

EMBU COUNTY GOVERNMENT



FINANCE & ECONOMIC PLANNING ANNUAL PROGRESS REPORT 2016/2017

AUGUST, 2017

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 2016/17. 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 2016 to June 2017. 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.

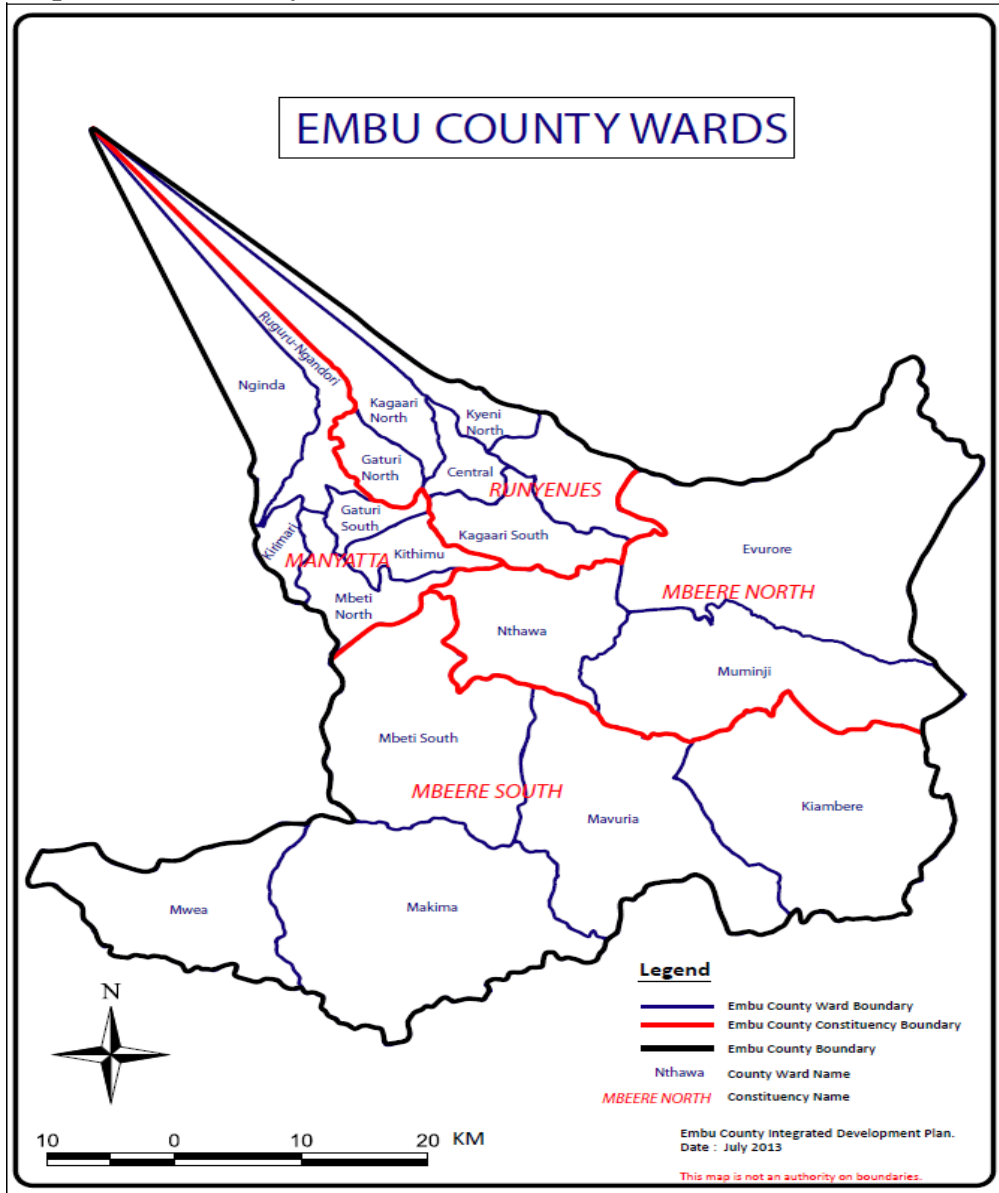
Embu County depicts two distinct areas with different agro-climatic and natural characteristics. The upper area around Mount Kenya consists of Runyenjes and Manyatta sub-counties, while the lower part consists of Mbeere North and Mbeere South sub-counties. The county is traversed by road B6 (Makutano - 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, Rупingazi, 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 County had an approved budget estimate of Ksh. 6,725,470,023 that was financed by equitable contribution from the national treasury at 69.82%, local revenue at 3.66%, grants to the health services 5.81%, Balance brought forward from 2015/16 at 14.11%, Road Maintenance Fuel Levy at 1.07% and Appropriation in Aid at 3.36%.

The approved total revenue for the FY 2016/17 was Ksh. 6,725,170,023.00 but the actual revenue received amounted to Ksh 5,931,254,087 which accounted for 88.19% of the target. This was as a result of local revenue targets that fell short by 58.06% as well as Appropriation in Aid by various departments that fell short by 30.37%. A breakdown of the county revenue basket is provided in Table 1:

Table 1: County Revenue basket

Revenue Source	Approved	Actual	Deviation	% Deviation
Total Revenue	6,725,170,023	5,931,254,087	793,915,936	11.81%
Local Sources	517,772,092	217,143,785	300,628,307	58.06%
AiA (Ministerial)	286,000,000	199,128,462	86,871,538	30.37%
Equitable Share (Kshs.)	4,141,186,058	4,141,186,058	-	0.00%
Level 5 Hospitals (Kshs.)	286,705,201	286,705,201	-	0.00%
Doctors salary review	-	110,865,000	(110,865,000)	-100.00%
Road Maintenance Fuel Levy Fund (Kshs.)	63,629,296	63,629,296	-	0.00%
Conditional Allocation for Leasing of Medical Equipment	95,744,681	-	-	100.00%
Coffee CESS	-	7,278,841	(7,278,841)	-100.00%
Free Maternal Health Care (Kshs.)	-	50,917,500	4,067,878	7.40%
User Fees Forgone (Kshs.)	10,776,608	10,776,608	-	0.00%
DANIDA (Kshs.)	6,875,000	6,875,000	-	0.00%
World Bank/ UNDP (Kshs.)	25,417,291	-	25,417,291	100.00%
AFA Donor Funds (Kshs.)	11,613,728	-	11,613,728	100.00%
Closing balance for the financial year 2015/16	1,224,464,690	836,748,336	387,716,354	31.66%

Source: Embu County Treasury

2.1 County Local Revenue

Total cumulative local revenue collections amounted to Ksh. 416,272,247 compared to a target of Ksh 803,772,092 which represents a revenue shortfall of Ksh. 387,499,845 that is under collection by 48.21 %. The National treasury released to the County Government a total of Ksh. 4,141,186,058 as equitable share of the county as per the 2016 County Revenue Allocation Act.

The underperformance in local revenue collection was largely across all the revenue collection sites and revenue strings. A breakdown of local revenue collection is provided in **Table 2**:

Table 2: Revenue Streams for FY 2016/17

Revenue Streams	FY 2016/17			
	Approved	Actual	Deviation	% Deviation
Total	217,143,784.95	517,772,092.00	300,628,307.05	58.06%
Single Business Permit	109,694,969.68	89,090,298.10	20,604,671.58	18.78%
House Stall	9,539,439.60	6,924,311.00	2,615,128.60	27.41%
Market fees	26,801,115.60	19,557,260.00	7,243,855.60	27.03%
Buspark	22,622,892.00	16,930,003.00	5,692,889.00	25.16%
Street Parking	6,849,004.80	10,779,470.00	(3,930,465.20)	-57.39%
Cess	63,930,824.40	45,409,713.00	18,521,111.40	28.97%
Land Rates and Plot Rents	14,952,766.80	13,753,276.00	1,199,490.80	8.02%
Enforcement	1,653,960.00	1,215,425.00	438,535.00	26.51%
Technical planning Fees	16,071,822.00	4,219,869.00	11,851,953.00	73.74%
Advert Fees	4,171,108.80	896,280.00	3,274,828.80	78.51%
Slaughter House fees	1,037,010.00	2,466,415.00	(1,429,405.00)	-137.84%
Miscellaneous revenue	19,265,612.40	3,958,524.85	15,307,087.55	79.45%
Stock fees	2,667,636.00	1,766,655.00	900,981.00	33.77%
Water Charges	544,926.00	176,285.00	368,641.00	67.65%
Valuation Roll	217,969,003.92	0.00	217,969,003.92	100.00%

Source: Embu County Treasury

The deviation on single business permits is due to a shortage of staff to enforce the need to have single business permits for businesses operating in the county. The deviation on land rates was due to the late implementation of the valuation roll.

CHAPTER THREE: EXPENDITURE

On the expenditure side, the County Government incurred high expenditure on salary for the devolved functions staff and establishment of County Government legal institutions that are part and of county structures. The actual recurrent expenditure amounted to Ksh. 3,660,078,514.00 which accounts for 63.55% with development expenditure accounting for 36.45% at Ksh. 2,099,161,907.00.

3.1 Recurrent Expenditure

Table 3 presents the fiscal performance for the FY 2016/17 and the deviations from the approved estimates against the actual expenditure for the various departments.

Table 3: Summary of Recurrent Expenditure FY 2016/17

Department	Approved	Actual	Deviation	% Deviation
Recurrent Expenditure				
Office of the Governor	345,281,831	316,095,104	29,186,727	8.45%
Finance and planning	194,693,628	47,373,864	147,319,764	75.67%
Health	1,617,190,746	1,512,977,787	104,212,959	6.44%
Public service Board	38,372,326	28,939,435	9,432,891	24.58%
Education, Science & Technology	373,490,224	347,084,162	26,406,062	7.07%
Youth Empowerment & Sports	12,495,963	6,752,279	5,743,684	45.96%
Infrastructure, Public Works and Housing	65,524,371	52,126,668	13,397,703	20.45%
Trade, Tourism, Investment and Industrialization	33,815,512	18,675,154	15,140,358	44.77%
Gender, Culture, Children and Social services	16,687,660	5,734,632	10,953,028	65.64%
Lands, Water, Environment and Natural Resources	111,301,459	96,012,461	15,288,998	13.74%
Agriculture, Livestock, Fisheries and Co-operative Development	231,850,112	226,449,905	5,400,207	2.33%
Level 5 Hospital	283,226,074	223,150,945	60,075,129	21.21%
Public Service & Administration	318,176,630	293,691,163	24,485,467	7.70%
County Assembly	503,661,587	485,014,955	18,646,632	3.70%
Total	4,145,768,123	3,660,078,514	485,689,609	11.72%

Source: County Treasury

3.1 Development Expenditure




Table 4: Summary of Development Expenditure FY 2016/17





Department	Approved	Actual	Deviation	% Deviation
Development Expenditure				
Office of the Governor	0	0	0	0.00%
Finance and planning	25,013,917	25,013,917	10,329,082	41.29%
Health	355,989,364	308,146,545	136,762,214	38.42%
County Public service Board	0	0	0	0.00%
Education, Science & Technology	146,604,645	128,742,531	49,291,585	33.62%
Youth Empowerment & Sports	105,654,089	73,456,538	20,252,151	19.17%
Infrastructure, Public Works and Housing	1,084,696,016	882,593,422	83,308,364	7.68%
Trade, Tourism, Investment and Industrialization	200,899,611	76,095,537	18,687,982	9.30%
Gender, Culture, Children and Social services	86,444,599		33,144,329	38.34%
Lands, Water, Environment and Natural Resources	222,533,144	222,533,144	76,880,031	34.55%
Agriculture, Livestock, Fisheries and Co-operative Development	139,584,486	74,702,656	27,116,596	19.43%
Level 5 Hospital	189,686,396	149,186,396	6,589,185	3.47%
Public Service & Administration	4,500,000	0	82,840	1.84%
County Assembly	18,095,633	0	18,095,633	100.00%
Total	2,579,701,900	1,940,470,686	480,539,993	18.63%
Total Expenditure	6,725,470,023	5,600,549,200	966,229,602	14.37%





Source: 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:





Project Name	Location/Ward	Description	Allocation	Expenditure	Observation	Recommendation
Kianjeru Model ECDE Centre	Evurore	Construction of a Model ECDE Centre	1,000,000	1,000,000	<ul style="list-style-type: none"> ✓ Complete and operational but too small to withstand the capacity ✓ 1 county tank installed ✓ 108 pupils enrolled ✓ 3 county teachers ✓ Scarcity of furniture's ✓ Other 2 classrooms in bad condition ✓ Only 52 baby class pupils accommodated 	<ul style="list-style-type: none"> ✓ Feeding program should be initiated due to bad climatic conditions ✓ More furniture and equipment to be added ✓ Toilets for the ECDE needed ✓ More classrooms to be constructed to accommodate the high number of pupils
 <p style="text-align: right; font-weight: bold;">Before</p>						
 <p style="text-align: right; font-weight: bold;">After</p>						
St. Timothy Secondary School	Evurore	Supply of Water for Life County Tanks			<ul style="list-style-type: none"> ✓ 1 county tank installed ✓ Bursary program added up from Ksh. 205,000 to Ksh. 384,000 	<ul style="list-style-type: none"> ✓ Additional tanks should be added to store enough water due to the bad climatic conditions
						




Project Name	Location/Ward	Description	Allocation	Expenditure	Observation	Recommendation
Kagaa Kangu -  Kidole Road	Evurore	Construction of feeder roads		1,970,823	<ul style="list-style-type: none"> ✓ Opening and grading of 5 km road done ✓ Done FY 2016/17 	<ul style="list-style-type: none"> ✓ Road should be widened on different sections
Kiburu Model  ECDE Centre	Evurore	Construction of a Model ECDE Centre			<ul style="list-style-type: none"> ✓ Class is complete and equipment is already in the classes 	<ul style="list-style-type: none"> ✓ Class is still locked ✓ Class should be opened officially and pupils start using it
Gakungugu/Ngungu a Footbridge 	Evurore	Construction of Footbridges		1,900,000	<ul style="list-style-type: none"> ✓ Bridge Connects Embu County to Tharaka Nithi County ✓ Complete and operational ✓ Vandalism on the side arms and signage done 	<ul style="list-style-type: none"> ✓ Replacement of the vandalized parts should be done
Katangare -  Murage Road	Evurore	Construction of feeder roads			<ul style="list-style-type: none"> ✓ 8.5 km long ✓ Opening and grading ✓ Heavy dozing done ✓ Vandalism on signage noted 	<ul style="list-style-type: none"> ✓ Complete and being used by residents ✓ Signage should be reinstalled




Project Name	Location/Ward	Description	Allocation	Expenditure	Observation	Recommendation
Kandovio Footbridge  Before  After	Evurore	Construction of Footbridges			<ul style="list-style-type: none"> ✓ Complete and operational metallic bridge ✓ Vandalism on the signage noted 	<ul style="list-style-type: none"> ✓ Maintenance should be done regularly ✓ Signage should be reinstalled
Ishiara Livestock Yard 	Evurore	Construction of Livestock yard market			<ul style="list-style-type: none"> ✓ Completed FY 2015/16 ✓ Well fenced ✓ Toilets Constructed (2) ✓ Not operational at the moment 	<ul style="list-style-type: none"> ✓ Need for bush clearing inside the yard ✓ Operations at the yard should commence
Ishiara Slaughter House 	Evurore	Construction of slaughter house		5,614,110	<ul style="list-style-type: none"> ✓ Ongoing project ✓ Soak pit done ✓ Main center beam not installed ✓ Cold room freezers not installed ✓ Electrification done ✓ Fence vandalized 	<ul style="list-style-type: none"> ✓ Condemnation pit should be constructed ✓ Slipping door should be installed ✓ Metal loads require to be installed





Project Name	Location/Ward	Description	Allocation	Expenditure	Observation	Recommendation
Gwakaithi –  Kanyange Road	Evurore	Construction of feeder roads			<ul style="list-style-type: none"> ✓ Opening and grading ✓ Expansion of the road ✓ Culverts have been installed 	<ul style="list-style-type: none"> ✓ Sections of the road need to be graded afresh
Kanyuambora –  Mukavari Road	Evurore	Construction of feeder roads			<ul style="list-style-type: none"> ✓ Grading and murraming ✓ Culverts installed ✓ 8km long 	<ul style="list-style-type: none"> ✓ Sections of the road need to be graded afresh
Kabugua – Kiogogo  Road	Evurore	Construction of feeder roads			<ul style="list-style-type: none"> ✓ Opening and grading ✓ 6km long 	<ul style="list-style-type: none"> ✓ Sections of the road need to be graded afresh
Kabugua Ka Nyama Bodaboda  shed	Evurore	Construction of bodaboda sheds			<ul style="list-style-type: none"> ✓ Well done and operational ✓ Floor of the shed does not have gravel 	<ul style="list-style-type: none"> ✓ Graveling should be done on the shed floor






Project Name	Location/Ward	Description	Allocation	Expenditure	Observation	Recommendation
Kabugua Nyama Floodlight 	Ka Nyama Evurore	Installation of Floodlights			<ul style="list-style-type: none"> ✓ Well heightened ✓ Has four lights ✓ Not functional since August 	<ul style="list-style-type: none"> ✓ Repair of the Floodlight should be done ✓ Follow-up by the Infrastructure department should be done
Kabugua Nyama Road	Ka market Evurore				<ul style="list-style-type: none"> ✓ Opening and grading 	✓
Kiogogo – Ngaroreri Pry School Road 	Evurore	Construction of feeder roads		850,043	<ul style="list-style-type: none"> ✓ 4km long ✓ Wide enough ✓ Maintenance of the road well done though grading ✓ Culverts installed 	✓
Katheru Model ECDE Centre  	Evurore	Construction of Model ECDE Centre		2,050,904	<ul style="list-style-type: none"> ✓ 24 pupils (14boys and 10girls) using the class ✓ Complete and operational ✓ 1 county teacher ✓ 8.5 Acres of land in process of being purchased ✓ 1 water tank installed 	<ul style="list-style-type: none"> ✓ Need for one more teacher for the baby class pupils ✓ Additional furniture and equipment required ✓ Follow up by the department of education on the purchase of the land to house the school




Project Name	Location/Ward	Description	Allocation	Expenditure	Observation	Recommendation
Kiogogo Market – Thura Road 	Evurore	Construction of feeder roads			<ul style="list-style-type: none"> ✓ Wide enough ✓ Maintenance of the road well done though grading ✓ Culverts installed ✓ Needs additional culvert in one section 	<ul style="list-style-type: none"> ✓ One additional culvert in one section should be added
Maciara Mucue  	Evurore	Construction of Bridges			<ul style="list-style-type: none"> ✓ Phase I complete ✓ Phase II awaiting ✓ Constructed across Ena river ✓ Column and Base beams complete ✓ Connects Ndumari and Iria Itune location 	<ul style="list-style-type: none"> ✓ Phase two should be allocated monies so that the project can be completed
Bridge						
Kaura Cii – Kiathambo Road 	Evurore	Construction of feeder roads			<ul style="list-style-type: none"> ✓ 4km long ✓ Wide enough ✓ Maintenance of the road well done though grading 	<ul style="list-style-type: none"> ✓




Project Name	Location/Ward	Description	Allocation	Expenditure	Observation	Recommendation
Kiamachaki Health 	Evurore	Construction of New Health Centre			<ul style="list-style-type: none"> ✓ At substructure level ✓ Roofing already completed ✓ Doors and windows to be installed 	<ul style="list-style-type: none"> ✓ Doors and windows should be installed ✓ Facility should be completed
Kango – Mungetho Road	Evurore	Construction of feeder roads			<ul style="list-style-type: none"> ✓ Wide enough ✓ Maintenance of the road well done though grading 	✓
Ciakanthuri 	Evurore	Construction of New Dispensary		1,624,406	<ul style="list-style-type: none"> ✓ Soakage pit complete ✓ Latrines complete ✓ Servants quarters constructed ✓ Dispensary operational ✓ Has only one staff ✓ Commissioned by H.E Governor on 4th March, 2016 	<ul style="list-style-type: none"> ✓ More staff should be added since the dispensary has only one nurse
Dispensary						
Kathiga Gacheru – Kiathambo Road 	Evurore	Construction of feeder roads			<ul style="list-style-type: none"> ✓ 6km long ✓ Wide enough ✓ Maintenance of the road well done though grading ✓ Culverts installed 	✓

Project Name	Location/Ward	Description	Allocation	Expenditure	Observation	Recommendation
Kamumu – Ovarire 	Evurore	Construction of feeder roads			<ul style="list-style-type: none"> ✓ 8.5km long ✓ Wide enough ✓ Heavy grading done 	<ul style="list-style-type: none"> ✓ Sections of the road need to be graded afresh
Road						
Kamumu Drift 	Evurore	Construction of drifts		3,457,125	<ul style="list-style-type: none"> ✓ Drift wearing off on one side 	<ul style="list-style-type: none"> ✓ Drift needs to be repaired on part that is wearing out
Ngunyumu 	Evurore	Construction of New Dispensary			<ul style="list-style-type: none"> ✓ At lintel level ✓ Materials on site ✓ Windows not installed 	<ul style="list-style-type: none"> ✓ The project should be completed soon
Dispensary						






Project Name	Location/Ward	Description	Allocation	Expenditure	Observation	Recommendation
Siakago Level 4  	Nthawa	Renovations of the facility	8,706,965	8,000,000	<ul style="list-style-type: none"> ✓ Roof changed ✓ Path ways renovated and roofed 	<ul style="list-style-type: none"> ✓ The remaining pathways should also be done
		Construction of OPD and Maternity wing			<ul style="list-style-type: none"> ✓ Ongoing construction ✓ Contractor on site ✓ Windows and doors already fitted 	<ul style="list-style-type: none"> ✓ The project should be fast-tracked to serve the resident (Highly populated)
Siakago Stadium 	Nthawa	Levelling and construction of a drainage system	500,000		<ul style="list-style-type: none"> ✓ Levelling completely done ✓ Drainage system well-constructed ✓ The project complete 	<ul style="list-style-type: none"> ✓ Grass provision should be allocated ✓ Fencing of the stadium should be allocated
Siakago Market 	Nthawa	Construction of market sheds	1,800,000		<ul style="list-style-type: none"> ✓ 2 sheds completely done ✓ Well heighted ✓ Spacious sheds 	<ul style="list-style-type: none"> ✓ There is need for atleast more 5 sheds to hold the large capacity ✓ Slabbing and drainage should be done ✓ Gutters and tanks needed in the market ✓ Electricity provision needed
		Installation of a floodlight			<ul style="list-style-type: none"> ✓ Well heighted ✓ Operational ✓ 4 bulbs installed 	<ul style="list-style-type: none"> ✓ More floodlights needed for the busy market





Project Name	Location/Ward	Description	Allocation	Expenditure	Observation	Recommendation
Mwondo wa Ngiro-Riandu Road 	Nthawa	Construction of feeder roads	1,140,000	1,140,000	<ul style="list-style-type: none"> ✓ Opening and grading ✓ Culverts installed ✓ Project complete 	<ul style="list-style-type: none"> ✓ Road under conflict since it cuts across farms therefore the issue should be resolved by the relevant department
Siakago Vocational Training Institute 	Nthawa	Construction of Toilets			<ul style="list-style-type: none"> ✓ Complete and operational ✓ 3 pit latrines ✓ Weak foundation ✓ Finishing well done 	<ul style="list-style-type: none"> ✓ The foundation should be reinforced to prevent future sinking of the latrine
Cianyi Model ECDE  	Nthawa	Construction of a Model ECDE			<ul style="list-style-type: none"> ✓ Project complete and operational ✓ 2 county teachers and 1 PTA teacher ✓ 1 water for life county tank ✓ No enough learning equipment's and furniture ✓ 123 pupils enrolled in the facility 	<ul style="list-style-type: none"> ✓ Gutters need to be installed ✓ Repainting of the class should be done ✓ More classrooms should be added to hold the capacity ✓ Store room should be completed soon ✓ Signage post to make the county project
Kathanje Model ECDE Centre 	Nthawa	Construction of a Model ECDE			<ul style="list-style-type: none"> ✓ Land already purchased ✓ Project complete but not operational ✓ Equipping of the facility already done 	<ul style="list-style-type: none"> ✓ Tanks and gutters needed ✓ Additional classroom should be constructed ✓ Toilets for ECDE should be constructed ✓ Furniture to be purchased






Project Name	Location/Ward	Description	Allocation	Expenditure	Observation	Recommendation
Witwa Model ECDE  Centre	Nthawa	Construction of a Model ECDE			<ul style="list-style-type: none"> ✓ Complete and operational ✓ Milk program initiated and done every Wednesday (once a week) ✓ 90 pupils enrolled ✓ Scarce furniture and equipment ✓ 1 county teacher 	<ul style="list-style-type: none"> ✓ More equipment needed ✓ Additional classroom should be constructed ✓ Toilets for ECDE should be constructed ✓ Furniture to be purchased
Kwa andu a mbogo dispensary 	Nthawa Ward	Construction of dispensary	1,900,000	1,900,000	<ul style="list-style-type: none"> ✓ Phase 1 complete ✓ Substructure upto lintel level ✓ Purchase of land already done 	<ul style="list-style-type: none"> ✓ Bush clearing, landscaping, and fencing should be done ✓ Follow up by relevant department of health to settle the dispute between the land owner and the contractor on the purchase of the land
Kwa andu a mbogo dispensary 	Nthawa Ward	Purchase of Land	650,000	650,000	<ul style="list-style-type: none"> ✓ Purchase of land already done although it's still in dispute 	<ul style="list-style-type: none"> ✓ Follow up by relevant department of health to settle the dispute between the land owner and the contractor on the issue of purchase of land





Project Name	Location/Ward	Description	Allocation	Expenditure	Observation	Recommendation
Siakago stage toilet 	Nthawa	Construction of Toilet			<ul style="list-style-type: none"> ✓ Complete and operational ✓ 2 female, 2 male toilets and 1 urinal 	<ul style="list-style-type: none"> ✓ Signage should be installed to mark it as a county project
Kwa Njuguna -  Ndaigu Road	Nthawa				<ul style="list-style-type: none"> ✓ Complete and operational ✓ Wide enough 	<ul style="list-style-type: none"> ✓ Regular maintenance needed
Muthanu -  Kianamu Road	Nthawa	Construction of drift, installation of culverts and leveling			<ul style="list-style-type: none"> ✓ Complete and operational ✓ Well passable ✓ Culverts well installed ✓ Levelling well done ✓ Drift well installed with 3 culverts 	<ul style="list-style-type: none"> ✓ Maintenance of the land should be done regularly


MUMINJI WARD

Project Name	Location/Ward	Description	Allocation	Expenditure	Observation	Recommendation
 Kamangi Earth dam	Muminji	Construction of Earth dams			✓ Complete but small to hold the populated area ✓ Not well done	✓ Need for fencing ✓ Need for animal troughs
 Road	Muminji	Construction of feeder roads			✓ Complete and operational ✓ Opening and grading ✓ 3km long	✓ Requires culverts and drifts at some sections of the road
 Maceru Road	Muminji	Construction of feeder roads			✓ Opening and grading ✓ Culverts installed ✓ Complete and operational	✓ Some sections need to be graded afresh
 dam	Muminji	Construction of earth dams			✓ Spillway too large ✓ Complete and operational	✓ Water troughs needed ✓ Fencing needed ✓ Spillway need to be changed ✓ Needs expansion to hold more water
 dam	Muminji	Construction of earth dams			✓ Complete but small to hold the populated area ✓ Soil loose to hold water ✓ Not well done	✓ Need for fencing ✓ Need for animal troughs ✓ Re-location of the dam to a place where it

Project Name	Location/Ward	Description	Allocation	Expenditure	Observation	Recommendation
						can hold more water
Kathoge – Nguthi 	Muminji	Construction of feeder roads			✓ Formation, opening and grading done ✓ 5 km long	✓
Road						
Kivue – Kathoge 	Muminji	Construction of feeder roads			✓ Opening and grading complete	✓ Need for at least 4 culverts at various points of the road
Road						
Ciakarungu Drift  	Muminji	Construction of drifts		3428514.43	✓ Complete and operational ✓ Reflector beams not in good condition ✓ Has 5 culverts installed ✓ Wide enough	✓ The reflector beams should be reconstructed and labeled

Project Name	Location/Ward	Description	Allocation	Expenditure	Observation	Recommendation
 <p>Kandomba Drift</p>	Muminji	Construction of drifts			<ul style="list-style-type: none"> ✓ Complete and operational ✓ Has 2 culverts installed ✓ Wide enough 	<ul style="list-style-type: none"> ✓ Reflector beams needed
 <p>Kandomba Road</p>	Muminji	Construction of feeder roads			<ul style="list-style-type: none"> ✓ 3 km long ✓ Opening and grading 	<ul style="list-style-type: none"> ✓
 <p>Kivue – Getua Road</p>	Muminji	Construction of feeder roads			<ul style="list-style-type: none"> ✓ 3 km long ✓ Opening and grading 	<ul style="list-style-type: none"> ✓
 <p>Kirie Health Centre</p>	Muminji	Extension of the maternity wing	1,600,000		<ul style="list-style-type: none"> ✓ Ongoing project ✓ Extension at roofing ✓ Plastering and flooring not done ✓ Renovation of the other maternity room 	<ul style="list-style-type: none"> ✓ The extension should be completed soon ✓ Gutters needed ✓ Drainage system to be added ✓ Electricity connection needs to be done
 <p>kathanje dispensary</p>	Muminji	Continuation of an existing maternity unit	800,000	500,000	<ul style="list-style-type: none"> ✓ The facility is in the process of being upgraded to a health Centre. ✓ Water for life tanks installed. 	<ul style="list-style-type: none"> ✓ Follow up by department of Health on upgrading of the facility to health centre

Project Name	Location/Ward	Description	Allocation	Expenditure	Observation	Recommendation
					✓ Maternity wing completed and operational	
Nguthi  Rwangori Road	Muminji	Opening of the feeder roads			✓ Dozing, grading and murraming done	✓
Ngiiri Drift – Ngiiri Primary Road 	Muminji	Improving of the road			✓ Drift complete, dozing and grading done ✓ Well passable ✓ Wide enough	✓
Ngiiri Market  Floodlight	Muminji				✓ Floodlight already installed ✓ Well heighted	✓
Thura Drift 	Muminji		4,691,980	3,800,000	✓ Drift Constructed and well maintained	✓

Project Name	Location/Ward	Description	Allocation	Expenditure	Observation	Recommendation
Kirithiga Foot  Bridge	Muminji	Construction of Kirithiga Footbridge across Thura River		2,502,465	✓ Bridge constructed and in use	✓

CHAPTER FIVE: CHALLENGES AND RECOMMENDATIONS

5.1 Challenges

1. There has been unfavorable performance in local revenue collection of the annual target which 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 which stands at 39.5 per cent of annual budget allocation. Notably, recurrent expenditure absorption stands at 93.3 per cent which shows a huge disparity with that of development expenditure. 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. Development projects such as health facilities and slaughter houses have not been operationalized due to lack of basic equipment
7. Departments have poor documentation practices that are in place and lack basic information about projects being implemented.
8. A number of ECDE centres across the county are in poor condition
9. 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.
10. 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. Development projects that have been completed should be operationalized
7. 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
8. There is need to improve the condition of existing ECDE facilities while providing basic amenities such as toilets
9. All implementing departments should maintain a project file for each project being implemented within the county.
10. 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.

11. The County should put in place a monitoring and evaluation (M&E) framework to ascertain project performance and timely implementation of projects.