards - 180km	5,000,000.00	4,888,871.02	97.78	Availability of funds and good leadership in the Ministry	There were no serious risks experienced

S/No.	Project/Programme	Budget (2024-	Expenditure	Absorption	Explanation for the level of	Measure to Safeguard against such
10	Light grading of identified roads in Voo/Kyamatu, Chuluni and Nzambani wards - 180km	5,000,000.00	4,868,820.21	97.38	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
11	Light grading of identified roads in Mulango, Tharaka and Kiomo/Thaana wards - 180km	5,000,000.00	4,885,065.08	97.70	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
12	Light grading of identified roads in Zombe,Endau and Mutitu/Kalikku wards - 180km	5,000,000.00	4,886,921.64	97.74	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
13	Light grading of identified roads in Kyangwithya East, Kyangwithya West and Township wards - 180km	5,000,000.00	4,889,706.46	97.79	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
14	Light grading of identified roads in Mumoni, Mui and Miambani Wards - 180km	5,000,000.00	4,885,062.80	97.70	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
15	Light grading of identified roads in Mutomo, Mutha and Kanziku/Simisi Wards - 180km	5,000,000.00	4,885,062.80	97.70	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
17	Mutwangombe Protection Works	4,525,392.00	4,524,292.00	99.98	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
18	Proposed repair of Ighuini drift	2,502,644.00	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
20	Proposed Makuka drift along Tyaa River	13,050,590.28	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.

S/No.	Project/Programme	Budget (2024-	Expenditure	Absorption	Explanation for the level of	Measure to Safeguard against such
21	Drift at Kwa Kathuva-Kavuvuu River	1,048,938.38	1,047,889.45	99.90	Availability of funds and good leadership in the Ministry	There were no risks experienced
22	Drift at Kwa Masi Syokiti To Kyambusya Road	1,073,647.49	1,072,573.84	99.90	Availability of funds and good leadership in the Ministry	There were no risks experienced
23	Sleeve Ducts and Culverts at Mbitini	323,143.31	323,143.31	100.00	Availability of funds and good leadership in the Ministry	There were no risks experienced
24	Ivovoa River Drift Repair (Makuti - Kathungi)	13,398,352.13	13,395,672.46	99.98	Availability of funds and good leadership in the Ministry	There were no risks experienced
25	Inyuu-Nzilani-Kyaango	4,816,077.39	4,811,261.31	99.90	Availability of funds and good leadership in the Ministry	There were no risks experienced
26	Proposed additional 2 Cell Box Culvert at R.Nguni flood Plain	11,133,123.20	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
27	Mwanianga Drift Repair	3,174,831.24	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
28	Road Opening of Identified Access Roads in Kyuso Ward (12km)	1,846,693.84	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
29	Road Opening of Identified Access Roads in Tseikuru (4.0km) and Ngomeni (4.0km) wards	1,283,344.89	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.

S/No.	Project/Programme	Budget (2024-	Expenditure	Absorption	Explanation for the level of	Measure to Safeguard against such
30	Road Opening of Identified Access Roads in Tharaka Ward (5km)	814,564.30	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
31	Road Opening of Identified Access Roads in Mumoni Ward (10km)	1,561,828.41	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
32	Road Opening of Identified Access Roads in Nuu Ward (11km)	1,707,452.08	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
33	Road Opening of Identified Access Roads in Mwingi Central Ward (7.0km)	1,099,429.73	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
34	Road Opening of Identified Access Roads in Migwani Ward (6.0km)	960,187.97	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
35	Road Opening of Identified Access Roads in Kivou Ward (12km)	1,833,930.01	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
36	Road Opening of Identified Access Roads in Waita Ward (12km)	1,833,930.01	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.

S/No.	Project/Programme	Budget (2024-	Expenditure	Absorption	Explanation for the level of	Measure to Safeguard against such
37	Road Opening of Identified Access Roads in Nguni Ward (12km)	1,833,930.01	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
38	Road Opening of Identified Access Roads in Mui Ward (5km)	789,036.64	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
39	Road Opening of Identified Access Roads in Miambani ward (7km)	1,067,520.16	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
40	Road Opening of Identified Access Roads in Kyome/Thaana ward (5km)	789,036.64	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
41	Road Opening of Identified Access Roads in Kiomo/Kyethani Ward (10km)	1,542,682.67	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
42	Road Opening of Identified Access Roads in Nguutani Ward (10km)	1,542,682.67	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
43	Road Opening of Identified Access Roads in Mutonguni ward (6km)	960,187.97	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.

S/No.	Project/Programme	Budget (2024-	Expenditure	Absorption	Explanation for the level of	Measure to Safeguard against such
44	Road Opening of Identified Access Roads in Kithumula/Kwa Mutonga Wards (6Km)	960,187.97	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
45	Road Opening of Identified Access Roads in Kauwi Ward (9km)	1,377,913.25	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
46	Road Opening of Identified Access Roads in Kwa Vonza/Yatta Ward (9km)	1,377,913.25	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
47	Road Opening of Identified Access Roads in Kyangwithya East ward (6km)	934,660.31	934,660.31	100.00	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
48	Road Opening of Identified Access Roads in Kyangwithya West Ward (6km)	934,660.31	934,660.31	100.00	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
49	Road Opening of Identified Access Roads in Kyangi Ward (11km)	1,707,452.08	1,707,452.08	100.00	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
50	Road Opening of Identified Access Roads in Matinyani ward (6km)	934,660.31	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
51	Road Opening of Identified Access Roads in Township Ward (6km)	934,660.31	934,660.31	100.00	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
52	Road Opening of Identified Access Roads in Kisasi ward	934,660.31	934,660.31	100.00	Availability of funds and good leadership in the Ministry	There were no serious risks experienced

S/No.	Project/Programme	Budget (2024-	Expenditure	Absorption	Explanation for the level of	Measure to Safeguard against such
	(6km)					
53	Road Opening of Identified Access Roads in Mbitini Ward (6km)	934,660.31	934,660.31	100.00	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
54	Road Opening of Identified Access Roads in Mulango ward (6km)	934,660.31	934,660.31	100.00	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
55	Road Opening of Identified Access Roads in Nzambani Ward (7km)	1,086,665.90	1,086,665.90	100.00	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
56	Road Opening of Identified Access Roads in Voo/Kyamatu ward (6km)	934,660.31	934,660.31	100.00	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
57	Road Opening of Identified Access Roads in Endau/Malalani Ward (6.0km)	934,660.31	934,660.31	100.00	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
58	Road Opening of Identified Access Roads in Mutitu/Kalilu (6km)	934,660.31	934,660.31	100.00	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
59	Road Opening of Identified Access Roads in Zombe/Mwitika Ward (7km)	1,086,665.90	1,086,665.90	100.00	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
60	Road Opening of Identified Access Roads in Chuluni ward (7km)	1,086,665.90	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
61	Road Opening of Identified Access Roads in Ikanga/Kyatune (3km) and Mutomo/Kibwea (3km) wards	934,660.31	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.

S/No.	Project/Programme	Budget (2024-	Expenditure	Absorption	Explanation for the level of	Measure to Safeguard against such
62	Road Opening of Identified Access Roads in Athi Ward (7km)	1,086,665.90	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
63	Road Opening of Identified Access Roads in Kanziku/Simisi Ward (7km)	1,086,665.90	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
64	Road Opening of Identified Access Roads in Mutha Ward (7km)	1,086,665.90	1,086,665.90	100.00	Availability of funds and good leadership in the Ministry	There were no serious risks experienced
65	Construction of Kitui East Sub-County Public Works Offices	7,348,080.00	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
66	Renovation of Mwingi North Sub-County Works offices	1,428,766.00	-	-	Delayed procurement	Begin procurement and LSO issuance as early as possible. This will provide adequate time to execute, complete the project, and process the final payment.
Department of Transport and Boda Boda						
1	Purchase of New Plant Machinery (Motor Grader)	26,730,726.00	26,730,726.00	100.00	Availability of funds and staff professionalism	There were no serious risks experienced
2	Training of Boda boda riders and assisting in acquisition of licenses in all wards (40) in Kitui County	9,747,500.00	3,220,152.60	33.00	Delays in procurement of services	There were no serious risks experienced
3	Consultancy in Boda Boda Policy Formulation	2,888,000.00	2,888,000.00	100.00	Availability of funds and staff professionalism	There were no serious risks experienced

S/No.	Project/Programme	Budget (2024-	Expenditure	Absorption	Explanation for the level of	Measure to Safeguard against such
4	Proposed Construction of a Modern Boda Boda Shed at Nguni Town In Nguni Ward.	448,990.00	448,990.00	100.00	Availability of funds and staff professionalism	There were no serious risks experienced
5	Proposed Construction of a Modern Boda Boda Shed at Miambani Town in Miambani Ward.	448,400.00	448,400.00	100.00	Availability of funds and staff professionalism	There were no serious risks experienced
6	Proposed Construction of a Modern Boda Boda Shed at Kyome Town in Kyome/Thaana - Ward.	448,500.00	448,500.00	100.00	Availability of funds and staff professionalism	There were no serious risks experienced
7	Proposed Construction of a Modern Boda Boda Shed at Ikutha Town in Ikutha Ward.	448,905.00	448,905.00	100.00	Availability of funds and staff professionalism	There were no serious risks experienced
8	Proposed Construction of a Modern Boda Boda Shed at Migwani Town in Migwani Ward.	448,600.00	448,600.00	100.00	Availability of funds and staff professionalism	There were no serious risks experienced
9	Proposed Construction of a Modern Boda Boda Shed at Mwingi Town Municipality in Mwingi Central Ward.	446,440.00	446,440.00	100.00	Availability of funds and staff professionalism	There were no serious risks experienced
10	Proposed Construction of a Modern Boda Boda Shed at Chuluni Town in Chuluni Ward Ward.	445,500.00	445,500.00	100.00	Availability of funds and staff professionalism	There were no serious risks experienced
11	Proposed Construction of a Modern Boda Boda Shed at Kitui Town Municipality in Kitui Township Ward.	448,490.00	448,490.00	100.00	Availability of funds and staff professionalism	There were no serious risks experienced

S/No.	Project/Programme	Budget (2024-	Expenditure	Absorption	Explanation for the level of	Measure to Safeguard against such
12	Proposed Construction of a Modern Boda Boda Shed at Tseikuru Town in Tseikuru Ward.	448,490.00	448,490.00	100.00	Availability of funds and staff professionalism	There were no serious risks experienced
13	Proposed Construction of a Modern Boda Boda Shed at Malalani Town in Endau Malalani Ward.	448,000.00	448,000.00	100.00	Availability of funds and staff professionalism	There were no serious risks experienced
14	Proposed Construction of a Modern Boda Boda Shed at Mulango Town in Mulango Ward.	447,910.00	447,910.00	100.00	Availability of funds and staff professionalism	There were no serious risks experienced
15	Proposed Construction of a Modern Boda Boda Shed at Zombe Town in Zombe Ward.	448,000.00	448,000.00	100.00	Availability of funds and staff professionalism	There were no serious risks experienced
16	Proposed Construction of a Modern Boda Boda Shed at Mwingi Town in Mwingi Central Ward.	448,460.00	448,460.00	100.00	Availability of funds and staff professionalism	There were no serious risks experienced
17	Proposed Construction of a Modern Boda Boda Shed at Kanyangi Town in Kanyangi Ward.	448,915.00	448,915.00	100.00	Availability of funds and staff professionalism	There were no serious risks experienced
18	Proposed Construction of a Modern Boda Boda Shed at Nuu Town in Nuu Ward.	448,000.00	448,000.00	100.00	Availability of funds and staff professionalism	There were no serious risks experienced

3716: Ministry of Health and Sanitation

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
1	PROPOSED CHAINLINK FENCING AND GATE AT MUSOVO DISPENSARY IN NGUNI WARD	1,936,250	1,936,250	100%	Complete	No risk encountered
2	PROPOSED CONSTRUCTION OF 2NO.2DOOR PIT LATRINES AT YUMBU DISPENSARY	843,090	0	0%	Complete. The payment was closed out in the FY 2024/25.	Evaluation will be done to establish the challenges encountered
3	PROPOSED CONSTRUCTION OF A BASIC DISPENSARY AND TWO DOOR PIT LATRINE WITH URINAL AT NZAWA/MAVUNI VILLAGE, NGUUTANI WARD IN MWINGI WEST SUB-COUNTY	4,199,946	0	0%	Ongoing (60%).	Evaluation will be done to establish the challenges encountered
4	PROPOSED CONSTRUCTION OF A BASIC DISPENSARY AND TWO DOOR PIT LATRINE WITH URINAL AT KALUNDU VILLAGE, TOWNSHIP WARD IN KITUI CENTRAL SUB-COUNTY	4,224,018	0	0%	Not started. Delay due to land issues	Evaluation will be done to establish the challenges encountered

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
5	PROPOSED CONSTRUCTION OF A BASIC DISPENSARY AND TWO DOOR PIT LATRINE WITH URINAL AT KANYENGYA/GATORONI-THARAKA WARD	4,200,000	4,200,000.00	100%	Complete	No risk encountered
6	PROPOSED CONSTRUCTION OF A BASIC DISPENSARY AND TWO DOOR PIT LATRINE WITH URINAL AT KATHUNGU VILLAGE, IKANGA/KYATUNE IN KITUI SOUTH SUB-COUNTY	4,222,787	4,222,787	100%	Complete	No risk encountered
7	PROPOSED CONSTRUCTION OF A BASIC DISPENSARY AND TWO DOOR PIT LATRINE WITH URINAL AT KYANIKA MWEMBE TAYARI, NZAMBANI WARD IN KITUI EAST SUB-COUNTY	4,220,358	4,220,358	100%	Complete	No risk encountered

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
8	PROPOSED CONSTRUCTION OF A BASIC DISPENSARY AND TWO DOOR PIT LATRINE WITH URINAL AT KYANIKA VILLAGE, KIVOU WARD IN MWINGI CENTRAL SUB-COUNTY	4,223,537	0	0%	Complete. The payment was closed out in the FY 2024/25.	Evaluation will be done to establish the challenges encountered
9	PROPOSED CONSTRUCTION OF A BASIC DISPENSARY AND TWO DOOR PIT LATRINE WITH URINAL AT KYENG'E VILLAGE, KAUWI WARD IN KITUI WEST SUB-COUNTY	4,223,588	4,223,588	100%	Complete	No risk encountered
10	PROPOSED CONSTRUCTION OF A BASIC DISPENSARY AND TWO DOOR PIT LATRINE WITH URINAL AT MULANG'A VILLAGE, MWINGI CENTRAL WARD IN MWINGI CENTRAL SUB COUNTY	4,199,900	4,199,900	100%	Complete	No risk encountered

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
11	PROPOSED CONSTRUCTION OF A BASIC DISPENSARY AND TWO DOOR PIT LATRINE WITH URINAL AT NDILI VILLAGE, IKUTHA WARD IN KITUI SOUTH SUB-COUNTY	4,219,400	0	0%	Complete. The payment was closed out in the FY 2024/25.	Evaluation will be done to establish the challenges encountered
12	PROPOSED CONSTRUCTION OF A BASIC DISPENSARY AND TWO DOOR PIT LATRINE WITH URINAL AT NGUUTANI/KATUYU/MAK AUNI VILLAGE IN MWINGI WEST SUB COUNTY	4,221,267	4,221,267	100%	Complete	No risk encountered
13	PROPOSED CONSTRUCTION OF A BASIC DISPENSARY AND TWO DOOR PIT LATRINE WITH URINAL AT NYANYAA/NDUNGUNI VILLAGE	4,222,087	2,024,660	48%	Ongoing. (97% Complete) Final payment was closed out in the FY 2024/25.	Fast-track the implementation to ensure projects are completed within the financial year
14	PROPOSED CONSTRUCTION OF A FEMALE WARD AT KYUSO LEVEL 4 HOSPITAL	4,690,939	0	0%	Ongoing(85%). Contractor delay in implementation	Evaluation will be done to establish the challenges encountered

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
15	PROPOSED CONSTRUCTION OF A MEDICAL LABORATORY AT ENDAU DISPENSARY	1,817,965	0	0%	Complete. The payment was closed out in the FY 2024/25.	Evaluation will be done to establish the challenges encountered
16	PROPOSED CONSTRUCTION OF FEMALE WARD AT MBITINI HEALTH CENTRE	2,286,510	0	0%	Complete. The payment was closed out in the FY 2024/25.	Evaluation will be done to establish the challenges encountered
17	PROPOSED CONSTRUCTION OF FEMALE WARD AT TIVA LEVEL 3 HOSPITAL, KITUI CENTRAL SUB COUNTY	4,949,405	2,634,500	53%	Complete. The second payment was closed out in the FY 2024/25.	Evaluation will be done to establish the challenges encountered
18	PROPOSED CONSTRUCTION OF KITCHEN AT KYUSO LEVEL IV SUB COUNTY HOSPITAL	2,448,440	2,448,440	100%	Complete	No risk encountered
19	PROPOSED CONSTRUCTION OF KITCHEN AT MIGWANI LEVEL 4 HOSPITAL	3,868,401	3,868,401	100%	Complete	No risk encountered
20	PROPOSED CONSTRUCTION OF MATERNITY WING AT YUMBU DISPENSARY	4,846,884	4,846,883.65	100%	Complete	No risk encountered
21	PROPOSED CONSTRUCTION OF OPD AT KYUSO LEVEL 4	4,995,995	4,995,995	100%	Complete	No risk encountered

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
	HOSPITAL					
22	PROPOSED CONSTRUCTION OF PERIMETER WALL AT MWINGI LEVEL IV HOSPITAL PHASE 5	2,998,950	2,998,950	100%	Complete	No risk encountered
23	PROPOSED CONSTRUCTION OF THEATRE AT KYUSO LEVEL IV HOSPITAL	6,750,565	4,845,976	72%	Complete. The second payment was closed out in the FY 2024/25.	Evaluation will be done to establish the challenges encountered
24	PROPOSED OPD, KITCHEN RENOVATION, FOUL DRAINAGE AND WATER TANKS WORKS AT THARAKA HEALTH CENTRE	2,496,890	2,496,890	100%	Complete	No risk encountered
25	PROPOSED RENOVATION OF KASANGU DISPENSARY	2,376,595	2,376,595	100%	Complete	No risk encountered
26	PROPOSED RENOVATION OF KASARANI DISPENSARY IN KIVOU WARD SUB COUNTY	1,483,500	1,483,500	100%	Complete	No risk encountered
27	PROPOSED RENOVATION OF KATINGA DISPENSARY IN KIVOU WARD	1,678,000	1,678,000	100%	Complete	No risk encountered
28	PROPOSED RENOVATION OF KATUMBI DISPENSARY	2,269,255	2,269,255	100%	Complete	No risk encountered

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
29	PROPOSED RENOVATION OF KILIMU DISPENSARY AT KITHUMULA/KWA MUTONGA WARD	2,045,000	0	0%	Complete. The payment was closed out in the FY 2024/25.	Evaluation will be done to establish the challenges encountered
30	PROPOSED RENOVATION OF MAONGOA DISPENSARY IN WAITA WARD	1,684,314	1,684,314	100%	Complete.	No risk encountered
31	PROPOSED RENOVATION OF MWAKINI DISPENSARY, CONSTRUCTION OF LABORATORY ROOM AND COMPLETION OF FENCING	3,825,534	0	0%	Ongoing (70%). The payment was closed out in the FY 2024/25 due to delay in implementation of the project.	Evaluation will be done to establish the challenges encountered
32	PROPOSED RENOVATION OF OPD AT YUMBU DISPENSARY	3,087,345	0	0%	Complete. The payment was closed out in the FY 2024/25.	Evaluation will be done to establish the challenges encountered
33	PROPOSED RENOVATION OF YANZUU DISPENSARY	3,552,550	3,552,550	100%	Complete.	No risk encountered
34	PROPOSED RENOVATION WORKS AND FENCING AT KALIWA DISPENSARY	1,492,930	1,492,930	100%	Complete.	No risk encountered
35	PROPOSED RENOVATION WORKS AT KATUMBI DISPENSARY IN MWINGI NORTH	1,494,930	0	0%	Complete. The payment was closed out in the FY 2024/25.	Evaluation will be done to establish the challenges encountered
36	PROPOSED RENOVATION WORKS AT KITOONI DISPENSARY	2,296,340	2,296,340	100%	Complete.	No risk encountered

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
37	PROPOSED UPGRADING OF SOSOMA DISPENSARY TO A LEVEL 111B HEALTH CENTRE IN NGUNI WARD	1,692,550	1,692,550	100%	Complete.	No risk encountered
38	SUPPLY AND INSTALLATION OF 10,000 LITRE WATER TANK AT KITOO DISPENSARY	284,130	0	0%	Complete. The payment was closed out in the FY 2024/25.	Evaluation will be done to establish the challenges encountered
39	PROPOSED INSTALLATION OF 2NO WATER TANK AND RENOVATION OF MAIN BLOCK AT MUNYUNI DISPENSARY	2,372,200	0	0%	Complete. The payment was closed out in the FY 2024/25.	Evaluation will be done to establish the challenges encountered
40	PROPOSED SUPPLY AND INSTALLATION OF 10,000LITRE WATER TANK AND SOLAR INSTALLATION AT NGWATE DISPENSARY	1,023,050	1,022,450	100%	Complete.	No risk encountered
41	PROPOSED RENOVATION WORKS AT MUSAVANI DISPENSARY -MWINGI NORTH.	3,696,590	0	0%	Ongoing (85%). The payment was closed out in the FY 2024/25 due to delay in implementation of the project.	Evaluation will be done to establish the challenges encountered
42	PROPOSED SUPPLY AND INSTALLATION OF 10,000 LITRE WATER TANK AND SOLAR INSTALLATION AT YAANA DISPENSARY	1,022,450	0	0%	Complete. Payment was closed out in the FY 2024/25.	Evaluation will be done to establish the challenges encountered

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
43	SUPPLY AND INSTALLATION OF 10,000 LITRE WATER AND ELECTRIFICATION OF ISAA DISPENSARY	457,200	456,900	100%	Complete.	No risk encountered
44	SUPPLY AND INSTALLATION OF NETWORK PERIPHERALS AND DESKTOP COMPUTER FOR 12 LEVEL IV HOSPITAL	14,243,060	14,243,060	100%	Complete.	No risk encountered
45	PROPOSED COMPLETION OF THEATRE AT KAUWI SUB COUNTY HOSPITAL	2,001,309	2,001,309	100%	Complete.	No risk encountered
46	PROPOSED CONSTRUCTION OF A PAEDIATRIC WARD AT KYUSO LEVEL 4 HOSPITAL	4,690,000	4,690,000	100%	Complete.	No risk encountered
47	PROPOSED CONSTRUCTION A WOMEN UNIT (A NEW BORN UNIT, MATERNITY UNIT AND MEDICAL WARD) PHASE 2 AT MWINGI LEVEL IV HOSPITAL	4,994,970	3,181,370	64%	80% Complete. Second payment was closed out due to contractor delay in implementation	Evaluation will be done to establish the challenges encountered
48	Proposed renovation and extension works for OPD at Kanziko Hospital	3,414,000	0	0%	Ongoing (75%). Delay in awarding the contract	Due processes will be followed in good time to avoid delays

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
49	PROPOSED MATERNITY RENOVATION, PLACENTA PIT CONSTRUCTION, 2 WATER TANKS FOR KATSE HEALTH CENTRE	2,000,000	1,980,900.00	99%	Complete.	No risk encountered
50	Construction of South Eastern Kenya Renal Centre at Kitui County Referral Hospital phase 1	21,857,768	19,509,052.40	89%	Complete. The retention payment was closed out in FY 2024/2025	Evaluation will be done to establish the
51	PROPOSED CONSTRUCTION OF 2 DOOR NO. PIT LATRINE WITH URINAL AT NGAAKA YAKWA DISPENSARY	486,060	0	0%	Complete. The payment was closed out in FY 2024/2025	Evaluation will be done to establish the challenges encountered
52	PROPOSED CONSTRUCTION OF 2 DOOR NO. PIT LATRINE WITH URINAL AT NGILUNI DISPENSARY	498,050	498,050	100%	Complete.	No risk encountered
53	PROPOSED CONSTRUCTION OF 2 DOOR NO. PIT LATRINE WITH URINAL AT WII DISPENSARY IN KITUI CENTRAL SUB-COUNTY	497,000	0	0%	Complete. The payment was closed out in FY 2024/2025	Evaluation will be done to establish the challenges encountered

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
54	PROPOSED CONSTRUCTION OF 2 DOOR NO.PIT LATRINE WITH URINAL AT TULIA HEALTH CENTRE IN KITUI WEST SUB-COUNTY	497,700	0	0%	Complete. The payment was closed out in FY 2024/2025	Evaluation will be done to establish the challenges encountered
55	PROPOSED CONSTRUCTION OF 2 DOOR NO.PIT LATRINE WITH URINAL AT KAMANYI DISPENSARY	440,200	0	0%	Complete. The payment was closed out in FY 2024/2025	Evaluation will be done to establish the challenges encountered
56	PROPOSED CONSTRUCTION OF 2 DOOR NO.PIT LATRINE WITH URINAL AT KANGALU DISPENSARY IN KITUI CENTRAL SUB COUNTY	497,990	497,990	100%	Complete.	No risk encountered
57	PROPOSED CONSTRUCTION OF 2 DOOR PIT LATRINE WITH URINAL AT KIOMO DISPENSARY	410,357	0	0%	Complete. The payment was closed out in FY 2024/2025	Evaluation will be done to establish the challenges encountered
58	PROPOSED CONSTRUCTION OF 4 DOOR PIT LATRINE AT ZOMBE SUB COUNTY HOSPITAL	818,330	0	0%	Not done. Contractor failure	Evaluation will be done to establish the challenges encountered

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
59	PROCUREMENT OF ICELINED REFRIGERATORS FOR MAKONGO, ILIKA, USIANI DISPENSARIES AND KAKEANI HEALTH CENTRE	2,627,000	2,627,000	100%	Complete.	No risk encountered
60	PROCUREMENT, INSTALLATION, TESTING AND COMMISSIONING OF SEMI-HEMATIC RESPOCATING COMPRESSOR FOR KYUSO SUB-COUNTY HOSPITAL MORTUARY	1,499,450	1,499,449.70	100%	Complete.	No risk encountered
61	PROPOSED INTERNAL MORTUARY AND EXTERNAL WORKS AT KITUI COUNTY REFERRAL HOSPITAL	3,189,500	1,608,963	50%	Complete. The second payment was closed out in FY 2024/2025	Evaluation will be done to establish the challenges encountered
62	CONTINUATION OF PROPOSED CONSTRUCTION OF MORTUARY AT MWINGI LEVEL IV HOSPITAL-PHASE 3	3,498,675	0	0%	Complete. The payment was closed out in FY 2024/2025	Evaluation will be done to establish the challenges encountered
63	PROCUREMENT OF 2 SETS OF BODY MORTUARY FREEZERS EACH OF 12 BODIES CAPACITY	12,953,885	0	0%	Complete. The payment was closed out in FY 2024/2025	Evaluation will be done to establish the challenges encountered

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
64	PROCUREMENT OF MORTUARY TRANSPORTATION EQUIPMENT, CHEMICALS AND TOOLS FOR KYUSYANI AND THITANI	1,145,780	1,145,780	100%	Complete no risk encountered.	Evaluation will be done to establish the challenges encountered
65	PROCUREMENT OF MORTUARY CONDENSING UNIT SPARES FOR THREE MORTUARY COOLERS FOR KYUSO SUB COUNTY HOSPITAL	627,420	627,420	100%	Complete.	No risk encountered
66	PROCUREMENT OF ASSORTED MORTUARY EQUIPMENT FOR KCRH AND MWINGI HOSPITAL	1,626,040	1,626,040	100%	Complete.	No risk encountered
67	PROPOSED COMPLETION OF DRUG STORE AT KITUI COUNTY REFERRAL HOSPITAL	2,695,140	2,695,140	100%	Complete.	No risk encountered
68	PROPOSED RENOVATION OF DRUG STORE AT MWINGI LEVEL IV HOSPITAL	1,806,640	0	0%	Complete. The payment was closed out in FY 2024/2025	Evaluation will be done to establish the challenges encountered
69	PROPOSED RENOVATION OF DRUGS STORE AT NUU SUB COUNTY HOSPITAL	1,497,270	1,497,270	100%	Complete.	No risk encountered
70	PROPOSED RENOVATION OF KAUWI LEVEL IV HOSPITAL DRUG STORE	498,150	0	0%	Not done. Contractor failure	Evaluation will be done to establish the challenges encountered

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
71	PROCUREMENT OF ELECTRICAL DELIVERY BED FOR NGUNI HEALTH CENTRE AND TSEIKURU SUB COUNTY HOSPITAL	870,000	870,000.00	100%	Complete.	No risk encountered
72	PROCUREMENT OF DR SCANNER FOR X-RAY MACHINE AT MIGWANI SUB COUNTY HOSPITAL	2,990,000	2,990,000	100%	Complete.	No risk encountered
73	Procurement of X-ray service, workstation desktop, CR-scanner ejector tray cables and integrated bipolar transistor circuit boards(igbts) for Zombe, Kyuso, Nuu and Mutitu Sub-County Hospital	2,508,000	2,508,000	100%	Complete.	No risk encountered
74	PROCUREMENT OF FOUR INFANT INCUBATORS FOR KANYANGI, TSEIKURU, MIGWANI AND MWINGI SUB-COUNTY HOSPITALS	2,189,997	2,189,997	100%	Complete.	No risk encountered
75	Procurement of medical equipment for 14 basic dispensaries	9,307,191	9,307,191	100%	Complete.	No risk encountered

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
76	PROCUREMENT OF FOURTEEN CPAP MACHINES FOR NEWBORN UNITS FOR KITUI COUNTY REFERRAL HOSPITAL, MWINGI LEVEL IV HOSPITAL, KAUWI SUB COUNTY HOSPITAL, KANYANGI SUB COUNTY HOSPITAL, MIGWANI SUB COUNTY HOSPITAL, KATULANI SUB COUNTY HOSPITAL, MUTOMO SUB COUNTY HOSPITAL, IKUTHA SUB COUNTY HOSPITAL, KYUSO SUB COUNTY HOSPITAL, ZOMBE SUB COUNTY HOSPITAL, MUTITU SUB COUNTY HOSPITAL, NUU SUB COUNTY HOSPITAL AND TSEIKURU SUB COUNTY HOSPITAL	2,732,800	2,732,800	100%	Complete.	No risk encountered
77	PROCUREMENT OF FULLY AUTOMATIC DENTAL CHAIR COMPLETE WITH AIR COMPRESSOR FOR DENTAL DEPARTMENT IN KITUI REFERRAL HOSPITAL	1,995,000	1,995,000	100%	Complete.	No risk encountered

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
78	PROCUREMENT OF A 55KG CAPACITY WASHER EXTRACTOR FOR KITUI COUNTY REFERRAL HOSPITAL	4,400,000	4,400,000.00	100%	Complete.	No risk encountered
79	PROCUREMENT OF MEDICAL EQUIPMENT FOR REHABILITATION DEPARTMENT- PHYSIOTHERAPY AND ORTHOPAEDIC DEPARTMENT IN MWINGI LEVEL IV HOSPITAL	2,048,292	2,048,292	100%	Complete.	No risk encountered
80	Purchase of theatre equipment for Kanyangi maternity theatre in order to operationalize the theatre	1,617,140	1,617,140	100%	Complete.	No risk encountered
81	PROCUREMENT TWO OF HEMODIALYSIS MACHINES FOR RENAL DEPARTMENT FOR KITUI COUNTY REFFERAL HOSPITAL	3,700,000	3,700,000	100%	Complete.	No risk encountered
82	PROCUREMENT OF 50 KVA VOLTAGE STABILIZER FOR THE X-RAY MACHINE IN KANYANGI, ZOMBE, MUTITU, KATULANI AND KYUSO SUB COUNTY HOSPITAL	7,000,000	7,000,000	100%	Complete.	No risk encountered

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
83	PROCUREMENT OF EQUIPMENT FOR SURGICAL/AMENITY WARD AT MWINGI SUB COUNTY HOSPITAL	2,497,395	2,497,395	100%	Complete.	No risk encountered
84	PROCUREMENT OF EQUIPMENT TO OPERATIONALIZE MALALANI, NGUNI AND KAUMA HEALTH CENTRES MATERNITY UNITS	1,990,880	1,990,880	100%	Complete.	No risk encountered
85	PROCUREMENT OF SEMI AUTOMATED HEMATOLOGY ANALYZER (3 PART) FOR MUTOMO, KATULANI, KANYANGI AND KYUSO SUB COUNTY HOSPITALS	4,571,371	4,571,371	100%	Complete.	No risk encountered
86	PROCUREMENT OF EQUIPMENT FOR 8 PRIMARY HEALTH FACILITIES (THARAKA, WAITA, THITANI, KWA MUTONGA, KANZI KO HEALTH CENTRES AND TIVA, ENDAU AND NGILUNI DISPENSARIES	1,529,702	1,529,702.00	100%	Complete.	No risk encountered
87	PROCUREMENT OF BIOSAFETY CABINETS (CLASS 11, TYPE A2) FOR	3,610,000	3,610,000	100%	Complete.	No risk encountered

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
	KITUI COUNTY REFERRAL HOSPITAL AND MWINGI LEVEL IV HOSPITAL,					
88	PROPOSED INSTALLATION OF SOLAR POWER SYSTEM AT MATHUKI HEALTH CENTRE	844,180	844,180	100%	Complete.	No risk encountered
89	PROPOSED DRUG STORE ALTERATION WORKS AND WAITING BAY SHED AT IKANGA HOSPITAL	1,177,933.60	0	0%	Complete. The works were awarded towards the end of the financial year	Evaluation will be done to establish the challenges encountered
		277,733,260.6	194,720,971.75	70.1%		

3732: Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
1	Purchase of Motor Vehicle	8,500,000	6,989,000	82.2	The budgeted amounts were slightly higher than the actual cost of the vehicle	Ensure that the budgeted amounts are in line with the market price.
2	Construction of a Multi purpose Market Centre at Ithiani shopping Centre	12,450,000	12,450,000	100	Project Completed	N/A
3	Installation of gutters and 2No. 10,000 Litres water tanks for fresh produce market at Migwani market	1,323,500	1,323,500	100	Project Completed	N/A

4	Proposed Construction Of Ladies' Ablution Block At Multipurpose Market Centre-Ithiani	3,843,121	3,843,121	100	Project Completed	N/A
5	Proposed Cabro Placing And Repair At Migwani Fresh Produce Market	2,320,720	2,320,720	100	Project Completed	N/A
6	proposed Supply and Installation of Solar Energy Integrated Security Lights at Kamina Market	1,119,289	1,119,289	100	Project Completed	N/A
7	proposed Supply and Installation of Solar Energy Integrated Security Lights at Syomikuku Market	1,107,799	1,107,799	100	Project Completed	N/A
8	proposed Supply and Installation of Solar Energy Integrated Security Lights at Migwani fresh produce Market	1,072,161	1,072,161	100	Project Completed	N/A
9	proposed Supply and Installation of Solar Energy Integrated Security Lights at Kwa Ukungu Market	1,047,815	1,047,815	100	Project Completed	N/A
10	proposed Supply and Installation of Solar Energy Integrated Security Lights at Gatoroni Market	1,119,482	1,119,482	100	Project Completed	N/A
11	proposed Supply and Installation of Solar Energy Integrated Security Lights at Twimyua Market	1,112,567	1,112,567	100	Project Completed	N/A

12	proposed Supply and replacement of Solar Energy Integrated Streetlights at Makutano and Katalwa Markets	913,890	913,890	100	Project Completed	N/A
13	Proposed supply and replacement of solar energy integrated street lights at Karung'a and Kanzui markets	1,101,955	1,101,955	100	Project Completed	N/A
14	Proposed supply and installation of solar energy integrated security lights at Kwa Mulungu market	1,058,426	1,058,426	100	Project Completed	N/A
15	Proposed reroofing repair works and rain water goods for market shed at Kaluluni	1,083,510	1,083,510	100	Project Completed	N/A
16	Proposed Supply and Installation of Solar Energy Integrated Security Lights at Ngiluni Market in Kisasi Ward	1,060,767	1,060,767	100	Project Completed	N/A
17	Proposed Chain link Fencing and Gates at Migwani Fresh produce Market	1,302,658	1,302,658	100	Project Completed	N/A
18	Proposed renovation of Miambani Market Shed	1,366,445	1,366,445	100	Project Completed	N/A
19	Proposed Installation Solar Energy Integrated Security Lights for Yumbu Market	1,181,900	1,181,900	100	Project Completed	N/A
20	Proposed Supply and Installation of Solar Energy Integrated Security Lights at Mumbuni Market	1,083,198	1,083,198	100	Project Completed	N/A
21	Promote registration of cooperatives	3,500,000	3,500,000	100	Complete	N/A
22	Cooperators Training	5,000,000	5,000,000	100	Complete	N/A

23	Revival of dormant cooperatives	2,500,000	2,500,000	100	completed	N/A
24	Supervision of cooperative societies election	1,700,000	1,700,000	100	completed	N/A
25	Attend cooperative societies General meetings	1,300,000	1,300,000	100	completed	N/A
26	Attend cooperative societies committee meetings	1,000,000	1,000,000	100	Completed	N/A
27	Cooperative societies Governance Workshops	3,200,000	3,200,000	100	completed	N/A
28	Inspection of cooperative societies	780,000	780,000	100	completed	N/A
29	Conduct cooperative Audits	2,500,000	2,500,000	100	completed	N/A
30	Proposed Renovation of CECM office and construction of parking sheds at the Ministry	1,208,000	1,208,000	100	Completed	N/A
31	Construction of Kitui County Aggregation and Industrial Park (CAIP)	150,000,000	98,474,150	66	Payments have been effected against certificates for works issued by the contractor.	Ensure timely issuance of certificates.
32	Designing, Production and Installation of three Kitui Entry and Exit Points (Mwingi North National Reserve, Irida and Usueni border points)	1,799,400	1,799,400	100	Project Completed	N/A
33	Designing, production and Installation of 8 Signages in the 8 Sub County HQs for identification purposes	1,600,000	1,600,000	100	Project Completed	N/A
34	Designing and production of County IEC (Information, Education and Communication) Materials for County events and forums	3,000,000	3,000,000	100	Project Completed	N/A

35	Review of the Ministry's Citizens' Service Charter	1,158,085	1,158,085	100	Project Completed	N/A
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3733: Ministry of Energy, Environment, Forestry, Natural & Mineral Resources

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
1	Construction Services For Nzeeu-Kwa Ndua Sand Dam At Nzambani Ward	1,173,233.86	1,173,233.86	100%	Target Achieved	N/A
2	Construction Services For Kathokoe-Kwa Mutie Sand Dam At Yatta /Kwa Vonza Ward	1,509,419.65	1,509,419.65	100%	Target Achieved	N/A
3	Construction Services For Kathokoe-Kwa Mwainya Kwa Nzyimi Mutonguni Ward	1,022,509.84	1,022,509.84	100%	Target Achieved	N/A
4	Construction Services For Muthithi - Kwa Mwenzi Sand Dam At Mutitu/Kaliku Ward	1,427,308.08	1,427,308.08	100%	Target Achieved	N/A
5	Construction Services For Kaitha - Kwa Karungu Sand Dam At Kivou Ward	1,544,613.24	1,544,613.24	100%	Target Achieved	N/A
6	Construction Services For Ndiuni - Kwa Kimuyu Sand Dam At Kyome/Thaana Ward	1,164,487.00	1,164,487.00	100%	Target Achieved	N/A
7	Construction Services For Ciaciba- Kwa	1,349,812.00	1,349,812.00	100%	Target Achieved	N/A

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
	Mutungu Sand Dam At Tharaka Ward					
8	Construction Services For Munyuni - Kwa Mwetu Sand Dam At Voo/Kyamatu Ward	1,522,617.00	1,522,617.00	100%	Target Achieved	N/A
9	Construction Services For Kyalalaka - Kwa Kitau Sand Dam At Ikanga Ward	1,874,461.98	1,874,461.98	100%	Target Achieved	N/A
10	Construction Services For Kivou - Kwa Kitheka Sand Dam At Nguni Ward	1,105,608.18	1,105,608.18	100%	Target Achieved	N/A
11	Construction Services For Munyuni - Kwa Kisilu Sand Dam At Endau/Malalani Ward	1,874,103.54	1,874,103.54	100%	Target Achieved	N/A
12	Construction Services For Ndiang'u - Kwa Musee Sand Dam At Matinyani Ward	1,699,913.65	1,699,913.65	100%	Target Achieved	N/A
13	Construction Services For Kombuni - Kwa Mumo Sand Dam At Zombe /Mwitika Ward	1,447,470.00	1,447,470.00	100%	Target Achieved	N/A
14	Construction Services For Ithunzi - Kwa Musyoka Sand Dam At Migwani Ward	1,314,984.93	1,314,984.93	100%	Target Achieved	N/A
15	Construction Services For Winduti - Kwa Kimanzi Sand Dam At	1,632,694.20	1,632,694.20	100%	Target Achieved	N/A

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
	Ngomeni Ward					
16	Construction Services For Maindu - Kwa Ndinga Sand Dam At Kithumula/Kwa Mutonga Ward	1,854,074.00	1,854,074.00	100%	Target Achieved	N/A
17	Construction Services For Nzeeu - Seeka Sand Dam At Mbitini Ward	1,945,938.00	1,945,938.00	100%	Target Achieved	N/A
18	Construction Services For Mumbuni - Kwa Kisenga Sand Dam At Nguutani Ward	1,533,630.94	1,533,630.94	100%	Target Achieved	N/A
19	Construction Services For Kwa Mumo Sand Dam At Kanyangi Ward	1,534,935.66	1,534,935.66	100%	Target Achieved	N/A
20	Construction Services For Kanzilu - Ngelani Sand Dam At Mutha Ward	1,737,860.53	1,737,860.53	100%	Target Achieved	N/A
21	Materials Viable For Commercial Forestry For Ond 2024 Season	400,000.00	400,000.00	100%	Target Achieved	N/A
22	Restoration Materials And Riparian Ecosystems During Ond 2024 In Kitui Central	596,000.00	596,000.00	100%	Target Achieved	N/A
23	Landscape Materials Species Suited For Roadways For Urban And Peri Urban Areas	405,270.00	405,270.00	100%	Target Achieved	N/A
24	Ecosystem Materials For Grazing Land (Pasture Land) Systems For Ond	898,847.00	898,847.00	100%	Target Achieved	N/A

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
	2014 In Kitui South					
25	Ecosystem Materials For Apicultural Systems For Ond 2024 In Mwingi West	2,478,000.00	2,478,000.00	100%	Target Achieved	N/A
26	Species For Medicinal Value To Be Planted During Ond 2024	449,530.00	449,530.00	100%	Target Achieved	N/A
27	Ecosystem Restoration Materials For Silvicultural Forestry Approach For Ond 2024 In Kitui Rural	1,496,750.00	1,496,750.00	100%	Target Achieved	N/A
28	Landscape Restoration Materials For Savannah Bushland Habitats For Ond 2024 In Mwingi	1,048,000.00	1,048,000.00	100%	Target Achieved	N/A
29	Intergrated Landscape Management And Conservation Materials For Mountain Ecosystems For Ond 2024	2,722,900.00	2,722,900.00	100%	Target Achieved	N/A
30	Materials Rocky And Murram Soils Ecosystems To Be Planted During Ond 2024 In Mwingi	550,000.00	550,000.00	100%	Target Achieved	N/A
31	Materials For Urban Greening Initiative To Be Planted During Ond 2024	599,730.00	599,730.00	100%	Target Achieved	N/A
32	Ecosystem Materials For Nitrogen Fixation During Ond 2024 In Kitui	686,500.00	686,500.00	100%	Target Achieved	N/A

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
	West					
33	Landscape Restoration Materials Suited For Rangeland Areas In Kitui County	412,440.00	412,440.00	100%	Target Achieved	N/A
34	Restoration Materials For A Wetland Ecosystems During Ond 2024 In Kitui East	596,000.00	596,000.00	100%	Target Achieved	N/A
35	Restoration Materials Species Suited For Ecosystems Producing Gums And Resins	427,560.00	427,560.00	100%	Target Achieved	N/A
36	Ecosystems Materials For Agroforestry Systems For Ond 2024	1,701,500.00	1,701,500.00	100%	Target Achieved	N/A
37	Installation of Intergrated Solar Security Lights Projects At Kitui South (Ikanga/Kyatune, Mutomo Ward)	2,670,485.30	2,670,485.30	100%	Target Achieved	N/A
38	Installation Of Intergrated Solar Security Lights At Ithiani Market Along Tiva And Health Center Road, Kyangwithya West	2,085,946.80	2,085,946.80	100%	Target Achieved	N/A
39	Intergrated Solar Security Lights Projects In Mwingi Central, Nguni And Nuu, Mwingi North, Tseikuru Ward	2,400,058.56	2,400,058.56	100%	Target Achieved	N/A

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
40	Installation of Intergrated Solar Security Lights Projects In Kitui South Sub County Mutha Ward	1,198,860.00	1,198,860.00	100%	Target Achieved	N/A
41	Repair Of Mutomo Borehole Hybridization Project, Kitui South Sub County, In Kitui County	406,530.70	406,530.70	100%	Target Achieved	N/A
42	Installation of Intergrated Solar Security Lights Projects In Kitui Cebtral, Kitui East Miambani Ward And Mutito Ward	3,192,552.00	3,192,552.00	100%	Target Achieved	N/A
43	Installation of Intergrated Solar Security Lights Projects In Mwingi Central, Muimwambuni, Ngaa And Kangilwa Markets	1,175,370.00	1,175,370.00	100%	Target Achieved	N/A
44	Solar Security Lights Repair Works Katutu,Mutanda In Kitui West,Kauwi Ward	1,439,310.60	1,439,310.60	100%	Target Achieved	N/A
45	Installation Of Intergrated Solar Security Light At Itiani Market Along Itoleka	2,091,271.20	2,091,271.20	100%	Target Achieved	N/A
46	Installation Of Intergrated Solar Security Lights In Zombe /Mwitika And Endau Wards	1,900,080.00	1,900,080.00	100%	Target Achieved	N/A
47	Service For Repair Of Faulty Solar Security Lights Projects At Kitui East Zombe Mwitika And Mutito Ward	2,640,624.00	2,640,624.00	100%	Target Achieved	N/A

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
48	Service For Repair Of Faulty Solar Security Lights Projects At Mutha And Voo Ward	2,538,096.00	2,538,096.00	100%	Target Achieved	N/A
49	Intergrated Solar Security Lights Projects At Kitui East (Chuluni Ward) And Kitui West (Matinyani Ward)	1,900,240.00	1,900,240.00	100%	Target Achieved	N/A
50	Integrated Solar Security Lights In Mutitu/Kaliku Ward And Nzambani Wards	1,899,645.00	1,899,645.00	100%	Target Achieved	N/A
51	Construction services For Kiteti-Kwa Malombe Sand Dam At Kauwi Ward	2,076,669.00	2,076,669.00	100%	Target Achieved	N/A
52	Construction Services For Muvuko-Kwa Nduva Sand Dam At Kanziku/ Simisi Ward	2,158,466.00	2,158,466.00	100%	Target Achieved	N/A
53	Apiculture Development Honey Harvesting Suit For Ikutha Ward-Bidii Tsavo Apiculture	734,000.00	734,000.00	100%	Target Achieved	N/A
54	Supply, Installation And Commisioning Solar System For Faulty Miambani Community Borehole	455,894.40	455,894.40	100%	Target Achieved	N/A
55	Intergrated Solar Security Lights Projects In Kitui East, Voo Kyamatu And Kitui Rural, Kisasi.	1,847,880.00	1,847,880.00	100%	Target Achieved	N/A

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
56	Construction Services For Munyuni- Kwa Nyamai Sand Dam At Chuluni Ward	2,333,802.84	2,333,802.84	100%	Target Achieved	N/A
57	Tulia – Kangenge Pipeline Extension With It's Ancillary Works At Mutonguni Ward	3,105,994.50	3,105,994.50	100%	Target Achieved	N/A
58	Construction Of Katse Sumpwell And Other Civil Works In Mumoni Ward	19,675,758.85	19,675,758.85	100%	Target Achieved	N/A
59	Construction Of Karumu Sumpwell - And Other Civil Works At Tseikuru	21,584,743.00	21,584,743.00	100%	Target Achieved	N/A
60	Intergrated Solar Security Lights Projects At Mwingi North (Mumoni) And Mwingi Central(Nguni)	1,504,839.00	1,504,839.00	100%	Target Achieved	N/A
61	Intergrated Solar Security Lights Projects At Kitui Central (Kyangwithya West) And Kitui East (Chuluni)	758,326.80	758,326.80	100%	Target Achieved	N/A
62	Supply of 62 Galla Bucks - Ikutha Ward	1,239,070.00	1,239,070.00	100%	Target Achieved	N/A
63	Supply of 62 Galla Bucks- Ngomeni Ward	1,239,000.56	1,239,000.56	100%	Target Achieved	N/A
64	Supply of 62 Galla Bucks -Voo/ Kyamatu Ward	1,239,380.00	1,239,380.00	100%	Target Achieved	N/A

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
65	Installation Of Intergrated Solar security Lights At Ithiani Market, Kyangwithya West	1,190,160.00	1,190,160.00	100%	Target Achieved	N/A
66	Construction Services For Katothya - Kwa Muema Sand Dam At Kyangwithya West Ward	2,088,563.06	2,088,563.06	100%	Target Achieved	N/A
67	Construction Services For Kamuwongo-Kwa Kinza Sand Dam At Waita Ward	2,723,143.99	2,723,143.99	100%	Target Achieved	N/A
68	Supply of 62 Galla Bucks - Zombe/Mwitika Ward	1,240,000.00	1,240,000.00	100%	Target Achieved	N/A
69	Supply of 62 Galla Bucks	1,239,008.00	1,239,008.00	100%	Target Achieved	N/A
70	Supply Installation And Commissioning Of Solar System For Shallow Community Borehole Water In Mumoni	989,443.53	989,443.53	100%	Target Achieved	N/A
71	Repair Of Faulty Solar Security Lights Projects At Kitui South Kanziku Ward And Kitui East Nzambani Ward	2,678,649.60	2,678,649.60	100%	Target Achieved	N/A
72	Installition Testing And Commisioning Of Solar Pv System For Water Pumping Kangilwa Community Borehole	2,723,015.67	2,723,015.67	100%	Target Achieved	N/A
	Totals	148,103,582.24	148,103,582.24	100%		

3734: Ministry of Culture, Gender, Youth, ICT, Sports & Social Services

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
CULTURE						
1.	Hosting Cultural day	4,300,000	3,985,585.00	92.68	Project completed on schedule	Proper planning and execution of the project process
2	Kitui County Culture and Heritage Policy Developed	500,000	498,998.50	99.7	Kitui County Culture and Heritage Policy drafted.	Proper planning and execution of the project process
3	Other civil works - Construction of sump-well and solarization at Lower Eastern Heritage Centre.	8,500,000	6,975,518.00	82.0	Other projects prioritized; Completion of Curators residence at SEHC Refurbishment of Gallery 1 at SEHC Renovations at Mwingi RC	Prioritization and timely execution of projects to ensure smooth flow of projects,
GENDER						
1	Community Sensitization Programs on GBV	807,200	807,200	100.0	Activity held successfully in 2 Sub-Counties	Early planning M&E to be constantly undertaken
2	Temporary gender mainstreaming committees	1,786,000	786,000	44%	The difference was spent on ministry's committee expenses.	Committees at ward level established.
3	National Days Celebrations held	1,471,420	2,471,420	-168%	Celebrated International Women's Day and International Day PWDS, 16 days of activism successfully	Collaboration and support from stakeholders.
4	Socio-Economic Empowerment for Women Groups Conducted	648,400	648,400	100%	Project completed on schedule	Timely planning and team work. M&E to be constantly undertaken
SOCIAL SERVICES						

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
1	Support to CCCIs	1,728,980	1,728,980	100%	Project completed on schedule	Proper planning and execution of the project process to be maintained.
2	Purchase of Safety Gears - To procure and distribute Assistive Devices for PWDs 10,212,600	10,212,600	10,212,600	100%	Project completed on schedule	M&E to be constantly undertaken
3	Community Sensitization Forums on AGPO held	807,000	807,000	100%	16 programs held across the county (2 per subcounty)	Timely resource mobilization. M&E to be constantly undertaken
YOUTH						
1	Youth Engagement forum	15,000,000	18,555,800	123.71	Funds allocated in Supplementary budget II. Extra funds realized from other vote lines on activities not undertaken such as International Youth Day, Youth entrepreneurship and innovation challenge, Youth exchange programmes, Youth trainings on employment and leadership	Future plans have been put in place to be holding this forum biennially
SPORTS						
1	Construction of dais at Kanziko Community Playground and Tseikuru playground	3,000,000	2,200,000	73.33%	Kanziku playground dais completed in time. Tseikuru playground not done due to insufficient funds.	There should be enough budgetary allocation for the proposed projects in future.
2	Sports Infrastructure Development - Kyoani and Kivou Stadia	10,000,000	7,012,627.70	70.13%	Late start of works due to late budget accessibility.	Budget should be made available early enough.

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
3	Sports Talent Development - KYISA Games (Football Girls and Basketball Men)	2,440,000	3,707,500	151.95%	Some finances were borrowed from DSA	More accurate budgeting to be done
4	Procurement of Sports Equipment	6,729,000	1,470,500	21.85 %	The other finances went to paying pending bills.	Allocation for pending bills be made in the budget estimates.
ICT						
1	Internet/Wireless Connectivity at Mulango ICT Center	725,058.52	725,058.52	100%	Funds were available on time	Enhance security, reliability, and accountability of Internet/Wireless connectivity
2	Internet/Wireless Connectivity at Kathivo ICT Center	566,950.52	566,950.52	100%	Funds were available on time	Enhance security, reliability, and accountability of Internet/Wireless connectivity

3735: Ministry of Finance, Economic Planning & Revenue Management

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
1	Training Expenses - Other (KDSP)	82,791,974	40,328,830	48.7%	Donor Procedures needed to be adhered to.	Adhere to donor's procedures.

3736: Ministry of Agriculture & Livestock

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
Crop Development and Management						
1	Support horticultural farmers certified seeds	1,065,446	1,062,737	99.7		
2	Support horticultural farmers with pesticides	654,363	653,138	99.8		
	Conditional Grants					
3	Emergency Locust Response Project (Support livelihoods to build farmers resilience)	196,251,072	50,071,296	25.5	Funds not disbursed	Advocate for disbursement of funds
4	National Agriculture and Value Chain Development Project (NAVCDP)	273,200,075	101,664,363	37.2	Funds not disbursed	Advocate for disbursement of funds
	Extension and Training					
5	Hosting 2024 Agricultural show and trade fair	31,957,992	30,869,347	96.6		
6	Support Extension and Advisory services delivery	5,453,655	5,346,325	98.0		
7	Subsidized tractor ploughing services	4,619,106	2,309,449	50.0	Ploughing done for OND rain season only	Procurement for ploughing services to be done for all seasons in good time
	ATC					
8	Support ATC fruit and agroforestry tree seedling nursery	771,400	770,600	99.9		
9	Refurbishment of Kitchen	4,334,046	4,334,046	100.0		

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
10	Rehabilitation of Hostel	2,995,125	2,995,125	100.0		
11	Strengthen the capacity of ATC (Procurement of ICT equipment)	649,013	648,600	99.9		
Livestock Resource Management and Development						
12	Livestock disease control and management (procurement of vaccines)	8,166,196	5,512,800	67.5	The balance was for procurement of CCPP vaccine which was out of stock during the fourth quarter of financial year	To request for all vaccines by start of third quarter of every financial year.
13	Breed improvement (Procurement of Galla Goats)	2,004,213	1,950,000	97.3		
14	Support Extension and Advisory services (livestock value chains)	4,000,000	3,983,800	99.6		
15	Construction and equipping of veterinary diagnostic laboratory	2,000,000	1,924,868	96.2		

3737: Ministry of Lands, Housing and Urban Development

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
1	Procurement Of Office Stationery	522,891.00	522,891.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
						documents.
2	Procurement of motor vehicle service (KBU 606T)	232,000.00	232,000.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
3	Maintenance of motor vehicle Services Reg No. KBU 644T	58,980.00	58,980.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
4	Proposed Installation Of Solar Energy Integrated Security Lights For Kanguu Market Chuluni Ward	814,552.00	814,552.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
5	Proposed installation of 6No. 2 arms solar energy integrated security lights for mululini 2no. wikivuvwa 2 no. and kitumbi 2 no. in kyome thaana ward	1,578,180.00	1,578,180.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
6	Proposed Mutomo-Muuti Dumpsite Access Road	4,997,014.82	4,997,014.82	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
7	Proposed Repair And Installation Of 3no. 2 Arms Integrated Solar Streetlights At Ciampiu Shopping Centre	1,835,244.00	1,835,244.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
8	Other civil works	48,610,500.15	48,724,790.15	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
9	Proposed Integrated Solar Streetlights (1 No.Lamp Per Post) At Miambani Market, Kitui Central Sub County	1,201,000.20	1,201,000.20	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
10	Proposed Upgrade Of Kyusyani Market Roads To Bitumen Standards	30,458,469.38	30,458,469.38	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
11	Proposed Installation Of 5no Arm Integrated Solar Powered Street Lights At Ikaanga Shopping Centre	1,403,000.00	1,403,000.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
12	Proposed Repair Of Solar Energy Security Lights At Kithumula Kwa Mutonga Ward (Kathivo, Kwa Mboya And Mithikwani)	1,712,160.00	1,712,160.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
13	Proposed Integrated Solar Streetlights (I No. Lamp Per Post) From Kitui-Kwa Vonza Road Junction To Kenyatta University Campus Junction	2,561,062.50	2,561,062.50	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
14	Proposed Repair And Installation Of Integrated Solar Energy Security Lights At Kithumula-Kwa Mutonga Ward (Kwa Mboya Market)	1,499,440.00	1,499,440.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
15	Proposed Installation Of Integrated Solar Energy Security Lights In Mutonguni Ward	2,458,736.00	2,458,736.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
16	Proposed repair of 5no solar energy integrated security lights for nzawa market in nguutani ward	878,584.00	878,584.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
17	Proposed Repair (5) And Installation (5) Of Solar Energy Streetlights At Nguni Market	2,186,750.00	2,186,750.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
18	Procurement Of Office Stationery	998,500.00	998,500.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
19	Proposed installation of 12 No 2 arms solar energy integrated security lights for migwani urban town	2,933,686.40	2,933,686.40	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
20	Proposed Repairs Of 5no Installation Of 2no New Solar Energy Integrated Security Lights For Nguutani Market In Nguutani Ward- Mwingi West Sub County	1,423,900.00	1,423,900.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
21	Proposed installation of solar integrated security lights at waita market	1,323,490.40	1,323,490.40	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
22	Proposed Supply And Delivery Of Fabricated Five (5.Nos.) Skip Bins For Mutomo Town	2,924,000.00	2,924,000.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
23	Proposed Supply And Delivery Of Fabricated Three(3.Nos.) Skip Bins For Kyuso Town	1,753,500.00	1,753,500.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
24	Proposed Repairs Of 5no 2arms Solar Lights At Muangeni Market, Installation Of 2no 2arms Integrated Solar Lights At Mutomo, Kanziku And Voo Markets	2,648,807.59	2,648,807.59	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
25	Proposed Repair And Installation Of Solar Energy Streetlights At Maliku, Kitungati And Mbitini Market Kitui Rural	2,780,596.56	2,780,596.56	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
26	Proposed Installation Of Solar Energy Integrated Security Lights For Manyoeni (Mutitu),Nzangathi (Chuluni) And Kimangau (Nzombe) Markets	1,971,690.00	1,971,690.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
27	Proposed Repair And Installation Of Solar Energy Integrated Security Lights At Ngomeni Market In Mwingi North	1,735,445.80	1,735,445.80	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
28	Proposed Chainlink Fencing And Gate At Kyuso Dump Site Mwingi North Sub County	2,943,500.00	2,943,500.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
29	Proposed Repairs And Installation Of Integrated Solar Streetlights (2 Lamps Per Post) At Various Markets: Itoleka (6no), Mangina (3no), Mutune (4no), Mulango (3no) Kitui Central Sub-County	2,946,000.00	2,946,000.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
30	Proposed construction of a 4 door pit latrine with urinal at Migwani	895,300.00	895,300.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
31	Proposed construction of a 4 door pit latrine with urinal at Zombe	891,167.00	891,167.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
32	Proposed construction of a 4 door pit latrine with urinal at Tulia Market	889,680.00	889,680.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
33	Proposed construction of a 4 door pit latrine with urinal at Mutitu Market	894,910.00	894,910.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
34	Proposed construction of a 4 door pit latrine with urinal at Kwa Vonza Town	888,893.00	888,893.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
35	Proposed construction of a 4 door pit latrine with urinal at Mutha Market	872,310.00	872,310.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
36	Proposed construction of a 4 door pit latrine with urinal at Mulutu Market	889,150.00	889,150.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
37	Proposed construction of a 4 door pit latrine with urinal at Wikililye Market	890,815.00	890,815.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
38	Proposed construction of a 4 door pit latrine with urinal at Katse Market	896,188.00	896,188.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
39	Proposed construction of a 4 door pit latrine with urinal at Mbondoni Market	889,000.00	889,000.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
40	Proposed construction of a 4 door pit latrine with urinal at Migwani	895,300.00	895,300.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
41	Proposed construction of a 4 door pit latrine with urinal at Kavisuni Market	890,390.00	890,390.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
42	Procurement of Vehicle tyres for motor Vehicle Reg No.KBU 606Y & 15CG058A	528,500.00	528,500.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
43	Procurement of Office Stationery	652,000.00	652,000.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
44	Proposed Repair and installation of intergrated energy security lights at Mutonguni ward Kangondi Kakumuti Markets	2,074,544.00	2,074,544.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
45	Supply and delivery of charters	547,949.20	547,949.20	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
46	Supply of laptops and office stationery	939,800.00	939,800.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
47	Supply of office stationery	998,500.00	998,500.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
48	Supply and delivery of procurement of branded stores/ banners	682,500.00	682,500.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
49	Chainlink fencing without gate at the Ministry of Lands, Housing, and Urban Development	639,450.00	639,450.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
51	Purchase of Land for construction of site camp for the grand falls projects	17,600,000.00	10,200,000.00	58%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
52	Other Capital Grants and Trans - KUSP UDG (World Bank)	41,801,769.00	-	0%	The grant money was not availed during the financial year	The Ministry shall collaborate closely with relevant authorities to ensure timely disbursement of grants.
53	Purchase of software	15,000,000.00	15,000,000.00	100%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
54	Pre-feasibility, Feasibility and Appraisal Studies	2,000,000.00	1,667,000.00	83%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
55	Research, Feasibility Studies	6,500,000.00	6,279,200.00	97%	The Ministry's effectiveness in absorption was anchored on the availability of adequate funds and sound leadership.	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
56	Other Infrastructure and Civil Works	586,128.00	794,372.00	136%	There was overcomiting emanating from supplimentary budget that led to the reduction of the allocated money	Ensure that LSOs are awarded in a timely manner to enhance absorption rates, with early commitment of funds and prompt preparation of payment documents.
57	Kenya Urban Support Project (UIG) - World Bank	35,000,000.00	3,362,611.00	10%	The grant money was not availed at the right time of the financial year	Always Ensure LSOs are awarded in adequate time to enhance the absorption rate.
	TOTAL RECURRENT ABSORPTION	265,625,924.00	184,555,500.00	69%	The absortption rate was relavely low due to grants that were never availed or availed towards the end of financial year	On funds the ministry has control of it will always ensure LSOs are awarded in adequate time to enhance the absorption rate. On grants, the ministry needs to work closely with relevant authorities to ensure that grants are availed at the right time.

3722 County Public Service Board

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
1	Office block External works	24,734,068	14,983,869	60.6%	The contractor is awaiting inspection and handing over of the project by the end of September, 2025.	Proper planning and strict adherence to implementation plan

3723 County Assembly

S/No.	Project/ Programme	Budget (2024-2025) (Kshs)	Expenditure (Kshs)	Absorption Rate (%)	Explanation for the level of absorption	Measure to safeguard against risk in the future
i. General administration						
1	Compensation to employees	126,326,169	125,100,924	99%	The funds were received in good time hence efficiency	Proper planning and strict adherence to implementation plan
2	Use of good and services	181,007,154	175,828,857	97%	The absorption level was excellent	Proper planning and strict adherence to implementation plan
3	Other recurrent expenditure	11,779,005	11,233,093	95%	The timely release of funds hence proper planning	Increased efficiency in the implementation of programmes
SUB-TOTAL		319,112,328	312,162,874	98%		
ii. Legislative programme						
1	Compensation to employees	275,715,315	269,564,022	98%	The absorption level was excellent due to proper planning	Proper planning and strict adherence to implementation plan
2	Use of good and services	356,576,136	352,087,026	99%	The absorption level was excellent due to proper planning	Proper planning and strict adherence to implementation plan
3	Other recurrent expenditure	178,726,773	36,165,027	20%	The absorption level was excellent due to proper planning	Increased efficiency in the implementation of programmes
SUB-TOTAL		811,018,224	657,816,075	81%		
Capital Expenditure						
1	Residential Buildings (including hostels)-Speakers Residence	35,000,000	0	0%	The implementation stage of the project is yet since the County Assembly was in the process of acquiring land to build the Speakers Residence	Proper planning and strict adherence to implementation plan
2	Non- Residential building (Offices, Schools, hospitals)- Modern office Block and	97,400,561	35,304,668	36%	The implementation stage of the project is at the take off stage having secured the	proper planning and strict adherence to implementation plan

S/No.	Project/ Programme	Budget (2024-2025) (Kshs)	Expenditure (Kshs)	Absorption Rate (%)	Explanation for the level of absorption	Measure to safeguard against risk in the future
	MCA's Offices				necessary approvals and engaged the contractor who are on site working on the project	
3	Other Infrastructure and Civil Works-Perimeter Wall	3,500,000	0	0%	The implementation stage of the project delayed to pave way for construction of the Modern office block	proper planning and strict adherence to implementation plan
4	Acquisition of Land	5,000,000	2,424,500	48%	The County Assembly has already acquired the land for construction of the Speakers residence within Kitui Municipality hence the project is complete with a saving on the proposed budget.	proper planning and strict adherence to implementation plan
	SUB-TOTAL	140,900,561	37,729,168	27%		
	GRAND-TOTAL	1,271,031,113	1,007,708,117	79%		

3724: Kitui Municipality

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
1.	Construction of walkways from Huduma Centre to Kunda Kindu	2,827,201.01	2,826,375.56	99.97	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
2.	Construction of Car park Area and Drainage works from Magunas-Univision Sacco	4,456,068.18	4,362,209.39	97.89	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
3.	Marking of CBD parking enhancement	749,990.90	749,990.90	100.00	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
4.	Routine Maintenance and spot Improvement of at Signal Hotel-Green Africa-Isaangwa Rd	1,240,040	1,174,968.38	94.75	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
5.	Marking of parking slots in Kitui CBD	738,126.40	738,126.40	100.00	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
6.	Gravelling and drainage works on Mumoni estate access Road (Opposite Kwa Ngemu Hardware).	1,608,997	1,592,577.63	98.98	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
7.	Kalundu Market Access Roads rehabilitation	888,600	888,600	100.00	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
8.	Routine maintenance and Spot improvement on premier	1,156,088	0	0.00	Delays in project implementation due to	Proper planning, timely procurement, effective project supervision,

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
	Resort –Ginnery access Road.				encroachment	monitoring and evaluation
9.	Drainage works and Access Road near Kitui Slaughter House	1,626,569.46	1,072,837.45	65.96	Delays in project implementation due to encroachment	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
10.	Installation of integrated solar streetlights Kalundu Market-4No.post, Behind bus park - 2No.post, Behind Shell – 1No.post.	1,639,050	1,639,050	100.00	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
11.	Acquisition of waste receptacles	2,802,240	2,802,240	100.00	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
12.	Installation of integrated solar streetlights at Mayuni Market-4No.	965,398.40	965,398.40	100.00	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
13.	Installation of integrated solar streetlights Mulutu-Ithiani Road-7No.posts	1,638,072.55	1,638,072.55	100.00	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
14.	Installation of integrated solar streetlights from Ginnery Junction to Resort Loop Road-	954,713.33	954,713.33	100.00	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
	4 posts					
15.	Installation of integrated solar streetlights from Signal along Kathyethoka Road-12No.Post	2,775,669.09	2,775,669.09	100.00	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
16.	Installation of integrated solar streetlights from Mumoni along Kiluilu Road-10No	2,325,871.15	2,325,871.15	100.00	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
17.	Installation of integrated solar streetlights Jordan Estate-2No.posts, Juakali-2No.posts	965,286.54	965,286.54	100.00	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
18.	Installation of integrated solar streetlights at Soko Mjinga-Ithumula-4No.post	962,968	962,968	100.00	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
19.	Installation of integrated solar streetlights at Ngenuka nenda 4No.post	966,150.00	966,150.80	100.00	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
20.	Construction of four door pit latrine at Kinyai Market	836,000.00	0	0.00	Project Complete, waiting for payment.	Proper planning, timely procurement, effective project supervision, monitoring and evaluation

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
21.	Supply and Installation of Solar Energy Integrated Security Lights at Bishops Residence, Behind Municipality Offices and Kunda Kindu	1,531,055.98	1,531,055.98	100.00	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
22.	Fabrication and Installation of Four Fibre Glass Revenue Booths at Kitui Central Business District.	1,663,432.00	0	0.00	Project Complete, waiting for payment.	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
23.	Consultancy Services for Kitui Municipality Integrated Strategic Development Urban Plan to facilitate Review of the plan	976,131.00	0	0.00	Consultancy done, awaiting for payment.	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
24.	Installation and fabrication of four boom barriers at the entry and exit points in Kitui CBD Buspark and Kunda Kindu Bus stage Entry and Exit	1,411,389.30	1,344,402.40	95.25	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
25.	Construction of pedestrian walkways from Muslim primary -Masjid Noor Mosque	4,499,281.51	2,002,412.54	44.51	Delays in project implementation due to encroachment	Proper planning, timely procurement, effective project supervision, monitoring and evaluation

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
26.	Kitui CBD Potholes patching	2,296,717.00	2,293,073.79	99.84	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
27.	Grading and Gravelling Works on Jica Estate Roads	1,242,953.17	0	0.00	Delays in project implementation due to encroachment	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
28.	Renovation of various offices at Kitui Municipal managers office	1,997,260.00	0	0.00	Project Complete, awaiting for payment.	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
29.	Elevation of water tanks at Kitui Municipality offices	997,410.00	0	0.00	Delays in procurement	Proper planning, timely procurement, effective project supervision, monitoring and evaluation
30.	Landscaping and beautification opposite shell petrol station at Kalundu	1,594,200.75	0	0.00	Delays in project implementation due to encroachment	Proper planning, timely procurement, effective project supervision, monitoring and evaluation

3725: Mwingi Municipality

S/No.	Project/Programme	Budget (2024-2025) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
1.	Proposed cabro works along Mwingi Kyuso junction road	5,000,000	4,985,000	99.70%	<ul style="list-style-type: none"> ▪ The actual expenditure was within the allowable 	Timely release of funds, timely project execution and prompt

	next to kanu hall				<ul style="list-style-type: none"> ▪ preserved budget range ▪ Timely project initiation and commitment of the project funds. 	payment for works done/services rendered.
2.	Proposed repair and maintenance of 6no high masts in Mwingi town	2,000,000.00	1,988,017.30	99.40%	<ul style="list-style-type: none"> ▪ The actual expenditure was within the allowable preserved budget range ▪ Timely project initiation and commitment of the project funds. 	Timely release of funds, timely project execution and prompt payment for works done/services rendered.
3.	Procurement of proposed construction of perimeter wall at slaughter house-phase 1	2,000,000.00	1,999,300.00	99.97%	<ul style="list-style-type: none"> ▪ The actual expenditure was within the allowable preserved budget range ▪ Timely project initiation and commitment of the project funds. 	Timely release of funds, timely project execution and prompt payment for works done/services rendered.
4.	Procurement of construction of 4door pit latrine with urinal at Thokoa Market	940,000.00	899,696.00	95.71%	<ul style="list-style-type: none"> ▪ The actual expenditure was within the allowable preserved budget range ▪ Timely project initiation and commitment of the project funds. 	Timely release of funds, timely project execution and prompt payment for works done/services rendered.
5.	Proposed installation of 2no. 2-arms integrated solar lights at Musola and Nguluma markets in Migwani ward	946,000.00	943,961.60	99.78%	<ul style="list-style-type: none"> ▪ The actual expenditure was within the allowable preserved budget range ▪ Timely project initiation and commitment of the project funds. 	Timely release of funds, timely project execution and prompt payment for works done/services rendered.

6.	Procurement of Construction of 4door pit latrine with urinal at Musuani market	940,000.00	899,696.00	95.71%	<ul style="list-style-type: none"> ▪ The actual expenditure was within the allowable preserved budget range ▪ Timely project initiation and commitment of the project funds. 	Timely release of funds, timely project execution and prompt payment for works done/services rendered.
7.	Proposed installation of 2no. 2-arms integrated solar lights at Muyange and Ivuoni markets In Migwani ward	946,000.00	943,000.00	99.68%	<ul style="list-style-type: none"> ▪ The actual expenditure was within the allowable preserved budget range ▪ Timely project initiation and commitment of the project funds. 	Timely release of funds, timely project execution and prompt payment for works done/services rendered.
8.	Proposed installation of 2no. 2-arms integrated solar lights at Ndiani and Muruana markets In Waita ward	946,000.00	942,048.00	99.58%	<ul style="list-style-type: none"> ▪ The actual expenditure was within the allowable preserved budget range ▪ Timely project initiation and commitment of the project funds. 	Timely release of funds, timely project execution and prompt payment for works done/services rendered.
9.	Proposed installation of 2no. 2-arms integrated solar lights at Masokani and Matuva markets in Waita ward	946,000.00	943,998.72	99.79%	<ul style="list-style-type: none"> ▪ The actual expenditure was within the allowable preserved budget range ▪ Timely project initiation and commitment of the project funds. 	Timely release of funds, timely project execution and prompt payment for works done/services rendered.
10.	Proposed construction of open drainage repair between Kitui teaches sacco to Kasina Primary road	2,005,000.00	2,003,373.31	99.91%	<ul style="list-style-type: none"> ▪ The actual expenditure was within the allowable preserved budget range ▪ Timely project initiation and commitment of the 	Timely release of funds, timely project execution and prompt payment for works done/services rendered.

					project funds.	
11.	Proposed construction of emergency works for pothole patching from Hospital junction to Kanini Kaseo road	3,000,000.00	2,991,448.33	99.71%	<ul style="list-style-type: none"> ▪ The actual expenditure was within the allowable preserved budget range ▪ Timely project initiation and commitment of the project funds. 	Timely release of funds, timely project execution and prompt payment for works done/services rendered.
12.	Proposed construction of culverts and approaches between Kathonzweni secondary and AIC church road	2,500,000.00	2,175,396.64	87.02%	<ul style="list-style-type: none"> ▪ Variation of materials and works prices 	<p>-Prior immediate market price surveys</p> <p>-Timely release of funds, timely project execution and prompt payment for works done/services rendered.</p>
13.	Proposed construction of culverts and open drainage installation at kwa Mukeni road	2,500,000.00	1,812,526.49	72.50%	<ul style="list-style-type: none"> ▪ Variation of materials and works prices 	<p>-Prior immediate market price surveys</p> <p>-Timely release of funds, timely project execution and prompt payment for works done/services rendered.</p>
14.	Proposed installation of 2no. 2-arms integrated solar lights at Itongolani market in Kiomo/Kyethani ward	946,000.00	943,000.00	99.68%	<ul style="list-style-type: none"> ▪ The actual expenditure was within the allowable preserved budget range ▪ Timely project initiation and commitment of the project funds. 	Timely release of funds, timely project execution and prompt payment for works done/services rendered.
15.	Proposed installation of 2no. 2-arms integrated solar lights at Kairungu market in Kiomo/Kyethani ward	946,000.00	944,000.00	99.79%	<ul style="list-style-type: none"> ▪ The actual expenditure was within the allowable preserved budget range ▪ Timely project initiation and commitment of the 	Timely release of funds, timely project execution and prompt payment for works done/services rendered.

					project funds.	
16.	Proposed cabro works opposite Co-op Bank(Between highway and Satsons)	1,200,000.00	1,196,405.80	99.70%	<ul style="list-style-type: none"> ▪ The actual expenditure was within the allowable preserved budget range ▪ Timely project initiation and commitment of the project funds. 	Timely release of funds, timely project execution and prompt payment for works done/services rendered.

