

# **COUNTY GOVERNMENT OF KIRINYAGA**



## **DEPARTMENT OF FINANCE & ECONOMIC PLANNING**

### **Annual Budget Implementation Review Report**

**FY 2024/25**

**County Treasury**

Kirinyaga County

P.O. Box 260 – 10034

**KUTUS**, KENYA

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## **EXECUTIVE SUMMARY**

The Annual Budget Implementation Review Report for FY 2024/25 outlines the County's fiscal performance against an approved budget of KES 7.93 billion, comprising KES 4.93 billion for recurrent and KES 2.99 billion for development expenditure. Own Source Revenue exceeded target, with KES 852.3 million collected against a target of KES 668 million (128%), boosted by strong performance from the Facility Improvement Fund (198%), Alcoholic Drinks Licensing (354%), and hospital-based collections. The County received KES 5.88 billion in equitable share, including a delayed KES 433 million for June 2024. However, disbursements were not timely and often fell behind the approved monthly schedule, negatively affecting the implementation pace of planned activities.

Only 35.2% of the expected KES 1.09 billion in conditional allocations was received, limiting full execution of development programs. Nonetheless, the County implemented key projects across various sectors. In Health, over KES 369 million was invested in upgrading Kimbimbi and Kianyaga hospitals, expanding Hospital Management Information Systems, and equipping the Kerugoya Medical Complex, alongside dispensary projects in Kimweas, Ndaba, Kavote, and Rurii-Kiandegwa. The Infrastructure department spent KES 408 million on spot improvements, Thoome Bridge construction, culvert installation, town paving, and public lighting.

The Trade and Industrialization sector invested KES 560.9 million, notably in Sagana Industrial City developments and County Aggregation and Industrial Parks. Market upgrades further enhanced economic infrastructure.

The Environment and Water sector implemented major projects under FLLoCA and the County Climate Change Fund. Other notable achievements included classroom construction and digital learning support in Education, youth and women empowerment initiatives under Gender and Youth and fire disaster response and land acquisition projects under Lands and Urban Development.

Recurrent expenditure absorption was high at 98.9%, with Health, Finance, and County Assembly departments leading. Despite funding delays, the County made significant strides in public investment delivery. Moving forward, resolving disbursement delays—especially in equitable share and conditional grants—will be critical to achieving development targets.

## **1. INTRODUCTION**

### **Legal basis for preparation of quarterly reports**

This report is prepared in accordance with section 166 (1) and 166 (4) of the Public Finance Management Act 2012. The act requires that, “An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity”. Further, “not later than one month after the end of each quarter, the County Treasury shall—

- (a) Consolidate the quarterly reports and submit them to the county assembly;
- (b) Deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation; and
- (c) Publish and publicize them.

## 2. REVENUE ANALYSIS

The County has a projected resource envelope target of Kshs 7.925 Billion in the FY 2024/25 Supplementary 1 Budget as illustrated in Table 2.1 below.

Table 2.1 Resource Envelop 2024/25FY

DESCRIPTION	APPROVED BUDGET(Sup 1) FY 2024/25
Equitable Share	5,449,273,298
Allocation of Roads Maintenance Fuel Levy Fund(RMLF)	194,894,333
Delayed Exchequer June 2024	433,617,400
Allocation Financed by Grant from DANIDA to finance Universal Healthcare in Devolved System	6,834,000
<b>Revenue</b>	
Ordinary revenue	430,451,000
A-i-A in respect to County Health Services (Facility Improvement Fund)	218,000,000
(A-i-A) Revenue from Alcoholic Drinks licensing	14,549,000
(A-i-A)Revenue raised from Kamweti Agricultural Training Center	5,000,000
International Fund for Agricultural Development (IFAD) Aquaculture Business Development Project (ABDP)	13,779,259
IDA (World Bank)-Kenya Devolution Support Programme Grant (KDSP II) Level 1 Grant	37,500,000
IDA-(World Bank Credit)( Kenya Urban Support Project (KUSP) UDG	35,000,000
Allocation from National Government as Conditional Grant for Aggregated Industrial Parks Programme CAIPS	250,000,000
IDA- (World Bank)Credit National Agricultural Value Chain Development Project (NAVCDP) FY2022/23	151,515,152
Allocation from the National Government for Community Health Promoters (CHPs) Project	36,660,000
IDA(World Bank) Credit Allocation for Kenya Water, Sanitation and Hygiene (K-WASH) Program	366,729,808
Rolled over Funds	281,911,145

<b>TOTAL REVENUES</b>	<b>7,925,714,395</b>
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Source: County Treasury

### Own Source Revenue

In FY 2024/2025, Kirinyaga County set a total Own Source Revenue target of KES 668 million, encompassing general revenue and Facility Improvement Fund (FIF) collections. By the end of the fourth quarter, the county had collected KES 852.3 million, translating to a 128% performance rate against the annual target. From the general revenue sources alone, KES 420.8 million was collected out of the targeted KES 450 million, representing a strong performance of 94%. Top-performing streams included Street Parking (104%), House Rents (128%), Coffee Licenses (121%), Commission by Payroll (101%), and Alcoholic Drinks Licensing (354%). However, Quarries Cess significantly underperformed at just 25%, and Group Registration and Land Administration remained below target at 58% and 62% respectively.

Facility Improvement Fund (FIF) collections significantly boosted total revenue performance, with KES 431.5 million collected against a target of KES 218 million, achieving 198% of the target. This was driven by substantial over performance in dispensary collections (895%) and strong performance across all major hospitals—Kerugoya, Kimbimbi, Kianyaga, and Sagana—all of which exceeded their individual targets. Compared to FY 2023/2024, where KES 651.1 million was collected against a KES 550 million target (118%), the current financial year reflects improved efficiency and expansion in revenue mobilization.



Table 2.2 Own Source Revenue by Stream

REVENUE SOURCE	ANNUAL TARGET	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	REV COLLECTED	% COLLECTED
Single Business Permit	130,000,000	4,983,444	1,076,968	59,192,315	28,246,750	93,499,477	72%
Market Gate Fee	37,000,000	8,640,092	7,157,843	7,402,809	5,958,811	29,159,555	79%
Produce Cess	7,000,000	1,478,011	1,522,820	1,287,950	1,409,800	5,698,581	81%
Weights & Measures	6,000,000	339,013	99,400	3,248,400	1,655,100	5,341,913	89%
Stalls rent	5,500,000	834,000	1,150,700	1,637,500	738,300	4,360,500	79%
Advertisement	30,000,000	2,327,500	1,273,500	11,317,000	11,355,500	26,273,500	88%
cooperative audit	500,000	39,900	4,200	267,750	178,500	490,350	98%
Bus Park	30,000,000	6,028,500	5,484,550	5,824,250	9,641,650	26,978,950	90%
Street Parking	23,000,000	3,004,352	2,224,160	11,690,195	6,933,110	23,851,817	104%
House rents	4,451,000	1,054,400	696,600	910,700	3,051,400	5,713,100	128%
Land Administration	10,000,000	1,529,200	1,239,300	1,785,100	1,603,500	6,157,100	62%
Property Rates	35,000,000	3,203,243	2,382,952	21,149,786	6,600,805	33,336,786	95%
Building Plan Approvals	30,000,000	6,946,450	4,958,450	5,778,365	6,917,156	24,600,421	82%
Fire Compliance	6,000,000	362,500	43,500	3,556,000	1,582,500	5,544,500	92%
Conservancy Fee	14,500,000	1,132,580	471,920	6,848,110	3,593,860	12,046,470	83%
Quarries cess	5,000,000	365,000	339,300	285,400	249,600	1,239,300	25%
Group Registration	1,000,000	156,000	90,400	126,600	210,300	583,300	58%
Veterinary Services	10,000,000	1,605,370	1,905,240	1,691,310	1,788,070	6,989,990	70%
coffee licences	500,000	10,100	361,200	88,500	142,940	602,740	121%
Commission by payroll	3,000,000	762,153	726,895	792,690	748,321	3,030,059	101%
Public Health Services	42,000,000	2,360,900	2,924,400	22,017,600	11,430,400	38,733,300	92%
OTHER SOURCES	-		6,500,000	1,870,400	-	8,370,400	#DIV/0!
(A-i-A) Revenue Alcoholic Drinks licensing	14,549,000	1,119,000	2,427,000	32,217,000	15,784,500	51,547,500	354%
(A-i-A)Revenue Kamweti Training Center	5,000,000	388,093	3,381,812	448,274	2,453,628	6,671,807	133%
<b>SUB -TOTAL</b>	<b>450,000,000</b>	<b>48,669,801</b>	<b>48,443,110</b>	<b>201,434,004</b>	<b>122,274,501</b>	<b>420,821,416</b>	<b>94%</b>
<b>FACILITY IMPROVEMENT FUND COLLECTION REPORT</b>							
REVENUE SOURCE	ANNUAL TARGET	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	REV COLLECTED	% COLLECTED
Kerugoya Referral Hospital	158,000,000	49,018,969	53,258,816	60,721,135	104,556,305	267,555,225	169%
Kimbimbi Hospital	28,000,000	5,860,144	14,060,830	9,130,773	23,434,275	52,486,022	187%
Kianyaga Hospital	15,000,000	2,657,506	6,408,549	12,952,682	6,346,028	28,364,765	189%
Sagana Hospital	9,500,000	2,063,800	4,835,274	5,073,907	4,044,256	16,017,237	169%

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dispensaries	7,500,000	1,929,530	10,660,002	5,481,110	49,026,667	67,097,309	895%
<b>SUB TOTAL</b>	<b>218,000,000</b>	<b>61,529,949</b>	<b>89,223,471</b>	<b>93,359,607</b>	<b>187,407,531</b>	<b>431,520,558</b>	<b>198%</b>
<b>GRAND TOTAL FY 2024/2025)</b>	<b>668,000,000</b>	<b>110,199,750</b>	<b>137,666,581</b>	<b>294,793,611</b>	<b>309,682,032</b>	<b>852,341,974</b>	<b>128%</b>
<b>GRAND TOTAL FY 2023/2024)</b>	<b>550,000,000</b>	<b>93,116,410</b>	<b>99,592,275</b>	<b>280,109,147</b>	<b>178,287,733</b>	<b>651,105,565</b>	<b>118%</b>

*Source: County Treasury*

## Own Source Revenue Trend

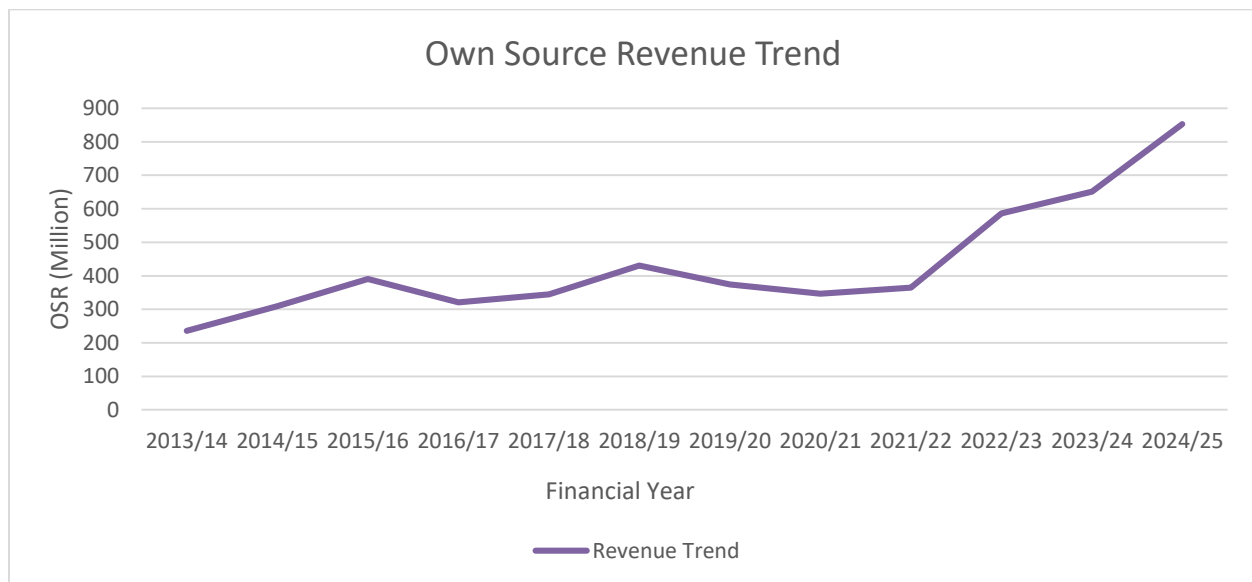


Figure 2.1 Own Source Revenue Trend

Own Source Revenue performance for the Nine months of 2024/25FY indicated 30.9% growth in revenue collection from a similar period in 2023/24 FY.

### Disbursements from Equitable Share

During the FY 2024/25 Equitable Share was revised in Supplementary 1 of 2024/25 to reflect revisions in the Division of Revenue (Amendment) Act 2024. The DoR revised sharable revenue to counties from Ksh 400.1 Billion to Kshs 387.4 Billion. This resulted in equitable share of KES 5,449,273,298.

Disbursements from Equitable Share is based on an approved disbursement schedule. Amounts are required to be disbursed on monthly basis by 15<sup>th</sup> of every month. As at 30<sup>th</sup> June 2025, total equitable share received amounted to KES 5.882 Billion, which included a disbursement of KES 433.61 Million for delayed exchequer for June 2024.

However, there were delays in disbursements, which affected budget implementation.

Table 2.3 Equitable Share disbursement 2024/25

Date Funds Reflected on CRF	Amount	Month to which the disbursement relates
26 <sup>th</sup> July 2024	433,617,400	June 2024
24 <sup>th</sup> September 2024	460,718,490	July 2024
17 <sup>th</sup> October 2024	433,617,402	August 2024
14 <sup>th</sup> November 2024	460,718,490	September 2024
18 <sup>th</sup> November 2024	433,617,402	October 2024
16 <sup>th</sup> December 2024	9,588,404	CARA July-Oct disbursement top-up
16 <sup>th</sup> December 2024	463,188,230	November 2024
23 <sup>rd</sup> January 2025	435,941,864	December 2024
26 <sup>th</sup> February 2025	463,188,230	January 2025
15 <sup>th</sup> April 2025	463,188,230	February 2025
15 <sup>th</sup> May 2025	435,941,864	March 2025
28 <sup>th</sup> May 2025	490,434,597	April 2025
20 <sup>th</sup> June 2025	463,188,230	May 2025
26 <sup>th</sup> June 2025	435,941,864	June 2025
<b>TOTAL</b>	<b>5,882,890,697</b>	

Source: County Treasury

### Performance of Conditional Allocations

In FY 2024/2025, the County expected a total of KES 1.093 billion in conditional grants as outlined in the County Additional Allocations Act. These allocations were earmarked to support various development programs including agriculture, health, industrial infrastructure, road maintenance, and water and sanitation. However, by the end of the reporting period, only KES 384.5 million had been received, representing a disbursement rate of 35.2%. Notable fully or highly disbursed grants included the Community Health Promoters Programme (100%), the DANIDA health grant (95.6%), and the KUSP urban support grant (92.3%). The Aggregated Industrial Parks Programme (CAIPS) had a disbursement of 79.5%, while the Road Maintenance Levy Fund (RMLF) received 34.5% of expected funds. The IDA-funded National Agricultural Value Chain Development Project (NAVCDP) disbursed only 28.5% of its allocation.

Despite the overall progress, several grants with significant allocations—such as the Kenya Water, Sanitation and Hygiene (K-WASH) Program, the Kenya Devolution Support Program (KDSP), and the Aquaculture Business Development Project (ABDP)—had not received any disbursements. This slow

flow of funds negatively impacted the implementation timelines and effectiveness of key county projects.

Table 2.4 Performance of Conditional Allocations

<b>CONDITIONAL GRANTS FY 2024/2025</b>	<b>APPROVED</b>	<b>DISBURSEMENT</b>	<b>BALANCE</b>
IDA (World Bank) credit National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	43,125,742	108,389,410
Kenya Water, Sanitation and Hygiene (K-WASH) Program	366,729,808	-	366,729,808
Community Health Promoters Programme	36,660,000	36,660,000	-
Capital Grants to Local Authorities (KUSP)	35,000,000	32,309,300	2,690,700
KDSP Headquarters	37,500,000	-	37,500,000
Other capital Grants and Transfers (DANIDA Grant)	6,834,000	6,532,500	301,500
Aquaculture Business Development Project (ABDP)	13,779,259	-	13,779,259
Allocation from National Government as Conditional Grant for Aggregated Industrial Parks Programme CAIPS	250,000,000	198,626,618	51,373,382
Road Maintenance Levy Fund (RMLF)	194,894,333	67,262,744	127,631,589
<b>TOTAL</b>	<b>1,092,912,552</b>	<b>384,516,904</b>	<b>708,395,648</b>

### 3. EXPENDITURE ANALYSIS

The County Government total approved 2024/25 FY budget amounts to KShs. 7,925,714,395. This includes development allocation of KShs. 2,994,123,017 and recurrent allocation of Kshs 4,931,591,378.

#### 2024/25 FY Approved Budget Estimates

Table 3.1 Approved Budget Estimates 2024/25

<b>VOTE</b>	<b>ENTITY</b>	<b>Approved Budget 2024/25FY Recurrent(Sup.1)</b>	<b>Approved Budget 2024/25FY Development (Sup.1)</b>	<b>TOTAL</b>
3961	County Assembly	676,637,101	130,855,694	807,492,795
3962	County Executive	516,214,569	6,000,000	522,214,569
3963	Finance and Economic Planning	652,443,592	144,184,035	796,627,627
3964	Agriculture, Livestock and Fisheries	211,926,648	218,713,971	430,640,619

3965	Environment, Water and Natural Resources	140,222,799	630,034,988	770,257,787
3966	Education	312,514,905	52,531,052	365,045,957
3967	County Health Services	2,190,327,259	379,362,036	2,569,689,295
3968	Lands, Housing and Urban Development	34,143,028	100,630,548	134,773,576
3969	Transport and Infrastructure	76,668,368	613,004,663	689,673,031
3970	Trade, Co-operatives, Tourism Industrialization and Enterprise Development	43,794,441	613,253,872	657,048,313
3971	Gender and Youth	41,290,651	73,521,020	114,811,671
3972	Sports, Culture and Social Services	35,408,017	32,031,138	67,439,155
	<b>TOTAL</b>	<b>4,931,591,378</b>	<b>2,994,123,017</b>	<b>7,925,714,395</b>

Source: County Treasury

### Recurrent Expenditure

As at the end of FY 2024/25, Kirinyaga County had utilized KES 4.876 billion out of a total approved recurrent budget of KES 4.932 billion, translating to an impressive absorption rate of 98.9%. The County Health Services department recorded the highest expenditure, accounting for 44.9% of total recurrent expenditure, with an absorption rate of 99.9%, reflecting efficient budget utilization in the health sector.

The County Assembly followed with 13.8% of total recurrent spending, closely trailed by the Finance and Economic Planning Department at 13.4%, both achieving high absorption rates of 99.7% and 99.8% respectively. The County Executive Office accounted for 10.6% of the total expenditure with a utilization rate of 99.8%.

Other key departments included Education at 5.5%, which reported the lowest absorption rate of 85.9%, and Agriculture, Livestock, and Fisheries, which absorbed 99.6% of its allocation, representing 4.3% of total expenditure. Other departments such as Lands, Housing and Urban Development, Gender and

Youth, and Sports, Culture and Social Services registered expenditure shares below 1%, but maintained commendably high absorption rates above 97%.

Overall, the county demonstrated strong budget discipline and execution, with most departments achieving near-complete absorption of their allocated recurrent funds.

### Annual Recurrent Expenditure per Department 2024/25 FY

Table 3.2 Recurrent Expenditure 2024/25

VOTE	ENTITY	Approved Budget 2024/25FY Recurrent(Sup.1)	Annual Expenditure 2024/25 FY	% Share of Total Annual Expenditure	Absorption Rate
3961	County Assembly	676,637,101	674,774,006	13.8%	99.7%
3962	County Executive	516,214,569	515,062,187	10.6%	99.8%
3963	Finance and Economic Planning	652,443,592	651,150,988	13.4%	99.8%
3964	Agriculture, Livestock and Fisheries	211,926,648	211,107,198	4.3%	99.6%
3965	Environment, Water and Natural Resources	140,222,799	139,697,964	2.9%	99.6%
3966	Education	312,514,905	268,340,462	5.5%	85.9%
3967	County Health Services	2,190,327,259	2,187,718,675	44.9%	99.9%
3968	Lands, Housing and Urban Development	34,143,028	33,744,878	0.7%	98.8%
3969	Transport and Infrastructure	76,668,368	76,281,213	1.6%	99.5%
3970	Trade, Co- operatives, Tourism Industrialization and Enterprise Development	43,794,441	43,204,531	0.9%	98.7%
3971	Gender and Youth	41,290,651	40,153,808	0.8%	97.2%
3972	Sports, Culture and Social Services	35,408,017	35,263,602	0.7%	99.6%
	<b>TOTAL</b>	<b>4,931,591,378</b>	<b>4,876,499,512</b>	<b>100.0%</b>	<b>98.9%</b>

Source: County Treasury

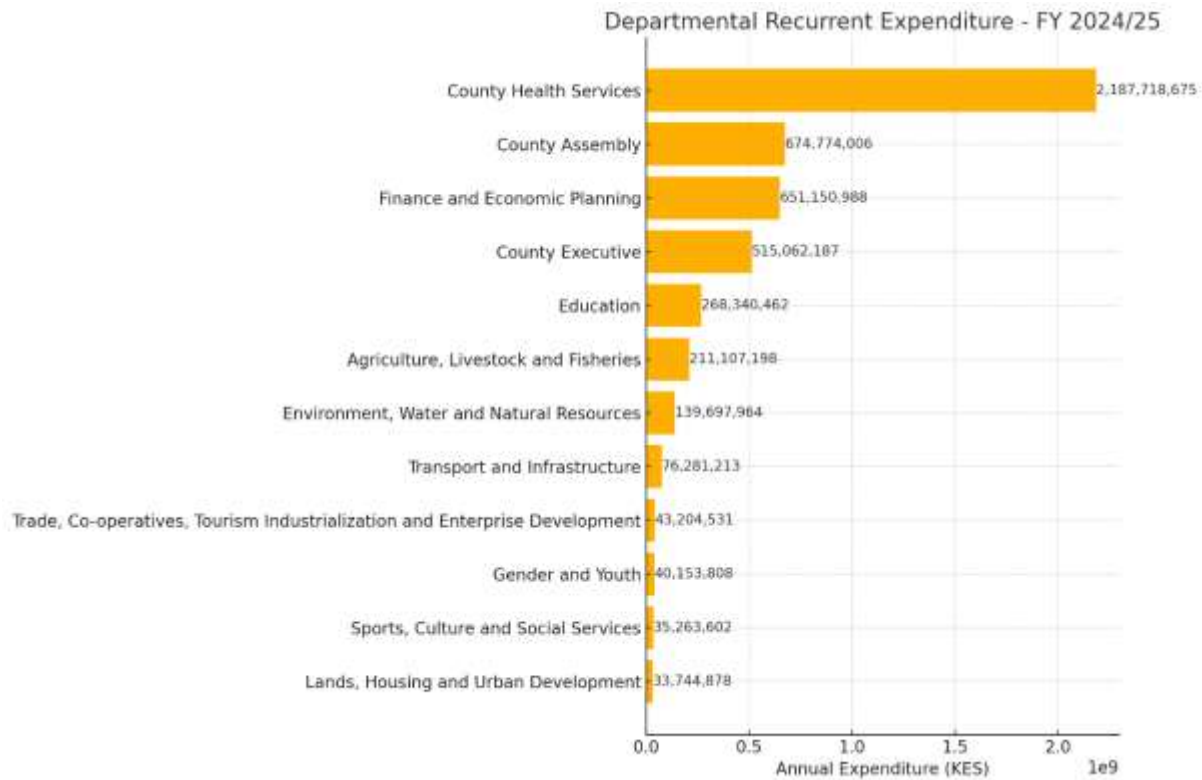


Figure 2 Recurrent Expenditure 2024\_25

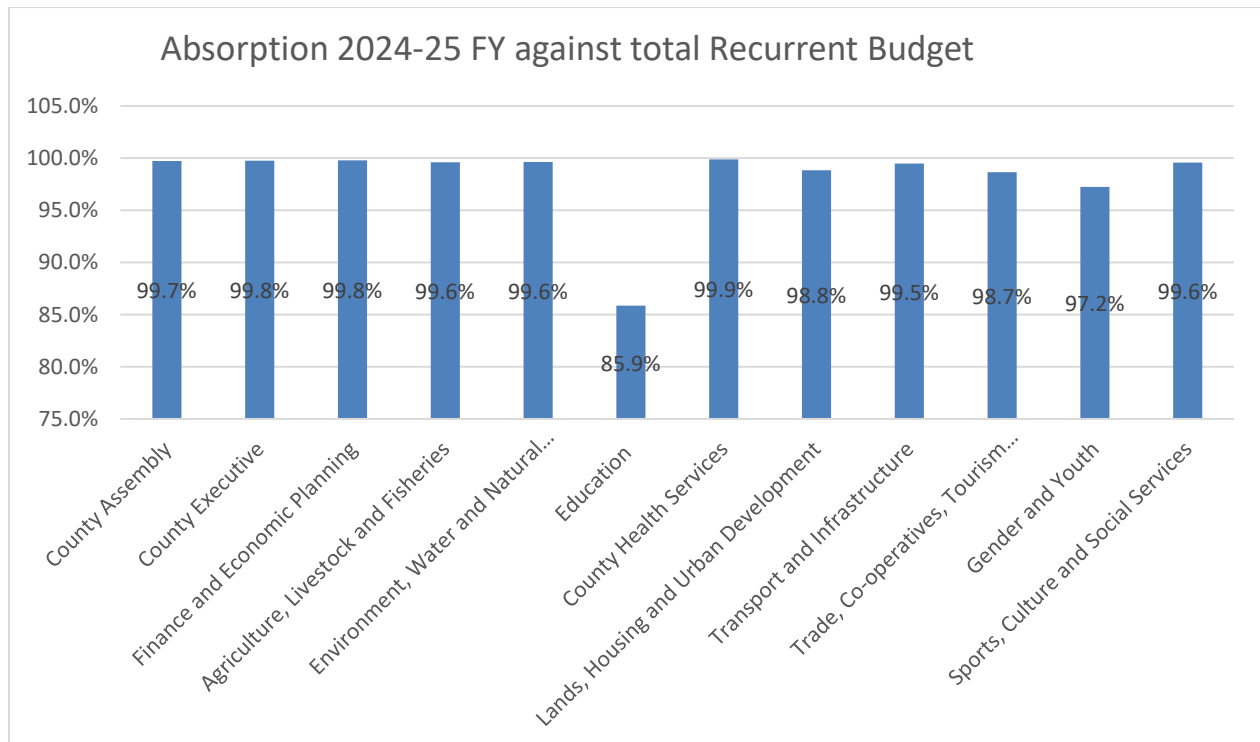


Figure 3.3 Recurrent Absorption 2024/25



## **Development Expenditure**

During the FY 2024/25, Kirinyaga County allocated a total of KES 2.994 billion for development across all departments. Of this amount, KES 2.104 billion was spent by the end of the financial year, resulting in an overall development absorption rate of 70.3%, reflecting moderate efficiency in implementing development programs.

The Trade, Co-operatives, Tourism, Industrialization, and Enterprise Development department recorded the highest development expenditure, utilizing KES 560.9 million out of an allocation of KES 613.3 million, achieving a commendable absorption rate of 91.5%. This was followed by the Transport and Infrastructure department, which spent KES 408.7 million (absorption rate of 66.7%) and the County Health Services department, which utilized KES 369.5 million out of an allocation of KES 379.4 million, resulting in a strong absorption rate of 97.4%.

The Environment, Water and Natural Resources department had a substantial development allocation of KES 630 million, but only managed to spend KES 262.4 million, reflecting a low absorption rate of 41.6%. Similarly, the Agriculture, Livestock and Fisheries department absorbed only 44.0% of its KES 218.7 million allocation, while the County Assembly showed the lowest performance among the high-allocation departments, absorbing just 37.9% of its KES 130.9 million development budget.

On the other hand, some departments demonstrated excellent budget execution. These included;

County Executive – 100% absorption rate of its modest KES 6 million allocation.

Education – 99.9% absorption of KES 52.5 million.

Gender and Youth – 99.9% of KES 73.5 million utilized.

Sports, Culture and Social Services – 98.7% absorption of KES 32 million.

Lands, Housing and Urban Development – 95.8% absorption of KES 100.6 million.

Table 3.3 Development Expenditure by Department 2024/25FY

<b>VOTE</b>	<b>ENTITY</b>	<b>Approved Budget 2024/25FY Development (Sup.1)</b>	<b>Annual Development Expenditure 2024/25 FY</b>	<b>Annual Absorption Rate</b>
3961	County Assembly	130,855,694	49,558,976	37.9%
3962	County Executive	6,000,000	6,000,000	100.0%
3963	Finance and Economic Planning	144,184,035	96,751,397	67.1%
3964	Agriculture, Livestock and Fisheries	218,713,971	96,287,470	44.0%
3965	Environment, Water and Natural Resources	630,034,988	262,389,715	41.6%
3966	Education	52,531,052	52,500,080	99.9%
3967	County Health Services	379,362,036	369,467,946	97.4%
3968	Lands, Housing and Urban Development	100,630,548	96,415,280	95.8%
3969	Transport and Infrastructure	613,004,663	408,715,599	66.7%
3970	Trade, Co-operatives, Tourism Industrialization and Enterprise Development	613,253,872	560,904,466	91.5%
3971	Gender and Youth	73,521,020	73,462,779	99.9%
3972	Sports, Culture and Social Services	32,031,138	31,628,484	98.7%
	<b>TOTAL</b>	<b>2,994,123,017</b>	<b>2,104,082,191</b>	<b>70.3%</b>

Source: County Treasury

## Strategic Development Expenditure

### Medical Services and Public Health

This department had the largest share of development expenditure, reflecting the County's priority on health infrastructure and service delivery. Major investments were made in upgrading Kimbimbi and Kianyaga Level 4 hospitals, with KES 103.93 million and KES 97.69 million expended respectively. Complementing this was the expansion of the Hospital Management Information

System (HMIS) at KES 14.99 million. The County also expended KES 23.63 million on hospital beds and KES 16.80 million on laundry equipment for the Kerugoya Medical Complex, along with KES 22.06 million and KES 11.35 million on Kianyaga and Kimbimbi Medical Complexes respectively. Several dispensary projects—such as Kimweas (KES 2.0M), Ndaba (KES 3.49M), Kavote (KES 2.88M), and Rurii-Kiandegwa (KES 1.11M)—were also implemented, indicating a strong focus on enhancing primary health facilities across wards. Overall, the department recorded over KES 369 million in development expenditure, the highest among all sectors.

### ***Transport and Infrastructure***

With over KES 408.7 million in development expenditure, the Transport and Infrastructure department demonstrated extensive investment in road access, maintenance, and public utilities. Spot improvement projects across Gichugu, Mwea, and Kirinyaga Central were among the highest expenditures. Specific high-cost projects included the construction of Thoome Bridge in Wamumu at KES 8 million and major access roads in Kariti and Kanyeki-ini (KES 14 million). Additionally, there were substantial expenditures on culvert installations, floodlight construction, leasing of murram pits, and the paving of Kagumo and Kerugoya towns. This underscores the department's commitment to improving rural connectivity and urban infrastructure across all sub-counties.

### ***Cooperative, Trade, Tourism, and Industrialization***

This department executed some of the flagship economic infrastructure projects of the fiscal year, with a combined expenditure of over KES 560.9 million. The most notable was the Sagana Industrial City, which requisitioned KES 271.54 million, while the Conditional Allocation for County Aggregation and Industrial Parks (CAIPS) amounted to KES 198.63 million. An additional KES 64.3 million was spent on the development of (EPZ & CAIPS), feasibility studies, Branding, Marketing and other Infrastructures. These projects highlight a deliberate county strategy to stimulate manufacturing, aggregation, and value addition.

Other expenditures included the refurbishment of markets and boda boda sheds in Kabare, Inoi, and Kerugoya.

### ***Environment, Water and Natural Resources, Climate Change***

This department recorded KES 262.4 million in development expenditure, mainly focused on water supply infrastructure and climate resilience. The IDA-funded FLLoCA program (KES 122.56 million) and the County Climate Change Fund (KES 40 million) were the two largest initiatives. Other significant investments were in the supply and installation of water pipes, drilling and rehabilitation of boreholes (e.g., Kiine, Mutira, Njuki-ini), and purchase of garbage skips and litter bins. These investments reflect a dual priority on enhancing access to clean water and promoting sustainable environmental practices.

### ***Finance and Economic Planning***

The department recorded total development expenditure of KES 96.75 million, dominated by the settlement of pending bills as per audit reports. Two major disbursements—KES 45 million and KES 45.7 million—were executed to clear pending bills according to OAG reports 1 and 2. An additional KES 6 million was spent on maintenance and repair of motor vehicles. This financial consolidation shows the department's focus on ensuring fiscal credibility, reducing arrears, and maintaining government operations.

### ***Education***

The Education department posted an expenditure of KES 52.5 million, largely driven by construction, renovation, and equipping of ECDE classrooms across wards. Notable projects included classroom blocks in Karumandi, Gathigiriri, Mukure, and Mutithi. Grants worth KES 20 million were also issued to Vocational Training Centres, and a Digital Learning Program requisitioned KES 4.99 million. This demonstrates the county's investment in foundational education infrastructure and the shift toward digital learning.

***Gender, Youth and Social Services***

This department spent KES 73.5 million on social empowerment and infrastructure initiatives. The largest single investment was KES 25.5 million on the Youth Revolving Fund. Additional ward-based projects included construction of boda boda sheds, purchase of tents and public address systems. Notable ones are establishment of Kiandegwa Social Hall (KES 2.5 million), Ngariama Empowerment Programs – over KES 6 million (mekos, fuel, and training), Purchase of tents and chairs across wards.

Projects promoting empowerment for youth, women, and PWDs were widely distributed across all wards, supporting the county's inclusivity agenda.

***Lands, Housing and Urban Development***

The department expended KES 96.4 million, primarily on land compensation for access roads, urban land acquisition, and fire disaster response infrastructure. The Kenya Urban Support Programme (KUSP) led the department's expenditure at KES 32.3 million. The construction of a fire station and purchase of engines (KES 7.2 million), as well as land acquisition for cemeteries and public facilities, also consumed significant resources. These efforts reflect investments aimed at improving urban resilience, security, and land planning.

In summary, the FY 2024/25 development expenditure in the County was dominated by strategic investments in health, road infrastructure, industrial development, and climate resilience. The departments of Health, Infrastructure, and Trade/Industrialization recorded the highest expenditures, collectively accounting for over 60% of the county's total development budget. Other sectors such as Education, Water, and Social Services were also well-funded, pointing to a balanced approach in service delivery and capital investment.