

COUNTY GOVERNMENT OF KITUI



THE COUNTY TREASURY

County Budget Review and Outlook Paper 2020

SEPTEMBER, 2020

FOREWORD

The County Budget Review and Outlook Paper (CBROP), is prepared in accordance with Public Finance Management Act, 2012. It is the seventh to be prepared by the County Government of Kitui under the devolved governance structure. The outlook presents the actual fiscal performance of the FY 2019/2020 and projection of the 2020/21 FY hence making comparative analysis to the budget appropriations. The paper highlights 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 2020/21 financial year (FY).

The paper also shows how the actual performance at the local and national level in 2019/20 FY affected the County's compliance with the fiscal responsibility principles and financial objectives as detailed in CFSP 2020. The County Government in collaboration with the National Government is implementing strategies and reforms geared towards accelerated economic growth and realization of the five pillars and the big four agenda. The County has adopted program based budget which is executed through the Integrated Financial Management Information System (IFMIS), the system prescribed in law for public institutions to ensure prudent and accountable use of public resources.

Under the leadership of Honourable Charity Kaluki Ngilu, the county administration is making significant impact on addressing challenges faced by the residents of Kitui County residence through the implementation of the five pillars (Food and Water; Health Care, Education and Youth Development, Women Empowerment and Wealth Creation). Implementation of the five pillars in 2019/20 FY proved to bear fruits through successful Myanda irrigation project, water infrastructure and piping, artificial insemination, full operationalization of textile industry, reforms instituted in the health sector to lay ground for the Universal Health Coverage 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) 2018 - 2022.

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ACKNOWLEDGEMENT

The preparation of CBROP 2020 was collaborative, with stakeholders drawn from all sectors, departments and agencies of County Government of Kitui. The whole process was guided by the department of Economic Planning. The process could not have been accomplished without the commitment, dedication, sacrifice and determination of all the members of staff of the County Government.

First and foremost, I acknowledge the valuable leadership and support of Her Excellency the Governor Charity Ngilu. I wish to extend my gratitude to Mr. Ben Katungi, County Executive Committee Member for County Treasury for his technical support extended in the preparation of this paper. I appreciate the role played by all Chief Officers for leading their staff in providing the necessary information towards preparation of this document.

I would like to pay special thanks to the officers working under Economic Planning department under the leadership of Director, Paul Kimwele, Principal Statistician, Victor Mwangi and the entire team of county economists Daniel Mbathi, Boniface Muli, Faith Munah, Hanrietah Ndunge, Charles Mulatia, Nicholas Koome and Geoffrey Gisaina who helped put this document together. The team put tireless quality time in production of this document.

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.

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Table of Contents

FOREWORD.....	ii
ACKNOWLEDGEMENT.....	iii
EXECUTIVE SUMMARY	1
I. INTRODUCTION.....	2
II. REVIEW OF FISCAL PERFORMANCE IN FY 2019/20	3
A. Overview	3
B. 2019/20 Fiscal Performance.....	3
C. Implications of FY 2019/20 fiscal performance on fiscal responsibility principles and financial objectives contained in the 2019 CFSP.....	11
III. RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK	12
Recent Economic Developments	12
Macroeconomic stability (Inflation, Interest rates, Exchange rates).....	13
County Economic Outlook.....	15
Risks to Economic Outlook	16
IV. RESOURCE ALLOCATION FRAMEWORK	17
Adjustments to 2020/21 Budget	17
Medium Term Expenditure Framework.....	17
Budget Framework 2020/2021	18
V. CONCLUSION AND WAY FORWARD.....	21
ANNEX I. EXPENDITURE ANALYSIS BY PROJECT/PROGRAMME.....	23
3711: Office of the Governor ((Development)	23
3712: Public Service Management and Administration.....	24
3713: Ministry of Agriculture, Water & Livestock Development (Development)	25
3714: Ministry of Basic Education, ICT & Youth Development (Development).....	29
3715: Ministry of Lands, Infrastructure Housing & Urban Development (Development).....	30
3716: Ministry of Health and Sanitation (Development).....	31
3717: Ministry of Trade, Investment & Cooperatives (Development).....	43
3719: Ministry of Environment and Natural Resources	64
3720: Ministry of Tourism, Sports and Culture	70
3721: County Treasury.....	74
3723: County Assembly	74
3724: Kitui Municipality	75
3725: Mwingi Town Administration	76

List of Tables

Table 1: Revenue and Expenditure Summary for 2018/19 -2019/20FY	3
Table 2: Schedule of Disbursement of Equitable Share 2019/2020.....	5
Table 3: Own Source Revenue Generated 2019/20 FY	6
Table 4: Own Source Revenue Generated by Ministry for the Period ending 30th June 2020	6
Table 5: Ministry/ Spending Entity Expenditure for the Period Ending 30th June 2020 (Kshs).....	10
Table 6: Revenue Projections 2015/16 – 2020/21 & Estimates for 2021/22 to 2022/23 FY	19

List of Figures

Figure 1: Pie Chart of Budgeted Revenue by Source	7
Figure 2: Bar graph of budgeted vs Actual Revenue by Source	7

ABBREVIATIONS

ADP	Annual Development Plan
AI	Artificial Insemination
ASDSP	Agricultural Sector Development Support Program
ATC	Agricultural Training Centre
BQ	Bills of Quantities
CBROP	County Budget Review and Outlook Paper
CCTV	Closed Circuit Television
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
CLIDP	Community Level Infrastructure Development Projects
COFOG	Classification of Functions of Government
COVID 19	Corona Virus Disease
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
FAO	Food and Agriculture Organization
FY	Financial Year
GDP	Gross Domestic Product
ICT	Information Communication Technology
ICU	Intensive Care Unit
IFMIS	Integrated Financial Management Information System
KCEF	Kitui County Empowerment Fund
KCRH	Kitui County Referral Hospital
KDSP	Kenya Devolution Support Programme
KICOTEC	Kitui County Textile Centre
KIMWASCO	Kiambere – Mwingi Water and Sanitation Company
KITWASCO	Kitui Water and Sanitation Company
KSHS	Kenya Shilling
LAN	Local Area Network
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
NARGIP	National Agricultural and Rural Inclusive Growth Project
NBU	Newborn Unit
NHIF	National Health Insurance Fund
O&M	Operation and Maintenance
OPD	Out Patient Department
PE	Personnel Emolument
PFMA	Public Finance Management Act
PO	Producer Organizations
SCH	School
SEKU	South Eastern Kenya University
THSUC	Transforming Health Systems for Universal Health Care

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 National and 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 2020 CBROP is to provide a review of the previous fiscal performance and how this impacts the financial objectives and fiscal responsibility principles. This 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 2019/20 FY fiscal performance shows a drop in absorption rate of development funds from 86% to 84%. There was reported improvement in the performance in revenue collection despite the ban on sand and charcoal cess and delay in the operationalization of liquor licence.

A review of the recent economic developments and outlook both at the National and County levels reveals that the Kenyan economy has staggered from the previous year's leading to a decrease in revenue collection and equitable share received by counties. The departments need to rationalise their budget to align resources availability to needs, allocating funds to quick-win-projects. The County Treasury has automated its revenue collection to improve revenue collection. The County Government managed to collect Kshs. 408 million from its internal sources reflecting a 7.97% decline from 2018/19 FY performance.

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 as a result tightening of the fiscal framework to create room for more productive expenditures.

Global economic performance weakened significantly in the first half of 2020 in 2019, the global economy slowed down to 2.6% compared to 3.6% in 2018 due to the disruptions brought about by the Covid-19 pandemic. Lockdowns, travel restrictions and other measures aimed at containing the pandemic had adversely affected supply and demand of goods and services

I. INTRODUCTION

Objective of the County Budget Review and Outlook Paper (CBROP) 2020

1. The main objective of the 2020 CBROP is to review the fiscal performance for 2019/20 FY and how this impacts the financial objectives and fiscal responsibility principles set out in the last County Fiscal Strategy Paper 2019/20 released in February 2019. The paper further outlines the expenditure and revenue in 2019/20 FY providing budgeting bases in the current financial year of 2020/21 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 I, II & III (MTP I, II & III), the County Integrated Development Plan (CIDP (2018-2022) and all other national and county policies relevant to planning.

3. The report rolls out the implementation of the development projects initiated in 2019/20 financial year, and continues to address the five pillar manifesto areas of CFSP 2019 framed around the five key pillars ensuring development enjoyed by every sector of the economy. These pillars are

Pillar I: Food and Water.

Pillar II: Health Care.

Pillar III: Education and Youth Empowerment.

Pillar IV: Women Empowerment.

Pillar V: Wealth Creation.

4. The rest of the paper is organised as follows: Section II provides a review of the fiscal performance in FY 2019/20 and its implications on the financial objectives set out in 2019/2020. 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 2019/2020 FY.

II. REVIEW OF FISCAL PERFORMANCE IN FY 2019/20

A. Overview

5. The fiscal performance shows a drop in absorption rate from 86% to 84%, and revenue side where revenue collection reduced by 7.97 % from Kshs. 443 million in 2018/19 FY to Kshs. 408 million in 2019/20FY.

6. The revenue target for the 2019/2020 FY was not attained due to staff go slow for the first two and half months of the year as a result of salary delays due to budget impasse. In addition the impact of Covid 19 pandemic had adverse effect on key revenue streams. Additionally, delays in operationalization of the liquor licensing Act led to lower than expected revenues. The revenue of the year deviated by 32% of the target amount. Due to these factors, the county collected revenues under normal circumstances for five and half months during the year under review.

B. 2019/20 Fiscal Performance

7. The table below presents the fiscal performance for the FY 2018/19 and FY 2019/20 together with the deviations from the original budget estimates of FY 2019/20.

Table 1: Revenue and Expenditure Summary for 2018/19 -2019/20FY

	2018/19		2019/20		Deviation (%)
	Actual	Targets	Actual	Targets	
A. TOTAL REVENUE AND GRANT					
1. Revenue	10,053,012,211	10,468,402,589	9,764,845,396	9,956,560,232	(2)
Equitable Share	8,729,200,000	8,729,200,000	8,830,350,000	8,830,350,000	0
Other Revenues	1,323,812,211	1,739,202,589	934,495,396	1,126,210,232	(17)
Locally Generated Revenue	443,644,680	859,035,058	408,285,164	600,000,000	(32)
Unspent Balances b/fwd.	880,167,531.00	880,167,531	526,210,232	526,210,232	0
2. Grants					
Kenya urban support program (kusp)	232,374,200	232,374,200	166,203,043	363,132,592	(54)
Compensation for user Fees Forgone	22,499,906	22,499,906	22,499,906	22,499,906	0
Road Maintenance Fuel Levy	287,290,294	326,050,314	250,655,344	280,638,858	(11)
Grants from World Bank Kenya devolution support program(KDSP)	-	65,054,392	30,000,000	30,140,998	(0)
HSSF/HSPS - (DANIDA/IDA)	29,008,126	33,824,572	35,792,500	26,062,500	37
Urban institutional grand	41,200,000	41,200,000	8,800,000	50,000,000	(82)
World Bank loan for Transforming Health Systems for Universal Care Project	67,082,450	147,468,520	103,785,962	146,059,341	(29)
FAO Support Vaccination Program	-	9,925,960		4,337,271	(100)
Agriculture Sector Development Support Programme (ASDSP)	8,946,484	24,573,008	19,410,807	36,633,313	(47)
World Bank loan for National Agricultural and Rural Inclusive Growth Project	50,078,476	191,257,349	268,608,366	384,709,261	(30)
Conditional Allocation for Development of Youth Polytechnics	44,141,075	126,041,636	72,588,298	72,882,525	(0)
Pro Poor				1,592,166	(100)
GoK Conditional Grant - Covid Fund			488,788,000	420,000,000	16

	2018/19		2019/20		Deviation (%)
	Actual	Targets	Actual	Targets	
Total Grants	782,621,011	1,220,269,857	1,467,132,226	1,838,688,731	(20)
Total	10,835,633,222	11,688,672,446	11,231,977,621	11,795,248,963	(5)
B. EXPENDITURE					
1. Recurrent	6,611,386,144	7,059,912,887	7,064,243,419	7,404,757,790	(5)
Salaries and Wages	4,127,719,715	4,209,457,124	4,278,690,780	4,360,436,559	(2)
O&M/Others	2,483,666,429	2,850,455,763	2,785,552,639	3,044,321,231	(9)
2. Development	3,481,323,843	4,628,759,559	2,845,927,207	4,390,491,173	(35)
Total	10,092,709,987	11,688,672,446	9,910,170,626	11,795,248,963	(16)
C. SURPLUS/(DEFICIT)	742,923,235		1,321,806,995		

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 disbursed in full for the period.

Revenue

a. Equitable Share and Grants

The total disbursement to the county revenue fund account during the financial year 2019/2020 was Kshs 8,830,350,000, representing 100% of the total equitable share the county expected to receive from National Treasury. This represents an improvement of 0.16% from previous financial year of 2018/19 FY.

Over the same period, the county expected to receive grants totalling to Kshs 1,838,688,731 from both the National Treasury and International donors (World Bank, United Nations Development Fund and DANIDA) as outlined in Table 2.

A total of Kshs 1,467,132,226 was received from grants, representing 79.8 % of the total grants while Grants from FAO Support Vaccination Program Kshs 4,337,271 was not received.

Table 2 shows schedule of disbursement of equitable share and grants under the review period.

Table 2: Schedule of Disbursement of Equitable Share 2019/2020

Month	Date Received	Amount
July	19/9/2019	441,517,500
August & september	25/9/2019	1,094,963,400
October	17/10/2019	706,428,000
November	13/12/2019	883,035,000
December	8/1/2020	794,731,500
January	31/1/2020	927,186,750
February	26/2/2020	794,731,500
March	27/3/2020	706,428,000
April	30/4/2020	927,186,750
May	24/6/2020	794,731,500
June	5/8/2020	759,410,100
Total		8,830,350,000
GRANTS		
Transforming Health Systems for Universal Care Projects account-THUCS	19/12/2019	33,243,367
Transforming Health Systems for Universal Care Projects account-THUCS	8/1/2020	70,542,595
DANIDA	28/1/2020	13,031,250
DANIDA	30/6/2020	9,730,000
DANIDA	15/6/2020	13,031,250
Kenya Devolution Support Programme	2/7/2020	30,000,000
Kitui Municipality Urban institutional Grand	2/7/2020	8,800,000
Kitui Municipality Urban Development Grand	2/7/2020	166,203,043
Village polytechnic grant	21/1/2020	36,294,149
Village polytechnic grant	4/6/2020	36,294,149
Agricultural sector development Project	31/1/2020	2,500,000
Agricultural sector development Project	14/2/2020	8,946,484
Agricultural sector development Project	23/3/2020	6,464,323
Agricultural sector development Project	13/5/2020	1,500,000
NARGIP	5/11/2019	67,005,055
NARGIP	19/12/2020	19,933,907
NARGIP	25/2/2020	86,672,556
NARGIP	29/5/2020	654,877
NARGIP	29/5/2020	94,341,971
COVID -19 FUNDS	4/6/2020	120,358,000
COVID -19 FUNDS	6/7/2020	68,430,000
COVID -19 FUNDS	Direct Transfer to the Hospital	300,000,000
User fees	4/6/2020	22,499,906
Fuel Levy Fund	20/11/2019	62,663,836
Fuel Levy Fund	17/2/2020	62,663,836
Fuel Levy Fund	12/5/2020	62,663,836
Fuel Levy Fund	2/7/2020	62,663,836

Month	Date Received	Amount
Total		1,467,132,226
Grand Total		10,297,482,226

The table 3 shows revenue target and actual amount collected during the period under review (2019/2020 FY).

Table 3: Own Source Revenue Generated 2019/20 FY

Month	Target	Amount Collected	Variance
July	50,000,000	35,043,245	-14,956,755
August	50,000,000	28,672,529	-21,327,471
September	50,000,000	15,552,182	-34,447,818
October	50,000,000	39,656,583	-10,343,417
November	50,000,000	29,174,726	-20,825,274
December	50,000,000	23,853,922	-26,146,078
January	50,000,000	36,931,226	-13,068,774
February	50,000,000	50,301,348	301,348
March	50,000,000	57,193,273	7,193,273
April	50,000,000	22,847,951	-27,152,049
May	50,000,000	19,379,744	-30,620,256
June	50,000,000	49,678,435	-321,565
Total	600,000,000	408,285,164	-191,714,837

Own Source Revenue Generated

8. The total revenue generated by the county over the period was Kshs 408,285,164, down from Kshs 443,644,680 collected during FY 2018/2019 amounting to a 7.97% decline. The table 4 shows performance of revenue collection per ministry in the period under review.

Table 4: Own Source Revenue Generated by Ministry for the Period ending 30th June 2020

County Ministries/Entity	Targeted Amount	Actual Collection	Variance (%)
The County Treasury	140,000,000	62,542,260	(55)
Kitui Municipality	67,000,000	36,591,889	(45)
Mwingi Town Administration	35,000,000	20,370,670	(42)
Office of the Governor	15,200,000	12,048,730	(21)

County Ministries/Entity	Targeted Amount	Actual Collection	Variance (%)
Ministry of Land Infrastructure, Housing & Urban Dev.	35,000,000	18,417,352	(47)
Ministry of Agriculture, Water & Livestock Development	24,000,000	29,343,230	22
Ministry of Environment, Energy and Minerals Investment Development	1,800,000	2,183,100	21
Ministry of Health and Sanitation	230,000,000	181,897,534	(21)
Ministry of Tourism, Sports and Culture	2,000,000	138,000	(93)
Ministry of Trade, Cooperatives and Investments	50,000,000	44,752,398	(10)
Total	600,000,000	408,285,164	(32)

Figure 1: Pie Chart of Budgeted Revenue by Source

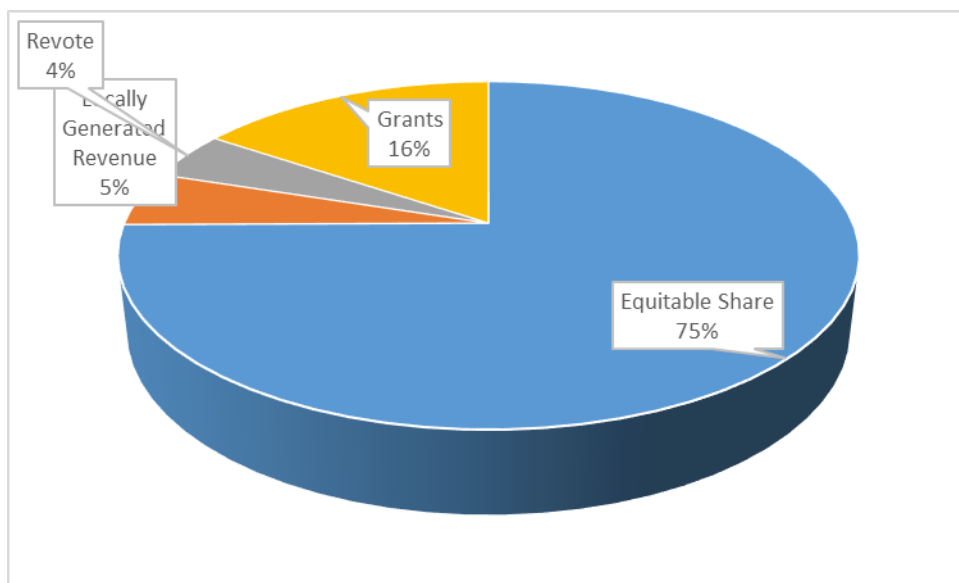
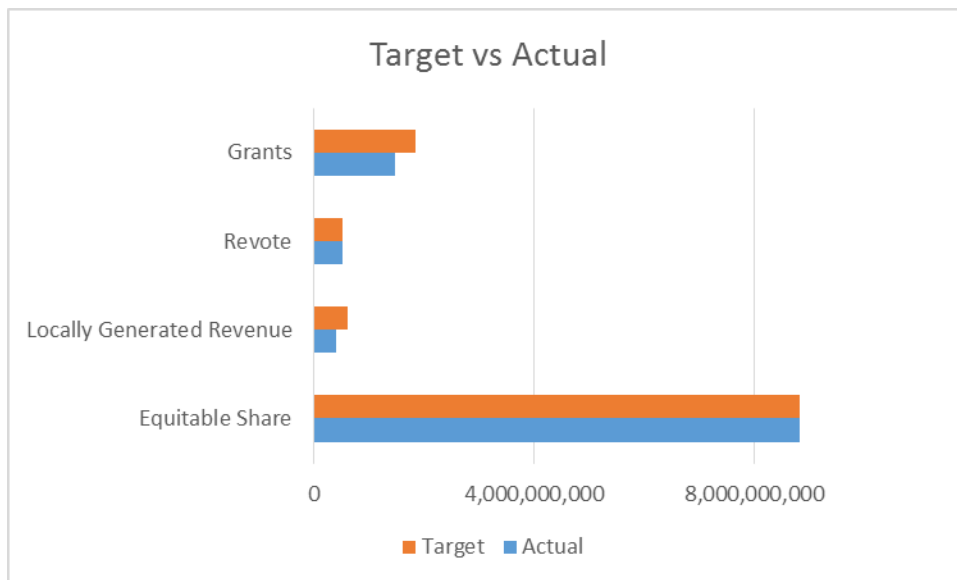


Figure 2: Bar graph of budgeted vs Actual Revenue by Source



Expenditure

9. The approved budget for the county was Kshs. 11,795,248,963 comprising of 63 % recurrent (7,404,757,790) and 37 % development (Kshs 4,390,491,173). The development vote represents 7% above the minimum PFM Act 2012 recommended ceiling for funds allocation to development expenditure.
10. Total expenditure for the year ending 30th June 2020 amounted to Kshs 9,910,170,626; representing gross absorption of 84%, down from 86% in 2018/19 FY. Of this expenditure, recurrent expenditure was Kshs 7,064,243,419 (71.3%) while development expenditure amounted to Kshs 2,845,927,207 (28.7%).
11. Analysis of recurrent expenditure shows that Personnel Emoluments (PE) and Operations and Maintenance (O&M) accounted for 36.9% and 25.8% respectively of the total expenditure, compared to 36.0% and 24.3% in the previous financial year. This reveals a slightly upward trend for PE and O&M expenses, explained by recruitment of health workers to fill in existing gaps in the sector.
12. The overall expenditure significantly decreased from Kshs 10,092,709,987 in the financial year 2018/19 to Kshs 9,910,170,626 in 2019/20 FY. The proportion of actual development expenditure to the total expenditure reduced from 34.5 % in 2018/19 to 29 % in 2019/2020 FY. However, recurrent expenditure increased from 65.5% to 71% in 2019/2020 financial year.
13. Within the financial year 2019/2020, the actual expenditure on the recurrent budget realised the highest level of absorption at 95% up from 93 % in the previous year. Development budget expenditure was 65 % in 2019/20 down from 75% in 2018/19.

The absorption rate in both development and recurrent expenditures resulted to the overall absorption rate rising to 84%.

14. Table 5 presents analysis of the total expenditure by county spending entities giving the overall absorption rate. Amounts in brackets indicate the deviation from the planned target expenditures.

15. The amount of Kshs 1,885,078,338 indicated in table 5 as not having been absorbed includes funds budgeted as local revenue but never realised of Kshs. 191,714,836 and an amount FAO Support Vaccination Program Kshs 4,337,271 were not received amongst other monies whose release and absorption was affected by the Covid 19 Pandemic.

16. The development expenditure for the period 2019/2020 FY was Kshs 2,845,927,207 (29) compared to Kshs 3,481,323,843 (34.5%) spent in the 2018/19 financial year. This represents a 5.5% decrease spend in the financial year 2019/20 below the amount absorbed on development budget in the previous year.

17. The decreased absorption rate in the Ministries was due to failed implementation of development projects due to Covid 19 pandemic and political animosity in the County.

Table 5: Ministry/ Spending Entity Expenditure for the Period Ending 30th June 2020 (Kshs)

Spending Entity	Jun – 20		Variance	%	Jun - 20		Variance	%	Jun - 20		Variance	% of total exp to budget
	Recurent				Development				Total			
	Actual	Target			Actual	Target			Actual	Target		
Office of the Governor	560,938,797	627,633,518	66,694,721	11	376,639,764	758,256,302	381,616,538	50.3	937,578,561	1,385,889,820	448,311,259	67.7
Administration & Coordination of County Affairs	392,123,220	404,750,315	12,627,095	3	7,063,545	7,382,956	0	0.0	399,186,765	412,133,271	12,946,506	96.9
Agriculture, Water & Livestock Development	445,301,262	458,920,046	13,618,784	3	961,140,009	1,213,335,782	252,195,773	20.8	1,406,441,271	1,672,255,828	265,814,557	84.1
Basic Education, ICT, & Youth Development	463,465,309	475,008,545	11,543,236	2	54,525,722	219,093,062	164,567,340	75.1	517,991,031	694,101,607	176,110,576	74.6
Lands, Infrastructure, Housing, & Urban Development	227,704,435	234,090,201	6,385,766	3	504,156,591	629,813,650	125,657,059	20.0	731,861,026	863,903,851	132,042,825	84.7
Health and Sanitation	3,101,383,727	3,240,240,197	138,856,470	4	364,282,236	483,137,965	118,855,729	24.6	3,465,665,963	3,723,378,162	257,712,199	93.1
Trade, Cooperatives and Investments	303,116,192	303,984,165	867,973	0	196,594,092	315,822,571	119,228,479	37.8	499,710,284	619,806,736	120,096,452	80.6
Environment & Natural Resources	87,124,564	98,915,261	11,790,697	12	60,273,383	132,377,575	72,104,192	54.5	147,397,947	231,292,836	83,894,889	63.7
Tourism, Sports and Culture	103,631,224	115,685,836	12,054,612	10	47,433,762	99,153,104	51,719,342	52.2	151,064,986	214,838,940	63,773,954	70.3
The County Treasury	383,149,492	386,342,940	3,193,448	1	4,299,600	30,140,998	25,841,398	85.7	387,449,092	416,483,938	29,034,846	93.0
County Public Service Board	26,425,632	29,699,077	3,273,445	11			0	0.0	26,425,632	29,699,077	3,273,445	89.0
County Assembly	839,817,962	909,239,760	69,421,798	8	20,550,290	40,000,000	19,449,710	48.6	860,368,252	949,239,760	88,871,508	90.6
Kitui Municipality	69,640,393	58,417,553	-11,222,840	-19	236,282,655	440,766,407	204,483,752	46.4	305,923,048	499,183,960	193,260,912	61.3
Mwingi Town Administration	60,421,210	61,830,376	1,409,166	2	12,685,558	21,210,802	8,525,244	40.2	73,106,768	83,041,178	9,934,410	88.0
TOTAL	7,064,243,419	7,404,757,790	340,514,371		2,845,927,207	4,390,491,174	1,544,244,556		9,910,170,626	11,795,248,964	1,885,078,338	84.0

C. Implications of FY 2019/20 fiscal performance on fiscal responsibility principles and financial objectives contained in the 2019 CFSP.

18. The performance of FY 2019/2020 did not affect the financial objectives set out in the 2020 CFSP and the budget for FY 2019/20 in any fundamental way. However:

- i. Due to underperformance in revenue and realisation that some grants expected from the National Treasury will not be received, actual re-vote did not include this amount;
- ii. The decelerated absorption rate recorded in 2019/20 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 CFSP 2020 and all other medium-term policies; and
- iii. Funds not spend in the previous year (ie 2019/20 FY) whether recurrent or development are reallocated to development in current year (2020/21 FY).

19. During the third and fourth quarters of 2019/2020 FY, the world and the country experienced inactivity due to the Covid 19 pandemic while the county received inadequate rainfall hence resulting to poor crop harvest and development of livestock across the county. Due to this effect, the County ministry of Agriculture, Water and Livestock Development had introduced the Myanda irrigation projects in-order to boost the food security and livestock improvement through the Artificial Insemination (AI).

20. County's local revenue projections will remain as set out in CFSP 2020, since the assumptions have not changed. Revenue collection from devolved functions is still performing below forecasts, mainly due to operational and other setup challenges. There is need to review all the revenue streams for each county ministry/ entity and assess its potential to ensure realised revenue does not vary much to forecasts.

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. This 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, artificial insemination and the *Myanda* irrigation project and fruit value chain promotion.

III. RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK

Recent Economic Developments

a) National

22. Global economic performance weakened significantly in the first half of 2020. In 2019, the global economy slowed down to 2.6% compared to 3.6% in 2018 due to the disruptions brought about by the Covid-19 pandemic. Lockdowns, travel restrictions and other measures aimed at containing the pandemic had adversely affected supply and demand of goods and services. The economic growth in Sub-Saharan Africa region has declined from 3.1% in 2018 to 2.4% in 2019.
23. Kenya's economy registered a decrease in economic performance in 2019. The economy declined to 5.7 percent in 2019 from a growth of 6.3 percent in 2018. The decline in economic growth is as a result of locust invasion which led to decreased agricultural production and the Covid – 19 (coronavirus) pandemic which has led to high rate of unemployment due to closure or scaling down of operations by most of the businesses and loss of income from tourism sector.
24. The Kenyan economy adjusted 2020 forecast is at 1.0 percent. In the first quarter of 2020, the economy expanded by 4.9 percent compared to a growth of 5.6 percent in the same quarter of 2019 supported by strong growth in the service sector industries despite contraction in agricultural activities due to locust invasion, covid 19 pandemic, delayed rains and climatic changes across the country.
25. The economy continues to register macroeconomic stability with low and stable interest rates and competitive exchange rate to support exports. The overall year inflation remained within target at 4.59 percent in June 2020 compared to 5.0 percent in June 2019 driven by a general decline in food prices.
26. The foreign exchange market remains stable supported by a narrower current account deficit. The current account deficit increased to 5.2 percent of GDP in May 2020, from 3.8 percent in June 2019. The increase in current account deficit is as a result of decline in agricultural exports particularly horticulture and coffee, poor diaspora remittances, and reduced tourism receipts.
27. Climatic changes which has resulted to floods in 2019/20 and locusts invasion hence affecting agricultural productivity. These affected the food prices hence high cost of living. The Government introduced measure to ease the cost of living by pension's coverage for those who are 70 years and above - cash transfer in the form of a monthly stipend and NHIF cover. Expansion of lower tax bracket - expand the tax bands by 10% and increase the relief by another 10%. Cash transfers to orphans and vulnerable children; the elderly; and to persons with disability. Support to education like waiver of exam fees; Free Primary Education; Free Day Secondary Education; budget support to Technical Training Institutes; Universities; and to the Higher Education Loans Board. Free Maternal Health Care (Free NHIF Cover for all mothers for one year); Free Primary Healthcare; purchase of medical equipment under the MES

28. Within the period under review, the government debt stood at Ksh 6.7 trillion by June 2020 during the 2019/2020 FY. This includes Kshs 3.2 trillion of domestic debt and 3.5 trillion of external debt. The significant increase in public debt over the period has seen Kenya come under increasing pressure to slow down its uptake of loans so as to avoid it approaching unsustainable levels. Some of the measure would include reducing the levels of corruption in the government ministries.

b) County level

29. In the period 2019/2020 FY, the National government had several planned projects/programmes at County level which have great impacts in the Kitui County economy. The two main projects are road construction and Mega dam construction.

30. The government rolled out the Kibwezi-Mutomo-Kitui Road which is a project under the Lamu Port Southern Sudan Ethiopia Transport (LAPSSET) will have great impact on the economic growth of Kitui County. The interconnectivity of the road is expected to improve trade between Kitui County and other counties in the coastal region and Mount Kenya region. The project in end 2019/20 FY, 170 km of tarmac road had been completely constructed from Kibwezi-Mutomo-Kitui.

31. To improve the food production and availability of clean water, the government started construction of Mega dam (Thwake Dam) along the Athi-river. The project will enable the residence of Kitui County specifically in Kitui rural and Kitui south to access the water for domestic and agricultural use. In addition, the projects have created job opportunities for the youth in areas along the dam.

Macroeconomic stability (Inflation, Interest rates, Exchange rates)

32. In the 2019/2020 FY, the overall inflation remained within the government target range at 4.59 percent in June 2020 down from 5.0 percent in June 2019. This decrease reflected lower prices of key food items such as carrots, potatoes, sifted maize flour, cabbages, and fresh packed milk. However, food inflation declined from 6.7% in June 2019 to 5.43 percent in June 2020 reflecting declining prices of key food items such as Sukuma wiki, Irish potatoes, Cabbages, Carrots and Tomatoes

33. The recorded inflation of the Non-Food and Non-Fuel has remained below 5% in the period under review reflecting muted demand pressures in the economy arising from prudent monetary policies. Fuel inflation rose gradually beginning August 2018 on account on the ban of charcoal and imposition of Value Added tax on petroleum products. The effect of these measures on fuel inflation coupled with declining oil prices has led to a decline in fuel inflation.

34. In the exchange rates markets, the Kenya Shilling has been relatively stable supported by continued narrowing of the current account deficit and adequate reserve buffer. The Shilling appreciated against the Euro and the Sterling pound exchanging at Ksh 117.7 and Ksh 129.864 in June 2020 from Ksh 114.9 and Ksh 125.5 in June 2019, respectively. However, against the US Dollar, the Shilling weakened in June 2020 exchanging at 106.5

compared to the same period in 2019 at Ksh 103.3. The depreciation of shilling is attributed to increased demand for import and excess liquidity in the money market.

35. Interest rates have remained fairly low and stable within the 2019/2020 FY. The Monetary Policy Committee in July 2020 reduced the Central Bank Rate to 7.25 percent from 9.0 percent in July 2019 hence reducing the commercial banks interest rates from 13% to 11.94%. The interbank rate remained low at 2.12 percent in August 2020 from 3.6 percent in August 2019 due to ample liquidity in the money market. The 91-day Treasury bill rate declined to 6.267 percent in June 2020 compared to 6.4 percent over the same period in June 2019.

Medium Term Fiscal Framework

36. In the medium term, the county government will ensure effective fiscal policy with an aim of improving the revenue collection and controlling the county expenditure. The county ministries will be required to set-up realistic targets with clear explanation of the revenue sources, challenges and measures to mitigate the challenges in the medium term.

37. The county government will adhere to the debt management policies under the PFM Act 2012 which gives borrowing guidelines of the counties hence there is no plans to finance the budget deficit through a loan. However, the county government will raise more funds through donors and grants for the development purposes. Very high level of planning will be adopted to reduce the chances of contingent liabilities.

38. The revenue collection targets is mostly affected by the delays in passing of Finance Bills in the county assembly. Within the medium term plan, it is recommended that all laws that allow the county to collect levies be prepared and approved on time to ensure adherence to legal provisions and maximise on the revenue collection period. Any delay in passing bills into laws shortens implementation period, thus affecting resource mobilisation timeframe.

39. The county government in the fiscal years, the Socio-economic growth of the Kitui residence is expected to improve over the medium term due to investments in strategic areas under the “Five Pillars” Plan that aim to increase the level of food security and water, health care, Education and Youth Empowerment, Women Empowerment and Wealth Creation. These pillars will support the business environment, create jobs and ultimately promote broad based inclusive growth within the County.

40. The county will partner with private organizations, Non-Governmental organizations to form Public-Private partnership in implementing major projects in infrastructure such as electricity connection, solar power generation, water supply, sewer system management, ICT projects , affordable housing scheme and other infrastructure projects.

41. In procurement, the county will follow the procurement Act which give guidelines on the procurement process. The county government embrace e-procurement since every ministry has prepared the Annual Procurement Plans to guide the procurement in the current

fiscal year 2020/2021. The county has also trained more personnel to address procurement capacity gaps and fast-track the process.

42. Since 2013, the county has never achieved 100% revenue collection across all the ministries. To address the low achievement in revenue collection, the County Treasury will put in place Revenue Enhancement Plan which will ensure high revenue turnover in the 2020/2021 FY. Other strategies in the plan may include the automation of revenue collection across the county which is currently ongoing.

County Economic Outlook

43. Kitui County's economy has slightly decelerated in the 2019/2020 FY as compared to 2018/2019 FY. This has been due to the Covid 19 pandemic that has led to closure of small and medium enterprises due to shortage of supply and high cost of doing business resulting from restriction measures. The local revenue under the period decreased by 7.97% in relation to the previous 2018/2019 FY.

44. In the 2019/2020 FY, the county purchased a stone crusher and leased land with an aim of creating more wealth and maximising the available resources in Kitui Rural Sub-County. The crusher will act as economic boost with its supply of ballast to Thwake dam and other infrastructure within the county. In addition the crusher will create job opportunities to the youth and revenue to the County.

45. With an aim of wealth creation and Youth empowerment, the county established a Textile center (garment factory) at Syongila in Kitui Township ward. The Kitui County Textile Centre (KICOTEC) which was awarded a tender by the National Government to produce uniforms to all chiefs across the country. The factory has continuously produced school uniforms to secondary and primary schools, special group's uniforms. The Textile Centre was tasked to manufacture masks and protective gears in aid of curbing the Covid 19 pandemic. Due its operational, the factory has created job opportunities to 350 youths and additional revenue to the county.

46. In 2019/2020 FY, the county empowered the farmers in bee keeping and honey production which involved training, purchase and distribution of the bee hives. This ensured the modern methods of bee keeping with increase the honey production and quality hence value chain addition on the honey.

47. Within the same period 2019/2020 FY, the county promoted the high value horticultural crops programmes in the *Myanda* irrigation project which aimed to increase the food security. The projects involved supply of assorted seeds, fungicides and the insecticides to the selected areas. This promoted the crop value chain, creates wealth and job opportunities.

48. Within the same period, operationalization of farm tractor ploughing services was conducted across the county with an aim of improving the food productivity. The long and short rains of year was below normal hence affected the productivity of green grams and other crops.

49. In the 2019/2020 FY, to provide the county residence with clean water for domestic use and agriculture, the county constructed/ desilting of earth dams/ pan and rock catchments,

water pipelines extensions and drilling and equipping of boreholes. These promoted the production of food and development of the livestock across the county. The boreholes were installed with solar powered pumps which reduces the cost of operation.

50. In the 2019/20 FY, the county government provided subsidies to WSPs to KITWASCO & KIMWASCO who supply water to Kitui town and Mwingi town respectively. These promoted the provision of clean water to residence of the two towns.

51. For any economy to grow, road infrastructure is a key enabler hence the county graded, constructed and repaired roads across the county. The road project included bush clearing and construction of drifts. As a result, there smooth movement of persons and goods across the county.

Risks to Economic Outlook

52. A larger and unanticipated shock by the COVID-19 pandemic could reduce growth into a recession. This might have adverse effects to Kenya's economic growth thus lead to reduced collected revenue. This will affect service delivery and through spiral effects affect many counties in their effort to serve their residents. The county government depends much on the equitable share on its operation since Local revenue contributed 3.6% of the overall expenditure of 2019/2020 FY.

53. The revenue collection target for the 2019/2020 FY, only 68% was achieved hence resulted to low service delivery due to the amounts which were not received. To address the challenge, the county government shall set up realistic revenue targets which clear explanation of the revenue sources across the ministries.

54. The national as well as the county are dependent on the rain fed agriculture. Erratic weather pattern that is so characteristic in our county derailed the county development agenda with substantial resources channelled to emergency relief services and other associated expenditures. This unpredictable weather patterns pose real threat to our forecast given that Kitui is food deficient and hunger results in emergency reallocation of resources which are unprecedented.

55. The county economic growth was much affected by the political goodwill from the political class which involved the delay in enacting of bills into laws and liquor licensing structure, approving annual supplementary budgets hence affecting project implementations and service delivery.

56. In revenue collection, resistance of revenue payments in some areas and more gaps in the revenue collection resulted to low revenue turnout across the ministries. To address the issues, most of the revenue avenues are fully automated, staff training and public awareness on the benefits of the optimum revenue collection within the county.

IV. RESOURCE ALLOCATION FRAMEWORK

Adjustments to 2020/21 Budget

57. The National economic outlook for the 2019/20 FY on macroeconomic suggest that 2020/21 FY budget may be significantly affected by the declining economic growth due to Covid 19 pandemic, increasing public debt, instability in foreign exchange on major currencies, inflation and instability in interest rates. The national government has made milestones in exportation of crude oil and ensuring tax compliance which will act as additional revenue to the National budget.

58. In the county level, though the level of absorption of 84% in 2019/2020 reflects a decline from previous year's budget, a strategy is being drafted to ensure that steady performance is supported while rolling over to 2020/21 financial year and aim on 90%+ budget absorption.

59. 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 project will have great impact on socio-economic lifestyle of Kitui residence. These will ensure non-priority projects are allocated the least resources and the resources allocated to development may not, by any way be allocated to recurrent expense in the upcoming supplementary budget.

60. In order to achieve the revenue target set out in the 2020/21 budget, the revenue department of the County Treasury 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.

61. 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

62. In the 2020/2021 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 2020/21 FY. The prioritized projects are lifted from the broad priorities in ADP for 2020/21 FY and the CIDP 2018-2022 and other national planning documents.

63. 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 key pillars.

- i. The ministry of Agriculture, Water and Livestock Development drives the key economic pillar of water and food security. The ministry has been allocated Kshs. 1.661B presenting 14.% of the total budget.
- ii. The ministry of health and Sanitation which drives the pillar number two of health care has been allocated Kshs.3.4B presenting 28% of the total budget. The ministry has the highest budget allocation for the 2020/21 FY.

- iii. The ministry of Basic Education, ICT and Youth Development give the third pillar of education and youth empowerment has been allocated Kshs. 0.89B presenting 7% of the total budget.
 - iv. The county treasury drives the pillar number four has been allocated Kshs. 0.5B presenting 4% 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, Cooperatives and Investment drives the fifth pillar of wealth creation has been allocated Ksh 0.73B presenting 6% of the total budget.
64. In order to achieve the five pillar, the county government has ensured key enablers are hosted in other key ministries.
- i. The County ministry of Lands, Infrastructure, Housing & Urban Development has been allocated Kshs. 0.97B presenting 8% of the total budget. The ministry ensure smooth and passable road network to ease movement of person and goods.
 - ii. To achieve any production, energy and good climatic condition is very key. Ministry of Environment & Natural Resources has been allocated Kshs. 0.240B presenting 2% of the total budget. Positive climatic changes boost the food security and conservation available vegetation cover and distribution of electricity.
 - iii. Other priority sectors include Tourism, Sports and Culture which promotes the interest of special groups. In the 2020/21 FY, the ministry has been allocated Kshs. 0.189B presenting 2% of the total budget.
 - iv. The county assembly which ensures legislation and oversight of the county government operation has been allocated Kshs.0.85B presenting 7% of the overall budget. Finally the Office of the Governor which drives the Pro-poor programmes and the CLIDP project has been allocated Kshs. Kshs.1.71B presenting 14% of the overall budget.

Budget Framework 2020/2021

65. The 2020/21 FY budget framework is based on the MTEF and fiscal policies as outlined in this 2019/20 FY outlook paper. Instability of the key macroeconomic variable such as interest rates, inflation and exchange rates having been affected by the economic inactivity of Covid 19 Pandemic will affect the Countries GDP hence decreased recovery of the economy. However, the variables are expected to remain stable throughout the financial year as Covid 19 case load curve is envisaged to flatten in the second quarter.
66. At the county level, the county is expecting productive rain season in the upcoming short and long rains which will ensure sufficient food production across the county. The county government will distribute certified seeds to the farmers.
67. The counties own revenue is projected to be Kshs. 885.2M over the medium term plan from a target of Kshs. 600M in 2018/19 FY.

Table 6: Revenue Projections 2015/16 – 2020/21 & Estimates for 2021/22 to 2022/23 FY

Source	Revenue 2015/16 (Kshs)	Revenue 2016/17 (Kshs)	Revenue 2017/18 (Kshs)	Revenue 2018/19 (Kshs)	Revenue 2019/20 (Kshs)	Revenue Estimates 2020/21	Projected Estimates	
							2021/22	2022/23
Equitable share	7,267,273,063	7,841,480,359	8,652,300,000	8,729,200,000	8,830,350,000	8,862,000,000	9,748,200,000	10,723,020,000
Grants		-	-		-	-		
Free Maternal Healthcare	63,610,400	70,080,000	-		-	-		
Compensation for User Fees Forgone	23,606,211	23,144,996	22,499,906	22,499,906	22,499,906	22,499,906	24,299,898	26,243,890
Road Maintenance Fuel Levy	92,318,534	120,484,292	309,636,150	287,290,294	250,655,344	343,981,921	371,500,475	401,220,513
Grants from UNDP	20,000,000		-				-	-
Grants from World Bank (KDSP)	-		53,665,066	-		70,841,398	76,508,710	82,629,407
World Bank (Universal Health)	-	88,992,000	103,430,429	67,082,450	103,785,962	43,906,649	47,419,181	51,212,715
World Bank (Agriculture - Rural Growth)	-		50,000,000	50,078,476	268,608,366	277,878,929	300,109,243	324,117,983
HSSP/HSPS - (DANIDA/IDA)	83,985,266	18,495,000	20,982,159	29,008,126	35,792,500	25,542,200	27,585,576	29,792,422
World Bank loan to Supplement financing of County Health Facilities	-	131,525,244	58,210,000			-		-
Conditional Grant (Others)			58,554,018			-		-
Development of Youth Polytechnics	-		67,576,636	44,141,075	72,588,298	167,820,430	181,246,064	195,745,750
Other GOK Grants (Doctors & Nurses Allowance)	-					-		-
Kenya Urban Support Project - World Bank				232,374,200	175,003,043	333,514,064	360,195,189	389,010,804
Kenya Urban Support Project - urban institutional grant				41,200,000	30,000,000		-	-
FAO Support Vaccination Program						-		-
Agriculture Sector Development Support Programme (ASDSP)				8,946,484	19,410,807	27,151,151	29,323,243	31,669,103
GoK Conditional Grant - Covid Fund					488,788,000	-		-
Subtotal	283,520,411	452,721,532	744,554,364	782,621,011	1,467,132,226	1,313,136,648	1,418,187,580	1,531,642,586
	7,550,793,474	8,294,201,891	9,396,854,364	9,511,821,011	10,297,482,226	10,175,136,648	11,166,387,580	12,254,662,586
Own Revenue		-	-		-			
County Ministries/Entity		-	-		-			

Source	Revenue 2015/16 (Kshs)	Revenue 2016/17 (Kshs)	Revenue 2017/18 (Kshs)	Revenue 2018/19 (Kshs)	Revenue 2019/20 (Kshs)	Revenue Estimates 2020/21	Projected Estimates	
							2021/22	2022/23
Office of the Governor	19,431,215.00	16,392,240	17,002,350	9,876,970	12,048,730	30,600,000	32,130,000	33,736,500
Ministry of Agriculture water and Livestock Development	34,374,270.00	17,167,612	12,989,871	16,418,764	29,343,230	100,900,000	105,945,000	111,242,250
Ministry of Land Infrastructure and Urban Development	127,195,566.00	24,958,150	26,196,850	26,925,512	18,417,352	85,542,921	89,820,067	94,311,070
Ministry of Health and Sanitation	120,001,508.00	47,449,948	106,553,352	176,097,641	181,897,534	225,000,000	236,250,000	248,062,500
Ministry of Basic Education, Skills ICT & Youth Development						65,000,000	68,250,000	71,662,500
Ministry of Trade, Cooperatives and Investments	1,133,475.00	425,671	428,707	1,046,812	44,752,398	127,022,079	133,373,183	140,041,842
Ministry of Environment, Energy and Minerals Investment Development	1,987,800.00	6,785,460	5,060,700	850,900	2,183,100	25,500,000	26,775,000	28,113,750
Ministry of Tourism, Sports and Culture	-		1,095,150	132,500	138,000	2,500,000	2,625,000	2,756,250
The County Treasury	179,572,482.00	131,313,041	91,863,116	126,941,699	62,542,260	125,000,000	131,250,000	137,812,500
Kitui Municipality	30,834,654.00	45,252,270	48,923,181	57,387,816	36,591,889	64,150,000	67,357,500	70,725,375
Mwingi Town Administration	15,994,926.00	25,602,970	25,009,194	27,966,066	20,370,670	34,000,000	35,700,000	37,485,000
Subtotal	530,525,896	315,347,362	335,122,471	443,644,680	408,285,164	885,215,000	929,475,750	975,949,538
TOTAL	8,081,319,370	8,609,549,253	9,731,976,835	9,955,465,691	10,705,767,389	11,060,351,648	12,095,863,330	13,230,612,123
Revote from previous budget	1,955,355,894	1,843,914,081	1,318,085,375	880,167,531	526,210,232	1,096,315,711		
% of Equitable Share	72.41	75.01	78.30	80.56	78.62	72.90	81	81
% of Own Resurces	5.29	3.02	3.03	4.09	3.64	7.28	8	7
% of Grants	2.82	4.33	6.74	7.22	13.06	10.80	12	12
% of Revote	19.48	17.64	11.93	8.12	4.68	9.02	-	-
Total Resource Envelope	10,036,675,264	10,453,463,334	11,050,062,210	10,835,633,222	11,231,977,621	12,156,667,359	12,095,863,330	13,230,612,123

V. CONCLUSION AND WAY FORWARD

68. In the table 7 below, the CBROP presents the MTEF for 2019/20 FY to 2022/23 FY factoring in the challenges faced by county government in receiving the equitable share for the 2020/21 FY. The MTEF for the financial years presents the actual values and projection of 2020/21 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.

69. County government should consider allocating funds to sector projects on need based prioritization hence much impact to the society. The projects and programmes which takes shortest time possible (One quarter) to implement at a very cost effective way. Therefore, the allocation is not based on any policy shift, but program rationalisation to ensure maximum benefit with least resource allocation.

70. In this regards, the financial policies outlined in this CBROP 2020 will ensure smooth resource allocation on the ward prioritized projects which will promote the five pillars of food and water, healthcare, women and youth empowerment; and wealth creation.

71. The policies will be highlighted in the next County Fiscal Strategy Paper for 2021/22 FY which will be released by February 2021.

Table 7: MTEF Actuals 2019/2020-2020/2021 FY & Projection up to 2022/2023 FY

N o.	Sector/County Ministry		2019/20 Actuals	2020/21 Estimates	Projections 8%	
					2021/22	2022/23
1	Office of the Governor	SUB-TOTAL	1,385,889,820	1,714,170,856	1,861,015,611	2,020,579,055
		Rec. Gross	627,633,518	485,554,317	534,109,749	587,520,724
		Dev. Gross	758,256,302	1,228,616,539	1,326,905,862	1,433,058,331
2	Ministry of Administration and Coordination Affairs	SUB-TOTAL	412,133,271	373,101,336	410,405,081	451,438,690
		Rec. Gross	404,750,315	372,781,925	410,060,117	451,066,129
		Dev. Gross	7,382,956	319,411	344,964	372,561
3	The County Treasury	SUB-TOTAL	416,483,938	499,821,754	548,387,101	601,695,637
		Rec. Gross	386,342,940	428,980,356	471,878,392	519,066,231
		Dev. Gross	30,140,998	70,841,398	76,508,710	82,629,407
4	Ministry of Health & Sanitation	SUB-TOTAL	3,723,378,160	3,421,018,806	3,750,374,972	4,111,647,098
		Rec. Gross	3,240,240,196	2,783,733,077	3,062,106,385	3,368,317,023
		Dev. Gross	483,137,965	637,285,729	688,268,587	743,330,074
5	Ministry of Basic Education, ICT & Youth Development	SUB-TOTAL	694,101,607	893,404,795	975,128,930	1,064,416,171
		Rec. Gross	475,008,545	512,587,562	563,846,318	620,230,950
		Dev. Gross	219,093,062	380,817,233	411,282,612	444,185,221
6	Ministry of Trade, Co-operatives & Investment	SUB-TOTAL	619,806,736	728,352,237	795,440,770	868,778,420
		Rec. Gross	303,984,165	441,017,678	485,119,446	533,631,390
		Dev. Gross	315,822,571	287,334,559	310,321,324	335,147,030
7	Ministry of Lands, Infrastructure, Housing & Urban Development	SUB-TOTAL	863,903,851	975,631,410	1,058,717,341	1,148,953,689
		Rec. Gross	234,090,201	251,770,935	276,948,028	304,642,831
		Dev. Gross	629,813,650	723,860,475	781,769,313	844,310,858

N o.	Sector/County Ministry		2019/20 Actuals	2020/21 Estimates	Projections 8%	
					2021/22	2022/23
8	Ministry of Tourism, Sports & Culture	SUB-TOTAL	214,838,941	189,505,842	207,096,457	226,337,335
		Rec. Gross	115,685,836	121,507,380	133,658,118	147,023,929
		Dev. Gross	99,153,104	67,998,462	73,438,339	79,313,406
9	Ministry of Agriculture, Water & Livestock Development	SUB-TOTAL	1,672,255,828	1,661,019,165	1,803,834,226	1,959,067,844
		Rec. Gross	458,920,046	496,676,379	546,344,017	600,978,419
		Dev. Gross	1,213,335,782	1,164,342,786	1,257,490,209	1,358,089,426
10	Ministry of Environment & Natural Resources	SUB-TOTAL	231,292,836	240,739,242	262,067,670	285,309,300
		Rec. Gross	98,915,261	103,464,403	113,810,844	125,191,928
		Dev. Gross	132,377,575	137,274,839	148,256,826	160,117,372
11	County Public Service Board	SUB-TOTAL	29,699,077	35,617,550	39,179,306	43,097,236
		Rec. Gross	29,699,077	35,617,550	39,179,306	43,097,236
		Dev. Gross		0	0	0
12	County Assembly	SUB-TOTAL	949,239,760	855,475,182	940,633,706	1,034,276,963
		Rec. Gross	909,239,760	836,025,472	919,628,019	1,011,590,821
		Dev. Gross	40,000,000	19,449,710	21,005,687	22,686,142
13	Kitui Municipality	SUB-TOTAL	499,183,960	474,599,051	514,651,797	558,117,245
		Rec. Gross	58,417,553	104,241,100	114,665,210	126,131,731
		Dev. Gross	440,766,407	370,357,951	399,986,587	431,985,514
14	Mwingi Town Administration	SUB-TOTAL	83,041,178	94,210,133	103,182,641	113,016,520
		Rec. Gross	61,830,376	71,784,890	78,963,379	86,859,717
		Dev. Gross	21,210,802	22,425,243	24,219,262	26,156,803
	TOTALS	TOTAL	11,795,248,963	12,156,667,359	13,270,115,608	14,486,731,203
		Rec. Gross	7,404,757,790	7,045,743,024	7,750,317,326	8,525,349,059
		Dev. Gross	4,390,491,173	5,110,924,335	5,519,798,282	5,961,382,144

ANNEX I. EXPENDITURE ANALYSIS BY PROJECT/PROGRAMME

3711: Office of the Governor ((Development))

No.	Programme	Budget (2019-2020) Kshs	Expenditure (Kshs)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
1.	Governor's Administration Block (Completion works)	24,871,453	20,671,901	0.8	In spite of late approval of the county government of Kitui budget, the absorption rate was commendable with an outstanding commitments of KES 104,400 and a balance of KES 4,199,552. The balance was as a result of saving made from difference between budgeted sum and contract sum	The budget estimates will continue to be informed by credible market surveys to reduce low absorption rate caused by over budget estimates.
2.	Governor's Administration Block (Installation of LAN and Telephony)	12,208,465	-	-	This project was meant to be implemented upon completion works in the Governor's administration block. The late approval of county government budget in FY2019/2020 resulted to late completion of works at Governors administration block. Consequently, the procurement for the installation of LAN and telephony systems was delayed which was done June 2020 with an outstanding commitment of KES 12,097,205. It is anticipated the department will get a revote of committed budget to pay for the services offered.	Cordial relationship between the county assembly and the county executive is needed to ensure timely approval of the county budget

No.	Programme	Budget (2019-2020) Kshs	Expenditure (Kshs)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
3.	Community Level Infrastructure Development Programme (CLIDP)	676,490,427	311,386,306	0.5	The late approval of the county government government is caused to the late procurement of CLIDP projects hence a moderate absorption rate observed. There was an outstanding commitment of KES 311,386,306. It is anticipated the department will get a revote of committed budget to pay for the services offered.	Cordial relationship between the county assembly and the county executive is needed to ensure timely approval of the county budget
4.	Pro-Poor Support Programme (Fee support and infrastructural support)	101,592,166	99,290,250	1.0	In spite of late approval of the county government of Kitui budget, the absorption rate was excellent. This was attributed to early planning and timely selection of pro-poor fee support beneficiaries.	The department will continue to embrace the measures of early planning and timely selection of pro-poor beneficiaries

3712: Public Service Management and Administration

S/N	Project/Programme	Budget 19/20 (Kshs)	Expenditure (Kshs)	Absorption (%)	Explanation for the level of absorption	Measures to safeguard against such risk in the future
1	Non-Residential Buildings (offices, schools, hospitals, etc..) – Construction of Offices	7,382,956	7,063,545	96	The amount catered for bills that were pending.	Political animosity needs to be resolved to enhance smooth flow of implementation of development projects

3713: Ministry of Agriculture, Water & Livestock Development (Development)

S/N	Project/Programme	Budget (2019-2020)	Expenditure (Kshs)	Absorption Rate (Kshs)	Explanation for the level of Absorption	Measures to safeguard against such Risks to the future
0102003710 P2: Crops Development and management						
0102013710 SP 2.1 Farm Input Support (Crops development support)						
1	Ngengu Revolution (Procure and distribute Hermetic Bags for storage of green grams)	20,000,000	19,999,932	100%	Timely procurement plan and follow up	N/A
0103003710 P3: Agribusiness and Information Management (Farm development & Agribusiness)						
2	Operationalization of farm tractor ploughing services	20,000,000	20,000,000	100%	Tractors distributed to wards for ease of access by farmers	N/A
3	NATIONAL AGRICULTURAL & RURAL INCLUSIVE GROWTH PROJECT (NARIGP)					
	<ul style="list-style-type: none"> Promote community-driven development initiatives (micro-projects)- Disbursement of grants for community- driven investments 	123,194,750	139,119,564	112.90%	<ul style="list-style-type: none"> Vigorous campaigns and mobilization of beneficiaries The extra funds were re-voted from 2018/2019 FY 	
	<ul style="list-style-type: none"> Promote market linkages-Strengthen producer organizations (PO) and value chain development 	94,912,600	37,943,404	40%	Most PO has low capacity to absorb the investment funds	Upgrading the PO to improve their capacity to utilise the allocate funds
	<ul style="list-style-type: none"> Support multi-community investments 	89,778,250	30,209,939	33.70%	Delays in approving procurement requests by world bank	Persuading world bank to hasten approval of presented requests

S/N	Project/Programme	Budget (2019-2020)	Expenditure (Kshs)	Absorption Rate (Kshs)	Explanation for the level of Absorption	Measures to safeguard against such Risks to the future
NB: the released & unspent funds of Kshs 97,598,858, as at 30.06.2020, was transferred to operations account in readiness for re-voting it into 2020/2021 FY						
0103023710 SP 3.2 Agricultural Information Management (Extension services)						
4	Improve institutional capacity of the ATC					
	• Fruit and Tomato processing plant	25,000,000	24,995,739	100%	Correctness of BQ that guided on the correct estimate	
	• ATC seedling nursery for fruit trees	1,437,242	1,437,240	100%	Timely procurement plan and follow up	
	• Construction of zero grazing unit	1,000,000	1,000,000	100%	Correctness of BQ that guided on the correct estimate	
	• Equipping ATC B/hole water pump	500,000	409,200	82%	Market survey that helped to establish prevailing prices.	
5	Agriculture sector development support programme (ASDSP)					
	Promote development of prioritized value chains (Local poultry, Sorghum, & G. Grams)	20,928,645	4,220,428	20%	Delay in approving the concepts by CASSCOM	
	Sub-total Agriculture					
0106003710 P 6: Livestock Resources Management and Development						
0106013710 SP 6.1 Livestock Production and Management						
6	Office toilet construction	500,000	496,965	99%	Correctness of BQ that guided on the correct estimate	

S/N	Project/Programme	Budget (2019-2020)	Expenditure (Kshs)	Absorption Rate (Kshs)	Explanation for the level of Absorption	Measures to safeguard against such Risks to the future
7	Dairy improvement through artificial insemination	8,835,000	8,835,000	100%	Vigorous campaigns made & farmers present cows for insemination	N/A
8	Commercialization of local chicken enterprise					
	<ul style="list-style-type: none"> Renovation of chicken slaughter slab 	6,000,000	5,953,305	99%	Correctness of BQ that guided on the correct estimate	
	<ul style="list-style-type: none"> Equipping of chicken slaughter slab (tools) 	2,500,000	2,500,000	100%	Market survey that helped to establish prevailing prices.	
0106023710 SP 6.2 Livestock Diseases Management and Control						
9	Pests and vector control: Procure <ul style="list-style-type: none"> vaccines and sera Acaricides for cattle dips 	6,259,700	6,259,700	100%	Used prequalified supplier (KEVEVAPI) for vaccines	N/A
	Sub-total livestock	24,094,700	24,044,970			
	Total-Department					

Water Department

S/N	Project/Programme	Budget 19/20 (Kes)	Expenditure (Kes)	Absorption (%)	Explanation for the level of absorption	Measures to safeguard against such risk in the future
1	Drilling & equipping of 24No. new boreholes	36,420,000	18,827,825	52	Drilling delayed by servicing of rigs & support trucks	Timely servicing of drilling rigs
2	Construction of 15No. Pipeline extensions	83,490,000	105,339,436	126	Pipelines increased from the initial planned, some were rehabilitated	Increase funding to this activity
3	Construction/desilting of 13No. earth dams/pans & rock catchments	82,750,000	133,435,547	161	Estimated costing for the earth dams differed from the engineer's estimates	Timely surveys & designs to capture the actual costs
4	2No. Spring protection and pipeline supplies	8,000,000	0	0	Projected springs in Miambani Ward dried up	Timely feasibility studies to assess sources
5	Borehole hybridization programme	40,950,000	0	0	Programme shifted to department of environment	To allocate some funds for this programme
6	Repairs & maintenance of 103No. water supply schemes	44,000,000	40,000,050	91	Schemes break un-evenly and all the time, some repaired more than once	Increase allocation for this unit
7	Subsidies for WSPs (KITWASCO, KIMWASCO & R. Athi-Mutomu Water Supply)	81,288,051	137,651,525	169	Electricity/chemical bills for the companies too high	Increase allocation for this unit and the companies to pay some % of the bills
8	Supply and installation of Bulk & Plastic storage water tanks	45,281,574	2,648,000	6	Bulk storage tanks incorporated in major pipeline extension projects. Only plastic tanks supplied	Reduce allocation for this unit and divert it to pipeline extensions

S/N	Project/Programme	Budget 19/20 (Kes)	Expenditure (Kes)	Absorption (%)	Explanation for the level of absorption	Measures to safeguard against such risk in the future
9	Construction of 11 No. Sump well water supplies	119,000,000	103,215,576	87	Estimated costing for the sump wells differed from the engineer's estimates	Timely surveys & designs to capture the actual costs
10	Feasibility studies	9,422,700	9,422,693	100	All surveys & designs done	-

3714: Ministry of Basic Education, ICT & Youth Development (Development)

S/NO	Project /Programme	Budget 2019/20 (Kes)	Expenditure (Kes)	Absorption (%)	Explanation for the level of Absorption	Measures to safeguard against such risks in the future
1	Completion of buldings at Mulango Vocational Training Centre	10,000,000.00	9,700,000.00	97%	Delay in funds disbursement	Timely preparation of BQs
2	Purchase of Educational Aids for ECDE centres	15,000,000.00	14,969,533.00	100%	Proper planning of activities	Increase of funds for more activities
3	Youth upgrading training for garment making and concrete making	33,000,000.00	27,543,750.00	83%	Delay in funds disbursement	Timely preparation of required paper

3715: Ministry of Lands, Infrastructure Housing & Urban Development (Development)

S/No.	Project/Programme	Budget (2019-2020) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
1.	Construction of sub county offices at Kitui Rural	5,000,000.00	Nil	0%	Not yet started	Early planning
2.	Construction of sub county offices at Kitui West	5,000,000.00	Nil	0%	Not yet started	Early planning
3.	Electrical power connection at Kitui South offices	2,500,000.00	2,500,000.00	100%	Timely release of funds and execution of the project	Timely procurement of the project
4.	Refurbishment of Mwingi central sub county office	2,443,591.04	2,443,591.04	100%	Timely release of funds and execution of the project	Timely release of funds and execution of the project
5.	Completion of sub county offices at mwingi west	2,442,700	2,442,700	100%	Timely release of funds and execution of the project	Timely procurement of the project
6.	Partitioning of public works office at the headquarters	208,220.00	208,220.00	100%	Timely release of funds and execution of the project	Timely procurement of the project
7.	Refurbishment of Lihud offices across the county	10,000,000.00	Nil	0%	Not yet started	Early planning
8.	Preparation of County Valuation Roll	10,000,000.00	2,160,000.00	21.60%	Project was completed but the funds were not available to pay the consultant.	Processing of Payments early before the end of the financial year.
9.	Road Maintenance	250,347,351.55	171,413,830.55	68.50%	Contractors delay in	Enhance contractor's

S/No.	Project/Programme	Budget (2019-2020) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
	using Road Maintenance Levy Fund				completing works/Late procurement of additional Savings and re-tendered projects	sensitization on their contractual obligations and consequences for not performing them.
10.	Bush Clearing	34,000,000	24,431,237.18	71.80%	Contractors delay in completing works.	Enhance contractor's sensitization on their contractual obligations and consequences for not performing them.

3716: Ministry of Health and Sanitation (Development)

S/NO	Name of project	Amount Budgeted in 2019/2020 FY(kes)	Amount Spent (kes)	Absorption (%)	Explanation for the level of absorption	Measures to Safeguard against such risk in the future
1	Completion of installation of IHIMS in all 14 hospitals (ongoing project)	10,000,000	10,000,000	100	Though absorption was 100%, this is a multi- year project	Need to sufficiently budget for the remaining work for the project to be completed
2	Construction of X-ray room at Ikanga hospital	8,749,210	4,874,605	56	The contractor submitted invoice for the balance towards the end of the financial year, hence could not successfully be processed	Fast-track implementation of the activities so that payments could be processed early enough

S/NO	Name of project	Amount Budgeted in 2019/2020 FY(kes)	Amount Spent (kes)	Absorption (%)	Explanation for the level of absorption	Measures to Safeguard against such risk in the future
3	Construction of X-ray room at Kauwi hospital	8,749,210	2,637,670	30	The contractor submitted invoice for the balance towards the end of the financial year, hence could not successfully be processed	Fast-track implementation of the activities so that payments could be processed early enough
4	Construction of X-ray room at Kyuso hospital	8,904,525	8,904,525	100		
5	Construction of X-ray room at Mutitu hospital	8,886,105	4,478,959	50	The contractor submitted invoice for the balance towards the end of the financial year, hence could not successfully be processed	Fast-track implementation of the activities so that payments could be processed early enough
6	Construction of X-ray room at Nuu hospital	8,895,147	8,895,147	100		
7	Construction of X-ray room at Zombe hospital	9,093,540	6,924,540	76	The contractor submitted invoice for the balance towards the end of the financial year, hence could not successfully be processed	Fast-track implementation of the activities so that payments could be processed early enough

S/NO	Name of project	Amount Budgeted in 2019/2020 FY(kes)	Amount Spent (kes)	Absorption (%)	Explanation for the level of absorption	Measures to Safeguard against such risk in the future
8	Construction of perimeter wall and chain-link at Mwingi level IV hospital	1,500,000	1,500,000	100	Though absorption was 100%, this is a multi- year project	Need to sufficiently budget for the remaining work for the project to be completed
9	Construction of medical ward at Mwingi level IV hospital	8,749,210	4,003,120	46	The contractor submitted invoice for the balance towards the end of the financial year, hence could not successfully be processed	Fast-track implementation of the activities so that payments could be processed early enough
10	Construction of tuition block KMTC mwingi campus	851,383	851,383	100	Though absorption was 100%, this is a multi- year project	Need to sufficiently budget for the remaining work for the project to be completed
11	Procurement of medical equipment for dispensaries and faith based organizations (churches) FOR COVID -19	21,064,200	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
12	Installation a 250a control panel at Zombe level IV hospital	1,500,000	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies

S/NO	Name of project	Amount Budgeted in 2019/2020 FY(kes)	Amount Spent (kes)	Absorption (%)	Explanation for the level of absorption	Measures to Safeguard against such risk in the future
13	Installation a 800a control switch gear at Mwingi level IV hospital	2,900,000	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
14	procurement of office furniture equipment for CECM block	2,190,560	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
15	procurement of equipping and operationalization of Tseikuru theatre	3,654,570	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
16	Procurement of laundry machine for Kauwi	1,820,000	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
17	Procurement of medical Equipment for Ikutha hospital	2,169,070	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies

S/NO	Name of project	Amount Budgeted in 2019/2020 FY(kes)	Amount Spent (kes)	Absorption (%)	Explanation for the level of absorption	Measures to Safeguard against such risk in the future
18	Installation of 250a panel at Zombe hospital	1,499,989	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
19	Procurement of hematology machine for Zombe Hospital	592,200	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
20	Supply of fabricated mixing tanks with automatic mortar at Kitui County Referral Hospital	2,460,000	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
21	Procurement of ventilators for Kitui County Referral Hospital and mwingi level IV hospital	20,500,000	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
22	Procurement delivery installation and commissioning of dryer machine for Kauwi hospital	1,155,000	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies

S/NO	Name of project	Amount Budgeted in 2019/2020 FY(kes)	Amount Spent (kes)	Absorption (%)	Explanation for the level of absorption	Measures to Safeguard against such risk in the future
23	Installation of CCTV at Kitui County Referral hospital new OPD	3,000,000	3,000,000	100		
24	Procurement of theatre equipment for Kauwi hospital	2,951,000	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
25	Procurement of lab equip for Kitui County Referral hospital	3,997,900	3,997,900	100		
26	Procurement of ICU equipment Kitui County Referral Hospital	8,730,740	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
27	Construction of 10,000ltrs hand washing facilities tank bases	1,000,000	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
28	Construction of container roof, slab, waiting bay, fence, gate, elevated tank, pit latrine at Kabati	2,993,330	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19	Early release of funds by the funding agencies

S/NO	Name of project	Amount Budgeted in 2019/2020 FY(kes)	Amount Spent (kes)	Absorption (%)	Explanation for the level of absorption	Measures to Safeguard against such risk in the future
	dispensary				activities	
29	Procurement of equipment for production unit (Kitui Pharma Industries)	1,206,460	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
30	Procurement of theatre,maternity and NBU equipment's for Mutitu sub county Hospital	743,950	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
31	Procurement of Hematology Machine for Migwani Hospital	565,000	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
32	Procurement of 185MM2 SWA Cable for power Distribution at Kitui County Referral hospital	3,891,200	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
33	Procurement of fumigation automated sprayer for Kicotec	500,000	-	-	Funds received at the end of the FY, through a	Early release of funds by the funding agencies

S/NO	Name of project	Amount Budgeted in 2019/2020 FY(kes)	Amount Spent (kes)	Absorption (%)	Explanation for the level of absorption	Measures to Safeguard against such risk in the future
					supplementary budget for COVID 19 activities	
34	Construction of container roof ,slab waiting bay,fence,fate,elevated tanks pit latrine/septic at Kabati Dispensary	2,992,460	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
35	Procurement of equipment for Kauwi Sub county Hospital	874,500	874,500	100		
36	Procurement of Equipment for Kitui pharma Industries	787,560	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
37	Plumbing works at the renal Unit in mwingi Level Iv Hosp.	1,098,540	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
38	Construction of 10,000 Lts Hand washing facilities tanks	999,000	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies

S/NO	Name of project	Amount Budgeted in 2019/2020 FY(kes)	Amount Spent (kes)	Absorption (%)	Explanation for the level of absorption	Measures to Safeguard against such risk in the future
39	Equipping and operationalizing of Tseikuru Theatre	1,795,198	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
40	Procurement of OPD Equipment for KCRH	4,308,360	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
41	Procurement of Laundry Machine for Kauwi SCH	1,816,800	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
42	Procurement delivery installation and commissioning of dryer machine for Kauwi SCH	1,150,000	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
43	Procurement of equipment for Ikutha hospital orthopedic unit.	975,580	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies

S/NO	Name of project	Amount Budgeted in 2019/2020 FY(kes)	Amount Spent (kes)	Absorption (%)	Explanation for the level of absorption	Measures to Safeguard against such risk in the future
44	Procurement of equipment for Tseikuru hospital Theatre	3,628,880	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
45	Procurement of equipment for Kauwi Hospital	2,928,775	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
46	Procurement of equipment for Ikutha Hospital	2,097,500	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
47	Procurement of ICU equipment for Kitui County Referral Hospital	10,080,700	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
48	Procurement of Office Furniture and Equipment's for CECM Block	2,188,727	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies

S/NO	Name of project	Amount Budgeted in 2019/2020 FY(kes)	Amount Spent (kes)	Absorption (%)	Explanation for the level of absorption	Measures to Safeguard against such risk in the future
49	Procurement of Metallic bedside Lockers for Kitui County Referral Hospital	2,698,500	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
50	Standard Metallic Hospital beds/ Tents(100 Seater)/ Infrared Gun thermometers for Kitui County Referral hospital	15,214,500	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
51	Procurement of invasive and non-invasive Ventilators for Kitui County Referral Hospital	20,280,975	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
52	Extension/Improvement works for Records Office at Kyuso Sub County	662,750	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
53	construction of medical store of Kitui County referral Hospital	8,739,210	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies

S/NO	Name of project	Amount Budgeted in 2019/2020 FY(kes)	Amount Spent (kes)	Absorption (%)	Explanation for the level of absorption	Measures to Safeguard against such risk in the future
54	Procurement of two 9 seater capacity motor vehicles	15,140,000	15,140,000	100		
55	construction of Oxygen plant at KCRH	1,877,668	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
56	construction of Mwingi Hospital Renal Dialysis Room	2,990,440	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies
57	Renovation of Isolation Ward at KCRH	2,495,479	2,495,479	100		
58	Supply installation and Commissioning of dialysis water plant of Mwingi hospital	2,998,550	-	-	Funds received at the end of the FY, through a supplementary budget for COVID 19 activities	Early release of funds by the funding agencies

3717: Ministry of Trade, Investment & Cooperatives (Development)

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
1.	Proposed construction of transformer house at Kwa Kilui ballast	2,316,763.60	2,016,763.60	87	The Project has been completed	N/a
2.	Supply and Installation of Electric Equipment 1200A Control Switch Gear for the ballast Crusher	3,952,700.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
3.	Supply and Installation of a 1400A automatic change over switch for the Ballast Crusher at Kwa	3,463,574.40	3,463,574.40	100	The Project has been completed	N/a
4.	proposed supply and installation fabrication works for workshop benches shelves and machines for the operationalization of stone crusher plant	3,909,997.00	3,909,997.00	100	The Project has been completed	N/a
5.	proposed supply of personal protective equipment for the personnel at the stone crushing plant at	1,993,995.00	1,993,995.00	100	The Project has been completed	N/a

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
6.	supply of multifunctional fluke 1664fc UK-FC for the stone crusher plant	984,840.00	984,840.00	100	The Project has been completed	N/a
7.	Proposed supply and delivery of workshop tools and equipment for the stone crushing plant at Kwa Kilui	899,995.00	899,995.00	100	The Project have been completed	N/a
8.	Proposed ac security lighting at Kwa Kilui	3,801,900.00	3,801,900.00	100	The Project has been completed	N/a
9.	proposed supply of workshop tools and equipment for the stone crushing plant at Kwa Kilui	1,996,995.00	1,996,995.00	100	The Project has been completed	N/a
10.	proposed supply of workshop tools and equipment for the stone crushing plant at Kwa Kilui	1,991,995.00	1,991,995.00	100	The Project has been completed	N/a
11.	Procurement of Auxiliary works at Kwa Kilui Ballast Crusher Site	2,006,434.60	2,006,434.60	100	The Project has been completed	N/a
12.	Proposed construction of Open	997,116.00	449,998.45		The project has started, at initial stage. Procurement process was	Timely initiation of procurement process and fast

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
	air market shed at Kairungu market			45	delayed due to Covid 19 pandemic	tracking of implementation
13.	Proposed construction of open market sheds at Mbondoni market - Mwingi west	997,700.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process and fast tracking of Implementation
14.	Proposed market shed at Katalwa market-Mwingi west	996,103.00	996,103.00	100	The Project has been completed	N/a
15.	Proposed construction of 20 no capacity open air market at Kasyala	3,993,104.80	3,993,104.80	100	The Project has been completed	N/a
16.	proposed construction of 20 no capacity open air market at Museve	3,951,783.60	3,951,783.60	100	The Project has been completed	N/a
17.	Proposed Construction of Open Air Market sheds at Kwa Kilui Market Kitui Rural sub County	1,719,300.00	1,719,300.00	100	The Project has been completed	N/a
18.	Proposed construction of a typical 20n0. capacity modern market at Kiviu	997,262.45	997,262.45	100	The Project has been completed	N/a

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
	market					
19.	Proposed renovation of Kavisuni market	550,480.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
20.	Proposed Renovation of Tulia Market	2,784,560.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
21.	Proposed rehabilitation of Open air Market at Kaningo market Mwingi North sub county	889,000.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
22.	proposed extra works at Zombe market-Kitui east sub county	3,955,000.05	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
23.	proposed plumbing works at Kabati market	3,942,840.00	3,942,840.00	100	The Project has been completed	N/a
24.	proposed construction of open air chicken shed at Kitui town - Kitui central sub-county	532,200.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
25.	Proposed steel fencing and gate at livestock yard at Kisasi	2,166,700.00	2,166,700.00	100	The Project has been completed	N/a
26.	Proposed chainlink fencing and gate at Kyamatu open air	1,567,067.20	1,567,067.20	100	The Project has been completed	N/a

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
	market					
27.	Proposed chain-link and gate at Nzangathi open air market	1,449,700.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
28.	Proposed construction of retailing and fence at Nguni livestock market	1,705,142.00	1,705,142.00	100	The Project has been completed	N/a
29.	proposed construction of chainlink fence and gate at Waita open air market Mwingi central	1,942,735.00	1,942,735.00	100	The Project has been completed	N/a
30.	proposed construction of steel fencing and gate for livestock yard at Kwa Vonza	3,175,350.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process and fasttracking of implementation
31.	Proposed steel fencing and gate at Kwa Vonza open air market	1,632,710.00	1,632,710.00	100	The Project have been completed	
32.	Proposed construction of fencing at Kwa Kilui market -Kitui rural sub-county	1,648,150.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
33.	proposed	1,705,142.00	1,705,142.00		The Project has been completed	N/a

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
	construction of retaining wall and repair to fence at Nguni livestock market			100		
34.	proposed construction of chainlink fence and gate at Waita open air market Mwingi central	1,942,735.00	1,942,735.00	100	The Project has been completed	N/a
35.	proposed chainlink fencing, sentry rain water goods at Miambani open air market	2,437,653.00	2,437,653.00	100	The Project has been completed	N/a
36.	Proposed cattle loading ramp and hoarding yard at Kalundu market	877,200.00	877,200.00	100	The Project has been completed	N/a
37.	Solar energy street lighting for Kyalilini, Arusha, Kavonge and Kabati markets 2 No. posts and lamps each	3,285,700.00	1,265,792.00	39	The projects have started, at initial stage. Procurement process was delayed due to Covid 19 pandemic	Timely initiation of procurement process
38.	Supply and installation of lighting fixtures	2,577,984.00	2,577,984.00	100	The Project has been completed	N/a
39.	Installation of solar	632,165.20			Covid 19 pandemic affected	Timely initiation of

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
	energy street lights (Mulika Mwinzi)for Ituki Market Kisasi Kitui Rural 2 No. and Lamps		0	0	project implementation	procurement process
40.	installation of the proposed solar energy street light (Mulika Mwinzi) for Kwa Kiara	1,027,650.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
41.	Installation of the proposed solar energy street light (mulika mwinzi) for Kakumuti market	1,032,034.60	1,032,034.60	100	The Project has been completed	N/a
42.	installation of the proposed solar energy street light (mulika mwinzi) for Kanyangi market	1,035,371.00	1,035,371.00	100	The Project has been completed	N/a
43.	Installation of the proposed Mulika mwinzi for Kanyongonyo market-Kitui rural sub-county	1,032,034.60	1,032,034.60	100	The Project has been completed	N/a
44.	Installation of solar energy street lights for Kasyala market - Kyangwithya east	1,768,130.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process and fast tracking of implementation

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
45.	Installation of the proposed solar energy street light (mulika mwinzi) for Kwa Kalulini	1,035,371.00	1,035,371.00	100	The Project has been completed	N/a
46.	Proposed installation of solar energy street light for Mang'ola market 3 no post and lamp	1,034,836.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
47.	Proposed installation of the proposed solar energy street lights (Mulika mwinzi) for Kwa Kilui market Kitui rural 2 no. post and lamps	790,935.00	790,935.00	100	The Project has been completed	N/a
48.	Proposed installation of solar energy streetlights (mulika mwizi) for Kanyonyoo market Yatta kwa Vonza Ktui rural 3 no. post and lamps	1,032,034.60	1,032,034.60	100	The Project has been completed	N/a
49.	proposed installation of solar energy street lights for Kasiluni markert Zombe Mwitika ward 2 no posts and lamps	633,137.15	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
50.	Proposed installation of solar energy street lights for Mavutini market 2 no post and lamp.	630,000.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
51.	Proposed installation of solar energy street lights for Ngomoni market 3 no post and lamp.	1,035,000.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
52.	Installation of solar Energy, street lights Utalawala market	329,800.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
53.	Proposed installation of solar energy street lights for Kavumbuni market 2 no post and lamps	631,678.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
54.	Proposed installation of solar energy street lights for Masimba Market	630,460.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
55.	Installation of solar energy at Nguuni market	600,000.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
56.	Proposed solar installation Kitooni market 3 no post and lamps	1,034,227.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
57.	Supply of 3 Phase 4 Pole 315a CHT Contactor of Code NCE-256/4 to KICOTEC	394,000.00	394,000.00	100	The Project has been completed	N/a
58.	Establishment of CCTV security surveillance system at KICOTEC	3,825,000.00	3,825,000.00	100	The Project has been completed	N/a
59.	procurement of consultancy services for KICOTEC Environmental Impact Assessment	1,897,180.00	1,897,180.00	100	The Project has been completed	N/a
60.	Proposed fabrication and installation of steel works at KIVOTEC	3,986,630.00	3,986,630.00	100	The Project has been completed	N/a
61.	Electrical renovation works at KICOTEC	2,832,372.00	2,832,372.00	100	The Project has been completed	N/a
62.	one full page for placing KICOTEC advert in an institution directory	278,400.00	278,400.00	100	The Project has been completed	N/a
63.	Proposed demolitions and plumbing works at KICOTEC Kitui	2,142,306.00	2,142,306.00	100	The Project has been completed	N/a
64.	Proposed flooring carpet at KICOTEC	3,904,603.00	3,904,603.00	100	The Project has been completed	N/a
		2,317,691.60			Covid 19 pandemic affected	Timely initiation of

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
65.	Proposed erection to completion of a transformer house at Mwingi KICOTEC		0	0	project implementation	procurement process
66.	Proposed conversion of existing dorm/class to KICOTEC AT DICECEC in Mwingi	3,829,040.00	3,829,040.00	100	The Project has been completed	N/a
67.	Proposed construction of ablution block at Mutomo KICOTEC branch	2,601,495.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
68.	Proposed cabro parking lot at KICOTEC Mutomo branch -Kitui South South sub-county.	3,731,396.95	3,731,396.95	100	The Project has been completed	N/a
69.	Proposed fencing gate power house and sentry house at Mutomo KICOTEC branch	2,653,200.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
70.	Proposed renovations of existing agriculture cereals block at Mutomo KICOTEC branch	3,938,200.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
71.	Proposed finishes	3,660,360.00			Covid 19 pandemic affected	Timely initiation of

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
	external works and electrical works at Mutomo KICOTEC branch		0	0	project implementation	procurement process
72.	proposed pigeon holes, working tables, repair works and rectangle door grill at KICOTEC	3,790,895.00	3,790,895.00	100	The Project has been completed	N/a
73.	Purchase of computerized knitting machine (socks, sweater scarfs)	1,789,900.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
74.	Procurement of specialized Machines as attached: Computerized Sewing Machines (Single Needle)	9,499,000.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
75.	Procurement of fusing machine, UV sterilizer and walk through sterilizer as per the attached	2,397,500.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
76.	purchase of computerized button attach, sole attaching machine double unit and walking foot	1,289,920.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
77.	purchase of computerized sewing machine as per the attached	2,339,820.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
78.	procurement of needles heavy duty as per the attached	831,000.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
79.	procurement of needles heavy duty as per the attached	2,225,000.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
80.	purchase of toe lasting machine, back part lasting machine, chiller and heal molding machine as per	2,387,000.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
81.	Proposed installation of 1 no water tank and base at Kasyala market element no 1 rainwater goods.	316,500.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
82.	proposed 2 no. water tank base, chainlink fence repair and electricity connection for Mutonguni	824,915.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
83.	Proposed installation	1,036,564.40	926,564.40		The Project has been completed	N/a

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
	of gutters and 2 no. 10,000 litres water tank bases at Katulani open air market			89		
84.	Proposed showroom for furniture and shoe industry at Manyenyoni	540,000.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
85.	Pipeline extension and water installation works at Manyenyoni.	427,248.90	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
86.	Requisition for waste management at Kitui slaughter house	1,884,150.00	1,484,150.00	79	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
87.	Procurement of County Generic Branded Items	1,474,988.00	1,474,988.00	100	The Project has been completed	N/a
88.	proposed levelling of Kenya industrial estates yard at Manyenyoni	1,451,740.00	1,451,740.00	100	The Project has been completed	N/a
89.	Proposed repair works in Kitui town and repairs at Kitui	2,810,860.50	2,810,860.50	100	The Project has been completed	N/a
90.	proposed repair of roof ceiling and paint works at ministry of trade	1,941,167.20	1,941,167.20	100	The Project has been completed	N/a

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
91.	Proposed four door (4) pit latrine with urinal at Maliku market	763,820.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
92.	Proposed 4 door pit latrine at Miambani Kitui central	746,692.40	746,692.40	100	The Project has been completed	N/a
93.	Proposed four (4) door pit latrine with urinal at Tiva market	682,820.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
94.	Proposed 4 door pit latrine with urinal at Kiseuni market	687,170.00	687,170.00	100	The Project has been completed	N/a
95.	Proposed 4 door pit latrine with urinal at Mosa market	718,750.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
96.	proposed construction of two (2)pit latrine at Kyamatu	404,464.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
97.	Proposed construction of 2 door pit latrine at Ngenuka Nenda market	445,434.20	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
98.	Proposed construction of 2 door pit latrine with urinal at Katse open air market public	363,240.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
	toilet					
99.	Proposed construction of 2 door pit latrine with urinal at Tseikuru open air market	366,003.20	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
100.	Proposed construction of 2 door pit latrine with urinal at Konyu open air market -Mumoni ward	366,676.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
101.	Proposed 2 door pit latrine with urinal at Ngengeka market	430,392.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
102.	Proposed construction of 2 no. door pit latrine with a urinal at Kwa Mboya market	596,187.00	596,187.00	100	The Project has been completed	N/a
103.	Proposed construction of 2 door pit latrine with a urinal and repair of dustbin cubicals at Matinyani.	722,000.00	722,000.00	100	The Project has been completed	N/a
104.	Proposed construction of 2 door pit latrine with	637,800.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
	urinal at Kyuso market					
105.	Proposed construction of 2 door pit latrine with urinal at Kimela market	638,058.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
106.	Proposed construction of 2 door pit latrine at Kalundu livestock market	432,230.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
107.	Proposed renovation of the two toilet block at Kwa Vonza , 2 door with urinal and 4 door with	295,775.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
108.	Proposed construction of 2 door pit latrine at Nzune market	431,971.25	431,971.25	100	The Project has been completed	N/a
109.	Proposed construction of 1 NO. Two door pit latrine with urinal at Mwakini Katothya market public	599,058.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
110.	proposed construction of two door pit latrine at	431,662.00	431,662.00	100	The Project have been completed	N/a

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
	Ndumoni market					
111.	proposed construction of 2 door pit latrine with urinal at Kaliku open air market	451,260.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
112.	Proposed construction of 2 door pit latrine with urinal at Endau open air market	451,052.00	451,052.00	100	The Project has been completed	N/a
113.	Proposed 2 door pit latrine at Bazaar market -Mwingi West Sub County	494,683.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
114.	Construction of 4 no. door pit latrine , with urinal at Makaani market	753,760.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
115.	proposed 4 door pit latrine at Mukuku market- Kitui central	746,380.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
116.	Proposed construction of 4 no. door pit latrine, fencing and gate and 2 no water tank base & 2 no.	2,581,100.00	2,581,100.00	100	The Project has been completed	N/a
117.	proposed construction 4 door	788,500.00			Covid 19 pandemic affected project implementation	Timely initiation of procurement process

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
	number pit /-latrine with a urinal at Mwingi KICOTEC		0	0		
118.	Construction of pit latrine at Syongila	428,736.00	428,736.00	100	The Project has been completed	N/a
119.	proposed construction of pit latrine at Usiani	748,635.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
120.	Proposed construction of 2 door number pit latrine at KIIO shopping center Mwingi west sub county	431,520.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
121.	Proposed construction of door pit latrine at Mutha market	762,550.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
122.	Proposed construction of 1 no. 4 door pit latrine without urinal at Hon Charles Nyamai secondary school- Mbitini ward-Kitui rural sub county	241,000.00	241,000.00	100	The Project has been completed	N/a
123.	Proposed construction of 2 door pit latrine with	431,230.00	431,230.00	100	The Project has been completed	N/a

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
	urinal at Nzambani market					
124.	Proposed construction of 2 door pit latrine with urinal at Wimbondo market	405,790.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
125.	proposed construction of 2 door pit latrine at Nuun market	407,000.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
126.	proposed construction of 2 door pit latrine with urinal at Zombe livestock market	432,071.45	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
127.	Proposed construction of 4 no. door pit latrine, fencing and gate and 2 no water tank base & 2 no. for Katutu market	2,349,250.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
128.	Proposed renovations of 6 no. door pit latrine at Katulani open air market	270,250.00	270,250.00	100	The Project has been completed	N/a
129.	proposed renovation of toilet block at Kasyala	335,000.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process

S/NO.	Project/Programme	Budget 2019/20 (KES)	Expenditure (KES)	Absorption (%)	Explanation for the level of absorption	Measures to safe guard against such measures in future
130.	Proposed fencing and repair of toilet at Mbitini market	1,215,650.00	1,215,650.00	100	The Project has been completed	N/a
131.	Two-door pit latrine at Kwa Mutonga market	596,187.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
132.	Proposed construction of 2 door pit latrine with urinal at Ikanga market	405,420.00	0	0	Covid 19 pandemic affected project implementation	Timely initiation of procurement process
133.	Leasing of stone crusher land	360,000.00	0	0	Payment for land not done due to delayed procurement process.	Timely initiation of procurement process
134. 1	Branding and Marketing Consultant for the County Government of Kitui	1,979,987.00	1,979,987.00	100	Project Completed	N/a
135. 2	Consultancy Service for Video Documentary	1,948,800.00	1,948,800.00	100	Project Completed	N/a
136. 3	Kitui County Empowerment Fund (KCEF) in respect to professional services	1,879,200.00	1,315,440.00	70	Implementation process ongoing. Covid-19 Pandemic has delayed the process	Fast track implementation once Covid-19 Pandemic is contained.

3719: Ministry of Environment and Natural Resources

SN	Name of the Project	Budget 2019-2020 (Kshs.)	Expenditure (Kshs.)	Absorption Rate (%)	Explanation for the level of absorption	Measures to safeguard against such risk in the future
1	County tree growing programme(to increase tree cover towards the national target of 10%)	5,000,000.00	4,763,163.00	95.26%	Delays in release of funds causing delays in payments and procurement process	Treasury to fasttrack the payment process to prevent delays in procurement of services and payments
2	Development of the Kitui County forestry and agroforestry policy	3,000,000.00	-	0.00%	Ongoing as per the terms of reference	Project management and evaluation tools to fast track implementation
3	Development of the Endui woodland management plan	2,000,000.00	1,987,500.00	99.38%	Completed	
4	Development of the Kitui County Solid Waste Management policy	3,000,000.00	-	0.00%	Ongoing as per the terms of reference	Project management and evaluation tools to fast track implementation
5	Major markets clean up 20 in number in the County	2,000,000.00	1,827,600.00	91.38%	Completed	
6	Awareness creation and production of environmental	700,000.00	-	0.00%	Ongoing as per the terms of reference	Project management and evaluation tools to fast track implementation

SN	Name of the Project	Budget 2019-2020 (Kshs.)	Expenditure (Kshs.)	Absorption Rate (%)	Explanation for the level of absorption	Measures to safeguard against such risk in the future
	education materials					
7	Awareness creation and documentary creation on climate change adaptation and mitigation measures	1,500,000.00	-	0.00%	Ongoing as per the terms of reference	Project management and evaluation tools to fast track implementation
8	Supply of materials for woodlots establishment (Planting of fast maturity drought tolerant tree species)	1,000,000.00		0.00%	Contactor delays in project implementation	Project management and evaluation tools to fast track implementation
9	Installation of solar water pumping systems and maintenance 10 in number	25,523,296.00	8,601,077.00	33.70%	Contactor delays in project implementation	Project management and evaluation tools to fast track implementation
10	Solar lightning projects and maintenance 130 in number	35,000,000.00	-	0.00%	Delays in release of funds causing delays in payments and procurement process	Treasury to fasttrack the payment process to prevent delays in procurement of services and payments
11	Promotion of modern technology productions kilns	900,000.00	846,500.00	94.06%	Completed	

SN	Name of the Project	Budget 2019-2020 (Kshs.)	Expenditure (Kshs.)	Absorption Rate (%)	Explanation for the level of absorption	Measures to safeguard against such risk in the future
	and briquetting technology in Charcoal hot spots					
12	Community sensitization on mining issues	1,451,445.00	1,338,000.00	92.18%	Completed	
13	Mapping of mineral rich zones	3,900,000.00	3,385,008.00	86.80%	Delays in procurement process caused by delayed release of funds	Fasttrack the procurement process to prevent delays in procurement of services
14	Levelling of the land for Setting up of mineral testing laboratory to spur wealth creation from county minerals	3,500,000.00	-	0.00%	Contactor delays in project implementation	Project management and evaluation tools to fast track implementation
15	Fencing of the land for Setting up of mineral testing laboratory to spur wealth creation from county minerals	1,700,000.00	-	0.00%	Contactor delays in project implementation	Project management and evaluation tools to fast track implementation
16	Supply of materials for woodlots establishment (Planting of fast maturity drought tolerant tree	160,910.00	160,910.00	100.00%	Completed	

SN	Name of the Project	Budget 2019-2020 (Kshs.)	Expenditure (Kshs.)	Absorption Rate (%)	Explanation for the level of absorption	Measures to safeguard against such risk in the future
	species) Pending bill FY 2018/2019					
17	Installation of solar lighting at kyome ndauni markets Pending bill FY 2018/2019	2,464,768.00	2,464,768.00	100.00%	Completed	
18	Installation of solar security lighting at Kwa Kamuru, Musosya and Kimangao markets Pending bill FY 2018/2019	2,338,933.60	2,338,933.60	100.00%	Completed	
19	Installation of solar pumping system at Ikoo pump well water supply Pending bill FY 2018/2019	4,344,890.00	4,344,890.00	100.00%	Completed	
20	Installation of solar pumping system at Mitaani water borehole Pending bill FY 2018/2019	3,900,000.00	3,900,000.00	100.00%	Completed	

SN	Name of the Project	Budget 2019-2020 (Kshs.)	Expenditure (Kshs.)	Absorption Rate (%)	Explanation for the level of absorption	Measures to safeguard against such risk in the future
21	Installation of solar pumping system at Makulende water borehole Pending bill FY 2018/2019	1,571,042.52	1,571,042.52	100.00%	Completed	
22	Installation of solar pumping system at Kyalamoko water borehole Pending bill FY 2018/2019	4,678,299.00	-	0.00%	Contacto delays in project implimentation	Project management and evaluation tools to fast track implimentation
23	Installation of solar pumping system at Mavui water borehole Pending bill FY 2018/2019	2,767,933.42	2,767,933.42	100.00%	Completed	
24	Installation of solar security lights at Malili and Muthue Trading centres Pending bill FY 2018/2019	1,170,055.06	1,170,055.06	100.00%	Completed	
25	Supply of briquettes Pending bill FY 2018/2019	195,000.00	195,000.00	100.00%	Completed	

SN	Name of the Project	Budget 2019-2020 (Kshs.)	Expenditure (Kshs.)	Absorption Rate (%)	Explanation for the level of absorption	Measures to safeguard against such risk in the future
26	Solar security lights maintenance Pending bill FY 2018/2019	1,300,000.00	1,300,000.00	100.00%	Completed	
27	Solar powered boreholes maintenance Pending bill FY 2018/2019	3,850,600.00	3,850,600.00	100.00%	Completed	
28	Supply of materials for development of tree nursery Pending bill FY 2018/2019	1,297,437.00	1,297,437.00	100.00%	Completed	
29	Supply of tree seedlings Pending bill FY 2018/2019	3,605,800.00	3,605,800.00	100.00%	Completed	
30	Supply of materials for annual tree growing launch Pending bill FY 2018/2019	1,613,500.00	1,613,500.00	100.00%	Completed	
31	Supply of uniforms for artisanal miners trainees Pending bill FY	1,976,665.00	1,976,665.00	100.00%	Completed	

SN	Name of the Project	Budget 2019-2020 (Kshs.)	Expenditure (Kshs.)	Absorption Rate (%)	Explanation for the level of absorption	Measures to safeguard against such risk in the future
	2018/2019					
32	Artisanal miners Training at SEKU (South Eastern Kenya University) Pending bill FY 2018/2019	2,100,000.00	2,100,000.00	100.00%	Completed	
33	Consultancy services for the development of the mining policy Pending bill FY 2018/2019	2,867,000.00	2,867,000.00	100.00%	Completed	

3720: Ministry of Tourism, Sports and Culture

S/No.	Project/Programme	Budget (2019-2020) Kshs	Expenditure (Ksh)	Absorption Rate (%)	Explanation For The Level Of Absorption	Measure To Safeguard Against Such Risk In The Future
1.	Renovation of Kaluu view point at Ikoo Valley	1,000,000.00	603,460.00	60.30%	This was partially done as the budget could not complete the entire renovation of the view point	No risk encountered
2.	Construction of Entrance gate and sentry at Kalundu Eco park	2,023,956.00	2,023,956.00	100%	Works well executed	No risk encountered
3.	Construction of ablution block at	2,666,268.00	2,666,268.00	100%	Works were well planned, procured and implemented	There were no risk encountered

S/No.	Project/Programme	Budget (2019-2020) Kshs	Expenditure (Ksh)	Absorption Rate (%)	Explanation For The Level Of Absorption	Measure To Safeguard Against Such Risk In The Future
	Kalundu Eco –park					
4.	Construction of snake pit at Mutomo reptile park	1,480,370.00	1,480,370.00	100%	Works were timely done	No risk was encountered
5.	Construction of snake house at Mutomo reptile park	3,987,650.00	2,113,454.50	53%	Works were still on-going by close of FY 2019/2020	Slow and uncooperative contractors. There is need to fast-track project completion timelines by project supervisors from the ministry of LIHUD
6.	Kitui gospel music extra-vaganza	2,000,000.00	1,997,800.00	99.90%	The event was successfully held	No risk encountered
7.	Construction of rangers unihuts at Kanyonyoo wildlife conservancy	2,523,801.00	2,523,801.00	100%	Works done as planned	No risk encountered
8.	Construction of campsite and toilet at Kanyonyoo wildlife conservancy	1,326,110.00	1,326,110.00	100%	Works implemented as planned	There was no risk encountered
9.	Upgrading Kanziku Township playground	3,326,560.00	3,326,560.00	100%	Works done as planned	No risk encountered
10.	Upgrading Tuvila Primary school playground	3,701,800.00	3,701,800.00	100%	Works done as planned	No risk encountered
11.	Upgrading of Katangasua Primary school playground	3,802,610.00	3,802,610.00	100%	Works done as planned	No risk encountered
12.	Upgrading of Maseki Primary	3,458,934.00	3,458,934.00	100%	Works done as planned	No risk encountered

S/No.	Project/Programme	Budget (2019-2020) Kshs	Expenditure (Ksh)	Absorption Rate (%)	Explanation For The Level Of Absorption	Measure To Safeguard Against Such Risk In The Future
	school playground					
13.	Upgrading of Mandongoi Primary School playground	3,834,045.00	3,834,045.00	100%	Works done as planned	No risk encountered
14.	Upgrading of St. Patricks Mutune Sec school playground	3,856,850.00	3,856,850.00	100%	Works done as planned	No risk encountered
15.	Renovation of Musila Gardens	2,630,150.00	2,630,150.00	100%	Works done as planned	No risk encountered
16.	Upgrading of Ikongo Primary school playground	2,999,610.00	960570	32%	The contractor faced machinery breakdown during the implementation	Schedule works to start in second quarter to ensure timely completion
17.	Upgrading of Nuu DEB School playground	3,455,239.00	1,305,275.00	37.80%	The contractor had not completed works by the closure of the FY	Schedule works to start in second quarter to ensure timely completion
18.	Upgrading of Kwa Munyanzu community playground	3,745,002.00	0	0%	Tussle with contractor over the expected works	Fast track contractors to ensure adept understanding of TORs.
19.	Upgrading of Mutitu Primary school playground	3,838,280.00	3,838,280.00	100%	Works done as planned	No risk encountered
20.	Civil works and repairs at Kitui Stadium parking area	1,500,000.00	699,596.00	46.64%	Late planning and lack of enough funds to carry out earlier planned development activities at the stadium.	Early planning and allocation of enough funds.
21.	Hosting of Kenya Volleyball Federation National League and	1,300,000.00	1,210,000.00	93.08%	Funds were committed but the event did not take place because of Covid – 19 pandemic.	Health regulations to be put in place for the event to take place.

S/No.	Project/Programme	Budget (2019-2020) Kshs	Expenditure (Ksh)	Absorption Rate (%)	Explanation For The Level Of Absorption	Measure To Safeguard Against Such Risk In The Future
	tournament					
22.	Procurement of tents and branding with county logo	2,016,000.00	2,016,000.00	97.72%	The works were properly procured.	No risk encountered.
23.	Procurement plastic chairs and branding with county logo	3,801,880.00	3,801,880.00	100%	The works were successful	No risk encountered.
24.	Lower eastern heritage centre gallery 1 phase 2 roofing of the main gallery	3,200,000.00	2,983,200.00	93%	The works were well procured.	No risk involved
25.	Lower eastern heritage centre gallery 1 phase 3 installation of windows, doors, plaster and floor finishing and painting	2,752,600.00	2,752,600.00	100%	Successful procurement	No risk involved

3721: County Treasury

S/N	Project/Programme	Budget 19/20 (Kes)	Expenditure (Kes)	Absorption (%)	Explanation for the level of absorption	Measures to safeguard against such risk in the future
1	Capacity Building Programme – Kenya Devolution Support Programme	30,140,998	4,299,600	14.3	The amount catered for bills that were pending with no further capitation for FY 2019/20.	Proper planning, consultation and timely disbursement from the respective donor

3723: County Assembly

S/N	Project Name	Budget 19/20 Kshs	Expenditure (Kshs)	Absorption (%)	Explanation for the level of absorption	Measures to safeguard against such risk in the future
1	Office Block	10,000,000.00			Money was used to pay for pending bills	Increase budget to cater for pending bills
2	Members Cafeteria and Renovation of Toilets	10,000,000.00	985,400	10	Logistics concerning putting up cafeteria were not complete by end of financial year	Logistics to be finalised on time
3	Parking space and a modern Gate	10,000,000.00	-	-	Deffered because these funds were used to pay for pending bills	Increase budget to cater for pending bills
4	Installation of lift in Chamber	10,000,000.00	-	-	Logistics concerning installation of lift were not complete by end of financial year	Logistics to be finalized on time

3724: Kitui Municipality

S/No	Project /Programme Name	Budget(2019-2020) KES	Expenditure(kshs)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to safeguard against such risks in future
1	Proposed Renovation of toilet block at Kalundu Market	3,000,000.00	2,985,608	100	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation.
2	Proposed Construction of Kithomboani Modern Market in Kitui Town(Kenya Urban Support Program-KUSP)	356,323,719.00	83,577,990.90	23	Ongoing-Multi-year project	Proper planning, timely procurement, effective project supervision, monitoring and evaluation.
3	Consultancy service for the design review and construction supervision of Kithomboani Modern Market(KUSP)	27,700,000.00	12,700,000	46	Ongoing-Multi-year project	Proper planning, timely procurement, effective project supervision, monitoring and evaluation.

S/No	Project /Programme Name	Budget(2019-2020) KES	Expenditure(kshs)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to safeguard against such risks in future
4	Consultancy services for environmental and social study, preliminary design, detailed design and tender documentation -Road re-carpeting from Kaveta to ginnery main road, Construction of pedestrian walk on both sides, Storm water drainage on both sides and Cabro works at Kunda Kindu Bus park-(KUSP)	5,011,200.00	4,655,126.40	93	Fully absorbed as budgeted	Proper planning, timely procurement, effective project supervision, monitoring and evaluation.
5	Proposed Kaveta to Ginnery(B7) Road Improvement, drainage works and Kunda Kindu Bus Park - LOT 1	119,794,980.52	0	0	Project awarded towards the end of the financial year due to Late disbursement of funds -ongoing	Timely funds disbursement, Proper planning, timely procurement, effective project supervision, monitoring and evaluation

3725: Mwingi Town Administration

S/No.	Project/Programme	Budget (2019-2020) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
1.	Overhaul of the ablution	1,000,000	989,395	98.94%	▪ The actual	-

S/No.	Project/Programme	Budget (2019-2020) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
	block system in old market and construction of market shed				expenditure was within the allowable preserved budget range ▪ Complete	
2.	Construction of ablution block in Musila gardens	1,500,000	1,396,530	93.10%	▪ Variation of the materials prices ▪ Complete	Prior market price surveys
3.	Construction of 2 sheds & 2 benches at slaughter house	2,000,000	1,999,497	99.97%	▪ The actual expenditure was within the allowable preserved budget range ▪ Complete	-
4.	Storm water drainage rehabilitation from old market to Faith medical clinic to old posta	3,000,000	2,905,998	96.87%	▪ The actual expenditure was within the allowable preserved budget range ▪ Complete	-
5.	Installation of one flood light (Street lighting mlika mwizi at Mavoko area)	5,500,000	5,249,999.92	95.45%	▪ The actual expenditure was within the	-

S/No.	Project/Programme	Budget (2019-2020) KES	Expenditure (KES)	Absorption Rate (%)	Explanation for the level of Absorption	Measure to Safeguard against such risk in the future
					allowable preserved budget range ▪ Complete	
6.	Rerouting of street light cable at Mwingi Probox stage, repair of street lights and installation of KPLC meter at Garissa stage line.	2,000,000	1,978,125	98.91%	▪ The actual expenditure was within the allowable preserved budget range ▪ Complete	-
7.	Storm water drainage rehabilitation and gravelling of Bus park	2,000,000	1,844,456.36	92.22%	▪ Variation of the materials prices ▪ complete	Prior market price surveys
8.	Drainage, Grading and graveling of Agriculture office to Ideal apartment access road	3,500,000	2,524,650	72.13%	▪ Reduction of distance of the road worked on. ▪ complete	Prior distance survey