

EMBU COUNTY GOVERNMENT



FINANCE & ECONOMIC PLANNING ANNUAL PROGRESS REPORT 2017/2018

AUGUST, 2018

UNLOCKING THE POTENTIAL FOR EQUITABLE WEALTH AND EMPLOYMENT

LIST OF ABBREVIATIONS

AiA	Appropriation in Aid
CAPR	County Annual Progress Report
CIDP	County Integrated Development Report
CRF	County Revenue Fund
DANIDA	Danish International Development Age
FY	Financial Year

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OVERVIEW

This County Annual Progress Report (CAPR) being prepared by the Economic Planning department. The report presents a full financial year review of budget performance for FY 2017/18. It is prepared in fulfilment of the County Government Act Article 102 (h) on principles of planning and development facilitation in a county which shall provide a platform for unifying planning, budgeting, financing, Programme implementation and performance review. It also seeks to fulfil Article 104 (1) (r) of the Public Finance Management Act on reporting regularly to the county assembly on the implementation of the annual county budget.

The report presents the status of budget execution by Embu County Government during the period July 2017 to June 2018. It offers useful insight to the County Executive as well as the County Assembly on utilization of funds at the departmental level. The county executive is able to evaluate its achievement against set targets while the county assembly will be in a position to leverage on the report in oversight role. It also provides a platform for the public to evaluate county performance on budget implementation by the county government to enhance transparency and accountability as provided for in the Public Finance Management Act.

The report comprises of four chapters as follows; chapter one captures the County background information while chapter two presents the county revenue basket. This involves undertaking a deeper analysis into the various revenue streams that make up the overall county revenue. Chapter three on the other hand analyses the broad economic classification of both recurrent and development expenditure. It focuses on performance of disaggregated expenditure that also outlines Personnel Emoluments (PE).

Chapter four focuses on key issues, challenges faced by the county in the implementation of the budget are highlighted. It also provides recommendations and measures to be put in place to ensure that set objectives are met.

CHAPTER ONE: COUNTY BACKGROUND INFORMATION

1.1 County Background Information

Embu County is located approximately between latitude 0° 8' and 0° 50' South and longitude 37° 3' and 37° 9' East. It borders Kirinyaga County to the West, Kitui County to the East, Machakos County to the South, Murang'a County to the South West, Tharaka Nithi County to the North and Meru to the North West. The county is divided into four sub-counties, namely; Runyenjes, Manyatta, Mbeere South and Mbeere North covering a total area of 2,818.5 sq. km.

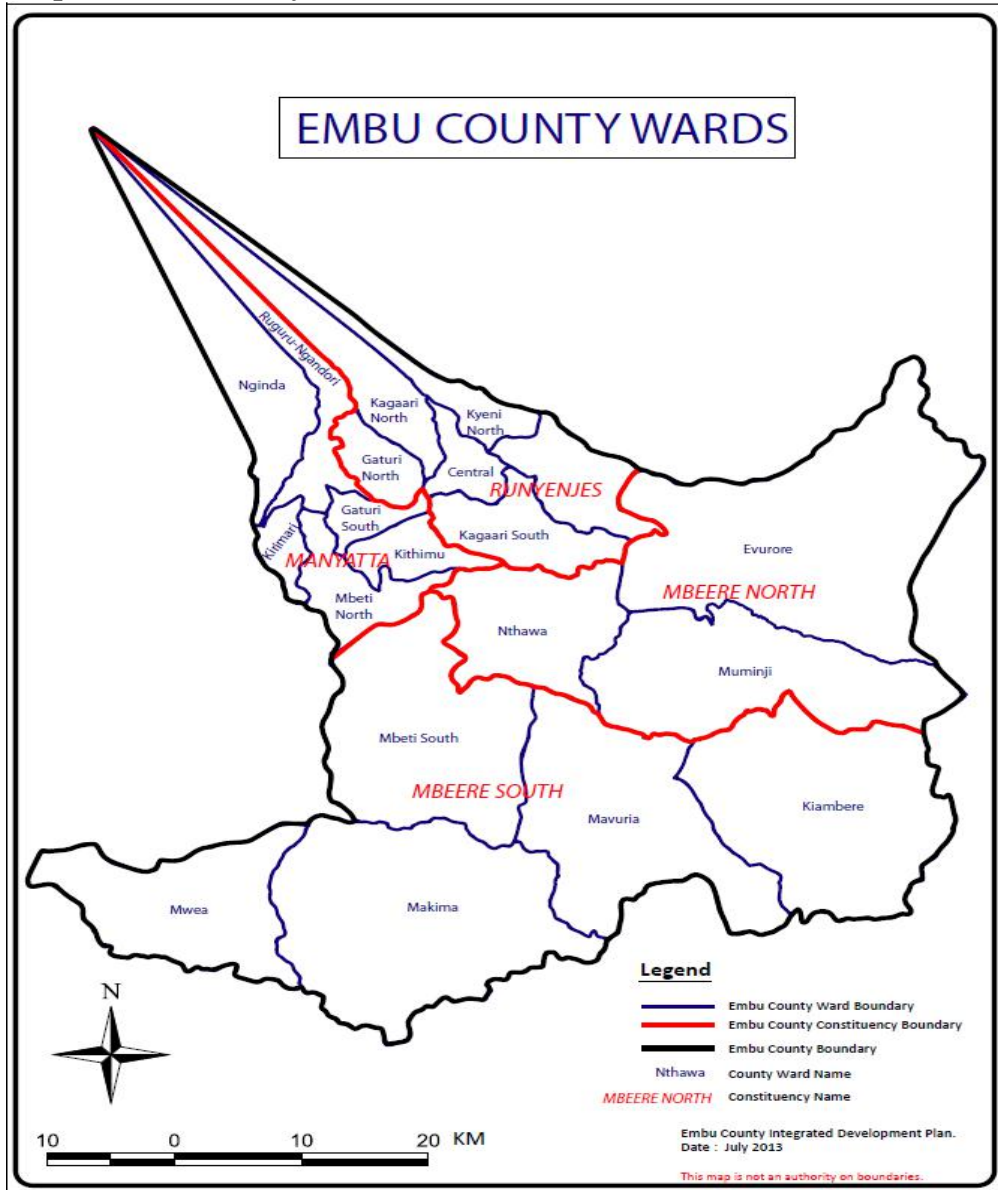
Embu County depicts two distinct areas with different agro-climatic and natural characteristics. The upper area around Mount Kenya consists of Runyenjes and Manyatta sub-counties, while the lower part consists of Mbeere North and Mbeere South sub-counties. The county is traversed by road B6 (Makutano - Meru), which is the major transport spine and passes through major urban centres in the county such as Embu and Runyenjes.

The County is served by six major permanent rivers which are Thuci, Tana, Kii, Ruringazi, Thiba and Ena. There are also some major dams which generate hydroelectric power for the country that are partly in the county. These include Masinga, Kiambere, Kindaruma and Gitaru dams which are situated along the Tana River. The most conspicuous physical features in the county are Mt. Kenya, Kiang'ombe hills, Kiambere hills, Mwea game reserve, River Tana, Masinga dam, Kamburu dam, Kindaruma dam, Kiambere dam and Gitaru dam.

The 2009 Population and Housing Census recorded a population of 516,212 persons for Embu County consisting of 254,303 males and 261,909 females. This population is projected to rise to 577,390 persons in 2017 at population growth rate of 1.4% per annum.

The information can be visualised in Map 1 presented below showing the various sub-county boundaries and ward boundaries.

Map 1: Embu County Political Boundaries



1.2 Demographic Features

1.2.1 Population Size and Composition

The population of Embu County is estimated to be 577,390 people comprising of 284,442 males and 292,947 females as at 2017. This has been projected from the population census 2009 at a population growth rate of 1.4% per annum.

1.2.2 Population Distribution by Ward

Table 1 below shows the population projections per ward. The most densely populated ward as per the 2017 projections is Kirimari Ward with 1525 persons per square kilometre, followed by Central Ward, with 841 persons per square kilometre. The least densely populated wards are Makima and Kiambere with 70 and 59 persons per square kilometre respectively.

Table 1: Population Projections by Ward

Sub-County	County Ward	PROJECTIONS 2017				Area in sq Km.	Density
		Male	Female	Total	Households		
MANYATTA	RUGURU-NGANDORI	15,118	16,116	31,234	7,968	42.9	728
	KITHIMU	10,434	10,816	21,250	5,421	46.7	455
	NGINDA	15,841	16,048	31,889	8,135	43.7	730
	MBETI NORTH	18,730	18,703	37,433	9,549	52.6	712
	KIRIMARI	17,448	18,551	35,999	9,183	23.6	1,525
	GATURI SOUTH	7,516	7,634	15,150	3,865	22.1	686
RUNYENJES	GATURI NORTH	13,336	13,953	27,289	6,961	37.5	728
	KAGAARI SOUTH	11,435	11,412	22,847	5,828	78.3	292
	CENTRAL	12,961	13,436	26,397	6,734	31.4	841
	KAGAARI NORTH	13,564	14,346	27,910	7,120	43.8	637
	KYENI NORTH	11,611	12,489	24,100	6,148	29.2	825
	KYENI SOUTH	15,357	15,332	30,689	7,829	71.2	431
MBEERE SOUTH	MWEA	16,670	17,016	33,686	8,593	172.7	195
	MAKIMA	12,126	11,689	23,815	6,075	342.3	70
	MBETI SOUTH	17,079	16,006	33,085	8,440	255.2	130
	MAVURIA	19,286	18,900	38,186	9,741	264.4	144
	KIAMBERE	8,129	8,715	16,844	4,297	287	59
MBEERE NORTH	NTHAWA	15,063	14,829	29,892	7,626	136.4	219
	MUMINJI	8,883	9,827	18,710	4,773	224.8	83
	EVURORE	23,855	27,129	50,985	13,006	409.9	124
	MT. KENYA FOREST	-	-	0	-	202.8	-
	TOTAL	284,442	292,947	577,390	147,292	2,818.5	205

Source: KNBS, Population and Housing Census, 2009 (base year)

CHAPTER TWO: REVENUE BASKET

2.1 Introduction

The fiscal performance in 2017/18 was fairly satisfactory, despite the challenges with shortfall in revenues and mounting expenditure pressures with limited structures in the county. The County had an approved budget estimate of Ksh. 6,208,296,987 against an actual amount of Ksh. 5,603,210,056 representing 90.55 percent of the overall budgeted amount. This impacted on the overall expenditure amount since there was a 9.75 percent shortfall. The equitable share from the national treasury was Ksh. 4,107,200,000 which was fully funded. There was a huge shortfall on local ordinary revenue collection with a deficit of Ksh. 407,138,515 representing 62.3 percent while Appropriation in aid (AiA) had a deficit of Ksh 55,477,669 representing a shortfall of 22.51 percent. Table 1 provides a summary of the revenue basket.

Table 2: Summary of Revenues for FY 2017/18

Revenue	Approved	Actual	Deviation	% Deviation
Equitable Share (Kshs.)	4,107,200,000	4,107,200,000	-	0.00%
Level 5 Hospitals (Kshs.)	301,040,462	301,040,462	0	0.00%
CA-Development of Youth Polytechnics	40,907,922	40,907,922	-	0.00%
CG-Compensation for User Fees Forgone	10,724,225	5,388,304	5,335,921	49.76%
CG-Leasing of Medical Equipment	95,744,681	-	95,744,681	100.00%
CG-Road Maintenance Fuel Levy Fund	163,522,813	163,522,813	-	0.00%
CG-Kenya Development Support Programme (KDSP)	37,912,879	37,912,879	-	0.00%
CA-World Bank-Universal Care Project	32,000,000	10,000,000	22,000,000	68.75%
CG-Kenya Urban Support Programme	20,000,000			
CA-World Bank-National Agricultural and Rural Inclusive Growth Project (NARIGP)	50,000,000	50,609,855	(609,855)	-1.22%
CG-DANIDA	17,175,467	17,175,467	-	0.00%
Local Sources	653,490,000	246,351,485	407,138,515	62.30%
Appropriation in Aid	246,510,000	191,032,331	55,477,669	22.51%
Unspent Balances 2016/2017(County Assembly) –Captured in budget 2017/2018	22,180,218	22,180,218	-	0.00%
Unspent Balances 2016/2017(Closing Balances for FY 2016/17)	409,888,320	409,888,320	-	0.00%
TOTAL (Kshs.)	6,208,296,987	5,603,210,056	605,086,931	9.75%

Source: Embu County Treasury

2.2 County Local Revenue

Total ordinary local revenue collections amounted to Ksh. 246,351,485 compared to a target of Ksh 653,490,000 which represents a revenue shortfall of Ksh. 407,138,515 that is under collection by 62.3 percent. The underperformance in local revenue collection was largely across all the revenue collection sites and revenue strings. However, land and plot rates formed the single largest deviation amounting to Ksh. 186,845,888 at 91.81 percent. This was as a result of having not fully operationalized the valuation roll. Single business permit also had a shortfall of Ksh. 42,425,682 which represents a shortfall of 34.86 percent. It also notable that the advertisement stream had a huge increment over the set target at Ksh. 6,989,305 representing 47.27 percent. Table 3 provides a breakdown of revenue streams for the FY 2017/18.

Table 3: Revenue Streams for FY 2017/18

Revenue Stream	FY 2017/18			
	Approved	Actual	Deviation	%Deviation
Total	653,490,000	246,351,485	407,138,515	62.30%
Single Business permit	121,703,142	79,277,460	42,425,682	34.86%
House Stall	13,867,680	18,880,855	-5,013,175	-36.15%
Market Fees	80,488,584	20,051,304	60,437,280	75.09%
Street and Bus Parking Fees	82,726,575	29,831,400	52,895,175	63.94%
Cess	92,937,560	49,365,334	43,572,226	46.88%
Land rates and Plot rates	203,520,893	16,675,005	186,845,888	91.81%
Enforcement	2,404,396	1,002,940	1,401,456	58.29%
Technical Planning Fees	9,956,539	4,687,350	5,269,189	52.92%
Advert Fees	14,785,950	21,775,255	-6,989,305	-47.27%
Slaughter Fees	1,507,523	913,800	593,723	39.38%
Miscellaneous	28,006,818	3,247,992	24,758,826	88.40%
Stock Auction Fees	792,170	601,830	190,340	24.03%
Water Charges	792,170	40,960	751,210	94.83%

Source: Embu County Treasury

The approved target for Appropriation in Aid was Ksh. 246,510,001 compared to the actual collection at Ksh. 191,032,331 which represents a shortfall of Ksh. 55,477,670 equivalent to 22.51 percent. Table 4 shows a breakdown of Appropriation in Aid for the various portfolios.

Table 4: Appropriation in Aid

Name of the Sector	FY 2017/18			
	Approved	Actual	Deviation	%Deviation
Total	246,510,001	191,032,331	55,477,670	22.51%
Trade, Tourism, Investment and Industrialization	24,484,953	20,548,068	3,936,885	16.08%
Lands, Environment, Water and Natural Resources	15,407,481	1,834,190	13,573,291	88.10%
Agriculture, Livestock, Fisheries and Cooperative Development	3,834,966	5,347,356	-1,512,390	-39.44%
Health	182,752,876	163,258,717	19,494,159	10.67%
Gender, Children, Culture and Social Services	770,374	44,000	726,374	94.29%
Youth and Empowerment and Sports	3,851,870	0	3,851,870	100.00%
Infrastructure, Public Works, Housing and Energy	15,407,481	0	15,407,481	100.00%

CHAPTER THREE: EXPENDITURE

3.1 Recurrent Expenditure

The county had an approved recurrent expenditure of 4,350,075,221.60 against the actual amount of 3,981,864,629.74 with a deficit of 368,210,591.85 which represents a short fall of 8.46%. The County Assembly had the highest absorption rate at 99.06 percent.

Table 5: Summary of Approved Budget Estimates by Department FY 2017/18

Portfolio/Department	Approved	Actual	Deviation	%Deviation
Total	4,350,075,221.60	3,981,864,629.74	368,210,591.85	8.46%
Office of the Governor	336,418,007.00	301,001,030.00	35,416,977.00	10.53%
Finance and Planning	177,625,719.00	110,951,577.00	66,674,142.00	37.54%
Education Science & Technology	338,301,290.00	318,434,813.00	19,866,477.00	5.87%
Health	1,703,998,293.60	1,639,190,670.20	64,807,623.40	3.80%
Infrastructure, Public Works and Housing	61,260,081.00	56,959,871.00	4,300,210.00	7.02%
Youth Empowerment & Sports	16,025,643.00	8,596,655.00	7,428,988.00	46.36%
Trade, Tourism, Investment and Industrialization	31,070,326.00	19,852,594.60	11,217,731.40	36.10%
Agriculture, Livestock, Fisheries and Cooperative Development	262,217,775.00	242,500,186.00	19,717,589.00	7.52%
Water, Environment and Natural Resources	49,414,821.00	44,573,960.00	4,840,861.00	9.80%
Lands, Physical Planning and Urban Development	127,771,909.00	78,242,180.00	49,529,729.00	38.76%
Gender, Children, Culture and Social Services	13,885,199.00	7,722,217.00	6,162,982.00	44.39%
Public Service & Administration	419,757,930.00	403,771,032.00	15,986,898.00	3.81%
County Public Service Board	40,620,578.00	36,455,612.00	4,164,966.00	10.25%
County Assembly	485,937,461.00	481,375,731.94	4,561,729.06	0.94%
Level 5 Hospital	285,770,189.00	232,236,500.00	53,533,689.00	18.73%

3.1 Development Expenditure

The county development expenditure had an approved budget of 1,858,221,765 against the actual amount which amounted to 1,090,526,088 giving a deviation of 767,695,677 equivalent to 41.31% shortfall. Table 2 presents the fiscal performance for the FY 2017/18 and the deviations from the approved estimates against the actual expenditure.

Table 6: Summary of Approved Development Budget Estimates by Department FY 2017/18

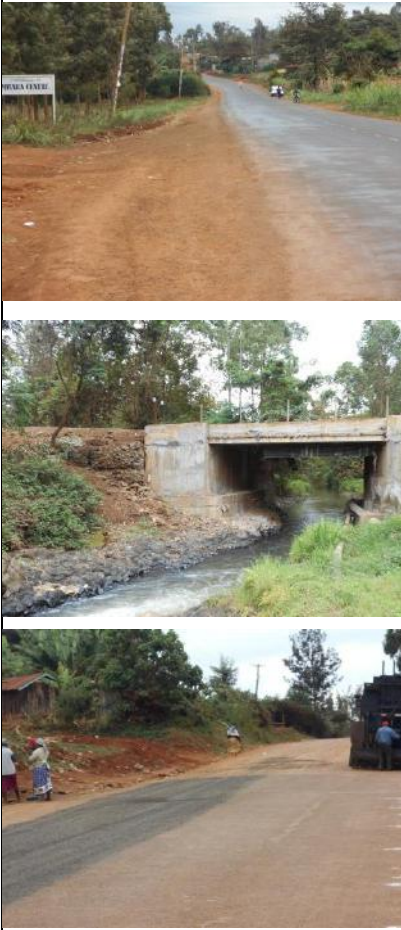
Portfolio/Department	Approved	Actual	Deviation	%Deviation
Development Expenditure				
Total	1,858,221,765	1,090,526,088	767,695,677	41.31%
Office of the Governor	-	-	-	-
Finance and Economic Planning	84,500,000	50,350,597	34,149,403	40.41%
Education Science & Technology	128,991,186	70,240,948	58,750,238	45.55%
Health	148,489,442	83,398,256	65,091,186	43.84%
Infrastructure, Public Works and Housing	694,609,665	461,109,014	233,500,651	33.62%
Youth Empowerment and Sports	84,649,912	26,723,562	57,926,350	68.43%
Trade, Tourism, Investment and Industrialization	53,614,974	20,735,622	32,879,352	61.32%
Agriculture, Livestock, Fisheries and Cooperative Development	89,067,427	49,256,184	39,811,243	44.70%
Water, Environment and Natural Resources	72,442,513	56,296,213	16,146,300	22.29%
Lands, Physical Planning and Urban Development	208,600,000	153,151,389	55,448,611	26.58%
Gender, Children, Culture and Social Services	53,795,970	14,816,048	38,979,922	72.46%
Public Service & Administration	2,500,000	-	2,500,000	100.00%
County Public Service Board	-	-	-	-
County Assembly	25,000,000	-	25,000,000	100.00%
Level-5	211,960,676	104,448,255	107,512,421	50.72%

Source: Embu County Treasury



CHAPTER FOUR: PROJECT IMPLEMENTATION


The field visit reports from the various departments on the status of projects and programs being carried out or already completed were analyzed and a report was given. Below are figures that represent the various reports by ministries on reports embarked on by the county government through the various ministries. The details of work done are based on actual site visits to the projects during the evaluation exercise:


4.1 Nginda Ward




Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
INFRASTRUCTURE, PUBLIC WORKS, HOUSING AND ENERGY					
Kibugu road 	0.00	138,423,247	The road tarmacking is ongoing.	<ul style="list-style-type: none"> ✓ The road is contracted to 3 different contractors ✓ The drainage system on both sides of the road is partially done ✓ Large sections of the road are missing culverts ✓ The road is not 	<ul style="list-style-type: none"> ✓ The water drainage system should be constructed on both sides of the road ✓ Culverts should also be put in place especially for easier road accessibility by the community ✓ Road marking should take into consideration areas dangerous



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
				<p>properly marked. The central yellow line is broken in major sections</p> <p>✓ Bumps have been erected by the community</p> <p>✓ Guards rails are missing on both sides of the river bridge</p> <p>✓ Soil erosion is evident on a slope next to the bridge</p>	<p>for overtaking</p> <p>✓ Guard rails need to be constructed on both sides of the bridge</p> <p>✓ A stone embankment should be put in place to check against soil erosion</p>



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
Ruthika bridge 	0.00		✓ The bridge is complete	✓ The road connecting the bridge is in poor condition.	The road connecting the bridge needs to be murramed
Kang'ethia road 	0.00		✓ The road is partially tarmacked with 550m tarmacked pending another 650m	✓ The drainage system is not in place ✓ The project does not have an allocation for road bumps	✓ A proper water drainage system should be put in place ✓ Road bumps should be erected on sections of the road that have high human traffic
EDUCATION, SCIENCE AND TECHNOLOGY					



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
<p data-bbox="201 306 367 331">Ngerwe ECDE</p> 	300,000.00	1,575,529.00	<ul style="list-style-type: none"> ✓ The ECDE class is complete and operational ✓ The Toilets have also been constructed 	<ul style="list-style-type: none"> ✓ The land was purchased by the county ✓ The class has 9 boys and 9 girls ✓ The ECDE is yet to receive any milk under the milk feeding programme ✓ The teacher in the facility is a volunteer ✓ The black board is not properly painted ✓ The facility should be fenced 	<ul style="list-style-type: none"> ✓ The ECDE should be factored in the milk feeding programme ✓ The facility teacher should be employed by the County on permanent and pensionable terms ✓ The facility should be fenced and fitted with a gate ✓ There is need for a proper kitchen ✓ Additional furniture as well as playing materials should be purchased ✓ Kes. 300,000 has been allocated towards fencing of compound



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
<p data-bbox="203 380 578 443">Muvandori vocational training centre</p> 	800,000.00	2,876,076.84	The building is complete and comprises of 2 classrooms and 1 office but is not operational	The office requires ceiling installation Electricity wiring is not in place as well as an electricity connection	<p data-bbox="1239 380 1390 478">The facility requires the following:</p> <ol data-bbox="1239 485 1417 940" style="list-style-type: none"> <li data-bbox="1239 485 1417 527">1. Fencing and a gate <li data-bbox="1239 548 1417 590">2. Workshop <li data-bbox="1239 590 1417 653">3. Washrooms <li data-bbox="1239 653 1417 716">4. Landscaping <li data-bbox="1239 716 1417 835">5. Water connectivity <li data-bbox="1239 835 1417 940">6. Equipments and furniture <p data-bbox="1239 947 1417 1297">✓ A total amount of KES. 500,000 has been allocated towards construction of latrines.</p> <p data-bbox="1239 1304 1417 1577">✓ A further KES. 300,00 has been allocated towards fencing of the facility</p>



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
Rugumu ECDE centre 	0.00	1,112,395.00	✓ The facility is complete	✓ The building is currently hosting 30 pupils ✓ The facility lacks ECDE toilets ✓ Furniture is required	✓ Toilets are required ✓ Furniture should be provided
Mbuvari ECDE centre 	0.00	925,993.00	✓ The facility is complete	✓ There are no ECDE toilets ✓ There are no playing equipment and proper furniture	✓ Toilets are required ✓ Furniture and playing materials should be provided
St. Mark Rutune ECDE centre 	0.00	2,224,754.00	✓ The facility is complete	✓ The building is complete but not operational ✓ There are no specific ECDE toilets ✓ There are no playing	✓ Toilets are required ✓ Furniture and playing materials should be provided



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
				equipment and proper furniture	
TRADE, TOURISM, INVESTMENT AND INDUSTRIALIZATION					
Kibugu Bodaboda shed 	0.00	100,000.00	✓ The shed is complete and in use	✓ The flooring is murramed ✓ Bodabodas in the market are many hence an extra bodaboda shed is required	✓ The flooring should be murramed ✓ The is need for a standardized bodaboda shed design that has a concrete flooring/ murramed with a sitting area ✓ one extra bodaboda shed should be erected in Kibugu market
Kibugu market 	0.00	2,510,472.15	✓ The market structure is complete and properly roofed	✓ The storm water drainage runs through the market ✓ The flooring is not murramed	✓ A proper water drainage system should be put in place ✓ Electricity lighting should be provided in the market



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
				<ul style="list-style-type: none"> ✓ The market is not fenced 	<ul style="list-style-type: none"> ✓ Water connection should be provided with a tank for storage ✓ Toilets should also be constructed ✓ Market flooring should be murramed
Kibugu Market and hospital floodlights 	0.00		<ul style="list-style-type: none"> ✓ The two floodlights have been properly erected 	<ul style="list-style-type: none"> ✓ The Kibugu market floodlight is faulty while that of the hospital is in good working condition 	<ul style="list-style-type: none"> ✓ The faulty Kibugu market floodlight should be fixed
Kathangariri market floodlight 	0.00		<ul style="list-style-type: none"> ✓ Complete and operational 	<ul style="list-style-type: none"> ✓ The roads in Kathangariri are poorly done ✓ The main market road is 	<ul style="list-style-type: none"> ✓ Roads within the market should be murramed ✓ A market shed should be constructed within the market

Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
				dotted with small market sheds	✓ The 2017/18 budget has allocated funds for market construction
Kathangariri bodaboda shed 	0.00	100,000.00	✓ The shed is complete	✓ The facility was constructed in the wrong location ✓ Roofs are leaking	✓ Construction of such facilities should be in consultation with the stakeholders i.e. bodaboda riders ✓ A new bodaboda shed should be constructed with consultation with users
Mbuvari bodaboda shed 	0.00	100,000.00	✓ The shed is complete and in use	✓ The floor is not murramed	✓ The flooring should be murramed



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
<p>Mbuvori market shed</p> 	1,000,000.00	998,671.95	✓ The structure is complete but is underutilized	<ul style="list-style-type: none"> ✓ The floor is not murramed ✓ The market is not fenced 	<ul style="list-style-type: none"> ✓ Market toilets should be constructed ✓ Market floor should be murramed <p>Note: Funds have been allocated towards construction of market shed yet the existing structure is underutilized</p>
<p>Mbuvori market floodlight</p> 			✓ Complete	✓ The floodlight is faulty	✓ The lighting bulbs should be replaced
GENDER, CULTURE AND SOCIAL SERVICES					



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
Kibugu social hall 	0.00		<ul style="list-style-type: none"> ✓ The foundation has already been done ✓ The facility has been fenced and has a gate 	<ul style="list-style-type: none"> ✓ There is controversy on ownership ✓ There is no signage 	<ul style="list-style-type: none"> ✓ Proper signage should be in place ✓ There is need to fast-track the implementation of the facility ✓ No funds were allocated in FY 2017/18 towards construction
HEALTH					
Kibugu health centre: 1. Kitchen 	0.00	1,394,946.12	<ul style="list-style-type: none"> ✓ Kitchen is complete with water and electricity 	<ul style="list-style-type: none"> ✓ The kitchen is fully done awaiting equipping 	<ul style="list-style-type: none"> ✓ Equipping of kitchen should be fast-tracked
2. Mini Theatre			<ul style="list-style-type: none"> ✓ Mini theatre sub-structure is done, roofing, windows and door 	<ul style="list-style-type: none"> ✓ The mini-theatre plastering is poorly done; ✓ The contractor is 	<ul style="list-style-type: none"> ✓ A technical assessment is required to ascertain the required standards have been



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
			installation	<ul style="list-style-type: none"> not on site ✓ Painting has not been done ✓ The ceiling has not been installed ✓ No water connection ✓ No internal washrooms ✓ Flooring is poorly done ✓ 	<ul style="list-style-type: none"> adhered to. ✓ The internal design of the theatre should be redone in consultation with facility administration ✓ Enough resources should be allocated towards completion ✓ New staff washrooms should be constructed <p>Note: No funds have been allocated in FY 2017/18 towards completion of facility</p>
<p>Kangethia dispensary</p> 	3,800,00 0.00	0.00	✓ At foundation level	<ul style="list-style-type: none"> ✓ There are no materials on site ✓ The contractor is not on site 	<ul style="list-style-type: none"> ✓ The project should be allocated enough resources to fastback completion



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
				<ul style="list-style-type: none"> ✓ No fence or gate in place ✓ No signage 	<ul style="list-style-type: none"> ✓ The facility should be fenced and a gate installed ✓ A signage should be put in place <p>Note: Funds have allocated in FY 2017/18 towards completion, fencing and equipping of facility</p>
AGRICULTURE & IRRIGATION, LIVESTOCK, FISHERIES AND CO-OPERATIVE DEVELOPMENT					
<p>Kibugu milk cooler</p>  	0.00		<ul style="list-style-type: none"> ✓ The machines are fully installed and are operational 	<ul style="list-style-type: none"> ✓ The cooler was given to Kibugu Farmers CBO ✓ The facility collects about 4,300 litres on daily basis 	<p>The facility is properly utilized</p>


4.2 Ruguru Ngandori



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
EDUCATION, SCIENCE AND TECHNOLOGY					
Kenga ECDE centre  	0.00	925,761.20	✓ The facility is complete	✓ The facility is complete and is operational ✓ The facility is currently hosting 39 pupils ✓ There are no ECDE toilets ✓ There are no playing equipment and proper furniture ✓ No electricity Connection	✓ Toilets are required ✓ Furniture and playing materials should be provided ✓ A kitchen should be constructed




Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
Kamviu polytechnic classrooms  	0.00	1,262,556.70	✓ The renovation of 2 classrooms and 1 office is complete	✓ There are no toilets available for staff members and students ✓ The facility is not fenced and does not have a gate	✓ New toilets should be constructed ✓ The facility should have an independent gate and fence from that of the primary school
INFRASTRUCTURE, PUBLIC WORKS, HOUSING AND ENERGY					
Kyungu-Rwere road	0.00		✓ 2 Km have been murramed	✓ The road is passable	✓ Additional murraming is required
Kiriari-Kyunyu bridge	0.00		✓ The bridge is complete	✓ The bridge is passable but has	✓ Erosion should be controlled through back filling


Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
				erosion on both sides	
Kiriari-Kyunyu-Kithunduri road	0.00		✓ Murraming is complete	✓	✓
Ndagaari – Karuriri bridge	0.00		✓ The bridge is complete	✓ There is erosion on both sides of the bridge ✓ There is no signage	✓ A proper signage should be put in place ✓ Measure should be put in place to control soil erosion
TRADE, TOURISM, INVESTMENT AND INDUSTRIALIZATION					
Kiriari floodlight 	0.00		✓ The floodlight is properly erected	✓ The floodlight is fully operational	✓ There is need for a market shed at Kiriari
Kiriari bodaboda shed 	100,000.00	100,000.00	✓ The shed is complete	✓ The flooring is poorly done ✓ The roof is leaking	✓ The shed requires levelling and murraming ✓ A front leaning roof is needed to guard against rain

Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
					<ul style="list-style-type: none"> ✓ The roof should be repaired ✓ Additional bodaboda sheds should be constructed <p>Note: KES 100,000 has been provided in FY 2017/18 budget for construction of another bodaboda shed</p>
Kiriari market toilets 	0.00		✓ The toilets are complete	✓ There toilets comprise of 1 male toilet, 1 female toilet and 1 urinal	✓ The toilets are complete and in use
Manyatta open air market 	2,000,000.00		✓ Phase 1 of the market is complete	✓ The market is properly roofed but requires murraming of the flooring	<ul style="list-style-type: none"> ✓ The market should be fenced and murramed ✓ Market toilets should be constructed <p>Note: A further KES. 2,000,000 has been allocated in FY 2017/18</p>


Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
					for construction of market sheds under phase II
<p>Mutunduri floodlight</p> 	0.00		✓ The floodlight has been erected	✓ The floodlight is faulty	✓ The lighting mast should be repaired
HEALTH					



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
<p>Kairuri Health Centre – Construction of Maternity</p>  	9,036,798.00	5,831,987.60	✓ The facility is almost complete. The maternity is roofed, painted with only minor works remaining	<p>✓ The works are of high standards</p> <p>✓</p>	<p>✓ The standard of works should be emulated by other contractors</p> <p>✓ Landscaping works should be done</p> <p>✓ 3 tanks are required</p> <p>✓ The required equipment should be installed</p> <p>Note: Funds have been allocated in FY 2017/18 as follows:</p> <ul style="list-style-type: none"> i. Construction Of Incinerator – 1,036,798.00 ii. Equipping – 5,000,000 iii. Power backup generator – 3,000,000.00
YOUTH EMPOWERMENT AND SPORTS					

Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
<p>Kairuri playground</p>  	0.00		<ul style="list-style-type: none"> ✓ Fencing is complete ✓ 2 gates have already been installed ✓ Ablution block is complete 	<ul style="list-style-type: none"> ✓ The quality of works for the facility is high ✓ Door handles are missing ✓ Doors have not been painted 	<ul style="list-style-type: none"> ✓ A pavilion should be erected ✓ Door handles should be fixed ✓ The doors should be painted
AGRICULTURE & IRRIGATION, LIVESTOCK, FISHERIES AND CO-OPERATIVE DEVELOPMENT					
<p>Gakundu milk cooler</p> 	0.00		<ul style="list-style-type: none"> ✓ The project is complete and operational 	<ul style="list-style-type: none"> ✓ The equipment is being properly utilized ✓ A standby generator is in place 	<ul style="list-style-type: none"> ✓ There is need to mobilize more community members to sell their milk to the milk facility

Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
					


4.3 Mbeti North



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
EDUCATION, SCIENCE AND TECHNOLOGY					
Tenri polytechnic toilets 	0.00		✓ The project is complete and in use	<ul style="list-style-type: none"> ✓ There are 4 toilets (2 for women, 1 for men + urinal ✓ The toilets constructed are for staff members only 	✓ The project is complete and in use
Tenri polytechnic kitchen	0.00		✓ construction of the kitchen is	✓ it is in use by 200 students (145	✓ Cooking equipments need to be provided


Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
			complete with a store	<ul style="list-style-type: none"> ✓ boys + 55 girls) ✓ the project was commissioned by the governor ✓ a water tank was provided and well secured 	<ul style="list-style-type: none"> ✓ for the kitchen ✓ The kitchen needs water connection ✓ More classrooms to be constructed for more courses eg plumbing workshop
<p>Gakinduriri ECDE center</p> 	0.00	925,993.00	<ul style="list-style-type: none"> ✓ The ECDE class has been completed and commissioned 	<ul style="list-style-type: none"> ✓ They have 2 teachers employed by the county ✓ Has 74 pupils (41 girls and 33boys) ✓ 	<ul style="list-style-type: none"> ✓ Requires space for expansion and additional classes ✓ Learning materials should be purchased ✓ Land should be purchased for a playground ✓ A kitchen is needed



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
					<ul style="list-style-type: none"> ✓ Washrooms should be constructed for ECDE pupils



TRADE, TOURISM, INVESTMENT AND INDUSTRIALIZATION




<p>Majimbo market</p> 	<p>1,000,000</p>		<ul style="list-style-type: none"> ✓ The market construction is complete 	<ul style="list-style-type: none"> ✓ The market has electricity but two bulbs are not working ✓ The drainage system in the market is poor ✓ There is no water connection ✓ The market toilets are complete 	<ul style="list-style-type: none"> ✓ A perimeter fence and a gate should be constructed ✓ Water gutters should be installed ✓ Water should be provided to the community <p>Note: A further KES. 1,000,000</p>
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Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
				e but not in use.	has been allocated towards construction of market sheds at Majimbo
Majimbo market toilets 	0.00		✓ The project is complete but not in use	✓ The toilets are not operational ✓ There are 4 toilets (2 for women and 1 for men + urinal) ✓ There are no window panes on the toilets	✓ Fixing of glass windows should be followed up and put ✓ The toilets need to be handed over to the community
Kambo market (Itabua) 	0.00	1,999,999.00	✓ It is a new market (upcoming)	✓ The structure is complete ✓ The market is not in use at the moment ✓ No slabs have been put in place and no levelling	✓ Slabs should be put in place ✓ Electricity connection should be installed ✓ Levelling of the market to be done ✓ A perimeter



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
				<ul style="list-style-type: none"> has been done ✓ There is no electricity connection ✓ The roofing has been done poorly ✓ No perimeter fence has been constructed 	<ul style="list-style-type: none"> r fence should be constructed ✓ Requires a boda boda shed of about 25-30 bodaboda ✓ A water connection should be put in place
Kambo market floodlight 	0.00		<ul style="list-style-type: none"> ✓ The floodlights are not in use (defective) 	<ul style="list-style-type: none"> ✓ The floodlights are not operational ✓ The bulbs are wrongly put, facing the sky ✓ The floodlights are not serving the community 	<ul style="list-style-type: none"> ✓ The floodlights should be repaired and fixed
Kimangaru market toilets	0.00	499,960.00	<ul style="list-style-type: none"> ✓ The toilets have 	<ul style="list-style-type: none"> ✓ There are 4 toilets 2 	<ul style="list-style-type: none"> ✓ The facility is complete


Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
			been completed but not in use	for women and 2 for men including urinal	
<p data-bbox="203 743 488 772">Kimangaru market shed</p> 	0.00	2,000,000.00	✓ The structure is complete	<ul style="list-style-type: none"> ✓ There is no electricity connection in the market ✓ There are no slabs ✓ Fencing has been done on only one side ✓ There is a working water supply system ✓ There are no gutters and no water tank for storage of water 	<ul style="list-style-type: none"> ✓ A strong perimeter fence should be constructed ✓ Electricity should be installed ✓ A water tank for storage should be provided ✓ A gate to be put in place
Kimangaru market floodlight	0.00		✓ The installation of the	✓ The floodlights are	✓ The department


Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
			floodlight mast is complete	not working	should address the repair the floodlight
<p data-bbox="203 741 527 772">Kimangaru bodaboda shed</p> 	0.00		✓ The shed has been completed but not in use	<ul style="list-style-type: none"> ✓ The structure needs renovation and modification ✓ The ground has not been levelled 	✓ The shed should be levelled and a slab constructed or the floor should be murramed
<p data-bbox="203 1528 511 1560">Karurina boda boda shed</p>	0.00		✓ The shed is complete and in use	<ul style="list-style-type: none"> ✓ The shed is not murramed ✓ The community is satisfied with the site 	✓ The floor should be murramed

Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
					
<p data-bbox="203 783 422 814">Gatituri social hall</p>  	0.00		<ul style="list-style-type: none"> ✓ The social hall construction is not fully complete ✓ The toilets are complete 	<ul style="list-style-type: none"> ✓ Wiring has been done but not connected ✓ The facility has 5 toilets ,3 for women and 2 for men including a urinal 	<ul style="list-style-type: none"> ✓ A perimeter fence and gate should be constructed/ installed ✓ Water supply system should be put In place ✓ Furniture for the hall should be bought ✓ There is need for landscaping




Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
INFRASTRUCTURE, PUBLIC WORKS, HOUSING AND ENERGY					
Cereals-Tenri road	0.00		✓ The project is ongoing	<ul style="list-style-type: none"> ✓ Grading and murraming has done already for 3KM ✓ The upper part of the road is okay but the lower part is in a bad condition 	✓ The lower part of the road needs to be repaired
Kirauri-Gichegeri road	0.00		✓ Works are still ongoing	<ul style="list-style-type: none"> ✓ Bush clearing has been done ✓ Murraming and grading has been completed(4 KM) 	✓ The road should be maintained
Wangechi-Njumbiri road	0.00		✓	<ul style="list-style-type: none"> ✓ Bush clearing has been done ✓ Murraming and grading has been 	✓ The road should be continuously maintained



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
				completed(3 KM)	
AGRICULTURE & IRRIGATION, LIVESTOCK, FISHERIES AND CO-OPERATIVE DEVELOPMENT					
<p>Majimbo slaughter house</p>  	0.00		<ul style="list-style-type: none"> ✓ Renovation of slaughter house 	<ul style="list-style-type: none"> ✓ Renovation done were not as per the BQ key among them a new gate. The old gate was painted but not replaced ✓ Wrong specifications of meat rollers along the rail making it a hazard to the staffs ✓ Hot water panel was not connected despite the presence of hot 	<ul style="list-style-type: none"> ✓ A drainage system and a disposal pit is required ✓ Construction of cattle trough(holding area) is needed ✓ Hot water panel should be connected to the hot water system ✓ Need of a drainage trench slightly above the siltation open dish to protect rain water from




Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
				<p>water system in the slaughter house</p> <p>✓ The open dish is not protected from rainwater</p> <p>✓ The facility is underutilized</p>	<p>entering the dish</p> <p>✓ This is major cashcow for the county if properly utilized</p>
<p>Slaughter house floodlight(majimbo)</p> 	0.00		<p>✓ The floodlights are operational</p>	<p>✓ The lights are up to standard and in good condition</p>	<p>✓ No issue. It is okay</p>
HEALTH					


Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
<p data-bbox="203 338 506 369">GK Prison maternity wing</p> 	0.00	5,079,881.28	<p data-bbox="880 338 1040 617">✓ The project is still under construction and completion</p>	<p data-bbox="1063 338 1224 1434"> ✓ The contractor was not involved ✓ The facility is utilized by both the community and the prisoners ✓ The project is not done to specification ✓ There is no involvement of the facility incharge in the construction </p>	<p data-bbox="1253 338 1414 1402"> ✓ Equipments should be provided to operationalize the facility ✓ A perimeter fence should be constructed and a gate put in place ✓ Compound toilets should be constructed ✓ A drug store should be constructed in the facility </p>



4.4 Gatari South ward

Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
TRADE, TOURISM, INVESTMENT AND INDUSTRIALIZATION					
Karurina bodaboda shed 	0.00		✓ The shed is complete but not in use	✓ The shed is not conducive for all seasons eg rainy seasons	✓ The bodaboda shed should be fixed and put available for all round year purposes
Nembure social hall 	0.00		✓ The structure is complete	✓ A perimeter fence and a gate has been put in place ✓ No washrooms have been constructed	✓ Furniture is required at the hall ✓ Washrooms for both male and female need to be constructed
Karingari Market 	290,827.00		✓ The market is complete	✓ Murraining has not been done ✓ The market is operational	✓ A perimeter fence and a gate need to be put in place ✓ Market pillars need to be reinforced ✓ Tanks and water connection

Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
					to be provided ✓ Water gutters should be installed Note: KES. 290,827 has been allocated towards murraming of the floor
Karingari market toilet 	0.00		✓ The toilets are complete and in use	✓ There are 3 toilets (1 urinal and 2 toilets)	✓ The project is complete
Karingari market floodlight 	0.00		✓ The project is satisfactory	✓ The lights are in good condition and the lighting is good	✓ The project is okay
Karingari bodaboda shed	0.00		✓ The shed needs renovation	✓ Murraming and construction of slabs has not	✓ Slabs need to be constructed ✓ A sitting bench should also be constructed


Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
				<ul style="list-style-type: none"> been done ✓ No sits have been put in place 	
Kairungu boda boda shed 	0.00		<ul style="list-style-type: none"> ✓ The bodaboda shed is complete 	<ul style="list-style-type: none"> ✓ Murraming and construction of slabs has not been done ✓ No sits have been put in place 	<ul style="list-style-type: none"> ✓ Slabs need to be constructed and put in place ✓ The shed needs a slanting front roof ✓ There is need for a floodlight
Nembure waiting bay 	0.00		<ul style="list-style-type: none"> ✓ The project is complete and in use 	<ul style="list-style-type: none"> ✓ The 2 stages are in good condition ✓ No proper lighting of the place 	<ul style="list-style-type: none"> ✓ A floodlight is required at site
INFRASTRUCTURE, PUBLIC WORKS, HOUSING AND ENERGY					
Karurina access road	0.00		<ul style="list-style-type: none"> ✓ The project is in poor condition 	<ul style="list-style-type: none"> ✓ Grading has been done ✓ Murraming of the road 	<ul style="list-style-type: none"> ✓ Murraming should be redone

Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
				has been done ✓ The road is in poor condition	
Mukunju-John migate road	0.00		✓ The road is passable and in good condition	✓ The road has been murrumed ✓ Gravelling has not been done	
Matangiri wa kimandu road	0.00		✓ The road is in good condition	✓ Murruming of the road has been done	
YOUTH EMPOWERMENT AND SPORTS					
Nembure basketball pitch 	0.00		✓ The field is still under construction	✓ 2 rims have been installed ✓ The court is still uncemented	✓ The court needs to be cemented and marked appropriately
Nembure Sports ground pavilion	4,000,00 0.00		✓ The project	✓ Only one	✓ There is need for a



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
			is well done	<ul style="list-style-type: none"> ✓ coat painting has been done ✓ The painting of metallic doors has not been well executed ✓ The washrooms have not been plastered and painted 	<ul style="list-style-type: none"> ✓ second coat of paint on the walls ✓ The sportsground should be fenced <p>Note: KES. 4,000,000 has been allocated in FY 2017/18 towards fencing of the facility</p>
AGRICULTURE & IRRIGATION, LIVESTOCK, FISHERIES AND CO-OPERATIVE DEVELOPMENT					
Gatene Irrigation scheme 	5,000,00		✓ The pipes for the project have already been purchased	✓ 12' pipes have been placed next to the Nembure Agricultural Extension office	<ul style="list-style-type: none"> ✓ The pipes should be installed ✓ A 2nd tranche has been allocated in FY 2017/18 towards the implementation of the water project
EDUCATION, SCIENCE AND TECHNOLOGY					


Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
Nembure polytechnic workshop	0.00		✓ The structure is complete and was commissioned by the Governor	<ul style="list-style-type: none"> ✓ The class has cracks on the wall ✓ The blackboard is of poor quality ✓ The center has no electricity connection nor wiring ✓ No learning equipments have been provided 	<ul style="list-style-type: none"> ✓ Rectify the wall cracks ✓ There is need to construct a carpentry, electrical class to replace the wooden multipurpose workshop
Nembure polytechnic dormitory	0.00		✓ The structure is complete	<ul style="list-style-type: none"> ✓ No doors are installed ✓ It contains internal washrooms 	<ul style="list-style-type: none"> ✓ There is need to set up a perimeter fence and a gate ✓ Landscaping needs to be done on the compound ✓ The dormitory requires additional painting








Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
					<ul style="list-style-type: none"> ✓ Water tanks and gutters should be intalled
<p>Igumo ECDE</p> 	0.00	-	<ul style="list-style-type: none"> ✓ The construction of ECDE centre is complete 	<ul style="list-style-type: none"> ✓ The is also need to allocate more funds towards construction of a 2nd classroom to cater for the 70 plus population of ECDE going children 	<ul style="list-style-type: none"> ✓ The school has a total of 3 teachers for the ECDE. ✓ One of the teachers is paid by parents hence the need to have them paid by the County Government



4.5 Kithimu ward



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
EDUCATION, SCIENCE AND TECHNOLOGY					
Kithimu polytechnic 1. Instruction rooms  2. Kitchen 3. Toilets 	1,000,000.00		<ul style="list-style-type: none"> ✓ The instruction rooms are complete with 2 classrooms and 2 offices ✓ The kitchen is complete with a food store, cooking area and an office ✓ The staff and student toilets are complete 	<ul style="list-style-type: none"> ✓ 3 acres of land was purchased for the construction ✓ Instruction room electrical piping is in place but the wiring has not been done ✓ There is no water connection and electrical installation in the kitchen ✓ There are 2 female toilets and 1 male toilet plus a urinal for both staff and students 	<ul style="list-style-type: none"> ✓ Needs electrical and water connectivity ✓ Landscaping and levelling of the playing ground is needed ✓ There is need for a workshop ✓ A perimeter fence and as a gate should be put in place ✓ A signage for the facility should be put in place ✓ There is need for equipment and furniture to be provided for the institution ✓ The kitchen requires water connection

Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
					✓ Kitchen equipment needs to be purchased and installed Note: KES. 1,000,000 has been allocated in FY 2017/18 for installation Of Three Phase Electricity Power
St. Andrews ECDE classroom 	0.00		Construction is 100% complete pending equipping with furniture	Construction works of this particular ECDE centre is of very high quality.	✓ This particular Contractor is recommended highly to the County Government for any future works.
AGRICULTURE & IRRIGATION, LIVESTOCK, FISHERIES AND CO-OPERATIVE DEVELOPMENT					


Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
Kithimu grainstore 	10,000,000.00		<ul style="list-style-type: none"> ✓ Construction of facility is ongoing 	<ul style="list-style-type: none"> ✓ The materials are on site ✓ The facility is at foundation level ✓ 2 acres of land had been purchased for the project 	<ul style="list-style-type: none"> ✓ A perimeter fence and a gate need to be constructed ✓ There is need for signage at the project site
Kithimu livestock market 	0.00		<ul style="list-style-type: none"> ✓ Market construction is complete 	<ul style="list-style-type: none"> ✓ A perimeter fence has been erected ✓ A gate has been constructed 	<ul style="list-style-type: none"> There is need to expand the market due to the huge number of sellers
TRADE, TOURISM, INVESTMENT AND INDUSTRIALIZATION					
Ndatu open air market 	150,000.00		<ul style="list-style-type: none"> ✓ Market construction is complete 	<ul style="list-style-type: none"> ✓ There is poor lighting in the market at night 	<ul style="list-style-type: none"> ✓ Murraming should be done at the market ✓ A perimeter fence should be constructed ✓ A gate should be

Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
					constructed Note: Kes. 150,000 has been allocated in FY 2017/18 towards lighting of the market
Ndatu market toilet 	0.00		✓ The toilets are operational	<ul style="list-style-type: none"> ✓ There are 3 toilets (2 female and 1 for male) + 1 urinal ✓ The toilets are in use 	✓ The project is complete
Ndatu floodlights	0.00		✓ The project is complete	<ul style="list-style-type: none"> ✓ The bulbs are in good working conditions 	✓ Trees need to be pruned for maximum lighting
Ndatu boda boda shed 	0.00		✓ The shed is in use with over 60 motorcycles	<ul style="list-style-type: none"> ✓ There is no siting area ✓ The floor is not murrammed 	<ul style="list-style-type: none"> ✓ There is need for a second shed ✓ Murramm ing needs to be done at the shed ✓ One steel support needs to



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
					<ul style="list-style-type: none"> be repaired ✓ A sitting area to be constructed
Rukira bodaboda shed 	0.00		<ul style="list-style-type: none"> ✓ The shed is in use by over 25 motorists 	<ul style="list-style-type: none"> ✓ There is no resting/sitting place ✓ 	<ul style="list-style-type: none"> ✓ Murraming of floor needs to be done ✓ A sitting bench should be constructed
Rukira market floodlight 	0.00		<ul style="list-style-type: none"> ✓ The project is not operational 	<ul style="list-style-type: none"> ✓ 	<ul style="list-style-type: none"> ✓ The lights needs to be repaired
Rukira market toilet	0.00		<ul style="list-style-type: none"> ✓ The project is complete 	<ul style="list-style-type: none"> ✓ the market toilets are in use (2 toilets +urinal) 	




Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
					
<p data-bbox="203 842 496 869">Kithimu open air market</p> 			<p data-bbox="878 842 1032 1010">✓ The project is complete</p>	<p data-bbox="1057 842 1211 1045">✓ The market has been fenced and gated</p> <p data-bbox="1057 1052 1211 1192">✓ The floor has been murramed</p> <p data-bbox="1057 1199 1211 1367">✓ The market is operational</p>	<p data-bbox="1242 842 1396 1052">✓ There is need to install lighting in the facility</p> <p data-bbox="1242 1058 1396 1367">✓ Kes. 150,000 has been allocated in FY 2017/18 towards installation Of lights</p>
HEALTH					
<p data-bbox="203 1593 548 1661">Kithegi dispensary maternity wing</p>	<p data-bbox="589 1593 721 1661">2,500,000.00</p>		<p data-bbox="878 1593 1032 1761">✓ the project is complete</p>	<p data-bbox="1057 1593 1211 1734">✓ Electrification has been done</p> <p data-bbox="1057 1740 1211 1873">✓ water tank has been supplied</p>	<p data-bbox="1242 1593 1396 1761">✓ Fencing is needed and a gate to be put in place</p> <p data-bbox="1242 1768 1396 1873">✓ A water connection is</p>



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
				<p>but not in use</p> <p>✓ The maternity is not operational</p>	<p>needed for the maternity wing</p> <p>✓ The maternity wing needs to be operationalized</p> <p>✓ The old building needs an electricity connection</p> <p>✓ A septic tank is needed</p> <p>✓ The bathroom tiles for the maternity are slippery and should be changed</p> <p>Note: There is an allocation of Kes. 2,500,000 towards renovations and fencing including installation of gate</p>



Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
<p data-bbox="204 268 464 331">Kithimu health center outpatient block</p> 	<p data-bbox="589 268 716 331">10,500,000.00</p>		<p data-bbox="878 268 1032 405">✓ Construction is still ongoing</p>	<p data-bbox="1057 268 1211 405">✓ The contract or is not on site</p> <p data-bbox="1057 411 1211 548">✓ The ceiling is not installed</p> <p data-bbox="1057 554 1211 722">✓ Window panes have been installed</p> <p data-bbox="1057 728 1211 865">✓ Wiring has not been done</p> <p data-bbox="1057 871 1211 1039">✓ Internal doors have not been installed</p> <p data-bbox="1057 1045 1211 1255">✓ The waiting bay has no window panes</p>	<p data-bbox="1242 268 1422 541">✓ The department to follow up the project to completion</p> <p data-bbox="1242 548 1422 722">Note: Funds have been allocated in FY 2017/18 towards:</p> <ol data-bbox="1291 728 1422 1335" style="list-style-type: none"> <li data-bbox="1291 728 1422 947">1. Completion of facility – 2,500,000 <li data-bbox="1291 953 1422 1142">2. Construction of staff houses 6,000,000 <li data-bbox="1291 1148 1422 1335">3. Equipping of OPD block – 2,000,000


4.6 Kirimari ward


Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
HEALTH					
Kathangari dispensary 	2,000,000		✓ Constructions are still ongoing	✓ Roofing and walling has been done ✓ Painting has not been fully done ✓ Floor tiles have been put in place ✓ Electrical connectivity has not been done	✓ Internal door and window handles are pending to be fixed ✓ The structure is awaiting final finishings and paintings Note: Kes. 2,000,000 has been allocated in FY 2017/18 towards equipping of facility
Kangaru dispensary 	6,000,000.00		✓ Construction is ongoing	✓ Contractor was not on site ✓ Phase one of the project is complete ✓ Walling substructure done	✓ Toilets need to be constructed ✓ A perimeter fence is needed ✓ There is need to fast-track the implementation Note: Enough funds have been allocated in FY 2017/18 towards completion of facility

Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
<p>Majengo children rescue centre</p> 	2,556,132.00		<ul style="list-style-type: none"> ✓ The project is complete 	<ul style="list-style-type: none"> ✓ The building is complete ✓ A perimeter fence and gate has been constructed 	<ul style="list-style-type: none"> ✓ Landscaping needs to be done ✓ The center requires landscaping ✓ Water and electricity need to be connected <p>Note: Funds have provided towards equipping of facility</p>
<p>Dallas dispensary</p>  	2,000,000.00		<ul style="list-style-type: none"> ✓ Renovation of maternity wing ✓ Construction of perimeter wall 	<ul style="list-style-type: none"> ✓ Renovation of maternity wing has been completed ✓ Construction of a wall has been done ✓ Construction of a waiting area has been done 	<ul style="list-style-type: none"> ✓ Funds have been allocated towards equipping of maternity




Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
Blue valley dispensary 	4,000,000.00		✓ The project is ongoing	✓ The substructure is in place ✓ Contract or not on site ✓	✓ Toilets need to be constructed ✓ Fencing needs to be put in place ✓ Funds have been allocated towards completion of facility
EDUCATION, SCIENCE AND TECHNOLOGY					
Kangaru polytechnic dormitory (girls) 			✓ Phase one of the project is complete	✓ Contract or not on site ✓ Doors and windows have been installed ✓ It hosts 25 girls	✓ A mechanic workshop is required ✓ Landscaping needs to be done ✓ A kitchen needs to be constructed Note: Funds have been allocated towards completion under Conditional Allocation For Development Of Youth Polytechnics (Vocational Training Centers Works)

Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
Old stadium ECDE centre 	0.00		✓ The project is not operational	✓ There are no toilets ✓ There is no perimeter fence	✓ Toilets need to be constructed ✓ A perimeter wall should be put in place
Dallas ECDE centre 	0.00		✓ The ECDE centre is complete	✓ The facility is operational	
YOUTH EMPOWERMENT AND SPORTS					

Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
<p>Talent academy</p> 	13,500,000		<ul style="list-style-type: none"> ✓ Renovation of talent academy ✓ Construction of basketball pitch and pavilion ✓ Construction of gate ✓ Renovation of perimeter wall 	<ul style="list-style-type: none"> ✓ Construction of pavilion and basketball pitch complete ✓ Renovation of fence and metallic gate is complete 	<ul style="list-style-type: none"> ✓ Landscaping should be done ✓ An ablution block is needed ✓ Caprock should be erected on the compound outside talent academy <p>Note: Funds have been allocated in FY 2017/18 as follows</p> <ol style="list-style-type: none"> 1. Talent Academy Improvement – 7,500,000 2. Purchase of equipment – 6,000,000

Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
<p>Embu stadium</p> 	13,500,000	86,467,134.00	✓ The project is ongoing	<ul style="list-style-type: none"> ✓ It has 2 tanks in place ✓ There is an issue with water drainage ✓ Sitting areas(terraces) have been done to completion ✓ There is a fence in place both internally and externally ✓ Floodlights have been installed ✓ Goal posts have been put in place ✓ A VIP dias has been constructed(a section of the roof was ripped off by strong winds) 	<ul style="list-style-type: none"> ✓ A canopy should be placed above the terraces ✓ Electrical connectivity should be done ✓ There is need to replace the ceiling and the roof ✓ A detailed assessment is required to determine extent of damage <p>Note: Funds have been allocated in FY 2017/18 towards stadium maintenance, improvement and refurbishment</p>

Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
				<ul style="list-style-type: none"> ✓ The main gate was constructed with a security house ✓ Ceiling in place but is leaking ✓ Changing rooms with metallic wardrobes have been purchased ✓ Has 5 gates (1 main, 3 medium and 1 minor gateminor) 	
GENDER, CULTURE AND SOCIAL SERVICES					
Dallas resource centre	0.00		✓ The construction is	✓ Landscaping has	✓ Toilets need to be constructed

Project Description	Allocation 2017/18	Expenditure	Status	Observations	Recommendations
			complete	not been done ✓ There is no water and electrical connection	d for both male and female ✓ A perimeter fence and gate should be constructed ✓ Electrical and water connections should be installed
<p>Cultural centre</p> <p>1. Museum</p>  <p>2. African dishes</p> 			✓ The project is complete	✓ The sitting area has been done ✓ The ablution block has been completed ✓ Kitchen has been constructed ✓ The museum foundation has been done.	✓ The project should be allocated enough resources to completion

CHAPTER FIVE: CHALLENGES AND RECOMMENDATIONS

5.1 Challenges

1. There has been unfavorable performance in local revenue collection. This is likely to affect the implementation of development budget since the targeted revenue forms the available county revenue basket.
2. It is also clear that there is low absorption of development budget. This is likely to affect projects implementation as outlined in the County Integrated Development Plan (2013-2018).
3. The county lacks a robust procurement system to hasten the tendering process. The capacity towards managing the process effectively also needs to be improved.
4. There lacks a vibrant Project Implementation Unit that is fully facilitated to provide a direct link between the procurement entity and the implementing departments.
5. Inadequate reporting of the progress of project implementation is also a major hindrance towards availability of information in a standardized format.
6. Departments have poor documentation practices that are in place and lack basic information about projects being implemented
7. A major concern is that departments continue to spend above the ceilings set in the approved budget as well as implementing projects that are outside the development budget. It is also imperative to note that recurrent expenditure items have been introduced in the development budget going against the fiscal discipline principles.
8. There is a weak monitoring and evaluation system to ascertain performance of approved budget.

5.2 Recommendations

It is imperative for the County to implement the following recommendations in order to improve budget execution:

1. Strategies and measures should be put in place to ensure optimal revenue collection in the county. Progress on the implementation of the valuation roll should be enhanced and enshrined within the requisite revenue laws.

2. The approval of any county budgets and other relevant legislations relating to the budget process should fast tracked.
3. There should be regular reviews of both recurrent and development expenditure absorption rates. This is to ensure that both expenditures move hand in hand while putting spending caveats on any disparities between the two.
4. The procurement system should be strengthened to ensure that project implementation is hastened
5. The County should enhance capacity in procurement, project management, and develop and operationalize appropriate structures and systems to improve absorption of development funds.
6. There should be appointed an officer from each department to prepare and maintain the project database. This will enhance the process of regularly reporting on project implementation in a standardized format
7. All implementing departments should maintain a project file for each project being implemented within the county.
8. There should be strict fiscal discipline in financial spending. The County Treasury should adhere to the use of IFMIS and ensure budgetary spending is within approved amounts. The County should also adhere to the planning framework as provided under part XI of the County Governments Act, 2012. The budget office should be heavily involved in tracking budget implementation as contained in the approved budget. Departments should maintain a vote book to track their spending budget against the available balances.
9. The County should put in place a monitoring and evaluation (M&E) framework to ascertain project performance and timely implementation of projects.