



**COUNTY GOVERNMENT OF KWALE
COUNTY TREASURY**

**COUNTY BUDGET REVIEW AND OUTLOOK
PAPER, 2024**

October 2024

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FOREWORD

The 2024 County Budget Review and Outlook Paper (C-BROP) has been prepared in accordance with the requirements of section 118 of the Public Finance Management Act 2012. This policy document reviews the county government's fiscal performance for the financial year FY2023/24, assessing adherence to the principles of fiscal responsibility and the financial objectives contained in the Public Finance Management Act (PFMA) 2012. It also gives updates on the macroeconomic environment and fiscal projections for FY2025/26, including revenue and expenditure forecasts as well as provisional sector expenditure limits.

This 2024 C-BROP is prepared amidst ongoing global uncertainties, marked by high but decreasing inflation pressures, sluggish global growth expectations, increased geopolitical tensions, particularly concerning the conflict in Ukraine and recently in the middle east, worries about financial stability in advanced economies, and heightened food insecurity due to climate-related changes. These challenges have caused negative effects to macro-economic environment in the domestic economy. The effects are manifested in high costs of essential household items, such as fuel and food, and a depreciation of the Kenyan Shilling, thus increasing the pressure on the cost of servicing the public debt.

The National Government has initiated policy measures to counter these adverse shocks and has begun structural reforms under the Bottom Up Economic Transformation Agenda (BETA), as outlined in the Fourth Medium Term Plan. BETA aims to reduce the cost of living, eliminate hunger, create job opportunities, expand the tax base, and improve foreign exchange reserves and promote inclusive growth through a value chain approach. To achieve these goals, particular attention will be given to five key pillars with significant potential to drive and sustain economic recovery and enhance household welfare. These include:-Universal Health Care: Agricultural Transformation and Inclusive Growth; Micro, Small and Medium Enterprise (MSME) Economy; Housing and Settlement; and the Digital Superhighway and Creative Industry. The growth outlook for 2025 will be bolstered by the ongoing BETA interventions.

To complement the efforts of the National Government under the BETA initiatives, the County Integrated Development Plan 2023-2027 has been aligned to the achievement of the national development priorities. The County Government has;-(i) invested heavily in Health to guarantee

the achievement of universal health coverage;(ii) empowered farmers through the provision of farm inputs including provision of fertilizers, certified seeds and seedlings and upscaling of micro irrigation to minimize the over-reliance on rain fed agriculture;(iii) initiated a youth and women empowerment programme through mobilization of women and youth into groups to form companies to secure county government tenders for supplies of goods and services and also works;(iv) fast tracking industrial growth through the construction of the Aggregated Industrial Parks in Mwananyamala, Dzombo ward Lungalunga sub county and the completion of fruit processing plant in Shimba hills Kubo South and (v) strengthened governance in public finance management so that wastage of resources is curtailed and allocative efficiency is guaranteed to ensure priority programmes are adequately funded.

During the period under review, the county fiscal performance was satisfactory amidst the various challenges faced in budget implementation. On the revenue side, the county government received a total of **Kshs 11.6 billion** against the target of **Kshs 14 billion** implying **81 percent** performance. This is a slight decline of about 4 percent in performance from the previous financial year 2022/2023 where performance was **85 percent**. The actual revenue received was Ksh.10.1 billion against the target of Ksh 11 billion. The main reason for the decline in performance was due to the irregular release of funds from the National Government and non-receipt of most of the additional allocations, chief among them the unconditional grant on mining royalties amounting to **Kshs 1.16 billion**. These funds had been budgeted to finance key development projects in the FY 2023/2024. Performance of own source revenue improved from Kshs 392,952,872 collected in FY 2022/2023 to **Kshs 427,380,000** in FY 2023/2024 thus an increment of about 8.8 percent.

Under the expenditure front, the County Government spent **Kshs 10.2 billion** against the total budget of **Kshs 14.3 billion** implying **71.4 percent absorption**. This is a decline from the 81 percent absorption achieved in the previous financial year 2022/2023. The reason for the decline was due to the late disbursement of funds and non-release of grants including the mining royalties which had been budgeted to undertake most of the development projects.

Going forward, the County Government will implement a fiscal policy strategy to strengthen revenue collection through enforcement on the major revenue streams and enhancing automation for efficient tax administration. Challenges to achieve the targeted revenues are anticipated due to

the operationalization of the Facility Fund Improvement (FIF) programme in the health facilities. Revenues from Health Services have been one of the county government “cash cow” income. On the expenditure side, the County Government will strengthen governance in public finance management by curtailing the growth of recurrent expenditures and save resources to channel them to our development priorities. More specifically, the county government’s priority and transformative projects will be funded adequately to guarantee their completion for rapid socio economic transformation.

This 2024 CBROP provides a basis for the revision of the medium term expenditure framework budget for financial year 2024/2025. The County Government completed the financial year 2023/2024 with huge pending bills and commitments which must be brought forward in the FY 2024/2025 budget. This will enable service providers to be paid and align the scarce resources to the County Government’s priorities. The FY 2024/2025 budget will be implemented under condition of uncertainties following disagreements on the Division of Revenue Bill and the enactment of the County Allocation of Revenue Bill. Disbursement of funds to counties is likely to be affected causing liquidity strain. The County Government will monitor these risks and institute mitigation measures to counter them.



Hon. Bakari Sebe

Executive Committee Member for Executive Services, Finance & Economic Planning

ACKNOWLEDGEMENT

The preparation of the 2024 County Budget Review and Outlook Paper (CBROP) has been through the collaborative effort of a number of players. We would like to extend our heartfelt gratitude to all those who contributed to the successful production of this paper. First and foremost, we thank the County Executive Committee for their unwavering support and guidance throughout the budgeting process.

We are particularly grateful to the department of Executive Services, Finance and Economic Planning for their expertise and diligent work in compiling the financial data and analysis presented in this paper. The information given is detailed and accurately presented. This has enhanced the credibility and soundness of this document. Special thanks also go to the various stakeholders, including community leaders, civil society organizations, and local businesses, who provided valuable insights and feedback during the consultations. The engagement has enriched the review process and ensured that our budget reflects the needs and aspirations of the people of Kwale County.

We also acknowledge the contributions of our technical team led by Mr. Athuman Mwatunza, the Director Budget and Economic Planning, whose hard work and dedication made the preparation of this document possible. The team is committed to ensuring excellence in preparation of fiscal policy documents. The collective effort of the team is much appreciated. Finally, for those whom I might not have mentioned your invaluable inputs are also appreciated.



CPA Alex Onduko Thomas,

Chief Officer Finance, Executive Services and Economic Planning

ABBREVIATIONS AND ACRONYMS

ASDSP	Agricultural Sector Development Support Programme
BETA	Bottom – Up Economic Transformation Agenda
BER	Budget Execution Rate
BRIICS	Brazil Russia India China and South Africa
CADP	County Annual Development Plan
CARA	County Allocation of Revenue Act
CARB	County Allocation of Revenue Bill
CBK	Central Bank of Kenya
CBR	Central Bank Rate
CBROP	County Budget Review and Outlook Paper
CRF	County Revenue Fund
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
COVID-19	Coronavirus disease of 2019
DANIDA	Danish International Development Agency
DoRA	Division of Revenue Act
DoRB	Division of Revenue Bill
EAC	East African Community
EMDEs	Emerging Market and Developing Economies
EU	European Union
EPZ	Export Processing Zone
FLLOCA	Financing Locally Led Climate Action
FY	Financial Year

GBPS	Gigabits Per Second
GCP	Gross County Product
GDP	Gross Domestic Product
GVA	Gross Value Added
HR	Human Resources
ICT	Information Communication Technology
IMF	International Monetary Fund
KBRR	Kenya Banks Reference Rate
KNBS	Kenya National Bureau of Statistics
KUSP	Kenya Urban Support Programme
MPC	Monetary Policy Committee
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
M3	Money Supply
NAVCDP	National Value Chain Development Project
NDA	Net Domestic Assets
NFA	Net Foreign Assets
OSR	Own Source Revenue
O&M	Operations and Maintenance
PFMA	Public Finance Management Act
PFMR	Public Finance Management Regulations
PWDs	Persons with Disabilities
SGR	Standard Gauge Railway

SMSs	Short Messaging Services
UDG	Urban Development Grant
UIG	Urban Institutional Grant
VAT	Value Added Tax
WEO	World Economic Outlook
WSDP	Water and Sanitation Development Project

LEGAL BASIS FOR THE PREPARATION OF THE COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Section 118 of the Public Finance Management Act, 2012 states that:-

1. The County Treasury shall prepare and submit to the County Executive Committee for approval, by 30th September in each financial year, a County Budget Review and Outlook Paper which shall include:-
 - a) Actual fiscal performance in the previous financial year compared to budget appropriation for that year;
 - b) Updated economic and financial forecasts with sufficient information to show changes from the forecasts in the most recent County Fiscal Strategy Paper
 - c) Information on how actual financial performance for the previous financial year may have affected compliance with fiscal financial responsibility principles or the financial objectives in the latest County Fiscal Strategy Paper;
 - d) The reasons for any deviation from the financial objectives together with proposals to address the deviation and the time estimated to do so.
2. County Executive Committee shall consider the County Budget Review and Outlook Paper with a view to approving it with or without amendments, not later than fourteen days after its submission.
3. Not later than seven days after the County Budget Review and Outlook Paper has been approved by the Executive Committee, the County Treasury shall:-
 - a) arrange for the Paper to be laid before the County Assembly
 - b) as soon as practicable after having done so, publish and publicize the Paper

EXECUTIVE SUMMARY

The 2024 C – BROP has been prepared in line with the requirements of Section 118 of the PFM Act, 2012. This policy document reviews the county government's financial performance for FY2023/24, assessing adherence to fiscal responsibility principles and the financial goals outlined in the PFM Act 2012. It also provides updates on the macroeconomic context and projections for FY2025/2026, including provisional sector ceilings.

This report is prepared against a backdrop of ongoing global uncertainties, marked by elevated but declining inflationary pressures, a sluggish global growth outlook, intensified geopolitical tensions, especially regarding the conflict in Ukraine and recently in the middle east, worries about financial sector stability in developed economies, and rising food insecurity due to climate-related disruptions. Nevertheless, Kenya's real Gross Domestic Product (GDP) expanded by 5.6 per cent in 2023 compared to a revised growth of 4.9 per cent in 2022. The positive growth was notable across most sectors of the economy. The Agriculture, Forestry and Fishing sector grew by 6.5 per cent in 2023, marking a recovery from the 1.5 per cent contraction recorded in 2022. This recovery was mostly attributed to favorable weather conditions that prevailed through most of the year.

For the FY2023/24 budget, total actual revenues from all sources amounted to **Kshs 11,619,777,017**, compared to a target of **Kshs. 14,259,668,763**, achieving approximately **81.50** percent of the expected revenues. The equitable share of revenues totaled **Kshs.7, 897,375,394**.

Revenue generated from county sources was **Kshs 427,380,000** against a target of **Ksh600 million**, reflecting a performance rate of **71.23** percent. This marked an improvement from the previous financial year 2022/23, where **Ksh393 million** was collected against a target of **Ksh454.28 million**, resulting in 86.6 percent performance rate. Conditional grants received were **Ksh1.197 billion** against a budgeted amount of **Ksh2.977 billion**. The grant on Mining Royalties amounting to Ksh 1.16 Billion which was unconditional was not received.

On the expenditure side, **Ksh10.18 billion** was utilized, indicating an absorption capacity of **71.0** percent of the total approved budget of **Ksh14.26 billion**. This represents a backdrop compared to the previous financial year FY2022/23, where the absorption rate was 81 percent. The County Government achieved absorption rates of **88 percent** for recurrent expenditures and **50** percent for

development expenditures. The decline in the absorption rate for development spending was due to delays in the disbursement of funds from the National treasury and the non-release of the mining royalties of Ksh 1.16Billion which had been earmarked to undertake development projects. The priority development projects which were dependent of the mining royalties could not be undertake. As a result the County Government has prepared a supplementary budget in the FY 2024/2025 to adequately fund the development priorities.

Summary of Financial Performance Review

Revenue performance

Table 1: Revenue Performance Analysis

Revenue source	Target amount (Kshs.)	Actual amount realized (Kshs.)	Variance (Kshs.)	Remarks*
Equitable Share	8,584,103,693	7,897,375,394	686,728,299	Performance below target
Conditional Grants-GoK	1,608,229,138	1,176,670,217	431,558,921	Grants suspended
Conditional Grants-Devpt Partners	42,711,863	1,111,669	41,600,194	Partially funded
Own Source Revenues	600,000,000	426,894,812	173,105,188	Performance below target
TOTAL	10,835,044,694	9,502,052,092	1,332,992,602	

Source: Kwale County Treasury

Table 2: Expenditure Analysis

Department (A)	Approved Budget (Kshs.) - B	Actual Expenditure (Kshs.) - C	Absorption rate (%) = (C/B) *100
3061 Finance & Economic Planning	1,369,914,162	1,290,189,714	94.2
3062 Agriculture, Livestock and Fisheries	963,842,815	405,539,194	42.1
3063 Environment, Natural Resources and Urban Development	532,939,118	166,375,290	31.2
3064 Health	3,324,234,532	2,921,414,535	87.9
3065 County Assembly	1,091,212,566	900,935,286	82.6
3066 Trade, Enterprise Development and Cooperatives	347,768,096	212,468,822	61.1
3067 Social Services and Talent Management	372,790,521	225,074,675	60.4
3068 Executive Services	189,242,924	153,053,996	80.9
3069 Education	1,789,055,557	1,393,706,250	77.9
3070 Water Services	1,844,842,085	1,240,838,280	67.3
3071 Roads	1,013,041,481	448,345,126	44.3
3072 Tourism & ICT	171,636,516	78,315,252	45.6

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Department (A)	Approved Budget (Kshs.) - B	Actual Expenditure (Kshs.) - C	Absorption rate (%) =(C/B) *100
3073 County Public Service Board	75,581,290	56,732,087	75.1
3074 Public Service and Administration	445,969,456	307,106,655	68.9
3075 Kwale Municipality	116,131,653	78,752,741	67.8
3076 Diani Municipality	107,206,237	63,431,162	59.2
3077 Office of the County Attorney	70,163,600	46,333,781	66.0
3078 Lunga Lunga Municipality	54,500,000	14,627,771	26.8
3079 Kinango Municipality	50,000,000	23,965,705	47.9
3080 Preventive and Promotive Health Services	329,596,154	108,693,719	33.0
Total	14,259,668,763	10,135,900,041	71.1

Pending bills

A summary of pending bills per department accumulated within the plan period is provided in the table below:-

Table 3: Pending Bills by Vote

DEPARTMENT	RECURRENT	DEVELOPMENT	TOTAL
3061 Finance & Economic Planning	185,634,689	5,157,019	190,791,707
3062 Agriculture, Livestock and Fisheries	18,396,598	166,122,940	184,519,538
3063 Environment, Natural Resources and Urban Development	17,538,181	398,706,053	416,244,234
3064 Health	214,176,378	190,257,221	404,433,599
3065 County Assembly	114,392,700	186,873,297	301,265,997
3066 Trade, Enterprise Development and Cooperatives	13,524,533	141,510,671	155,035,204
3067 Social Services and Talent Management	29,070,695	112,713,166	141,783,861
3068 Executive Services	15,265,037	-	15,265,037
3069 Education	44,779,332	265,045,141	309,824,473
3070 Water Services	12,386,705	585,616,211	598,002,916
3071 Roads	25,315,015	378,197,723	403,512,738
3072 Tourism & ICT	45,250,647	40,250,844	85,501,491

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DEPARTMENT	RECURRENT	DEVELOPMENT	TOTAL
3073 County Public Service Board	10,154,694	-	10,154,694
3074 Public Service and Administration	13,668,818	8,953,031	22,621,849
3075 Kwale Municipality	7,580,960	103,114,222	110,695,182
3076 Diani Municipality	5,407,680	29,781,066	35,188,746
3077 Office of the County Attorney	137,864,310	-	137,864,310
3078 Lunga Lunga Municipality	627,634	37,031,202	37,658,836
3079 Kinango Municipality	1,132,905	23,223,102	24,356,007
3080 Preventive and Promotive Health Services	1,000,000	121,250,734	122,250,734
TOTAL	913,167,511	2,793,803,643	3,706,971,153
Source: <i>Kwale County Treasury</i>			

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CHAPTER ONE: INTRODUCTION

1.0 Overview

1. The County Budget Review and Outlook Paper (CBROP) 2024 is the third to be developed under the new administration and is formulated pursuant to the provisions of the PFM 2012 and PFM (County Governments) Regulations 2015. This 2024 CBROP provides an assessment of the County fiscal performance for the fiscal year 2023/2024, possible deviations in revenue and expenditure and their implications for the MTEF period 2024/2025- 2026/2027. Information provided in this paper will strengthen public finance governance and assist citizens in understanding Kwale county public finances and their impact to their lives.

1.1 Objective of the 2024 County Budget Review and Outlook Paper

2. The CBROP 2024 aims to provide an assessment of the County's financial performance for the FY 2023/2024, as well as an analysis of how such results affect the County's financial objectives as outlined in the County Fiscal Strategy Paper (CFSP) 2024 and the County fiscal responsibility principles as espoused in the PFM Act 2012. This information, coupled with the updated economic outlook, serves as the basis for revising the FY 2024/2025 approved budget, as well as other fiscal information necessary to guide subsequent budget and the medium-term spending plan.

3. This CBROP 2024 has provided provisional sector expenditure ceilings for MTEF budget FY 2025/2026. The sector ceilings have been prepared on the basis of the medium-term macro-fiscal forecasts and estimated resource envelop shown in Section IV of this document. The CFSP 2025 will give more details about the fiscal framework, budget performance, medium-term projections, priorities, and sector ceilings. The sector ceilings will be firmed up once approved by the County Assembly in the CFSP 2025. The county government in developing the provisional sector ceilings has taken into consideration the crucial objective of adequately fund development priorities in the next MTEF period to foster rapid socio- economic transformation.

4. The CBROP 2024 further aims to entrench linkages between policy, planning and budgeting. The CBROP will provide insights into the mid- term review of the 3rd Generation County Integrated Development Plan (CIDP) 2023- 2027 and assist in evidence based decision making when finalizing the County Annual Development Plan (CADP) FY 2025/2026 and the CFSP 2025. The CBROP 2024 will further provide the preliminary linkage between national development planning policy under the Medium Term Plan (MTP) IV which is implementing the,

the Bottom Up Transformation Agenda (BETA) initiatives and the County Integrated Development Plan through the annual budget process. Performance Management can also use the findings in this CBROP 2024 to make better assessment and review and influence future decision making.

5. This CBROP 2024 has also incorporated information on fiscal performance of the recently established municipalities; Diani, Kwale, Lungalunga and Kinango. These are key county agencies which need proper planning and budgeting for results and aligning them to the county socio economic transformation agenda .This CBROP 2024 emphasizes increased funding to the municipalities to enhance infrastructural growth in roads, water and environmental management specifically waste management.

6. The CBROP 2024 further takes into consideration the observed recent economic developments and changes in the financial and economic environment with possible implications to the County fiscal outlook. The rejection of the National Government Finance Bill 2024 will impact on the generally cash liquidity and the transfers to county governments. Further the suspension of the Kwale County Finance Act 2024 will affect revenue collection and the anticipated increase in own source revenue through the revenue raising measures articulated in the bill. The County Government will monitor the situation and institute mitigation measures to counter the risks.

7. The CBROP 2024 has been categorized into four main sections: Section I introduces the paper, Section II reviews the fiscal performance in FY 2021/2022 fiscal performance, and compliance with the fiscal responsibility principles; the recent economic developments and fiscal outlook are illustrated in Section III ; Section IV gives detailed resource allocation framework with projected sector budget ceilings and Section V concludes the paper and gives the next steps.

CHAPTER TWO: REVIEW OF COUNTY FISCAL PERFORMANCE FY2023/2024

2.0 Overview

8. This section provides details of the county's fiscal performance for the period ending 30th June 2024. Further, it describes the county revenue and expenditure performance with regard to the financial year 2023 – 2024 budget execution.

9. The approved revised supplementary budget for the County Government of Kwale for the financial period 2023/2024 was Kshs. 14,259,668,763. Recurrent budget amounted to Kshs. 8,131,343,268 (57%) while Kshs. 6,128,325,495 (43%) was for development activities. Under the recurrent expenditure, personnel emoluments accounted for 28.03 percent of the total budget while operations and maintenance was 29 percent.

11. The budget execution for the FY2023/2024 period was quite satisfactory, though hampered by revenue shortfalls occasioned by delays in the disbursement of funds from the National Exchequer and underperformance in Own Source Revenue (OSR). Despite these challenges, however, the County Government received Kshs 11.6 Billion, out of which Kshs 7.9 Billion was equitable share, Kshs 2.1 Billion were balances brought forward from the previous financial period and Kshs 1.2 Billion from conditional grants and loans. The County Government, during this period collected Kshs 427.4 Million from own sources, representing an increment of 8.75 percent compared to Kshs 393 Million collected in the previous financial period 2022/2023.

12. The total expenditure for the period under review amounted to Kshs 10.2 Billion against a budget of Kshs 14.3 Billion. This represents an absorption capacity of 71.42 percent. Recurrent expenditure amounted to Kshs 7.12 Billion against a budget of Kshs 8.13 Billion implying an absorption rate of 87.6 percent. The below target expenditure on recurrent category is mainly attributed to below target expenditure under operations and maintenance.

13. Development expenditure in the same period amounted to Kshs 3.06 Billion against a budget of Kshs 6.13 Billion. This implies an absorption capacity of 49.95 percent. The below target

expenditure on development activities was on account of below target disbursements towards development projects as a result of the reasons highlighted in 8 above.

2.1 Revenue Performance

14. Global economic growth was projected at 3.2 percent in 2024 and 3.3 percent in 2025 from 3.3 percent in 2023. The outlook reflects economic recovery in China, Euro area, and UK, despite a slowdown in activity in the USA and Japan. On the domestic scene, the Kenyan economy is currently unwinding from the effects of negative and persistent global and domestic shocks that had pushed the economy to its lowest activity level. Kenya's economic performance is projected to remain stable over the medium term. Growth is expected to moderate to 5.2 percent in 2024 and 5.4 percent in 2025 from 5.6 percent in 2023.

15. During the review period, total actual revenue amounted to Kshs 11,619,777,017, out of which Kshs.7,897,375,394 came from total equitable share disbursements, Kshs 1,196,690,337 from conditional grants and loans and Kshs 2,098,331,286 being balances brought forward from the previous financial year 2022/2023. The county raised Kshs 427,380,000 from its own sources during the same period.

16. The total transfers from the Exchequer amounting to Kshs 9.09 Billion including equitable share and conditional grants and loans accounted for 78.25 percent of the total funds received and 63.74 percent of the total targeted revenues in the financial period 2023/2024. This represents a decline from 89.60 percent of the total actual revenues received in 2022/2023.

17. Compared to the revenue performance in the previous financial year 2022/2023, there is a decline in the amount of equitable share received. In financial year 2022/2023, the County received Kshs 8,265,585,516 as equitable share of revenue which declined to Kshs 7,897,375,394 in FY2023/2024 implying a decline of about 4.45 percent. Conditional grants performance showed a significant increase from Kshs 819,028,729 received in FY2022/2023 to Kshs 1,196,690,337. In FY2022/2023, a 43 percent of the anticipated amount of conditional grants and loans were received while in FY2023/2024 the county received only 40 percent against a target of Kshs 2,977,233,783. Performance of the own source revenue collection improved from Kshs. 392,952,872 collected in FY2022/2023 to Kshs 427,380,000 in FY2023/2024 implying an increment of about 8.76 percent.

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Table 4: Revenue Performance for FY2023/2024

Source	Annual CARA, 2023 Allocation-Kshs.	Actual Funds received-Kshs.	Variance	Actual Receipts as a % of CARA Allocation
Equitable Share of Revenue	8,584,103,693	7,897,375,394	-	92
County Own Source Revenue(Target)	600,000,000	427,380,000	61,323,249	71
Sub-Total	9,184,103,693	8,324,755,394	61,323,249	91
Conditional Allocations from National Government				
Provision of Fertilizer Subsidy Programme	90,011,220	-	90,011,220	-
Allocation for Mining Royalties	1,166,507,886	-	1,166,507,886	-
Sub-Total	1,256,519,106	-	1,256,519,106	-
Conditional Allocation from Development Partners Loans & Grants				
DANIDA Grant to Supplement Financing of County Health facilities	14,206,500	14,206,500	-	100
World Bank Grant for Universal Health Care Project	22,171,888	-	22,171,888	-
World Bank Loan for National Agricultural and Rural Inclusive Growth Project	38,900,000	4,261,826	34,638,174	11
National Agricultural Value Chain Development Project NAVCDP)	252,807,271	199,781,175	53,026,096	79
De risking and Value Enhancement (DRIVE)	63,341,980	-	63,341,980	-
Kenya Marine Fisheries and Socio Economic Development (KEMFSED)	100,730,260	107,043,100.00	(6,312,840)	106
Agricultural Sector Development Support Programme-ASDSP	31,711,863	1,111,669	30,600,194	4
Kenya Informal Settlement Improvement Project KISIP II	112,211,667	112,211,667	-	100
World Bank Loan for Kenya Urban Support Program	33,395,288	-	33,395,288	-
Urban Institutional Grant (UIG)	11,426,233	-	11,426,233	-
Financing Locally-Led Climate Action (FLLoCA)	11,000,000	11,000,000	-	100
County Climate Change Resilient Investment (CCCRI)	117,811,727	117,811,728	(1)	100
EU-IDEAS Tranche III	11,000,000	-	11,000,000	-
Water and Sanitation Development Project WSDP	900,000,000	629,262,672	270,737,328	70
Sub-Total	1,720,714,677	1,196,690,337	524,024,340	70
Total Grants	2,977,233,783	1,196,690,337	1,780,543,446	40
Income Brought Forward	2,098,331,286	2,098,331,286	-	100
Sub-Total	2,098,331,286	2,098,331,286	-	100
Grand Total	14,259,668,762	11,619,777,017	2,639,891,745	81

Source: Kwale county Treasury

Table 5: Comparison of Revenue Performance in FY2022/2023 and FY 2023/2024

Source	Annual CARA, 2022 Allocation-Kshs.	Actual Funds received-Kshs.	Actual Receipts as a % of CARA Allocation	Annual CARA, 2023 Allocation-Kshs.	Actual Funds received-Kshs.	Actual Receipts as a % of CARA Allocation
Equitable Share of Revenue	8,265,585,516	8,265,585,516	100	8,584,103,693	7,897,375,394	92
County Own Source Revenue(Target)	454,276,121	392,952,872	87	600,000,000	427,380,000	71
Sub-Total	8,719,861,637	8,658,538,388	99	9,184,103,693	8,324,755,394	91
Conditional Allocations from National Government						
Compensation for User Fees Forgone	14,814,598	-	-	-	-	-
Road Maintenance Levy	257,663,634	-	-	-	-	-
Leasing of Medical Equipment	110,638,298	-	-	-	-	-
Provision of Fertilizer Subsidy Programme	-	-	-	90,011,220	-	-
Allocation for Mining Royalties	-	-	-	1,166,507,886	-	-
Sub-Total	383,116,530	-	-	1,256,519,106	-	-
Conditional Allocation from Development Partners Loans & Grants						
World Bank Grant on Kenya Devolution Support Programme	193,944,526	-	-	-	-	-
DANIDA Grant to Supplement Financing of County Health facilities	58,772,074	15,203,746	26	14,206,500	14,206,500	100
World Bank Grant for Universal Health Care Project	22,171,888	-	-	22,171,888	-	-
World Bank Loan for National Agricultural and Rural Inclusive Growth Project	449,940,588	151,179,199	34	38,900,000	4,261,826	11
National Agricultural Value Chain Development Project (NAVCDP)	70,000,000	67,192,729	96	252,807,271	199,781,175	79
De risking and Value Enhancement (DRIVE)	-	-	-	63,341,980	-	-
Kenya Marine Fisheries and Socio Economic Development (KEMFSED)	-	-	-	100,730,260	107,043,100	106
Agricultural Sector Development Support Programme-ASDSP	46,388,803	5,505,017	12	31,711,863	1,111,669	4
Kenya Informal Settlement Improvement Project KISIP II	50,000,000	-	-	112,211,667	112,211,667	100
Urban development Grant(UDG)	33,395,288	2,339,914	7	33,395,288	-	-
Urban Institutional Grant (UIG)	11,426,233	-	-	11,426,233	-	-

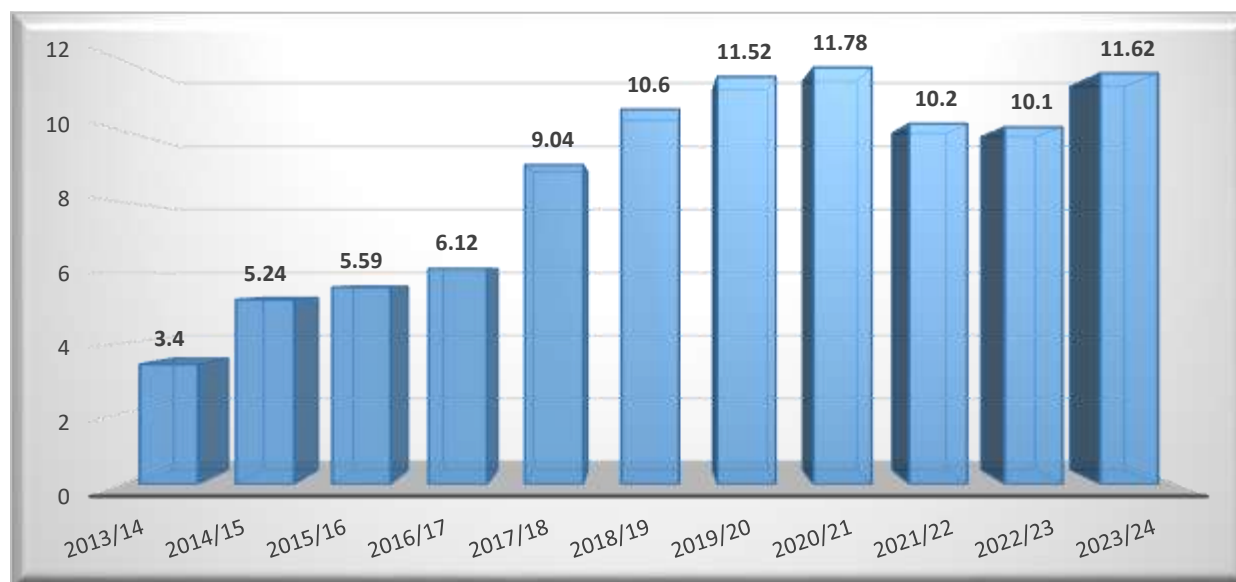
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Source	Annual CARA, 2022 Allocation-Kshs.	Actual Funds received-Kshs.	Actual Receipts as a % of CARA Allocation	Annual CARA, 2023 Allocation-Kshs.	Actual Funds received-Kshs.	Actual Receipts as a % of CARA Allocation
Financing Locally-Led Climate Action (FLLoCA)	22,000,000	22,000,000	100	11,000,000	11,000,000	100
County Climate Change Resilient Investment (CCCRI)	-	-	-	117,811,727	117,811,727	100
EU-IDEAS Tranche III	14,726,052	10,187,986	69	11,000,000	-	-
COVID - 19 Grant	3,778,038	-	-	-	-	-
Water and Sanitation Development Project WSDP	550,000,000	545,420,138	99	900,000,000	629,262,672	70
Sub-Total	1,526,543,490	819,028,729	54	1,720,714,677	1,196,690,336	70
Total Grants	1,909,660,020	819,028,729	43	2,977,233,783	1,196,690,336	40
Income Brought Forward	1,299,888,249	661,246,842	-	2,098,331,286	2,098,331,286	100
Sub-Total	1,299,888,249	661,246,842	-	2,098,331,286	2,098,331,286	100
Grand Total	11,929,409,906	10,138,813,959	84.8	14,259,668,762	11,619,777,016	81

Source: Kwale County Treasury

18. Figure 1 below represents trends in the actual funds received from 2013/2014 to 2023/2024. It shows a steady increase in revenue from Kshs 3.4 Billion in 2013/2014 to about Kshs 11.6 Billion in 2023/2024. The highest amount of funds were received in FY2020/2021 of about Kshs 11.78 Billion.

Figure 1: Trend in Actual Total Revenue from FY2013/14 to FY2023/2024



Source: Kwale County Treasury

2.1.1 Details on Performance of Revenue by Category

2.1.1.1 Performance of Equitable Share

19. The County recorded a decline in the actual transfers from the National Government allocation of the equitable share. During the 2023/2024 financial period under review **Kshs. 7,897,375,394** was received compared to **Kshs. 8,265,585,516** received in the previous period FY2022/2023 representing a 4.45 percent decline. Further, delays in the disbursement of funds from the exchequer continue to be the main challenge in the budget execution. For instance, in this period, a total of Kshs 2.92 Billion was disbursed in the fourth quarter of the period under review. This explains the increasing amount of pending bills recorded by the county government.

Table 6: Schedule of Equitable Share Disbursement FY2023/24

Period	Amount Received	Date Received	Funds Transfer No.	Percent of Quarterly receipts to Approved Allocation
First Quarter	729,648,814	28-Jul-23	FT23209XFNYH	
	686,728,295	25-Sep-23	FT23268CRFG0	
	1,416,377,109			16.5
Second Quarter	729,648,814	15-Nov-23	FT233197FDP8	
	686,728,295	20-Dec-23	FT23354YBH38	
	1,416,377,109			16.5
Third Quarter	729,648,814	25-Jan-24	FT240258F1GS	
	686,728,295	20-Feb-24	FT2405194NHV	
	729,648,813	27-Mar-24	FT240870JPX9	
	2,146,025,922			25.0
Fourth Quarter	729,648,813	24-Apr-24	FT24115PNBDR	
	686,728,295	23-May-24	FT241449MT2Z	
	772,569,332	20-Jun-24	FT2417268PTD	
	729,648,814	26-Jun-24	FT241786PD4L	
	2,918,595,254			34.0
8,584,103,693	7,897,375,394			92.0

Source: Kwale County Treasury

20. From the information above, **16.5, 16.5, and 25.0 percent** of the funds from the exchequer was disbursed during the first quarter, the second, and the third quarter consecutively. The highest disbursement (34.0 percent) was recorded in the fourth quarter. This explains the slow pace in absorption capacities for development funds recorded in the same period.

2.1.1.2 Performance of Conditional Grants

21. According to the table below, the County Government received, from conditional grants and loans a total of **Kshs 1,196,690,337** against a target of Kshs 2,977,233,783 in the approved revised budget for FY2023/2024. This represented 40.0 percent of the total amount of conditional grants anticipated. This implies an improvement of 46.1 percent in the disbursement of conditional grants and loans compared to the previous period FY2022/2023.

Table 7: Grants Received for FY 2022/2023

Amount Received	Date Received	Activity	Period	Funds Transfer Number
34,246,211	21-Aug-23	KEMFSED	Quarter 1	
500,000	6-Oct-23	ASDSP	Quarter 2	FT23279VMYRS
33,383,100	13-Feb-24	KEMFSED	Quarter 3	
611,669	13-Mar-24	ASDSP		FT24073HDW0R
34,413,789	19-Mar-24	KEMFSED		
414,432,672	21-Mar-24	WSDP GRANT		FT24081MHVM6
30,000,000	27-Mar-24	KISIP GRANT		FT24087LVQH0
58,905,864	28-May-24	FLLOCA/CCCR	Quarter 4	FT24149BN075
4,261,826	30-May-24	NARIGP		FT24151GTWWG
195,079,224	30-May-24	NAVCDP		FT24151SY21Z
14,206,500	21-Jun-24	DANIDA		FT24173C2S3R
4,701,951	25-Jun-24	NAVCDP		FT24177PCM16
58,905,864	25-Jun-24	FLLOCA/CCCR		FT24177XMVWJ
82,211,667	26-Jun-24	KISIP II GRANT		FT24178W5C21
214,830,000	28-Jun-24	WSDP		FT24180DC0MP
11,000,000.00	5-Jul-24	FLLOCA		FT24187SXXQF
5,000,000.00	12-Jul-24	KEMFSED		
1,196,690,337				

Source: Kwale County Treasury

2.1.1.3 Performance of Own Source Revenue(OSR)

22. During the review period, the County Government of Kwale posted a total OSR collection of **Kshs 427,377,928** against an annual target of Kshs 600,000,000. This represents a **71.23 percent** performance in local revenue collection. This reflects a reduction in performance compared to a 86.5 percent collection posted in the previous financial period. The major revenue streams for the county during the financial year 2023/2024 were hospital fees, business permits, Land Rates, Cess fees and Advertising fees respectively.

Table 8: Summary of Own Source Revenue Collection

Revenue Stream	Approved Revised Target	Actual Funds Collected	Variance	Percentage Collection
Cess	30,909,700	31,589,841	680,141	102
Land Rate	65,000,000	48,093,410	-16,906,590	74
Single/Business Permits	68,495,500	71,435,872	2,940,372	104
Property Rent	7,141,000	5,019,733	-2,121,267	70
Parking Fees	20,227,800	19,262,700	-965,100	95
Market Fees	12,403,500	9,157,265	-3,246,235	74
Advertising	19,759,300	31,970,905	12,211,605	162
Hospital Fees	265,754,800	162,817,761	-102,937,039	61
Public Health Service Fees	8,461,800	7,134,070	-1,327,730	84
Physical Planning and Development	38,472,850	7,776,174	-30,696,676	20
Hire Of County Assets	960,000	1,000,000	40,000	104
Conservancy Administration	3,740,000	4,441,050	701,050	119
Administration Control Fees and Charges	51,041,750	11,176,550	-39,865,200	22
Other Fines, Penalties, And Forfeiture Fees	112,600	137,075	24,475	122
Miscellaneous Receipts	7,519,400	16,365,522	8,846,122	218
Total County Own Source Revenue	600,000,000	427,377,928	172,622,072	71

Source: Kwale County Treasury

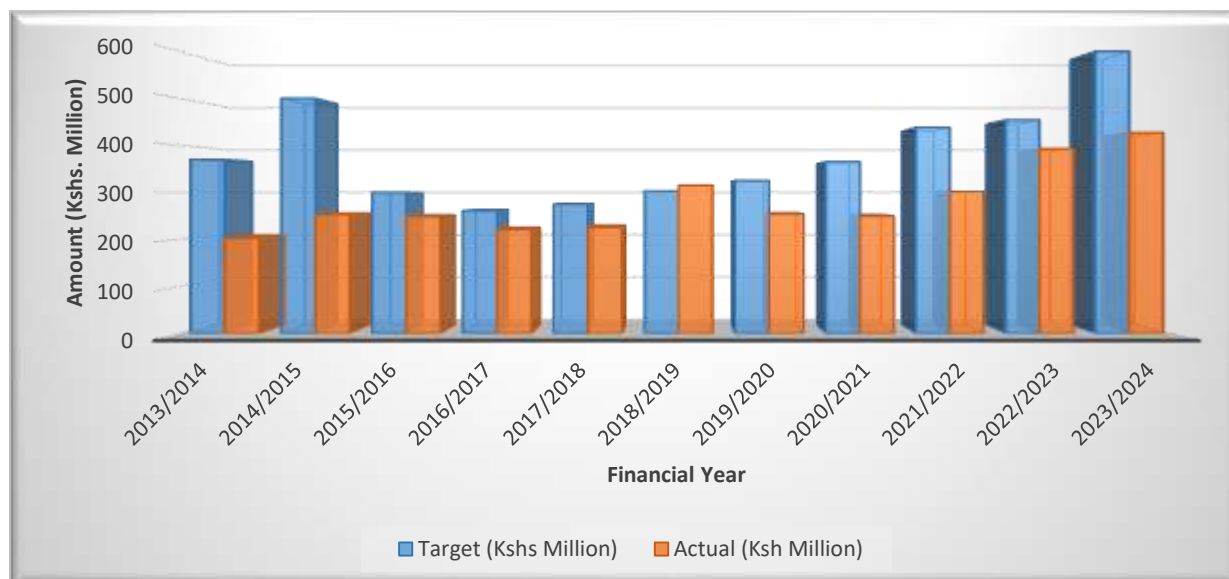
23. Historical trends of own source revenue collection shows remarkable improvement over the past financial years. This affirms the county's enormous potential in own source revenue collection. The county government ought to streamline the revenue raising measures to realize its full potential.

Table 9: Analysis of Own Source Revenue from FY 2013/2014- 2023/2024

Financial Year	Approved Revised Budget (Kshs Million)	Actual Receipt (Kshs Million)	Percentage Collected
2013/2014	370	203	54.86
2014/2015	500	253	50.60
2015/2016	300	249	83.00
2016/2017	261	221	84.67
2017/2018	275	226	82.18
2018/2019	303	315	103.96
2019/2020	325	254	78.15
2020/2021	365	250	68.49
2021/2022	438	302	68.95
2022/2023	454	393	86.56
2023/2024	600	427	71.17
TOTAL	4,191	3,093	73.80

Source: Kwale County Treasury

Figure 2: Kwale County historical trends in own source revenue collection



Source: Kwale County Treasury

2.2 Expenditure Performance and Analysis by Economic Classification

24. During the FY2023/2024 review period, total expenditure amounted to **Kshs. 10,183,806,876** against a revised target of Kshs.14, 259,668,763. This translates to an absorption rate of **71.42 percent** and an under performance of Kshs.4.1 Billion (29%).This under performance is on

account of irregular disbursement of funds from the national exchequer .The mining royalties amounting to **Kshs 1.16 billion** which had been budgeted to undertake most of the development was not received. This resulted in lower absorption rates especially in development expenditures by the various county government departments. Compared to FY FY2022/2023, the FY 2023/2024 performance shows a decline in the absorption rate. In FY 2022/2023 ,the county government posted an absorption rate of **81 percent** and an under performance of Kshs.2.2 Billion (19%).The total expenditure in FY 2022/2023 was **Kshs.9, 708,906,748** against a revised target of Kshs.11, 929,409,906.

25. Recurrent expenditure amounted to **Kshs. 7,122,716,219** (including payments of commitments from previous financial year) against a revised target of Kshs. 8, 131,343,268. This represents an **88 percent absorption** against the revised target. The underperformance of Kshs 1,008,627,049 (12.4 percent) can be partly accounted for by the shortfall recorded in the OSR collection during the same period. In the same period in FY 2022/2023, recurrent expenditure amounted to Kshs.6, 758,715,082 (including payments of commitments from previous financial year) against a revised target of Kshs.7, 061,200,490 implying a **funds utilization rate of 95.72 percent** out of the total budget allocation and an under performance of shs.302, 485,408 .This shows there was a decline in recurrent expenditure from an absorption rate of 95.7 percent in FY 2022/2023 to 88 percent in FY 2023/2024.

26. On the other hand, development expenditure during the same period stood at **49.95 percent** translating to **Kshs 3,061,090,657** against an approved target of Kshs. 6,128,325,495. The county had allocated 42.98 percent of the approved revised budget to development expenditure. Delayed disbursement from the national exchequer, **the non-disbursement of the mining royalties of Ksh 1.16 billion** and slow tendering processes account for the underperformance during this period. Development expenditure during the same period in FY 202/2023 recorded an absorption rate of 61 percent with Kshs.2, 950,191,667 being the total actual expenditure against the target of Kshs.4, 868,209,416. This shows a decline in development expenditure between FY 202/2023 and FY 2023/2024.

Table 10: Summary of Expenditure by Economic Classification for FY 2023/2024

Expenditure Classification	FY2023/2024		% Absorption	% Total Expenditure
	Approved Estimates	Revised Actual Expenditure		
Current Expenditure	8,131,343,268	7,122,716,219	88	70
Compensation to Employees	3,997,188,297	3,805,359,785	95	37
Use of Goods and Services	4,134,154,971	3,317,356,434	80	33
Capital Expenditure	6,128,325,495	3,061,090,657	50	30
Other Development	6,128,325,495	3,061,090,657	50	30
Total Expenditure	14,259,668,763	10,183,806,876	71	100

Source: Kwale County Treasury

27. The table below give a comparison of the expenditures by Economic Classification between FY 2022/23 and FY 2023/2024.

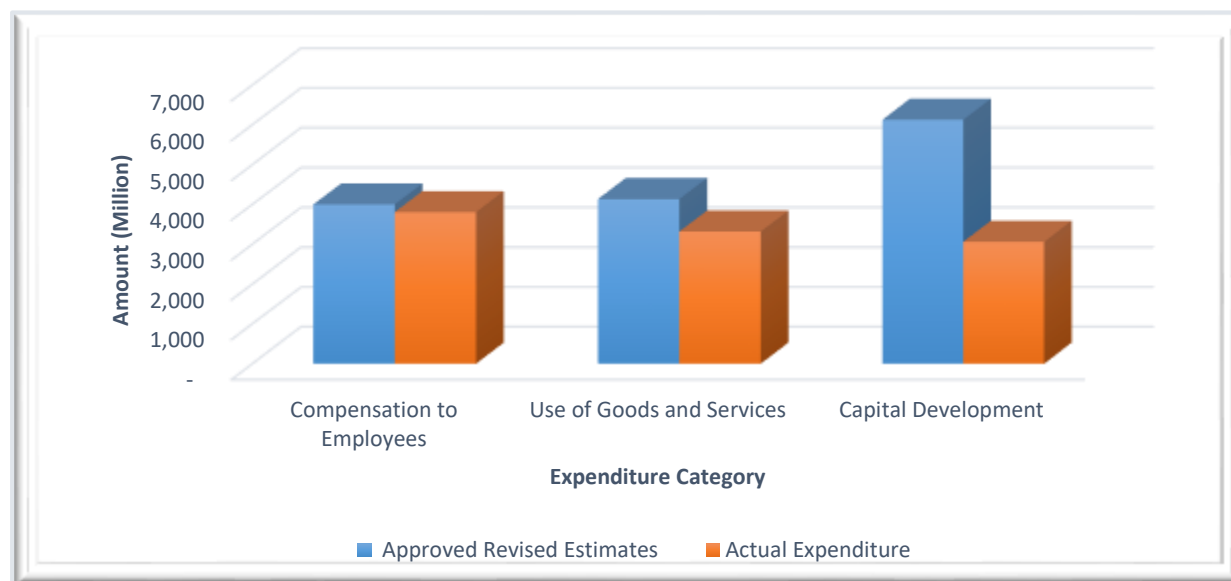
Table 11: Summary of Expenditure by Economic Classification between FY 2022/2023 and FY 2023/2024 (Amount in Kshs Billion)

Expenditure Classification	FY 2022/2023	FY 2023/2024	FY 2022/2023	FY 2023/2024	FY 2022/2023	FY 2023/2024
	Approved Estimates	Approved Estimates	Actual Expenditure	Actual Expenditure	% Absorption	% Absorption
Current Expenditure	7.1	8.1	6.8	7.1	96	88
Compensation to Employees	3.4	4.0	3.2	3.8	95	95
Use of Goods and Services	3.7	4.1	3.6	3.3	96	80
Capital Expenditure	4.9	6.1	2.9	3.1	61	50
Other Development	4.9	6.1	2.9	3.1	61	50
Total Expenditure	11.9	14.3	9.7	10.2	81	71

Source: Kwale County Treasury

28. The above information can be summarized using a graph as shown below.

Figure 3: Summary of Expenditure by Economic Classification



Source: Kwale County Treasury

2.2.1 Departmental Expenditure Performance

29. During the period under review, the department of Finance and Economic Planning poeted the highest absorption rate at **95 percent**, followed by the department of Curative Health Services and the County Executive Services at **86 percent** and **81 percent** respectively. Departments that recorded the lowest absorption capacities were the Lunga Lunga Municipality, Preventive and Promotive Health Services, and Roads and Public Works at **27 percent**, **33 percent**, **44 percent** and **46 percent** respectively.

30. However, in absolute terms, the department of Curative and Rehabilitative Health Services recorded the highest expenditures at **28.1 percent** followed by the department of Education and Finance and Economic Planning at **13.7 percent** and **12.7 percent** respectively. Lowest expenditures were recorded by Lunga Lunga Municipality, Kinango Municipality and the County Attorney at **0.14 percent**, **0.24 percent** and **0.5 percent** respectively.

Table 12: Summary of Departmental Expenditure Performance FY2023/2024

Vote	Department	Departmental Expenditure			
		Revised Estimates	Actual Expenditure	Absorption Capacity (%)	% of Total Expenditure
3061	Finance and Economic Planning	1,369,914,162	1,297,650,413	95	12.7
3062	Agriculture, Livestock & Fisheries	963,842,815	445,681,621	46	4.4
3063	Environmental & Natural Resources	532,939,118	286,687,151	54	2.8
3064	Curative Health Services	3,324,234,532	2,863,177,967	86	28.1
3065	County Assembly	1,091,212,566	791,119,187	72	7.8
3066	Trade & Cooperative Services	347,768,096	212,468,822	61	2.1
3067	Social Services & Talent Management	372,790,521	225,477,081	60	2.2
3068	County Executive	189,242,924	153,053,995	81	1.5
3069	Education	1,789,055,557	1,391,173,478	78	13.7
3070	Water Services	1,844,842,085	1,240,003,803	67	12.2
3071	Roads & Public Works	1,013,041,481	448,809,802	44	4.4
3072	Tourism & ICT	171,636,516	78,315,253	46	0.8
3073	County Public Service Board	75,581,290	56,395,726	75	0.6
3074	Public Service & Administration	445,969,456	358,492,727	80	3.5
3075	Kwale Municipality	116,131,653	77,781,892	67	0.8
3076	Diani Municipality	107,206,237	63,434,905	59	0.6
3077	County Attorney	70,163,600	46,699,858	67	0.5
3078	LungaLunga Municipality	54,500,000	14,627,771	27	0.14
3079	Kinango Municipality	50,000,000	23,965,705	48	0.24
3080	Preventive Health Services	329,596,154	108,789,719	33	1.1
TOTAL		14,259,668,763	10,183,806,876	71.42	

Source: Kwale County Treasury

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31. The table shows further analysis on the departmental expenditure per economic classification for the FY 2023/2024 budget.

Vote	Department	Recurrent Expenditure		BER	Development Expenditure		BER	Total Expenditure		BER
		Target	Actual		Target	Actual		Target	Actual	
3061	Finance and Economic Planning	1,341,534,162	1,277,650,413	95	28,380,000	20,000,000	70	1,369,914,162	1,297,650,413	95
3062	Agriculture, Livestock & Fisheries	201,844,242	162,657,155	81	761,998,573	283,024,466	37	963,842,815	445,681,621	46
3063	Environmental & Natural Resources	98,806,813	79,430,953	80	434,132,305	207,256,198	48	532,939,118	286,687,151	54
3064	Curative Health Services	2,924,355,960	2,689,473,303	92	399,878,572	173,704,664	43	3,324,234,532	2,863,177,967	86
3065	County Assembly	794,128,805	691,451,080	87	297,083,761	99,668,107	34	1,091,212,566	791,119,187	72
3066	Trade & Cooperative Services	91,032,455	58,087,452	64	256,735,641	154,381,370	60	347,768,096	212,468,822	61
3067	Social Services & Talent Management	138,874,196	112,394,052	81	233,916,325	113,083,029	48	372,790,521	225,477,081	60
3068	County Executive	177,402,438	153,053,995	86	11,840,486	-	-	189,242,924	153,053,995	81
3069	Education	1,272,780,375	1,154,269,396	91	516,275,182	236,904,082	46	1,789,055,557	1,391,173,478	78
3070	Water Services	139,739,365	107,202,976	77	1,705,102,720	1,132,800,827	66	1,844,842,085	1,240,003,803	67
3071	Roads & Public Works	165,009,365	110,244,363	67	848,032,116	338,565,439	40	1,013,041,481	448,809,802	44
3072	Tourism & ICT	91,991,526	38,759,629	42	79,644,990	39,555,624	50	171,636,516	78,315,253	46
3073	County Public Service Board	75,581,290	56,395,726	75	-	-	-	75,581,290	56,395,726	75
3074	Public Service & Administration	404,039,467	325,705,769	81	41,929,989	32,786,958	78	445,969,456	358,492,727	80
3075	Kwale Municipality	14,357,105	5,184,037	36	101,774,548	72,597,855	71	116,131,653	77,781,892	67
3076	Diani Municipality	28,104,000	16,450,618	59	79,102,237	46,984,287	59	107,206,237	63,434,905	59
3077	County Attorney	70,163,600	46,699,858	67	-	-	-	70,163,600	46,699,858	67
3078	LungaLunga Municipality	3,898,788	1,151,870	30	50,601,212	13,475,901	27	54,500,000	14,627,771	27
3079	Kinango Municipality	3,100,000	1,588,983	51	46,900,000	22,376,722	48	50,000,000	23,965,705	48
3080	Preventive Health Services	94,599,316	34,864,591	37	234,996,838	73,925,128	31	329,596,154	108,789,719	33
TOTAL		8,131,343,268	7,122,716,219	88	6,128,325,495	3,061,090,657	50	14,259,668,763	10,183,806,876	71

Table 13: Analysis of Departmental Expenditure Performance FY2023/2024

Source: Kwale County Treasury

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32. The table below give a comparison of the expenditures by Vote between FY 2022/23 and FY2023/2024

Table 14: Summary of Expenditure by Vote between FY2022/2023 and FY2023/2024

Vote	Department	FY 2023/2024			FY 2022/2023		
		Revised Estimates	Actual Expenditure	Absorption (%)	Revised Estimates	Actual Expenditure	Absorption (%)
3061	Finance and Economic Planning	1,369,914,162	1,297,650,413	95	1,420,106,906	1,351,733,342	95.2
3062	Agriculture, Livestock & Fisheries	963,842,815	445,681,621	46	928,018,430	527,492,040	56.8
3063	Environmental & Natural Resources	532,939,118	286,687,151	54	252,876,970	134,812,372	53.3
3064	Curative Health Services	3,324,234,532	2,863,177,967	86	3,180,034,409	2,808,840,087	88.3
3065	County Assembly	1,091,212,566	791,119,187	72	1,169,141,072	1,052,141,280	90
3066	Trade & Cooperative Services	347,768,096	212,468,822	61	227,340,256	160,441,562	70.6
3067	Social Services & Talent Management	372,790,521	225,477,081	60	240,179,227	172,613,941	71.9
3068	County Executive	189,242,924	153,053,995	81	219,939,785	191,709,488	87.2
3069	Education	1,789,055,557	1,391,173,478	78	1,712,956,322	1,467,167,520	85.7
3070	Water Services	1,844,842,085	1,240,003,803	67	1,251,989,779	968,882,649	77.4
3071	Roads & Public Works	1,013,041,481	448,809,802	44	731,295,572	417,922,446	57.1
3072	Tourism & ICT	171,636,516	78,315,253	46	107,499,048	72,570,027	67.5
3073	County Public Service Board	75,581,290	56,395,726	75	52,691,541	45,122,149	85.6
3074	Public Service & Administration	445,969,456	358,492,727	80	314,985,135	306,842,461	97.4
3075	Kwale Municipality	116,131,653	77,781,892	67	79,699,428	27,755,753	34.8
3076	Diani Municipality	107,206,237	63,434,905	59	40,656,028	2,859,630	7
3077	County Attorney	70,163,600	46,699,858	67			
3078	Lunga Lunga Municipality	54,500,000	14,627,771	27			
3079	Kinango Municipality	50,000,000	23,965,705	48			
3080	Preventive Health Services	329,596,154	108,789,719	33			
TOTAL		14,259,668,763	10,183,806,876	71.42	11,929,409,906	9,708,906,748	81.4

Source: Kwale County Treasury

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Table 15: Summary of Expenditure by Programmes and Sub Programmes

Programme	Sub-Programme	Recurrent	Actual	Variance	BER (%)	Development	Actual	Variance	BER (%)
Vote:3061-Kwale - Finance and Economic Planning									
703003061	703023060 - Budget formulation, coordination and management	210,702,925	211,875,834	(1,172,909)	101	-	-	-	
704003061	704013060 - Audit Services	264,607,391	264,505,097	102,294	100	-	-	-	
	704043060 - General Administration	675,743,172	628,640,913	47,102,259	93	28,380,000	20,000,000	8,380,000	70
710003061	710013060 - Revenue Collection Management	130,643,833	119,572,434	11,071,399	92	-	-	-	
711003061	711023060 - Procurement Services	14,080,000	14,069,588	10,412	100	-	-	-	
	711033060 - Risk Assurance Services	19,965,000	14,154,163	5,810,837	71	-	-	-	
	711013060 - Public Finance and Accounting Services	25,791,841	24,832,385	959,456	96	-	-	-	
Total		1,341,534,162	1,277,650,41	63,883,749	95	28,380,000	20,000,000	8,380,000	70
Vote:3062-Kwale - Agriculture, Livestock and Fisheries									
102003062	102063060 - Personnel Services	156,172,416	142,372,094	13,800,322	91	-	-	-	
	102053060 - General administration and support services	13,334,830	6,695,540	6,639,290	50	332,947,092	62,061,107	270,885,985	19
107003062	107033060 - Farm Land Utilization, Mechanization and Crop Storage	20,286,996	5,225,292	15,061,704	26	25,980,573	20,958,578	5,021,995	81
	107013060 - Crop Production and Food Security	3,130,000	3,649,757	(519,757)	117	281,578,393	121,659,742	159,918,651	43
	107023060 - Agricultural	650,000	330,000	320,000	51	4,999,225	-	4,999,225	-

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Programme	Sub-Programme	Recurrent	Actual	Variance	BER (%)	Development	Actual	Variance	BER (%)
	extension, Research and Training								
108003062	108033060 - Livestock Disease Control	4,630,000	600,834	4,029,166	13	67,692,125	15,720,908	51,971,218	23
	108013060 - Dairy and Meat Production	1,620,000	1,793,189	(173,189)	111	-	-	-	
	108023060 - Value Addition of Livestock and Livestock Products	-	980,500	(980,500)	-	24,355,000	14,938,750	9,416,250	61
109003062	109023060 - Value Addition and Marketing	-	-	-	-	24,446,165	7,897,454	16,548,711	32
	109013060 - Fish production Management	2,020,000	1,009,949	1,010,051	50	-	39,787,927	(39,787,927)	0
Total		201,844,242	162,657,155	39,187,087	81	761,998,573	283,024,466	478,974,107	37
Vote:3063-Kwale - Land, Environment, Mining and Natural Resources									
102003063	102063060 - Personnel Services	49,055,744	45,941,055	3,114,689	94	-	-	-	0
	102053060 - General administration and support services	30,754,169	23,405,759	7,348,410	76	179,120,365	50,501,204	128,619,161	28
104003063	104013060 - Physical development plans	-	2,500,133	(2,500,133)	-	10,000,000	1,331,276	8,668,724	13
	105013060 - Establishment of squatter settlement schemes	10,500,000	3,625,300	6,874,700	35	44,973,500	15,611,990	29,361,510	35
106003063	106033060 - Rehabilitation of degraded natural landscapes	-	540,090	(540,090)	-	-	-	-	-

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Programme	Sub-Programme	Recurrent	Actual	Variance	BER (%)	Development	Actual	Variance	BER (%)
	106023060 - County Environmental Awareness Initiative	8,496,900	3,418,616	5,078,284	40	200,038,440	139,811,728	60,226,712	70
Total		98,806,813	79,430,953	19,375,860	80	434,132,305	207,256,198	226,876,107	48
Vote:3064-Kwale – Curative and Rehabilitative Health Services									
	402023060 - Operational Rural Health Facilities	-	-	-	-	11,000,000	-	11,000,000	-
	402043060 - Medical Health Drugs	531,665,374	542,485,582	(10,820,208)	102	-	-	-	-
	403013060 - General Administration	147,559,388	94,222,918	53,336,470	64	292,553,572	137,666,905	154,886,667	47
	403053060 - Personnel Services	2,032,406,939	1,894,294,796	138,112,143	93	-	-	-	-
405003064	405013060 - Msambweni hospital	92,990,000	63,781,347	29,208,653	69	55,325,000	13,435,380	41,889,620	24
406003064	406013060 - Kinango Hospital	35,961,700	28,733,777	7,227,924	80	9,700,000	9,492,560	207,440	98
407003064	407013060 - Kwale Hospital	41,095,000	32,673,440	8,421,560	80	11,300,000	5,175,821	6,124,179	46
408003064	408013060 - Tiwi Rural Health Facility	-	-	-	-	-	-	-	-
409003064	409013060 - Samburu Hospital	22,121,500	16,270,739	5,850,761	74	11,000,000	3,433,998	7,566,002	31
410003064	410013060 - Lunga Lunga Hospital	20,556,059	17,010,703	3,545,356	83	9,000,000	4,500,000	4,500,000	50
Total		2,924,355,960	2,689,473,303	234,882,657	92	399,878,572	173,704,664	226,173,908	43
Vote:3065-Kwale - County Assembly									
704003065	704013060 - Audit Services	293,276,232	223,709,257	69,566,975	76	-	-	-	0
	704043060 - General Administration	303,111,536	280,691,508	22,420,028	93	186,550,939	99,668,107	86,882,832	53
705003065	705013060 - Oversight and legislation of county affairs	197,741,037	187,050,315	10,690,722	95	110,532,822	-	110,532,822	0

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Programme	Sub-Programme	Recurrent	Actual	Variance	BER (%)	Development	Actual	Variance	BER (%)
Total		794,128,805	691,451,080	102,677,725	87	297,083,761	99,668,107	197,415,654	34
Vote:3066-Kwale - Industry, Trade and Investments									
	301043060 - Enforcement of Weights & Measures Act	2,750,077	1,442,863	1,307,214	52	3,000,000	3,000,000	-	100
	301013060 - Building capacity of traders for better market access	5,289,500	1,902,380	3,387,120	36	3,000,000	-	3,000,000	0
302003066	302023060 - Investment publicity and promotion	5,962,000	1,755,768	4,206,232	29	-	-	-	0
305003066	305023060 - Administration Services	29,666,563	11,024,084	18,642,479	37	84,436,108	63,750,694	20,685,415	76
	305013060 - Personnel Services	41,583,708	39,767,432	1,816,276	96	-	-	-	0
306003066	306013060 - Rehabilitation of Existing Markets	3,892,000	1,509,015	2,382,985	39	-	-	-	0
	306023060 - Construction of New Markets	-	-	-	-	51,006,113	26,364,530	24,641,583	52
307003066	307013060 - Investment Promotion Services	1,888,607	685,910	1,202,697	36	115,293,420	61,266,146	54,027,274	53
Total		91,032,455	58,087,452	32,945,003	64	256,735,641	154,381,370	102,354,271	60
Vote:3067-Kwale - Community Development, Youth and Women Empowerment and Social Services									
903003067	903023060 - Community development	10,045,739	7,570,245	2,475,494	75	-	-	-	
903003067	903013060 - Social services	18,525,000	15,624,362	2,900,639	84	-	-	-	
903003067	903033060 - Drug and substance abuse management	3,500,000	3,430,390	69,610	98	-	-	-	

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Programme	Sub-Programme	Recurrent	Actual	Variance	BER (%)	Development	Actual	Variance	BER (%)
903003067	904013060 - Protection and promotion of positive culture and heritage	15,500,000	12,654,865	2,845,135	82	4,129,200	-	4,129,200	0
903003067	905013060 - Youth sporting talent search and development	27,300,000	17,978,350	9,321,650	66	-	-	-	
903003067	905023060 - Sports development program	-	-	-	-	170,243,525	78,676,773	91,566,752	46
906003067	906023060 - Administration Services	23,696,992	15,644,632	8,052,360	66	59,543,600	34,406,256	25,137,344	58
906003067	906013060 - Personnel Services	40,306,465	39,491,208	815,257	98	-	-	-	
Total		138,874,196	112,394,052	26,480,144	81	233,916,325	113,083,029	120,833,296	48
Vote:3068-Kwale - Office of the Governor and the Deputy Governor									
702003068	702013060 - County Coordination Services	7,330,000	3,691,565	3,638,435	50	-	-	-	0
702003068	704043060 - General Administration	82,490,490	67,111,728	15,378,762	81	11,840,486	-	11,840,486	0
702003068	704013060 - Audit Services	78,809,427	74,899,672	3,909,755	95	-	-	-	0
702003068	707033060 - Media and Communication Services	8,772,521	7,351,030	1,421,491	84	-	-	-	0
Total		177,402,438	153,053,995	24,348,443	86	11,840,486	-	11,840,486	0
Vote:3069-Kwale - Education									
	501043060 - Infrastructure Development	-	-	-	-	208,026,165	77,393,312	130,632,853	37
	501013060 - Early childhood and development	63,654,884	25,654,270	38,000,614	40	-	-	-	-
502003069	502013060 - Administration	49,906,680	24,697,828	25,208,852	49	222,360,702	123,493,012	98,867,690	56

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Programme	Sub-Programme	Recurrent	Actual	Variance	BER (%)	Development	Actual	Variance	BER (%)
	Planning and support services								
	502023060 - Personnel Services	640,808,811	592,299,931	48,508,880	92	-	-	-	-
503003069	503023060 - Infrastructure Development	-	-	-	-	85,888,315	36,017,758	49,870,557	42
	503013060 - Administration	12,200,000	5,407,368	6,792,632	44	-	-	-	-
504003069	504013060 - Scholarship and Bursary	506,210,000	506,210,000	-	100	-	-	-	-
Total		1,272,780,375	1,154,269,396	118,510,979	91	516,275,182	236,904,082	279,371,100	46
Vote:3070-Kwale - Water and Urban Planning and Decentralized Units									
1001003070	1001033060 - Development of Borehole water supply systems	-	-	-	-	149,154,025	66,136,547	83,017,478	44
1001003070	1001063060 - Community Water Project	-	-	-	-	35,920,000	27,831,628	8,088,372	77
1001003070	1001023060 - Construction and maintenance of water pipeline supply systems	-	-	-	-	135,690,375	61,586,850	74,103,525	45
1001003070	1001043060 - Development/Construction of Surface water supply systems	-	-	-	-	176,126,975	64,815,733	111,311,243	37
1001003070	1002023060 - Administration Services	90,508,372	62,463,610	28,044,762	69	1,208,211,345	912,430,069	295,781,276	76
1001003070	1002013060 - Personnel Services	49,230,993	44,739,366	4,491,627	91	-	-	-	0

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Programme	Sub-Programme	Recurrent	Actual	Variance	BER (%)	Development	Actual	Variance	BER (%)
Total		139,739,365	107,202,976	32,536,389	77	1,705,102,720	1,132,800,827	572,301,893	66
Vote:3071-Kwale - Infrastructure and Public Works									
202003071	202013060 - Rehabilitation of Roads, Drainage and Bridges	-	-	-	-	486,369,099	121,521,761	364,847,338	25
203003071	203013060 - Installation of Street Lighting Facilities	-	-	-	-	61,229,981	27,687,362	33,542,619	45
305003071	305013060 - Personnel Services	68,742,682	61,161,507	7,581,175	89	-	-	-	-
	305023060 - Administration Services	96,266,683	49,082,856	47,183,827	51	300,433,036	189,356,317	111,076,719	63
Total		165,009,365	110,244,363	54,765,002	67	848,032,116	338,565,439	509,466,677	40
Vote:3072-Kwale - ICT and Tourism									
304003072	304013060 - Tourism promotion	5,732,749	2,856,835	2,875,914	50	18,457,802	10,816,232	7,641,570	59
305003072	305023060 - Administration Services	51,097,227	6,544,302	44,552,925	13	54,205,374	23,773,385	30,431,989	44
305003072	305013060 - Personnel Services	27,400,616	25,344,487	2,056,129	92	-	-	-	0
305003072	308013060 - Local Area Network Installation/ICT Support	7,760,934	4,014,006	3,746,928	52	6,981,814	4,966,006	2,015,808	71
Total		91,991,526	38,759,629	53,231,897	42	79,644,990	39,555,624	40,089,366	50
Vote:3073-Kwale - County Public Service Board									
706003073	706063060 - Staff Rationalization	6,570,000	5,382,010	1,187,990	82	-	-	-	0
706003073	706053060 - Human Resource Planning	3,320,000	1,940,260	1,379,740	58	-	-	-	0

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Programme	Sub-Programme	Recurrent	Actual	Variance	BER (%)	Development	Actual	Variance	BER (%)
706003073	706043060 - Compensation to employees	31,996,290	28,855,185	3,141,105	90	-	-	-	0
706003073	706013060 - Human Resource Planning	23,845,000	13,020,172	10,824,828	55	-	-	-	0
706003073	706023060 - Transformation of service delivery in the public service	9,850,000	7,198,100	2,651,900	73	-	-	-	0
Total		75,581,290	56,395,726	19,185,564	75	-	-	-	0
Vote:3074-Kwale- Public Service and Administration									
704003074	704043060 - General Administration	135,744,173	74,887,634	60,856,539	55	41,929,989	32,786,958	9,143,031	78
	704013060 - Personnel Services	224,040,583	214,189,012	9,851,571	96	-	-	-	0
708003074	708033060 - County compliance and enforcement	6,605,000	1,865,172	4,739,828	28	-	-	-	0
712003074	712013060 - Sub County Admin Msambweni	6,556,000	6,092,500	463,500	93	-	-	-	0
712003074	712023060 - Sub County Admin Lunga Lunga	6,935,600	6,367,052	568,548	92	-	-	-	0
712003074	712033060 - Sub County Admin Matuga	5,651,000	8,206,600	(2,555,600)	145	-	-	-	0
712003074	712043060 - Sub County Admin Kinango	8,441,747	5,786,797	2,654,950	69	-	-	-	0
713003074	713013060 - County garbage and Cleaning Services	4,045,364	6,570,575	(2,525,211)	162	-	-	-	0
714003074	714013060 - General Administration Livestock Development	6,020,000	1,740,427	4,279,573	29	-	-	-	0

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Programme	Sub-Programme	Recurrent	Actual	Variance	BER (%)	Development	Actual	Variance	BER (%)
Total		404,039,467	325,705,769	78,333,698	81	41,929,989	32,786,958	9,143,031	78
Vote:3075-Municipality of Kwale									
	102053060 - General administration and support services	14,357,105	5,184,037	9,173,068	36	-	-	-	0
	111013060 - Kwale Municipality	-	-	-	-	101,774,548	72,597,855	29,176,693	71
Total		14,357,105	5,184,037	9,173,068	36	101,774,548	72,597,855	29,176,693	71
Vote:3076-Municipality of Diani									
102003076	102053060 - General administration and support services	28,104,000	16,450,618	11,653,382	59	-	-	-	0
112003076	112013060 - Diani Municipality	-	-	-	-	79,102,237	46,984,287	32,117,950	59
Total		28,104,000	16,450,618	11,653,382	59	79,102,237	46,984,287	32,117,950	59
Vote:3077-Kwale - County Attorney									
	0 - Default - Non Programmatic	-	46,700	(46,700)	-	-	-	-	0
	704043060 - General Administration	70,163,600	46,653,158	23,510,442	66	-	-	-	0
Total		70,163,600	46,699,858	23,463,742	67	-	-	-	0
Vote:3078-Kwale - Lungalunga Municipality									
102003078	102053060 - General administration and support services	3,898,788	1,151,870	2,746,918	30	50,601,212	13,475,901	37,125,311	27
Total		3,898,788	1,151,870	2,746,918	30	50,601,212	13,475,901	37,125,311	27
Vote:3079-Kwale - Kinango Municipality									
102003079	102053060 - General administration and support services	3,100,000	1,588,983	1,511,017	51	46,900,000	22,376,722	24,523,278	48
Total		3,100,000	1,588,983	1,511,017	51	46,900,000	22,376,722	24,523,278	48
Vote:3080-Kwale - Preventive Health Services									
401003080	401033060 - TB/HIV/ Malaria	5,605,000	-	5,605,000	-	-	-	-	0

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Programme	Sub-Programme	Recurrent	Actual	Variance	BER (%)	Development	Actual	Variance	BER (%)
401003080	401043060 - Neglected tropical diseases	1,000,000	-	1,000,000	-	-	-	-	0
401003080	401063060 - Healthcare Waste Management	4,803,000	-	4,803,000	-	-	-	-	0
401003080	401013060 - Community health strategy	2,100,000	-	2,100,000	-	-	-	-	0
401003080	401053060 - Public health Hygiene	5,839,657	1,199,700	4,639,957	21	-	-	-	0
401003080	401073060 - Epidermics Control	1,000,000	-	1,000,000	-	-	-	-	0
403003080	403013060 - General Administration	-	-	-	-	77,385,608	38,508,200	38,877,408	50
408003080	408013060 - Tiwi Rural Health Facility	9,074,000	950,000	8,124,000	10	10,000,000	7,646,772	2,353,228	76
412003080	412013060 - Rural Health Facilities	62,665,167	32,487,771	30,177,396	52	147,611,230	27,770,156	119,841,074	19
413003080	413013060 - Diani Health Centre	2,512,492	227,120	2,285,372	9	-	-	-	0
Total		94,599,316	34,864,591	59,734,725	37	234,996,838	73,925,128	161,071,710	31
GRAND TOTAL		8,131,343,268	7,122,716,219	1,008,627,049	88	6,128,325,49	3,061,090,65	3,067,234,838	50

Source: Kwale County Treasury

2.2.2 Departmental Recurrent Expenditure Performance

33. During the FY2023/2024 review period, the County Government had an approved revised recurrent budget of Kshs 8,131,343,268 comprising of 57.02 percent of the total approved revised budget for the same period. The actual recurrent expenditure during this period stood at **Kshs 7,122,716,219** implying an absorption capacity of **87.60 percent**. This indicates an underperformance of 12.40 percent mainly on account of delays in disbursement of equitable share from national treasury and shortfall in the own source revenue collection. In the same period in FY 2022/2023, recurrent expenditure amounted to Kshs.6, 758,715,082 (including payments of commitments from previous financial year) against a revised target of Kshs.7, 061,200,490 implying a **funds utilization rate of 95.72 percent** out of the total budget allocation and an under performance of shs.302, 485,408 .This shows there was a decline in recurrent expenditure from an absorption rate of 95.7 percent in FY 2022/2023 to 88 percent in FY 2023/2024.

34. During this period, highest absorption capacities were recorded in the departments of Finance and Economic Planning, Curative and Rehabilitative Health Services and Education at **95 percent, 92 percent** and **91 percent** respectively. On the other hand, Lunga Lunga municipality, Kwale Municipality and the department of Preventive and Promotive Health Services posted the least budget execution rates on recurrent budgets at **30 percent, 36 percent** and **37 percent** respectively.

Table 16: Summary of Total Recurrent Expenditure

Vote	Department	Recurrent Expenditure			
		Revised Estimates	Actual Expenditure	Absorption Capacity (%)	% of Total Expenditure
3061	Finance and Economic Planning	1,341,534,162	1,277,650,413	95	17.9
3062	Agriculture, Livestock & Fisheries	201,844,242	162,657,155	81	2.3
3063	Environmental & Natural Resources	98,806,813	79,430,953	80	1.1
3064	Curative Health Services	2,924,355,960	2,689,473,303	92	37.8
3065	County Assembly	794,128,805	691,451,080	87	9.7
3066	Trade & Cooperative Services	91,032,455	58,087,452	64	0.8
3067	Social Services & Talent Management	138,874,196	112,394,052	81	1.6
3068	County Executive	177,402,438	153,053,995	86	2.1

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Vote	Department	Recurrent Expenditure			
		Revised Estimates	Actual Expenditure	Absorption Capacity (%)	% of Total Expenditure
3069	Education	1,272,780,375	1,154,269,396	91	16.2
3070	Water Services	139,739,365	107,202,976	77	1.5
3071	Roads & Public Works	165,009,365	110,244,363	67	1.5
3072	Tourism & ICT	91,991,526	38,759,629	42	0.5
3073	County Public Service Board	75,581,290	56,395,726	75	0.8
3074	Public Service & Administration	404,039,467	325,705,769	81	4.6
3075	Kwale Municipality	14,357,105	5,184,037	36	0.1
3076	Diani Municipality	28,104,000	16,450,618	59	0.2
3077	County Attorney	70,163,600	46,699,858	67	0.7
3078	LungaLunga Municipality	3,898,788	1,151,870	30	0.02
3079	Kinango Municipality	3,100,000	1,588,983	51	0.02
3080	Preventive Health Services	94,599,316	34,864,591	37	0.5
TOTAL		8,131,343,268	7,122,716,219	87.60	100

Source: Kwale County Treasury

35. From the table above, the departments that recorded highest expenditures in absolute terms are Curative and Rehabilitative Health Services accounting for 37.8 percent of the total county actual expenditure, Finance and Economic Planning (17.9 %) and Education (16.2 %). The Municipalities of Kwale, Diani, Lunga Lunga and Kinango respectively recorded the least expenditures of 0.1 percent and 0.2 percent.

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Table 17: Analysis of Recurrent Expenditure Performance FY2023/2024

Vote	Department	Personnel Emoluments		BER	Operations and Maintenance		BER	Recurrent Expenditure		
		Target	Actual		Target	Actual		Target	Actual	BER
3061	Finance and Economic Planning	264,607,391	264,505,097	100	1,076,926,771	1,013,145,316	94	1,341,534,162	1,277,650,413	95
3062	Agriculture, Livestock & Fisheries	156,172,416	144,583,074	93	45,671,826	18,074,081	40	201,844,242	162,657,155	81
3063	Environmental & Natural Resources	49,055,744	45,941,055	94	49,751,069	33,489,898	67	98,806,813	79,430,953	80
3064	Curative Health Services	2,032,406,939	1,952,531,366	96	891,949,021	736,941,937	83	2,924,355,960	2,689,473,303	92
3065	County Assembly	293,276,232	277,502,229	95	500,852,573	413,948,851	83	794,128,805	691,451,080	87
3066	Trade & Cooperative Services	41,583,708	39,767,432	96	49,448,747	18,320,020	37	91,032,455	58,087,452	64
3067	Social Services & Talent Management	40,306,465	39,491,208	98	98,567,731	72,902,844	74	138,874,196	112,394,052	81
3068	County Executive	78,809,427	74,894,672	95	98,593,011	78,159,323	79	177,402,438	153,053,995	86
3069	Education	640,808,811	592,304,095	92	631,971,564	561,965,301	89	1,272,780,375	1,154,269,396	91
3070	Water Services	49,230,993	44,739,366	91	90,508,372	62,463,610	69	139,739,365	107,202,976	77
3071	Roads & Public Works	68,742,682	61,161,507	89	96,266,683	49,082,856	51	165,009,365	110,244,363	67
3072	Tourism & ICT	27,400,616	25,344,487	92	64,590,910	13,415,142	21	91,991,526	38,759,629	42
3073	County Public Service Board	31,996,290	28,855,185	90	43,585,000	27,540,541	63	75,581,290	56,395,726	75
3074	Public Service & Administration	222,790,583	213,739,012	96	181,248,884	111,966,757	62	404,039,467	325,705,769	81
3075	Kwale Municipality	-	-	-	14,357,105	5,184,037	36	14,357,105	5,184,037	36
3076	Diani Municipality	-	-	-	28,104,000	16,450,618	59	28,104,000	16,450,618	59
3077	County Attorney	-	-	-	70,163,600	46,699,858	67	70,163,600	46,699,858	67
3078	LungaLunga Municipality	-	-	-	3,898,788	1,151,870	30	3,898,788	1,151,870	30
3079	Kinango Municipality	-	-	-	3,100,000	1,588,983	51	3,100,000	1,588,983	51
3080	Preventive Health Services	-	-	-	94,599,316	34,864,591	37	94,599,316	34,864,591	37
TOTAL		3,997,188,297	3,805,359,785	95	4,134,154,971	3,317,356,434	80	8,131,343,268	7,122,716,219	88

Source: Kwale County Treasury

2.2.3 Personnel Emoluments Expenditure Performance

36. The actual expenditure on personnel emoluments in the FY2023/2024 period was **Kshs 3,805,359,785** against an approved target of Kshs 3,997,188,297 representing a budget execution rate of **95.20 percent**. This indicates a **26.69 percent** of the total approved revised budget for the period under review. This is in line with the provisions of the Public Finance Management Regulations 2015 that capped expenditure on salaries and other benefits to 35 percent. During the same period in FY 2022/2023, the County Government spent a total of **Kshs.3, 191,006,955** on personnel emoluments against a revised annual target of **Kshs.3, 350,723,102**. This represented a **26.75 percent** of the total County Government's revenue during the same period. This shows there was improvement in the personnel emoluments expenditure between FY 202/2023 and FY 2023/2024

37. The department of Medical and Public Health Services spent **Kshs.1.95 Billion** which accounted for 51 percent of the total expenditure on personnel emoluments owing to its large staff establishment. Other departments with bigger expenditures on personnel emoluments were Education at **Kshs.592 Million** (15.60 %) and Finance and economic planning at **Kshs. 265 Million** (7 %). Departments that recorded lowest expenditures on personnel emoluments were the departments of Tourism and ICT at **Kshs. 25.3 Million** (0.7 %) and County Public Service Board at **Kshs 28.86 Million** (0.8 %).

Table 18: Summary of Departmental Expenditure Performance on Personal Emoluments

Vote	Department	Personnel Emoluments Expenditure				
		Approved Estimates	Revised Estimates	Actual Expenditure	Absorption Capacity (%)	% of Total Expenditure
3061	Finance and Economic Planning	244,842,679	264,607,391	264,505,097	100	7.0
3062	Agriculture, Livestock & Fisheries	147,000,000	156,172,416	144,583,074	93	3.8
3063	Environmental & Natural Resources	35,933,072	49,055,744	45,941,055	94	1.2
3064	Curative Health Services	1,852,248,939	2,032,406,939	1,952,531,366	96	51.3
3065	County Assembly	308,612,771	293,276,232	277,502,229	95	7.3
3066	Trade & Cooperative Services	38,516,535	41,583,708	39,767,432	96	1.0
3067	Social Services & Talent Management	34,419,957	40,306,465	39,491,208	98	1.0
3068	County Executive	76,390,873	78,809,427	74,894,672	95	2.0
3069	Education	607,259,221	640,808,811	592,304,095	92	15.6
3070	Water Services	45,092,533	49,230,993	44,739,366	91	1.2
3071	Roads & Public Works	69,242,682	68,742,682	61,161,507	89	1.6
3072	Tourism & ICT	27,500,616	27,400,616	25,344,487	92	0.7
3073	County Public Service Board	30,177,111	31,996,290	28,855,185	90	0.8
3074	Public Service & Administration	223,031,642	222,790,583	213,739,012	96	5.6
3075	Kwale Municipality	15,802,176	-	-	-	-
3076	Diani Municipality	16,369,811	-	-	-	-
3077	County Attorney	1,500,000	-	-	-	-
3078	Lunga Lunga Municipality	1,500,000	-	-	-	-
3079	Kinango Municipality	10,620,500	-	-	-	-
3080	Preventive Health Services	-	-	-	-	-
TOTAL		3,786,061,118	3,997,188,297	3,805,359,785	95	

Source: Kwale County Treasury

38. The approved target expenditure on personnel emoluments rose from Kshs 3.79 Billion in the approved estimates to approximately Kshs 4.0 Billion in the approved revised estimates. The actual expenditure during the same period was Kshs. 3.81 Billion representing an absorption rate of **95.20 percent**. The shortfall of 4.80 percent amounting to Kshs 191,828,512 was earmarked to cater for promotions and recruitments during the same period, but were not effected.

39. In terms of absorption capacities, all the county departments posted higher rates. The department of Finance and Economic Planning recorded 100 percent absorption rate, followed by Social Services and Talent Management, Health Services, Trade and Cooperative Services and Public Service and Administration at **98 percent**, and **96 percent** respectively.

40. The table below shows the comparison of expenditures on personnel emoluments between FY2022/2023 and FY2023/2024.

Table 19: Summary of Expenditures on Personnel Emoluments by Vote between FY 2022/2023 and FY 2023/2024

Vote	Department	FY 2022/2023			FY 2023/2024		
		Revised Estimates	Actual Expenditure	Absorption Capacity (%)	Revised Estimates	Actual Expenditure	Absorption Capacity (%)
3061	Finance and Economic Planning	257,983,665	239,587,754	92.9	264,607,391	264,505,097	100
3062	Agriculture, Livestock & Fisheries	130,580,297	127,469,760	97.6	156,172,416	144,583,074	93
3063	Environmental & Natural Resources	26,941,639	26,932,708	100	49,055,744	45,941,055	94
3064	Health	1,632,418,480	1,632,418,446	100	2,032,406,939	1,952,531,366	96
3065	County Assembly	253,729,890	125,647,887	49.5	293,276,232	277,502,229	95
3066	Trade & Cooperative Services	33,412,879	32,441,130	97.1	41,583,708	39,767,432	96
3067	Social Services & Talent Management	30,395,347	29,976,202	98.6	40,306,465	39,491,208	98
3068	County Executive	97,721,870	97,125,646	99.4	78,809,427	74,894,672	95
3069	Education	551,824,287	551,143,965	99.9	640,808,811	592,304,095	92
3070	Water Services	37,170,794	34,727,280	93.4	49,230,993	44,739,366	91
3071	Roads & Public Works	54,688,253	53,487,252	97.8	68,742,682	61,161,507	89
3072	Tourism & ICT	23,530,782	22,066,426	93.8	27,400,616	25,344,487	92
3073	County Public Service Board	22,095,724	21,883,260	99	31,996,290	28,855,185	90
3074	Public Service & Administration	198,229,195	196,099,238	98.9	222,790,583	213,739,012	96
3075	Kwale Municipality	0	0	0	0	0	0
3076	Diani Municipality	0	0	0	0	0	0
	TOTAL	3,350,723,102	3,191,006,955	95.2	3,997,188,297	3,805,359,785	95

Source: Kwale County Treasury

2.2.4 Operations and Maintenance Expenditure Performance

41. The actual expenditure on the period under review was **Kshs 3,317,356,434** against a revised budget of **Kshs 4,134,154,971**, implying a **80.24 percent** absorption rate. The county's essential expenditures under operations and maintenance include the Elimu Ni Sasa programme where the scholarship and bursary programme is implemented. Others are provision of medical drugs under the department of Health Services, and the staff medical cover under the department of Finance and Economic Planning. During the same period in FY 2022/2023, the actual expenditure on operations and maintenance was **Ksh 3,567,708,127** against a revised budget of **Ksh 3,710,477,388**, depicting a **96.2 percent** absorption rate. This shows that absorption rate went down between FY 2022/2023 and FY 2023/2024 implying a significant decline in operations and

maintenance expenditure. This is attributable to delays in disbursement of funds resulting in huge pending bills.

42. The department that recorded the highest absorption rate on operations and maintenance expenditures is Finance and Economic Planning at **94 percent**. Others that recorded impressive performance are Education (89%), Curative and Rehabilitative Health Services (83%) and the County Assembly (83%). The department of Tourism and ICT, Lunga Lunga Municipality, and Kwale Municipality, on the other hand posted dismal performance on operations and maintenance at **21 percent**, **30 percent** and **36 percent** respectively.

Table 20: Expenditure Performance on Operations and Maintenance FY2023/2024

Vote	Department	Operations and Maintenance Expenditure				
		Approved Estimates	Revised Estimates	Actual Expenditure	Absorption Capacity (%)	% of Total Expenditure
3061	Finance and Economic Planning	589,617,587	1,076,926,771	1,013,145,316	94	30.5
3062	Agriculture, Livestock & Fisheries	38,398,251	45,671,826	18,074,081	40	0.5
3063	Environmental & Natural Resources	32,121,800	49,751,069	33,489,898	67	1.0
3064	Curative Health Services	597,285,354	891,949,021	736,941,937	83	22.2
3065	County Assembly	359,099,638	500,852,573	413,948,851	83	12.5
3066	Trade & Cooperative Services	38,358,962	49,448,747	18,320,020	37	0.6
3067	Social Services & Talent Management	36,845,739	98,567,731	72,902,844	74	2.2
3068	County Executive	56,123,511	98,593,011	78,159,323	79	2.4
3069	Education	608,121,228	631,971,564	561,965,301	89	16.9
3070	Water Services	51,099,164	90,508,372	62,463,610	69	1.9
3071	Roads & Public Works	53,238,155	96,266,683	49,082,856	51	1.5
3072	Tourism & ICT	30,087,474	64,590,910	13,415,142	21	0.4
3073	County Public Service Board	43,175,000	43,585,000	27,540,541	63	0.8
3074	Public Service & Administration	84,550,000	181,248,884	111,966,757	62	3.4
3075	Kwale Municipality	7,339,915	14,357,105	5,184,037	36	0.2
3076	Diani Municipality	5,000,000	28,104,000	16,450,618	59	0.5
3077	County Attorney	3,000,000	70,163,600	46,699,858	67	1.4
3078	LungaLunga Municipality	3,000,000	3,898,788	1,151,870	30	0.0
3079	Kinango Municipality	56,411,600	3,100,000	1,588,983	51	0.0
3080	Preventive Health Services	77,760,518	94,599,316	34,864,591	37	1.1
TOTAL		2,770,633,896	4,134,154,971	3,317,356,434	80.24	

Source: Kwale County Treasury

43. The table below shows the comparison on operations and maintenance expenditures between FY2022/2023 and FY2023/2024.

Table 21: Summary of Expenditures on Operations and Maintenance for FY2022/2023 and FY2023/2024

Vote	Department	FY 2022/2023			FY 2023/2024		
		Revised Estimates	Actual Expend	Absorption (%)	Revised Estimates	Actual Expend	Absorption (%)
3061	Finance and Economic Planning	1,101,044,750	1,095,978,788	99.5	1,076,926,771	1,013,145,316	94
3062	Agriculture, Livestock & Fisheries	56,874,205	45,184,107	79.4	45,671,826	18,074,081	40
3063	Environmental & Natural Resources	82,980,113	75,984,584	91.6	49,751,069	33,489,898	67
3064	Medical & Public Health Services	769,869,555	716,079,184	93	891,949,021	736,941,937	83
3065	County Assembly	622,130,520	670,522,717	107.8	500,852,573	413,948,851	83
3066	Trade & Cooperative Services	30,591,954	19,100,619	62.4	49,448,747	18,320,020	37
3067	Social Services & Talent Management	84,679,234	67,349,565	79.5	98,567,731	72,902,844	74
3068	County Executive	84,196,120	82,107,421	97.5	98,593,011	78,159,323	79
3069	Education	515,789,654	482,995,863	93.6	631,971,564	561,965,301	89
3070	Water Services	75,139,807	73,397,010	97.7	90,508,372	62,463,610	69
3071	Roads & Public Works	105,557,932	80,594,357	76.4	96,266,683	49,082,856	51
3072	Tourism & ICT	32,178,213	29,594,380	92	64,590,910	13,415,142	21
3073	County Public Service Board	30,595,817	23,238,889	76	43,585,000	27,540,541	63
3074	Public Service & Administration	95,914,180	97,961,856	102.1	181,248,884	111,966,757	62
3075	Kwale Municipality	8,099,209	4,759,157	58.8	14,357,105	5,184,037	36
3076	Diani Municipality	14,836,125	2,859,630	19.3	28,104,000	16,450,618	59
3077	County Attorney				70,163,600	46,699,858	67
3078	Lungalunga Municipality				3,898,788	1,151,870	30
3079	Kinango Municipality				3,100,000	1,588,983	51
3080	Preventive Health Services				94,599,316	34,864,591	37
TOTAL		3,710,477,388	3,567,708,127	96.2	4,134,154,971	3,317,356,434	80.2

Source: Kwale County Treasury

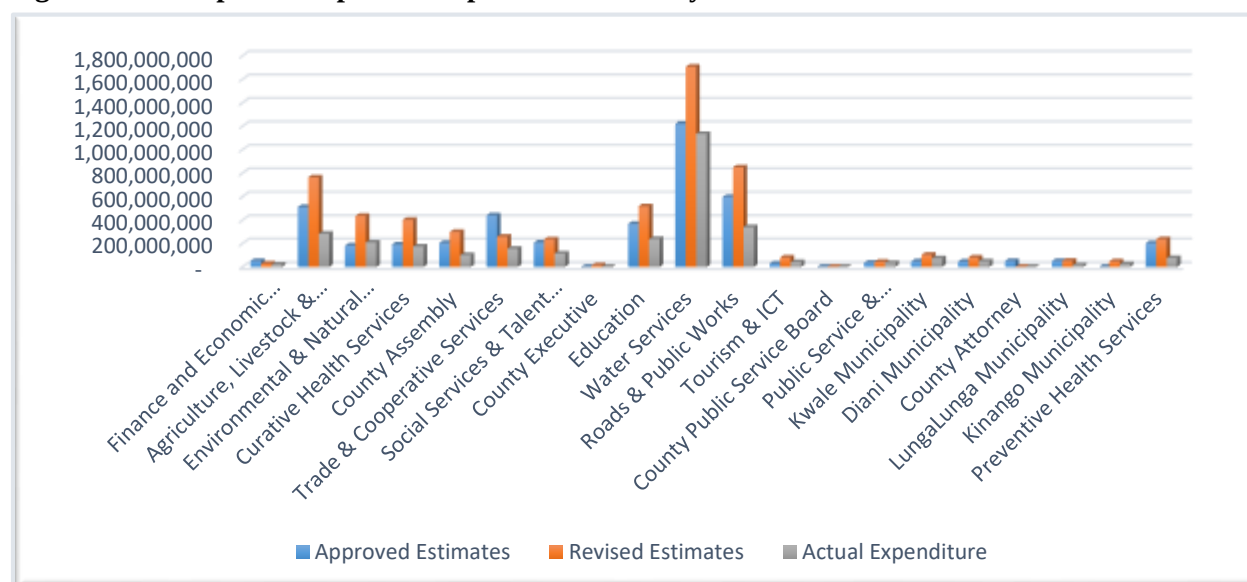
2.3 Development Expenditure Performance

44. During the review period, FY2023/2024, the County Government of Kwale allocated **Kshs.6, 128,325,495** on development expenditure (including payments on commitments from previous financial year), representing **43.0 percent** of the total revised estimates. In the same period, the actual expenditure on development programmes amounted to **Kshs.3,061,090,657**, representing a budget execution rate of **49.95 percent** and an under performance of **Kshs.3,067,234,838**. The underperformance can be attributed to delays in the disbursement of funds to the County Revenue Fund (CRF) and the mining royalties amounting to **Kshs 1.16 billion**. The county government was unable to implement projects which were to be funded by the grant from the proceeds of mining royalties.

45. During the same period in FY2022/2023, the County Government had allocated **Kshs.4, 868,209,416** on development expenditure and spent a total of **Kshs.2, 950,191,667**. This represented an under performance of **Kshs.1, 918,017,749** and an absorption capacity of **60.60 percent**. **This indicates that there is a significant decline in development expenditure between FY 2022/2023 and FY 2023/2024.**

46. The departments that posted higher absorption rates are Public Service and Administration, Kwale Municipality and Finance and Economic Planning at **78 percent**, **71 percent** and **70 percent** respectively. However, in absolute terms the department of Water Services recorded the highest expenditure of **Kshs1, 132,800,827** accounting for **37.0 percent** of the total county actual development expenditure. Other departments that posted good performance in absolute terms are Roads and Public Works (**11.1%**), and Agriculture, Livestock and Fisheries (**9.2%**).

Figure 4: Development Expenditure performance analysis and trends



Source: Kwale County Treasury

47. The table below indicates a summary of departmental development expenditure performance for the period under review.

Table 22: Summary of Departmental Development Expenditure Performance FY2023/2024

Vote	Department	Development Expenditure			
		Revised Estimates	Actual Expenditure	Absorption Capacity (%)	% of Total Expenditure
3061	Finance and Economic Planning	28,380,000	20,000,000	70	0.7
3062	Agriculture, Livestock & Fisheries	761,998,573	283,024,466	37	9.2
3063	Environmental & Natural Resources	434,132,305	207,256,198	48	6.8
3064	Curative Health Services	399,878,572	173,704,664	43	5.7
3065	County Assembly	297,083,761	99,668,107	34	3.3
3066	Trade & Cooperative Services	256,735,641	154,381,370	60	5.0
3067	Social Services & Talent Management	233,916,325	113,083,029	48	3.7
3068	County Executive	11,840,486	-	-	-
3069	Education	516,275,182	236,904,082	46	7.7
3070	Water Services	1,705,102,720	1,132,800,827	66	37.0
3071	Roads & Public Works	848,032,116	338,565,439	40	11.1
3072	Tourism & ICT	79,644,990	39,555,624	50	1.3
3073	County Public Service Board	-	-	-	-
3074	Public Service & Administration	41,929,989	32,786,958	78	1.1
3075	Kwale Municipality	101,774,548	72,597,855	71	2.4
3076	Diani Municipality	79,102,237	46,984,287	59	1.5
3078	Lunga Lunga Municipality	50,601,212	13,475,901	27	0.4
3079	Kinango Municipality	46,900,000	22,376,722	48	0.7
3080	Preventive Health Services	234,996,838	73,925,128	31	2.4
TOTAL		6,128,325,495	3,061,090,657	49.95	

Source: Kwale County Treasury

48. The table below provides further analysis of development expenditure performance in the same period.

Table 23: Analysis of Departmental Development Performance FY2023/2024

Vote	Department	Development Expenditure			
		Approved Estimates	Revised Estimates	Actual Expenditure	BER
3061	Finance and Economic Planning	50,000,000	28,380,000	20,000,000	70
3062	Agriculture, Livestock & Fisheries	509,845,938	761,998,573	283,024,466	37
3063	Environmental & Natural Resources	181,000,000	434,132,305	207,256,198	48
3064	Curative Health Services	191,038,248	399,878,572	173,704,664	43
3065	County Assembly	203,310,567	297,083,761	99,668,107	34
3066	Trade & Cooperative Services	438,500,000	256,735,641	154,381,370	60
3067	Social Services & Talent Management	206,882,725	233,916,325	113,083,029	48
3068	County Executive	-	11,840,486	-	0
3069	Education	365,710,200	516,275,182	236,904,082	46
3070	Water Services	1,219,005,200	1,705,102,720	1,132,800,827	66
3071	Roads & Public Works	595,581,125	848,032,116	338,565,439	40
3072	Tourism & ICT	27,000,000	79,644,990	39,555,624	50
3073	County Public Service Board	-	-	-	0
3074	Public Service & Administration	35,000,000	41,929,989	32,786,958	78
3075	Kwale Municipality	46,500,000	101,774,548	72,597,855	71
3076	Diani Municipality	44,000,000	79,102,237	46,984,287	59
3077	County Attorney	50,000,000	-	-	0
3078	Lunga Lunga Municipality	50,000,000	50,601,212	13,475,901	27
3079	Kinango Municipality	-	46,900,000	22,376,722	48
3080	Preventive Health Services	201,924,825	234,996,838	73,925,128	31
TOTAL		4,415,298,828	6,128,325,495	3,061,090,657	49.95

Source: Kwale County Treasury

49. The table below shows the comparison in development expenditures between FY 2022/2023 and FY2023/2024

Table 24: Summary of Development Expenditures By Vote from FY 202/2023 to FY 2023/2024

Vote	Department	FY 2022/2023			FY 2023/2024		
		Revised Estimates	Actual Expenditure	Absorption (%)	Revised Estimates	Actual Expenditure	Absorption (%)
3061	Finance and Economic Planning	61,078,490	16,166,800	26.5	28,380,000	20,000,000	70
3062	Agriculture, Livestock & Fisheries	740,563,928	354,838,173	47.9	761,998,573	283,024,466	37
3063	Environmental & Natural Resources	142,955,218	31,895,080	22.3	434,132,305	207,256,198	48
3064	Medical & Public Health Services	777,746,373	460,342,457	59.2	399,878,572	173,704,664	43
3065	County Assembly	293,280,662	255,970,676	87.3	297,083,761	99,668,107	34
3066	Trade & Cooperative Services	163,335,423	108,899,813	66.7	256,735,641	154,381,370	60
3067	Social Services & Talent Management	125,104,646	75,288,174	60.2	233,916,325	113,083,029	48
3068	County Executive	38,021,795	12,476,421	32.8	11,840,486	-	0
3069	Education	645,342,381	433,027,692	67.1	516,275,182	236,904,082	46
3070	Water Services	1,139,679,178	860,758,359	75.5	1,705,102,720	1,132,800,827	66
3071	Roads & Public Works	571,049,387	283,840,837	49.7	848,032,116	338,565,439	40
3072	Tourism & ICT	51,790,053	20,909,221	40.4	79,644,990	39,555,624	50
3074	Public Service & Administration	20,841,760	12,781,367	61.3	41,929,989	32,786,958	78
3075	Kwale Municipality	71,600,219	22,996,596	32.1	101,774,548	72,597,855	71
3076	Diani Municipality	25,819,903	-	0	79,102,237	46,984,287	59
3078	Lungalunga Municipality				50,601,212	13,475,901	27
3079	Kinango Municipality				46,900,000	22,376,722	48
3080	Preventive Health Services				234,996,838	73,925,128	31
TOTAL		4,868,209,416	2,950,191,667	60.6	6,128,325,495	3,061,090,657	49.95

Source: Kwale County Treasury

2.4 Overall Balance and Financing

50. In line with the performance in expenditure and revenues, the fiscal balance amounted to **Kshs1,435,970,141**. This amount will be captured in the first supplementary budget FY2024/2025 to implement the intended programmes and projects in the same period.

Table 25: Overall Fiscal balance and Financing FY2023/2024

Source	Revised Estimates FY2023/2024	Actual Funds received	Actual receipts as a percentage of Annual Allocation (%)
Total Revenue	14,259,668,762	11,619,777,017	81.5
Equitable Share of Revenue	8,584,103,693	7,897,375,394	92.0
County Own Source Revenue	600,000,000	427,380,000	71.2

Grants & Loans	2,977,233,783	1,196,690,337	40.2
Income Brought Forward	2,098,331,286	2,098,331,286	100.0
Total Expenditure	14,259,668,763	10,183,806,876	71.4
Total Recurrent	8,131,343,268	7,122,716,219	87.6
Personnel Emoluments	3,997,188,297	3,805,359,785	95.2
Operations & Maintenance	4,134,154,971	3,317,356,434	80.2
Total Development	6,128,325,495	3,061,090,657	49.9
Development	6,128,325,495	3,061,090,657	49.9
Overall Balance (Commitments C/F)	-	1,435,970,141	

Source: Kwale County Treasury

2.5 Fiscal Performance for the FY2023/2024 in Relation to Financial Objectives

51. The fiscal performance in the FY2023/2024 will affect the financial objectives as set out in the PFM Act, 2012 and outlined in the 2024 CFSP and the budget for FY2024/2025 in a number of ways: -

52. The baseline ceilings for spending departments will be adjusted to factor in the revised resource envelope and the non-implemented programmes and projects under the updated macroeconomic framework.

53. The under- spending in both recurrent and development budget for the FY2023/2024 has implications on the base used to project expenditures in the FY2024/2025 and the medium term. Appropriate revisions have been undertaken in the context of this CBROP taking into account the budget outturn for the review period.

54. As highlighted above, the reasons for the deviations from the financial objectives include: shortfalls in OSR collection and delays in the transfer of funds by the National Government to the CRF. This has adverse impact on the implementation of both recurrent and development programmes. To remedy these deviations, the fiscal outlook will focus on strengthening own source revenue collection by solving the disagreement surrounding the 2024 Kwale County Finance Bill which contain revenue raising measures and enhancing procurement planning.

2.6 Compliance with Fiscal Responsibility Principles

2.6.1 Development Expenditure

55. In managing the County Government's finances, the Public Finance Management Act, 2012 Section 107(b) requires that over the medium term, a minimum of 30 percent of each County Government's budget shall be allocated to development expenditure. In complying with this legal requirement, the County Government of Kwale in the FY2023/2024 allocated 43 percent of its budget on its development budget.

2.6.2 Recurrent Expenditure

56. The PFM Act 2012, also in relation to expenditures on recurrent budget stipulates that the total expenditure on recurrent budget should not exceed the county's total revenue. During the period under review the actual recurrent expenditure was at 7.12 Billion while the total actual revenue was 11.62 Billion. In summary this report is prepared within the expected legal framework.

2.6.3 Personnel Emoluments

57. Regulation 25(1) (b) of the PFM (County Governments) Regulations, 2015, requires that the county government's expenditure on wages and benefits for its public officers shall not exceed thirty-five (35) percent of the county government's total revenue. Again the County Government of Kwale kept the wage bill below the legal threshold by allocating 26.69 percent on personnel emoluments.

2.6.4 Own Source Revenue

58. In line with the provisions of Section 107 (2g) of the PFM Act, 2021 A reasonable degree of predictability with respect to the level of local revenue bases shall be maintained, taking into account any reforms and measures put in place to steer the county along the transformative trajectory

CHAPTER THREE: RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK

3.0 Global Economic Scene

59. World real GDP growth is estimated to have slowed from 3.5 per cent in 2022 to 3.1 per cent in 2023. The decline in the growth was attributed to disruptions emanating from the remnant effects of COVID-19, the Russia-Ukraine conflict and tightened monetary policies in a number of economies. Advanced economies expanded by 1.6 per cent in 2023 compared to 2.6 per cent growth rate experienced in 2022 largely due to tighter monetary conditions within the bloc and a lower than anticipated growth rate in the Euro Area. Growth in Emerging Markets and Developing Economies (EMDEs) remained at 4.1 per cent in the period under review.

60. Sub - Saharan Africa (SSA) region saw a decline in real GDP growth rate to stand at 3.3 per cent in 2023, compared to 4.0 per cent growth in 2022. Three of the region's largest economies Nigeria, South Africa, and Angola recorded slower growth rate. East African Community (EAC) recorded a slower growth rate of 5.0 per cent in 2023 compared to 5.2 per cent growth recorded in 2022 as a result of fluctuations in commodity prices and budget challenges.

61. World inflation eased to 6.8 per cent in 2023 from 8.7 per cent in 2022 partly due to lower energy prices, easing of the supply chain disruptions and a tighter monetary policy to reduce aggregate demand for goods. Global trade volume slowed to 0.4 per cent in 2023 compared to the 5.2 per cent growth recorded in 2022. This decline was mainly due to base effects as the world economy recovered from the COVID-19 pandemic. Global unemployment declined to 5.1 per cent

in 2023 from 5.3 per cent in 2022 supported by expansion of employment opportunities particularly in advanced economies.

Table 26: Global Economic Performance

Economy	Growth (%)			
	Actual	Estimate	Projections	
	2022	2023	2024	2025
World	3.5	3.3	3.2	3.3
Advanced Economies	2.6	1.7	1.7	1.8
<i>Of which: USA</i>	1.9	2.5	2.6	1.9
<i>Euro Area</i>	3.4	0.5	0.9	1.5
<i>United Kingdom</i>	4.3	0.1	0.7	1.5
<i>Japan</i>	1.0	1.9	0.7	1.0
Emerging and Developing Economies	4.1	4.4	4.3	4.3
<i>Of which: China</i>	3.0	5.2	5.0	4.5
<i>India</i>	7.0	8.2	7.0	6.5
Sub-Saharan Africa	4.0	3.4	3.7	4.1
<i>Of which: South Africa</i>	1.9	0.7	0.9	1.2
Nigeria	3.3	2.9	3.1	3.0
Kenya*	4.9	5.6	5.2	5.4

*Source: IMF World Economic Outlook, July 2024. *National Treasury Projection*

3.1 Kenya's Economic Performance

62. Real Gross Domestic Product (GDP) expanded by 5.6 per cent in 2023 compared to a revised growth of 4.9 per cent in 2022. The positive growth was notable across most sectors of the economy. The Agriculture, Forestry and Fishing sector grew by 6.5 per cent in 2023, marking a recovery from the 1.5 per cent contraction recorded in 2022. This recovery was mostly attributed to favorable weather conditions that prevailed through most of the year. Other key drivers of the growth included Information and Communication (9.3%), Transportation and Storage (6.2%),

Financial and Insurance (10.1%), Real Estate (7.3%) and Accommodation and Food service activities (33.6%) sectors. However, the Mining and Quarrying sector recorded a 6.5 per cent contraction, largely attributable to a decline in production of most of the minerals such as titanium and soda ash.

63. In 2023, agriculture remained the dominant sector, representing 21.8 per cent of the total GDP. Combined, service activities contributed 61.3 per cent of the GDP while industry-related activities comprised 16.9 per cent of the GDP in 2023. Nominal GDP grew by 12.0 per cent reaching Kshs 15,108.8 billion in 2023, from Kshs 13,489.6 billion in 2022. Gross National Disposable Income increased to Kshs 15,882.5 billion in 2023 from Kshs 14,051.0 billion in 2022.

64. Additionally, the Gross Domestic Product (GDP) per capita at current prices improved to Kshs 293,229 in 2023 from Kshs 266,473 in 2022. Private final consumption expenditure increased to Kshs 11,517.1 billion from Kshs 10,106.6 billion recorded in 2022, accounting for slightly above three-quarters of the total GDP. Similarly, government final consumption expenditure increased from Kshs 1,647.5 billion in 2022 to Kshs 1,800.2 billion in 2023.

65. Employment in the modern and informal sectors, excluding small-scale farming and pastoralist activities, went up from 19.1 million in 2022 to 20.0 million in 2023. Total new jobs generated in the economy were 848.2 thousand in 2023. In the year under review, wage employment in the modern sector grew by 4.1 per cent which translated to creation of 122.8 thousand new jobs in the sector. The informal sector created 720.9 thousand new jobs and accounted for 85.0 per cent of all the new jobs created in 2023. Public sector wage employment registered a growth of 5.9 per cent in 2023 compared to 1.6 per cent recorded in 2022.

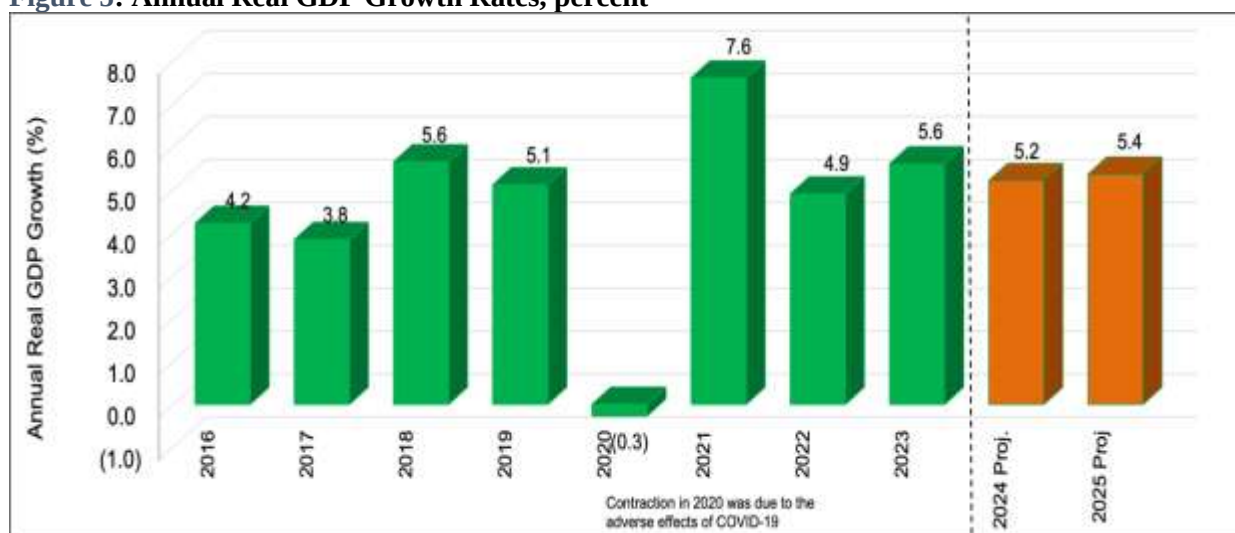
66. The nominal wage bill rose by 7.3 per cent to Kshs 2,798.6 billion in 2023. The private sector wage bill went up by 8.2 per cent to Kshs 1,965.9 billion in 2023, while the public sector wage bill increased by 5.3 per cent and accounted for 29.8 per cent of the total wage payments in 2023. The Teachers Service Commission wage bill rose by 6.5 per cent to Kshs 285.0 billion and accounted for 34.2 per cent of total public sector wage bill in 2023.

67. In the year under review, overall annual average earnings increased by 3.4 per cent to Kshs 894,232.8 compared to Kshs 864,750.1 in 2022. Annual average earnings in the private sector increased by 5.4 per cent to Kshs 920.0 thousand in 2023, while those in the public sector decreased

by 0.5 per cent to Kshs 838.7 thousand in 2023. Overall, real annual average earnings per employee decreased by 4.1 per cent to Kshs 667.3 thousand in 2023. Real annual average earnings per employee in the private sector declined by 2.5 per cent to Kshs 686.4 thousand in 2023, while those in the public sector declined by 7.8 per cent to Kshs 625.9 thousand over the same period.

68. The annual inflation rate as measured by the Consumer Price Index (CPI) was 7.7 per cent in 2023 as was recorded in 2022. The inflation was largely driven by increase in prices of Transport (12.2%); Food and Non-Alcoholic Beverages (9.7%); and Housing, Water, Electricity, Gas and Other Fuels (8.1%).

Figure 5: Annual Real GDP Growth Rates, percent



Source: Kenya National Bureau of Statistics

3.2 Kwale County Economic Performance and Outlook

3.2.1 Gross County Product

69. The Gross County Product (GCP) is a disaggregation of the National Gross Domestic Product (GDP) that shows how much the county contributes to the national economy. Estimates of the GCP plays an essential role in formulating, implementing and evaluating policies in the county.

3.2.2 Gross County Product Concept

70. Gross County Product is conceptually equivalent to the county share of GDP. Gross Domestic Product is a measure of newly created value through production by resident economic agents

(individuals, households, establishments and enterprises resident in Kenya). On the other hand, GCP measures newly created value through production by economic agents' resident in a specific region, in this case, a county. Therefore, the Gross County Products for the 47 counties should sum up to Kenya's GDP.

3.2.3 Identity between GCPs and GDP:

Sum of gross value added by all counties (total GCP) + Gross value added by extra-regional territory + Taxes on products - Subsidies= **GDP**

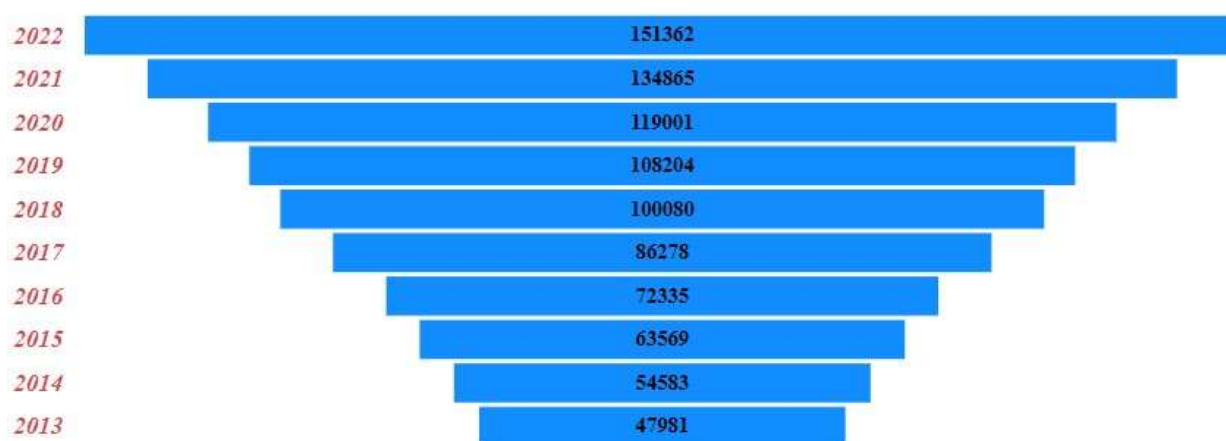
3.2.4 Nominal Gross County Product

This section presents the GCP estimates at current prices and the county contribution to the total gross value added of the economy.

3.2.5 Gross County Product at Current Prices

The figure below represents the GCP estimates at current prices of Kwale County for the period 2018 to 2022.

Figure 6: Kwale County GCP Estimates 2018-2022



Source: Kenya National Bureau of Statistics

3.2.6 County Share of GCP

71. County shares of GCP from 2018 to 2022 are shown in the table below. Over the period 2018-2022, the Kwale shares seemed unchanged across the years.

Table 27: County Shares, Kshs Million, 2020- 2022

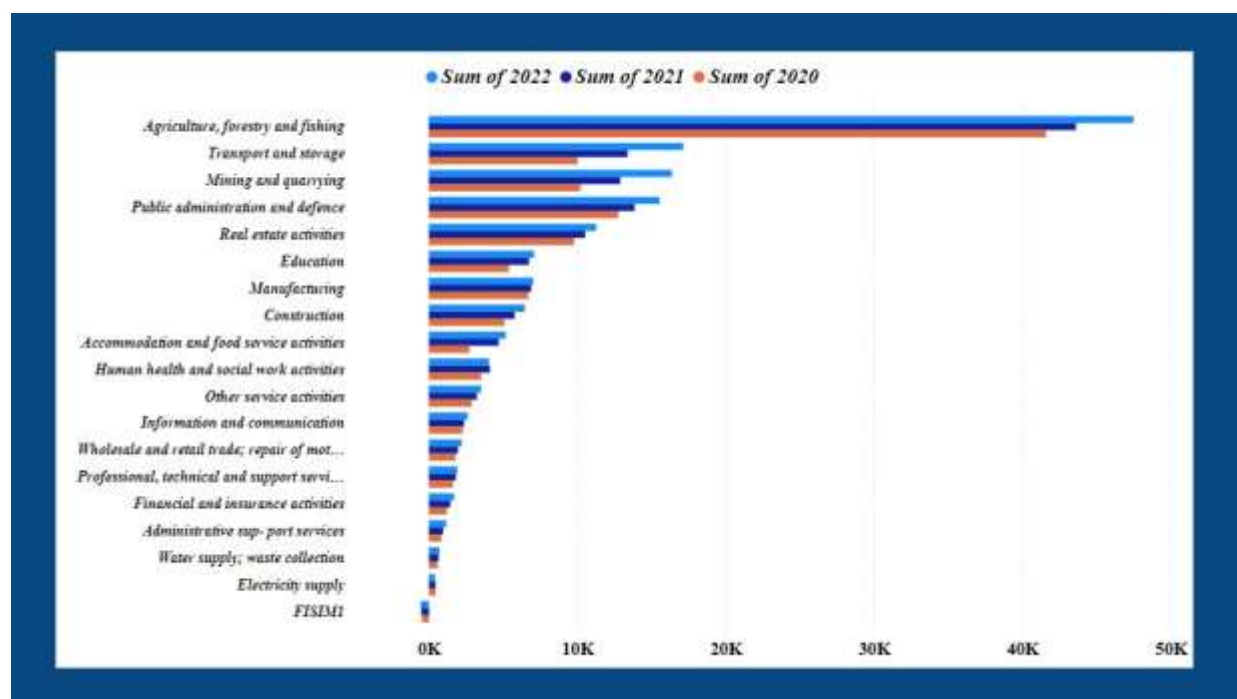
County	2018	2019	2020	2021	2022	5-Year Average
MOMBASA	5.1	5	4.8	4.8	4.6	4.9

County	2018	2019	2020	2021	2022	5-Year Average
KWALE	1.2	1.2	1.2	1.2	1.2	1.2
KILIFI	2.1	2.1	2	2.1	2.1	2.1
TANA RIVER	0.3	0.3	0.3	0.3	0.3	0.3
LAMU	0.3	0.3	0.3	0.3	0.3	0.3
TAITA/TAVETA	0.6	0.6	0.6	0.7	0.6	0.6
GARISSA	0.6	0.6	0.6	0.6	0.6	0.6
WAJIR	0.5	0.5	0.5	0.5	0.5	0.5
MANDERA	0.5	0.5	0.6	0.6	0.5	0.5
MARSABIT	0.5	0.6	0.6	0.6	0.6	0.6
ISIOLO	0.3	0.3	0.3	0.3	0.3	0.3
MERU	3.1	3.3	3.3	3.4	3.3	3.3
THARAKA-NITHI	0.6	0.6	0.6	0.6	0.6	0.6
EMBU	1.6	1.5	1.5	1.5	1.5	1.5
KITUI	1.3	1.5	1.6	1.3	1.3	1.4
MACHAKOS	3.3	3.2	3.1	3.2	3.1	3.2
MAKUENI	1.1	1.2	1.1	1.1	1	1.1
NYANDARUA	1.4	1.5	1.5	1.5	1.6	1.5
NYERI	2	2.1	2.1	2	2	2
KIRINYAGA	1.2	1.2	1.3	1.3	1.3	1.3
MURANG'A	2	1.9	2	2.1	2	2
KIAMBU	5.7	5.7	5.6	5.6	5.9	5.7
TURKANA	1.1	1.1	1.1	1	1	1.1
WEST POKOT	0.7	0.7	0.8	0.8	0.7	0.7
SAMBURU	0.3	0.3	0.3	0.3	0.3	0.3
TRANS NZOIA	1.7	1.6	1.7	1.6	1.6	1.6
UASIN GISHU	2.4	2.4	2.3	2.4	2.4	2.4
ELGEYO/MARAKWET	1	1.1	1.2	1.2	1	1.1
NANDI	1.6	1.5	1.5	1.5	1.6	1.5
BARINGO	0.7	0.8	0.8	0.8	0.8	0.8
LAIKIPIA	0.9	0.9	1	0.9	1	0.9
NAKURU	4.8	4.9	4.9	5.2	4.9	4.9
NAROK	1.7	1.7	1.7	1.7	1.8	1.7
KAJIADO	1.5	1.5	1.5	1.4	1.5	1.5

Source: Kenya National Bureau of Statistics

3.2.7 Gross County Product Contribution by Broad Sectors of the Economy

Figure 7: GCP by Economic Activity at Current Prices, Kshs Million, 2020- 2022 Kshs Million



Source: Kenya National Bureau of Statistics

3.2.7.1 Agriculture, Forestry and Fishing

72. The agricultural sector contributes about 21.0 per cent of the GDP, thereby exerting a significant influence on the overall economic performance. Counties with favorable conditions for agricultural activities recorded higher GCP compared to those that engage in other economic activities. Key findings on the average county contributions to Agriculture, Forestry, and Fishing activities during the 2018-2022 period are enumerated below.

73. The five leading counties in agricultural production were Meru, Nakuru, Nyandarua, Murang'a, and Kiambu. These counties exhibited diverse agricultural outputs, including tea, coffee, maize, vegetables, potatoes, and raw milk and performed better than counties relying on a narrower range of agricultural produce. Meru County stood out due to its abundant agricultural yield, particularly in fruits, and availability of forest resources. Notably, counties specializing in tea production, like Murang'a, Nandi, Kisii, Kericho, and Kiambu, made substantial contributions to the overall agricultural production.

74. Kwale county has put several efforts towards this sector so as to ensure food security and increased income. In the period under review local farmers benefited from the distribution of subsidized agricultural assets and farm inputs ahead of the March-April long rains. These included

certified seeds, fertilizers, power sprayers, insecticides and fungicides. Local small scale farmers have also been capacity built to enhance productive capacity for food and nutrition security.

75. The county through grant support from development partners has also initiated livestock production intervention programmes. More than 1500 galla goats have been issued to boost farmers in meat and milk production. Galla goats are known for their great economic value and simplicity in managing the breeds. Farmers across the 20 wards also received bucks and pedigree bulls to improve the indigenous breeds. This value chain has been empowered to reinforce resistance to harsh climatic conditions as well as empower beneficiaries to improve their livelihood, boost food security and reduce poverty.

76. Despite fishing activities having a relatively modest share in total agri- culture GVA compared to crop and animal production, Homa Bay, Kisumu, Siaya, Mombasa, and Marsabit benefitted from fishing activities, contributing 6.5 per cent to the total agriculture GVA.

3.2.7.2 Manufacturing

77. The Manufacturing sub-sector grew by 1.3 percent in the first quarter of 2024 compared to 1.7 percent growth in the corresponding quarter of 2023. In the manufacture of food products, growth was supported by tea and dairy processing in spite of the decline in the production of soft drink. In addition, the production of cement declined in the review period.

3.2.7.3 Other Industry Activities Excluding Manufacturing

78. The Electricity and water supply sub-sector also recorded a decelerated growth of 2.4 percent in the first quarter of 2024 compared to a growth of 3.7 percent in the corresponding quarter of 2023 supported by an increase in hydroelectric power generation and a decrease in thermal power generation. Electricity generation activities boosted the contributions of the counties of Nakuru and Embu. Similarly, the contributions of Kwale, Migori, and Kajiado counties were augmented by mining and quarrying activities.

79. Activities in the construction sub-sector similarly registered a decelerated growth of 0.1 percent compared to 3.0 percent growth recorded in the first quarter of 2023. The slowdown in the construction sub-sector was reflected in the decline in the volume of cement consumption and imported bitumen. However, the volume of iron and steel imported increased during the review period.

3.2.7.4 The Services Sector

80. The activities in the **services sector** continued to sustain strong growth momentum in the first quarter of 2024 and grew by 6.2 percent compared to a growth of 6.5 percent in a similar period in 2023. The performance was largely characterized by significant growths in accommodation and food service, financial and insurance, information and communication, real estate, and wholesale and retail trade sub-sectors. Accommodation and food service activities reflected post COVID recovery in spite of the lingering effects of the pandemic.

81. Consequently, the sub-sector grew by 28.0 percent in the first quarter of 2024 compared to a growth of 47.1 percent recorded in the corresponding quarter of 2023. Nairobi City contributed a relatively higher share of services to the national GVA at 37.3 per cent on average. Mombasa and Kiambu are the only other counties that contributed 5.0 per cent and above each to the total GVA of services in Kenya. Twenty-one out of forty-seven counties each contributed less than 1.0 per cent to the services GVA.

3.3 2024 Economic Outlook

82. In 2024, the global economy is expected to grow at a similar pace as 2023, but slower than the historical (2000–19) annual average of 3.8 percent. This is on account of restrictive monetary policies, withdrawal of fiscal support, low underlying productivity growth, as well as escalating geopolitical fragmentations that could result in higher commodity prices despite a projected decline in global headline and core inflation. On the domestic front, Kenya's economy is projected to remain resilient in 2024 mainly supported by a robust services sector, strong performance in agriculture aided by anticipated adequate rainfall and a decline in global commodity prices that is expected to reduce the cost of production. In addition, the distribution of the subsidized fertilizer and seed subsidy program is expected to support the agriculture sector's growth. This is revealed through the leading indicators that point to continued strong performance of the economy in the first quarter of 2024, on account of robust activities in the agriculture and service sectors, particularly accommodation and food services, as well as information and communication.

83. Further, the ongoing implementation of measures by the Government in priority sectors namely: Agricultural Transformation and Inclusive Growth; Micro, Small and Medium Enterprise (MSME) Economy; Housing and Settlement; Healthcare; and Digital Superhighway and Creative Industry under the Bottom Up Economic Transformation Agenda (BETA) is expected to boost

economic activity, accelerate growth as well as support recovery. On the demand side, the easing of inflationary pressures is likely to lead to a strong household disposable income, which will in turn support household private consumption and robust private sector investments coupled with Government investments.

3.4 Risks to the Economic Outlook

84. Despite the stable macroeconomic environment there are risks emanating both domestically and externally. The geopolitical tensions between the Middle East and Ukraine have resulted in worsening of supply disruptions due to shipping crisis hence higher imports and production costs globally as a result of uncertainty of international oil prices. Internally extreme changes on weather conditions could weaken agricultural outputs increasing food insecurity and increased cases of water borne diseases.

85. Tight global and domestic financial conditions arising from lower than anticipated global economic growth could reduce exports, tourism receipts and growth of remittances while increase in global fuel prices increase import bills.

86. The macroeconomic outlook at the County may face the following risks(i) increasing wage bill due to continued recruitment of employees in public service at the County will shrink the resources to be allocated for development. In the long-run this will impede the objective of rapid socio-economic development (ii) delays in the release of funds from the National Treasury poses risk to the County economic outlook. Delays often lead to late implementation of county programmes and projects. As the public expenditure on projects is delayed, contractors, supplies and manufacturers are affected. This has the overall effect of reduced investments in the local economy and especially the building and construction sectors and others.

87. Adverse weather conditions resulting in drought may cause inflation in food items. In severe cases this may cause starvation and hunger necessitating drought emergency services. This also has a multiplier effect on the other sectors and the productivity of labour and growth of the economy;

88. Lower revenue collection against the target at the National Level by the Kenya Revenue

Authority may impede growth of the equitable share of income for counties. While this is the case, low local revenue collection may impact negatively in sustaining growth at the county. The tight fiscal stance being pursued by Government may also lead to tight liquidity affecting aggregate demand.

89. This notwithstanding, the outlook for the domestic and county economy may be hampered by risks related to unpredictable weather conditions occasioned by climate change which could adversely affect agricultural production and result in domestic inflationary pressures. The tight fiscal stance being pursued by Government may also lead to tight liquidity affecting aggregate demand.

CHAPTER FOUR: RESOURCE ALLOCATION FRAMEWORK

4.0 Implementation of the 2024/2025 budget

90. The implementation of the FY2024/2025 budget has encountered several hurdles following tight fiscal policy by the Kenya Kwanza administration. The withdrawal of the Kenya 2024 Finance Bill and the Kwale County 2024 Finance Act further complicated matters leading to significant delays. Additionally, the disagreement between the council of governors and the Senate which resulted in the delay in enacting the Division of Revenue Bill exacerbated the financial uncertainty.

91. As the National Government works to stabilize and restructure its institutions, counties continue to face prolonged delays in receiving funds from the National Treasury. This results in a slow start to the financial year with disbursements being sluggish during the first quarter of the financial year. However, there is a glimpse of hope with the establishment of the broad-based government in Kenya. The formation of a broad-based government in Kenya has significant economic implications at both national and county levels. A broad-based government will enhance political stability, which is critical for economic growth. Stability often leads to increased investor confidence, attracting both domestic and foreign investment.

92. The need to prepare the first supplementary budget for the year has arisen due to the expenditure push resulting from FY2024/2025 budgeted revenue shortfall due to non-remittance of grants and royalties by the National treasury totaling Kshs 3,775,541,683. Additionally, the ambitious target of Kshs 450 million for own-source revenue may be unrealistic given previous collection trends of Kshs 427.38 million in FY2023/2024, Kshs 393 million in FY2022/2023, and Kshs 302.7 million in FY2021/2022 which also incorporated fees and charges from Health services. To achieve a more sustainable financial outlook, a downward adjustment to a more achievable figure is necessary.

93. Consequently, the Revenue Mobilization Directorate will focus on implementing new revenue strategies through the development of a Medium Term Revenue Strategy. This strategy will outline a clear roadmap and realistic targets for effective revenue collection and mapping. Additionally, it will include expenditure rationalization targeting recurrent and development budgets for all County departments.

94. The FY 2024/2025 budget will be revised based on current expenditure performance, new spending pressures from key departments, and each department's ability to utilize the allocated funds for the rest of the fiscal year. This approach aims to prevent over-allocating resources to departments with limited absorption capacity or to non-priority expenditures.

4.1 Fiscal Policy for FY 2025/26 and Medium Term Budget

95. The fiscal position for FY 2025/26 and the medium term is designed to support the key priority programs of the County within the Kwale County transformation agenda, while also addressing the increasing demands of public service delivery. The strategy intends to establish an efficient liability management approach that does not jeopardize the quality of services provided to citizens.

96. The Medium Term Expenditure Framework (MTEF) for FY2025/26 to 2027/28 is being developed alongside the first supplementary budget for FY2024/2025. It is also being drafted right after the County Annual Development Plan (CADP FY2025/2026) is submitted to the County Assembly for review and approval. This process aligns with the constitutional mandate that budgeting and expenditure must be guided by planning, as specified in Section 107(2) of the County Government Act 2012.

97. Fiscal consolidation will be reinforced by ongoing efforts to improve the mobilization of the

county's own revenue sources, reassess and streamline expenditures while protecting key programs and social spending in Kwale County. There will be an emphasis on boosting revenue through a blend of tax administrative and policy reforms that include:

- i. The implementation of the Kwale County Finance Bill 2024.
- ii. Strengthening tax administration to improve compliance by expanding the tax base, reducing tax expenditures, utilizing technology to transform tax processes, closing revenue gaps, and enhancing the efficiency of the tax system.
- iii. A focus on non-tax measures that county departments can generate through the services they provide to the public.

98. The priorities, strategies, and actions outlined in this medium-term framework will be based on the County Sectoral Plans, the third-generation County Integrated Development Plan (CIDP III 2023-2027), the Governor's Manifesto, the Food Security and Bottom-Up Economic Transformation Agenda (BETA), the Fourth Medium Term Plan (MTP IV), Kenya Vision 2030, and the World Development Agenda 2030 Sustainable Development Goals (SDGs). Specifically, in the upcoming medium term, the County Government will prioritize the swift execution of key flagship projects to ensure accelerated economic growth and the successful achievement of the transformation agenda.

99. Conversely, the county administration will maintain efforts to enhance efficiency in public spending and minimize non-essential costs. This will involve enacting austerity measures intended to lower the county's recurrent expenses. Additionally, to decrease development spending, the county will increase the use of public-private partnerships for commercially feasible projects while taking into account the potential liabilities associated with this framework. The county will also review its portfolio of projects, including those funded externally, to restructure and align them with the Kwale County Transformation Agenda and the governor's manifesto. Furthermore, the county will persist in executing the valuation roll, which aims to optimize value for money

4.1.1 Fiscal Projections

100. The income for the fiscal year FY 2025/26 will be projected based on the actual revenue performance data from FY 2023/2024. Additional efforts need to be made to improve revenue collection in the county. This will involve upgrading the automated revenue management system, increasing the recruitment and training of revenue collection personnel, and conducting revenue

mapping to ensure greater efficiency in revenue collection.

101. The county's total expenditure is projected to decrease to Ksh **9,127,499,175** in **FY2025/2026**, down from Ksh **12,210,530,024** in the current FY **2024/2025** approved budget estimates on a cash basis. This indicates a **25.25** percent fall in budget spending for the County.

102. Development expenditure limits are expected to reach Ksh **2,889,433,657** in FY **2025/2026**, a decrease from Ksh **5,197,060,407** in the current FY **2024/2025** approved estimates. This represents a decline of approximately **44.40** percent. The allocation for development expenditure will account for **31.66** percent of the projected budget resources, aligning with the fiscal responsibility principles outlined in the PFM Act 2012. Key areas/departments designated for substantial resource allocations include **Health services, Water Services, and Roads and Public Works and Education**.

103. Recurrent expenditures are projected to fall to Kshs **6,238,065,518** in **FY 2025/2026** from Kshs **7,013,469,617** in the current **FY2024/2025** budget estimates. The spending limits for goods and services in various sectors and departments are determined by the funding allocations in the FY **2024/2025** budget. These limits will be adjusted further during the formulation of County fiscal strategy paper 2025 in January and February 2025.

104. Based on the above expenditure framework for FY2025/2026, the table below provides the provisional projected baseline ceilings for the FY2025/2026 budget.

Table 28: Provisional Expenditure Ceilings for the FY 2025/26 by Vote and Economic Classification

CODE VOTE	Recurrent	Development	TOTAL
3061 Finance and Economic Planning	1,104,568,407	40,000,000	1,144,568,407
3062 Agriculture, Livestock and Fisheries	141,139,850	141,000,000	282,139,850
3063 Environment and Natural Resources	66,899,733	196,935,450	263,835,183
3064 Curative and Rehabilitative Health Services	2,389,433,233	267,200,000	2,656,633,233
3065 County Assembly	648,070,935	200,000,000	848,070,935
3066 Trade, Investment and Cooperatives	50,513,371	195,000,000	245,513,371
3067 Social Services & Talent Management	97,388,943	110,179,771	207,568,714
3068 Executive Services	133,097,132	200,000,000	333,097,132

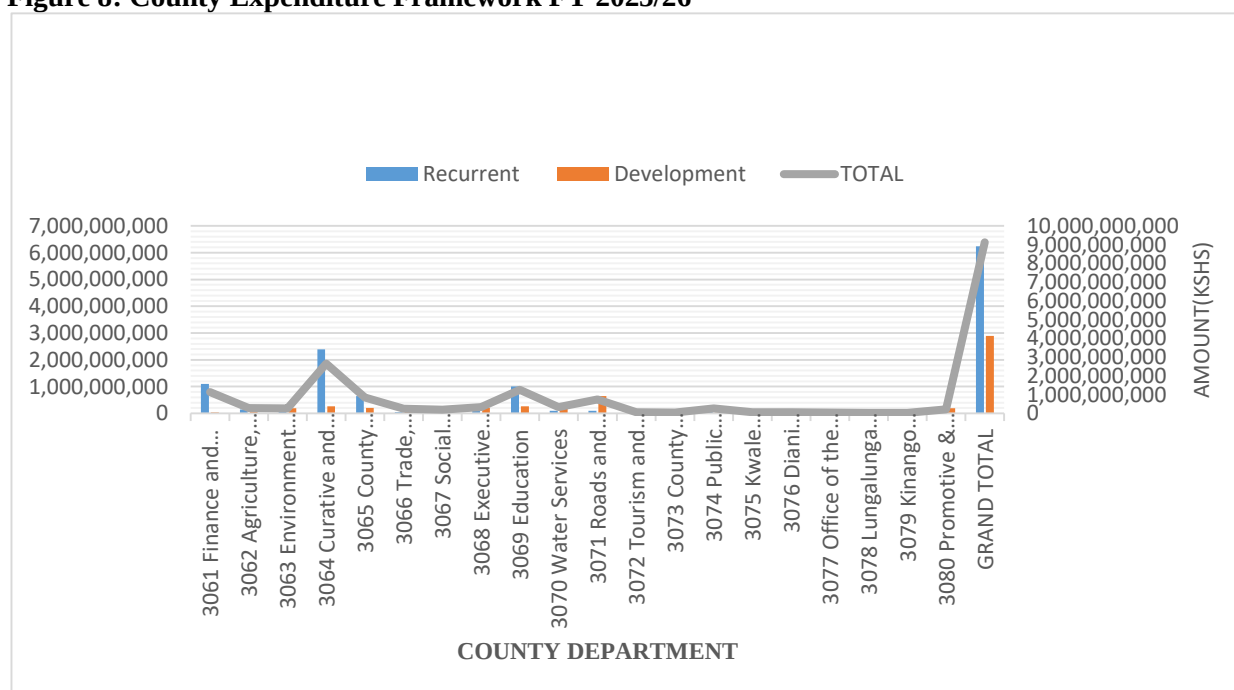
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3069 Education	1,003,704,726	260,884,000	1,264,588,726
3070 Water Services	93,950,342	248,335,000	342,285,342
3071 Roads and Public Works	95,465,405	647,723,547	743,188,952
3072 Tourism and ICT	33,705,722	23,000,000	56,705,722
3073 County Public Service Board	49,334,733	-	49,334,733
3074 Public Service and Administration	238,550,665	21,000,000	259,550,665
3075 Kwale Municipality	5,029,145	56,000,000	61,029,145
3076 Diani Municipality	14,302,351	40,000,000	54,302,351
3077 Office of the County Attorney	40,292,273	-	40,292,273
3078 Lunga Lunga Municipality	1,001,677	28,160,000	29,161,677
3079 Kinango Municipality	1,381,794	22,400,000	23,781,794
3080 Promotive & Preventive Health Services	30,235,080	191,615,889	221,850,969
GRAND TOTAL	6,238,065,518	2,889,433,657	9,127,499,175
PERCENT ALLOCATION	68.34	31.66	100.0

Source: Kwale County Treasury

105. The expenditure framework for FY2025/26 can be illustrated using the following figure:

Figure 8: County Expenditure Framework FY 2025/26



Source: Kwale County Treasury

4.1.2 Medium Term Fiscal Projections

106. In the fiscal year 2025/2026, the County Administration expects total revenues of Kshs **9,127,499,175** from various sources, including grants. The County aims to generate Kshs **340,000,000** from its own revenue streams in FY 2025/26, representing a **20.45** percent decrease from the actual revenue of Kshs **427,380,000** achieved in FY 2023/2024. The county's equitable share from the National Government is projected to be Kshs **8,787,499,175** for FY 2025-2026.

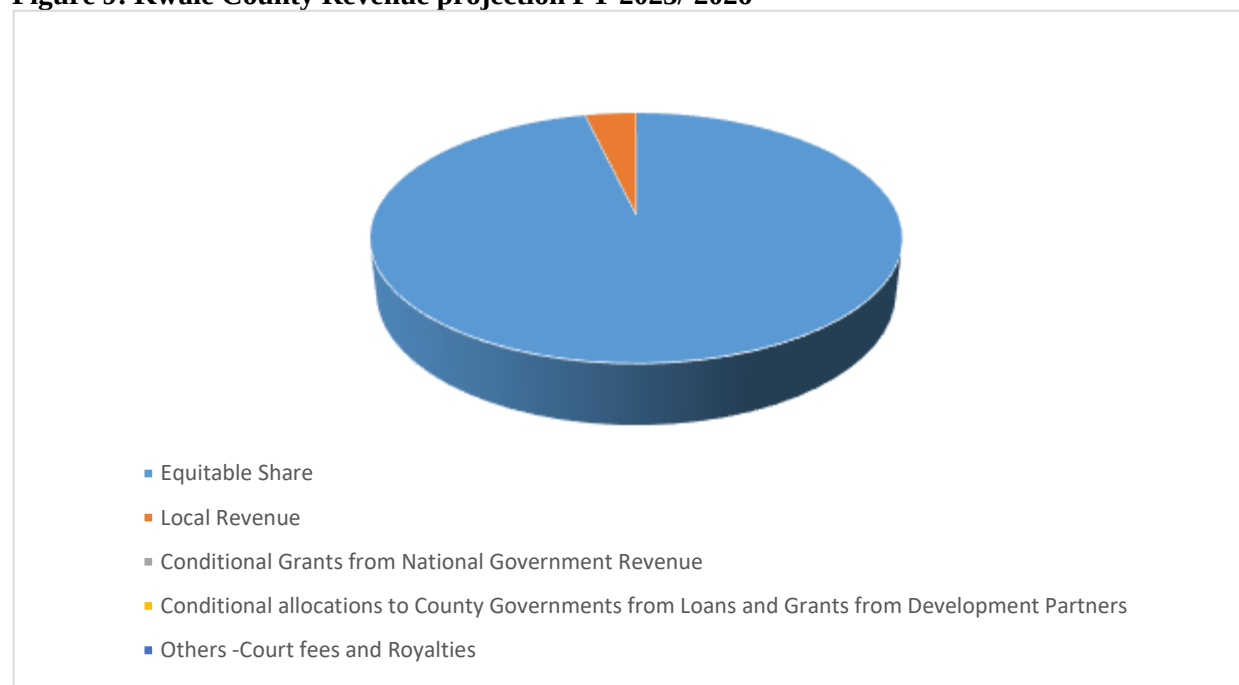
Table 29: Resource Envelope for MTEF Budget FY2022/2023 – 2024/2025

Source	Actuals FY2023-2024	FY2024/25 Approved Estimates	FY2025-20256 Projections
Equitable Share	8,265,585,516	8,887,499,175	8,787,499,175
Local Revenue	392,952,872	450,000,000	340,000,000
Conditional Grants from National Government Revenue	-	546,540,399	-
Conditional allocations to County Governments from Loans and Grants from Development Partners	819,028,732	1,651,977,493	-
Others -Court fees and Royalties	-	674,512,957	-
Total Revenue	9,477,567,120	12,210,530,024	9,127,499,175

Source: Kwale County Treasury

107. The county revenue envelope projections in FY2025/26 can be illustrated using the figure below

Figure 9: Kwale County Revenue projection FY 2025/ 2026



Source: Kwale County treasury

108. The equitable share shows a steady increase from approximately 8.27 billion in FY2023-2024 to nearly 8.89 billion in FY2024-2025, before slightly declining to 8.79 billion in FY2025-2026. This indicates a stable but slightly declining expectation for funding from central government sources in the long run, which could constrain growth if no new sources of revenue are identified.

109. Local revenue increases from about 393 million in FY2023-2024 to 450 million in FY2024-2025 but then is projected to drop to 340 million in FY2025-2026. The fluctuation suggests potential challenges in local revenue generation. A decrease in FY2025-2026 imply economic downturns, ineffective tax collection strategies, or declining local economic activity, necessitating a review of local fiscal policies. Total revenue projected rose significantly from about 9.48 billion in FY2023-2024 to approximately 12.21 billion in FY2024-2025, before sharply declining to around 9.13 billion in FY2025-2026. The spike in FY2024-2025 enabled enhanced public services or investments. However, the drop in FY2025-2026 raises concerns about fiscal sustainability and the potential for budget shortfalls. This volatility may lead to challenges in planning and executing long-term projects.

4.1.3 FY2025/26 and the Medium-Term Expenditure Framework

110. The FY 2025/26 and medium-term budget will prioritize the goals of the third generation CIDP 2023-2027, Medium Term Plan IV, and the County Transformation Agenda based on the governor's manifesto. Key areas of focus will include: healthcare, agricultural value addition and productivity, enterprise development and tourism promotion, environmental protection and natural resource management, social services and community service enhancement, as well as water service provision, road infrastructure development, training and education aimed at increasing the pace for socio-economic transformation.

111. In FY2025/26 and the medium term, resource distribution for priority initiatives will be conducted using a value chain strategy across the seventeen County departments. The main priorities and projects to be executed during this period include: the construction and equipping of a fruit processing facility at Shimba Hills in Kubo South ward, the establishment of an aggregated county industrial park at Mwananyamala in Dzombo ward, the creation of the Kwale International Convention Center (Bomas Of Kwale), and the tarmacking of essential County roads such as the Mkilo-Kalalani-Mavirivirini road, Vinuni-Tiwi Sokoni road, Tsimba-Lunguma road, and Mangwei-Majoreni road. The value chain strategy ensures efficient resource allocation by

reducing waste caused by duplication, overlap, fragmentation, and poor coordination in project implementation while fostering a comprehensive government approach to service delivery.

4.1.4 Criteria for Resource Allocation

112. All county departments will be instructed to enhance resource allocation efficiency by implementing cost budgeting and evaluating the portfolio of donor-funded projects. These goals will be accomplished within the budget limits set in the 2024 CBROP.

113. Sector working groups are anticipated to reduce unnecessary spending and focus on priorities that protect livelihoods, generate employment, restore businesses, and facilitate economic recovery in the county. They are also expected to ensure that every expenditure in the FY 2025/26 budget is warranted, emphasizing the allocation of scarce resources based on program effectiveness and needs rather than on incremental budgeting.

114. The criteria outlined below will guide the resource allocation process:

- i. Linkage of programmes with the value chains of County transformation Agenda priorities.
- ii. Linkage of the programme with the priorities of Medium-Term Plan IV of the Kenya Vision 2030.
- iii. Linkage of programme that support prevention and adaptation of climate change.
- iv. Completion of Ongoing projects.
- v. Degree to which a programme addresses job creation and poverty reduction.
- vi. Cost effectiveness, efficiency and sustainability of the program.

115. Following the overarching guidelines mentioned above, Sector Working Groups are anticipated to create and record specific criteria for prioritizing and allocating resources within the county's resource framework. To aid in the completion and endorsement of the 2024 CBROP and other policy documents within the specified deadlines, County departments must diligently carry out the tasks detailed in the budget calendar within the established timelines.

4.2 Public Participation and Involvement of stakeholders

116. In accordance with the Public Finance Management Act (PFMA) 2012, the CBROP 2024 will be made publicly available and disseminated via the County's official website

(www.kwalecountygov.go.ke) to allow the general public to express their opinions and provide feedback prior to its finalization. Each County department will receive a copy of the draft document for their assessment, and they will subsequently invite relevant external stakeholders to review the draft and submit their recommendations. Following this collaborative input, the document will be sent to the County Cabinet for thorough analysis before submission to the County assembly for approval.

CHAPTER FIVE: CONCLUSION AND NEXT STEPS

117. The development of the 2024 C-BROP has shed light on how the budget execution for FY 2023/24 has influenced the financial goals outlined in the 2024 County Fiscal Strategy Paper. Key insights aim to enhance revenue generation and address ongoing challenges that hinder the execution of the development budget. To improve outcomes, the County Treasury recommends close monitoring of the implementation of the FY 2024/25 budget by analyzing quarterly expenditures against the approved budget. Additionally, providing timely financial guidance to County Government departments is crucial for effective budget management.

118. Further recommendations provided by this 2024 C-BROP include:-

- i. **Enhance Revenue Collection:** Implement strategies to diversify and strengthen revenue sources, ensuring they are maximized and efficiently managed.
- ii. **Regular Monitoring:** Establish a robust system for quarterly budget reviews to ensure that expenditures align with the approved budget, enabling proactive adjustments.
- iii. **Streamline Processes:** Identify and eliminate bottlenecks in budget implementation to facilitate smoother execution of development projects.

- iv. **Financial Training:** Provide ongoing financial training for County Government departments to improve their understanding of budget management and financial reporting.
- v. **Timely Reporting:** Ensure that financial reports are generated and communicated promptly to support informed decision-making.

119. Considering the financial results and the revised macroeconomic forecast, decisions have been made regarding the establishment of expenditure limits for various sectors and departments. These preliminary limits also reflect the priorities outlined in the Annual Development Plan for FY2025/26. The temporary limits and strategic priorities will be finalized in the forthcoming County Fiscal Strategy Paper in February 2025.

ANNEX 1: STATUS OF DEVELOPMENT PROJECTS FY 2023/2024

DEPARTMENT OF HEALTH

Project Name	Project Location	Contract Sum	Budget	Amount Paid To date	Implementation Status
Curative Health Care Services					
Construction of Maternity Wing at Mwananyamala	Dzombo ward	1,838,568	1,838,568	1,838,568	100%
Proposed Construction of maternity wing at Mwachinga Dispensary in Kinango Ward	Kinango ward	894,075	894,075	894,075	100%
Proposed Construction of maternity wing at Chigato Dispensary in Kasemeni Ward	Kasemeni ward	329,308	329,308		0%
Renovation of Msambweni Hospital	Ramisi ward	381,075	381,075	381,075	100%

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Contract Sum	Budget	Amount Paid To date	Implementation Status
Upgrading of sewage system at Kinango Hospital in Kinango Ward	Kinango ward	2,000,000	2,000,000		0%
Construction of Mwazaro dispensary in Pongwe Kikoneni Ward	Kikoneni ward	3,410,398	3,410,398		0%
Construction of Fingirika dispensary in Ramisi Ward	Ramisi ward	4,638,718	4,638,718	4,638,718	100%
Construction of a laboratory block at Ndavaya dispensary in Ndavaya ward	Ndavaya ward	436,525	436,525	436,525	100%
Construction of staff house at Ganja la Simba in Kinondo ward	Kinondo ward	289,005	289,005		0%
Electrification of various dispensaries in Ndavaya ward	Ndavaya ward	1,000,000	1,000,000		0%
Electrification of various dispensaries in Puma ward	Puma ward	1,000,000	1,000,000		0%
Rehabilitation and equipping of a laboratory at Mwabila dispensary in Mwavumbo	in mwavumbo	4,494,507	4,494,507		0%
Electrification of various dispensaries in Mwavumbo ward	Mwavumbo ward	1,400,000	1,400,000		0%
Electrification of various dispensaries in Kasemeni ward	Kasemeni ward	1,000,000	1,000,000		0%
Construction of a dispensary at Kazamoyo in Samburu Chengoni Ward	Chengoni ward	2,568,305	2,568,305		0%

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Contract Sum	Budget	Amount Paid To date	Implementation Status
Construction of a dispensary at Mwamose in Vanga ward	Vanga ward	2,122,976	2,122,976		0%
Construction of staff house at Mwanamamba dispensary in Vanga ward	Vanga ward	797,280	797,280		0%
Construction of a dispensary at Magwasheni-Kubo South	Kubo south	4,489,913	4,489,913	3,489,913	78%
Construction of twin staff house at Mbuluni dispensary in Ndavaya ward	Ndavaya ward	3,299,945	3,299,945		0%
Construction of a theatre block at Mnyenzi health centre in Kasemeni ward	Kasemeni ward	15,043,525	15,043,525		0%
Construction of an X - ray block at Mnyenzi Health Centre	Kasemeni ward	6,086,843	6,086,843		0%
Rehabilitation of Kilolapwa dispensary	Ukunda ward	3,000,000	3,000,000		0%
Construction of Oncology centre at Kwale Sub county Hospital	Tsimba golini	7,324,076	7,324,076	7,324,076	100%
Construction of a medical waste shade for Oncology Centre at Kwale Hospital	Tsimba golini	1,811,740	1,811,740		0%
Rehabilitation of Maternity Wing and outpatient block at Vanga Dispensary in Vanga	Vanga ward	3,089,628	3,089,628		0%
Renovation of out patient block at Mtsunga Dispensary in Mwereni Ward	Bongwe ward	1,105,440	1,105,440	1,105,440	100%

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Contract Sum	Budget	Amount Paid To date	Implementation Status
Rehabilitation of Mazumalume staff houses in Tsimba/Golini Ward	Kinondo ward	3,000,000	3,000,000	2,000,000	67%
Construction of a new dispensary at Mlungunipa in Gombato Bongwe ward	Bongwe ward	7,504,962	7,504,962	7,504,962	100%
Drilling of a borehole and placenta pit at Gazi dispensary in Kinondo Ward	Kinondo ward	2,493,101	2,493,101		0%
Upgrading of power supply Kwale Hospital	Tsimba golini	3,921,100	3,921,100	3,896,788	99%
Construction of a toilet at Waa Dispensary in Waa-Ng'ombeni ward	Waa ng'ombeni	800,000	800,000		0%
Construction of a new Out Patient Block at Kibuyuni Dispensary in Kubo south ward	Kubo south	3,654,150	3,654,150		0%
Construction of maternity wing at Mchinjirini dispensary in Ramisi ward	Ramisi ward	5,719,062	5,719,062	4,690,037	82%
Construction of the OPD block at Waa dispensary in Waa-Ng'ombeni	Waa ng'ombeni	2,639,052	2,639,052		0%
Installation of a water tower at Mkongani Health Centre	Mkongani ward	1,500,000	1,500,000	-	0%
Rehabilitation of Mkwakwani dispensary	Ukunda ward	3,000,000	3,000,000		0%

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Contract Sum	Budget	Amount Paid To date	Implementation Status
Construction and Equipping of a Laboratory at Deri Dispensary in Mkongani ward	Mkongani ward	1,289,403	1,289,403	1,289,403	100%
Construction of a Maternity Ward at Mwaluphamba Dispensary in Mkongani Ward	Kubo south	3,600,000	3,600,000		0%
Construction of a dispensary at Kinango Ndogo in Kubo South Ward	Kubo south	7,995,951	7,995,951	7,995,951	100%
Equiping of Kinango Ndogo dispensary in Kubo South Ward	Kubo south	1,895,000	1,895,000	1,895,000	100%
Construction of Single Staff Houses at Kiwegu dispensary In Vanga Ward	Vanga ward	705,046	705,046		0%
Construction of a twin Staff House at Mamba Dispensary in Dzombo Ward	dzombo ward	907,741	907,741		0%
Construction of Chigato Dispensary	Kasemeni ward	471,571	471,571		0%
Construction of a laboratory at Makamini dispensary in Mackinnon Road Ward	macknon ward	1,211,766	1,211,766	1,211,766	100%
Construction of a general ward ward at Taru Dispensary in Mackinnon Ward	macknon ward	8,190,043	8,190,043	3,530,281	43%
Construction of Twin Staff House at Eshu Dispensary in Ramisi Ward	Vanga ward	2,375,558	2,375,558	2,375,558	100%

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Contract Sum	Budget	Amount Paid To date	Implementation Status
Constrution of Bonje Dispensary	Samburu chengoni	4,650,514	4,650,514	2,675,494	58%
Construction of Maternity wing at Ngathini in Vanga Ward	Ndavaya ward	6,019,062	6,019,062		0%
Construction of a Modern out Patient Block at Samburu Hospital Phase I	Samburu chengoni	10,000,000	10,000,000		0%
Construction of maternity wing at at Mbita Dispensary in Ndavaya Ward	Ndavaya ward	2,500,000	2,500,000	2,495,560	100%
Construction of Mtsunga Staff House	Mwereni ward	575,387	575,387	257,311	45%
Installation of X-ray Machine at Mnyenzi Health Centre in Kasemeni Ward	Kasemeni ward	4,997,988	4,997,988	4,997,988	100%
Construction of Reverse Osmosis Building in Msambweni Refferal Hospital	Ramisi ward	3,354,335	3,354,335	3,354,335	100%
Proposed civil works and installation of Door and window grills for Female and Maternity at Msambweni County Referral hospital	Ramisi ward	3,550,814	3,550,814		0%
Repair and maintenannce of CT SCAN Building in Msambweni referral hospital	Ramisi ward	2,001,000	2,001,000		0%
Proposed partitioning of new female ward (covid19 block)	Ramisi ward	12,008,761	12,008,761	12,008,761	100%

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Contract Sum	Budget	Amount Paid To date	Implementation Status
Installation of tanks and line relocation at county referall hospital	Ramisi ward	2,609,304	2,609,304	2,609,304	100%
Renovation of laundry block at msambweni county referral hospital	Ramisi ward	2,490,914	2,490,914	2,490,914	100%
Grilling of the oxygen plant,maternity complex and the new COVID-19 Unit	Ramisi ward	3,099,799	3,099,799		0%
Construction of the ICU and Renal Unit in Kinango Hospital	Kinango ward	20,000,000	20,000,000		0%
Rehabilitation of the old ward at Kwale Hospital	Tsimba golini	15,129,510	15,129,510	3,791,353	25%
Proposed construction of walkways and biodigester at Lunga Lunga Hospital	Vanga ward	2,334,328	2,334,328	2,334,328	100%
Proposed installation of water harvesting system, Lunga Lunga Hospital	Vanga ward	3,597,804	3,597,804	3,597,804	100%
Construction of an incinerator at Diani Health Centre in Bongwe Gombato ward	Bongwe ward	1,500,000	1,500,000	1,500,000	100%
Construction of a Patients Toilet Gombato dispensary in Bongwe Gombato Ward	Bongwe ward	799,279	799,279	799,279	100%
Rehabilitation of staff house at Mamba dispensary in Dzombo ward	Vanga ward	2,007,411	2,007,411	1,004,653	50%

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Contract Sum	Budget	Amount Paid To date	Implementation Status
Construction and equipping of ward at Mwangulu dispensary in Mwereni ward	Mwereni ward	4,345,118	4,345,118	3,364,464	77%
Construction of a mortuary at Lunga Lunga Sub County hospital in Vanga ward	Vanga ward	8,038,965	8,038,965	5,393,791	67%
Renovation and construction of a walk way to the delivery room at Matuga dispensary in Waa Ng'ombeni	Waa ng'ombeni	2,996,170	2,996,170	2,996,170	100%
Construction and equipping of a laboratory at Waa dispensary in Waa-Ng'ombeni ward	Mkongani ward	1,456,266	1,456,266	864,042	59%
Upgrading of Shimba hills dispensary to a health centre in Kubo South ward	Mwavumbo ward	3,162,690	3,162,690	3,162,690	100%
Construction of 2nd ward at Mkongani Health Centre in Mkongani ward	Mkongani ward	6,456,936	6,456,936	6,456,936	100%
Construction of maternity wing at Kalalani dispensary in Mwavumbo ward	Mwavumbo ward	2,717,299	2,717,299	2,717,299	100%
Completion of Mtumwa twin staff house in Mwereni ward	Mwereni ward	1,028,562	1,028,562		0%
Purchase of two laparoscopy towers and instruments for Msambweni county referral hospital and Kwale hospital	Ramisi ward	36,825,000	36,825,000		0%
Equipping of private wing at Msambweni Hospital	Ramisi ward	8,500,000	8,500,000		0%

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Contract Sum	Budget	Amount Paid To date	Implementation Status
Purchase of anaesthetic machine for msambweni Hospital	Ramisi ward	5,000,000	5,000,000	4,960,000	99%
Purchase of dialysis machine for Msambweni Hopspital	Ramisi ward	2,500,000	2,500,000	2,495,000	100%
Supply of 3 phase cable for msambweni hospital	Ramisi ward	2,000,000	2,000,000	2,000,000	100%
Purchase of blood gas analysis machine for msambweni hospital	Ramisi ward	500,000	500,000	500,000	100%
Purchase of power stabilizer for kinango hospital	Kinango ward	6,200,000	6,200,000	6,200,000	100%
Purchase of IRS for CT SCAN for kinango hospital	Kinango ward	3,500,000	3,500,000	3,500,000	100%
Installation of generator for Kwale hospital	Tsimba golini	2,000,000	2,000,000	1,998,000	100%
Purchase of power stabilizer for kwale hospital	Tsimba golini	6,100,000	6,100,000	5,772,940	95%
Purchase of biosafety cabinet	Tsimba golini	3,200,000	3,200,000	3,200,000	100%
Purchase of autoclave machine for Lungalunga hospital	Vanga ward	2,000,000	2,000,000	2,000,000	100%
Purchase of generator for Lungalunga hospital	Vanga ward	4,000,000	4,000,000		0%
Purchase of anaesthetic machine for lungalunga hospital	Vanga ward	2,500,000	2,500,000	2,374,113	95%
Construction of burning chamber for Lunalunga hospital	Vanga ward	500,000	500,000		0%

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Project Name	Project Location	Contract Sum	Budget	Amount Paid To date	Implementation Status
Purchase of diathermy machine for samburu hospital	Samburu chengoni	1,000,000	1,000,000	1,000,000	100%
Installation of new generator for samburu hospital	Samburu chengoni	2,000,000	2,000,000	434,000	22%
Facility 3 phase wiring overhaul for samburu hospital	Samburu chengoni	8,000,000	8,000,000		0%
Water connection for Kikoneni HC	pongwe kikoneni	500,000	500,000		0%
Equipping of a Ward at Mkongani Health center in Mkongani Ward	Mkongani ward	10,000,000	10,000,000		0%
Purchase of an ambulance for Mnyenzi Health Centre in Kasemeni ward	Kasemeni ward	1,000,000	1,000,000		0%
Construction of an X-ray Block at Kikoneni health center in Pongwe Kikoneni ward	pongwe kikoneni	10,000,000	10,000,000		0%
Purchase of anaesthetic machine for mkongani HC	Mkongani ward	4,500,000	4,500,000	4,500,000	100%
Purchase of theatre operating table for mkongani HC	Mkongani ward	1,400,000	1,400,000	1,400,000	100%
Purchase of diathermy machine for mkongani HC	Mkongani ward	1,000,000	1,000,000	1,000,000	100%
Purchase of theatre set and trolleys for mkongani HC	Mkongani ward	3,000,000	3,000,000	3,000,000	100%
Purchase of theatre light for mkongani HC	Mkongani ward	2,000,000	2,000,000	2,000,000	100%
		399,878,573	399,878,573	173,704,665	43%

Preventive and Promotive Health Services

Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid To date {Kshs.}	Implementation Status { % }
Construction and equipping of a ward at Mvinden dispensary in Ukunda ward	Ukunda ward	9,687,612	9,687,612		0.00%
Construction of a staff house at Mwamose Dispensary in Vanga ward	Vanga ward	3,596,812	3,596,812	3,596,812	100.0%
Equipping of Mamba Dispensary in Dzombo ward	Dzombo ward	7,331,500	7,331,500		0.00%
Construction of X-ray block at Ndavaya Health Centre in Ndavaya ward	Ndavaya ward	9,727,931	9,727,931		0.00%
Construction of a perimeter wall at Vigurungani Health Centre in Puma ward	Puma ward	11,448,713	11,448,713		0.00%
Construction of staff house at Shambini Dispensary in Puma ward	Puma ward	3,600,000	3,600,000		0.00%
Construction of single staff house at Julani dispensary in Mwavumbo ward	Mwavumbo ward	4,232,377	4,232,377		0.00%
Construction of a single staff house at Mwangea dispensary in Samburu Chengoni ward	Samburu chengoni	4,500,000	4,500,000		0.00%
Construction of Mwembeni dispensary Maternity wing in Samburu Chengoni ward	Samburu Chengoni	9,600,000	9,600,000		0.00%

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Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid To date {Kshs.}	Implementation Status { % }
Extension of the psychiatry ward at Tiwi RHTC in Tiwi ward	Tiwi Ward	10,000,000	10,000,000	7,646,772	76.47%
Construction of a modern maternity wing at Shimba hills health Centre in Kubo South	Kubo South Ward	8,000,000	8,000,000	7,082,384	88.53%
Construction of a staff house at Kinango Ndogo dispensary in Kubo South ward	Kubo South Ward	4,395,102	4,395,102		0.00%
Construction of a Laboratory at Kinango Ndogo dispensary in Kubo South Ward	Kubo South Ward	6,599,916	6,599,916		0.00%
Construction of twin toilet at Muhaka dispensary in Kinondo ward	Kinondo Ward	1,431,481	1,431,481		0.00%
Construction and equipping of Milalani maternity ward in ramisi ward	Ramisi Ward	5,939,734	5,939,734		0.00%
Electrification of Bilashaka dispensary in Tsimba Golini ward	Tsimba Golini	1,000,000	1,000,000		0.00%
Equipping of a ward at Mazumalume dispensary in Tsimba Golini ward	Tsimba Golini	7,482,466	7,482,466		0.00%
Construction of a twin staff house at Gandini dispensary in Kinango ward	Kinango Ward	7,347,359	7,347,359		0.00%

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Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid To date {Kshs.}	Implementation Status { % }
Construction and equipping of a Maternity Wing at Dudu dispensary in Ndavaya ward	Ndavaya Ward	6,079,572	6,079,572		0.00%
Construction of a dispensary at Ziwa in Kuranze in puma ward	Puma Ward	8,697,788	8,697,788		0.00%
Purchase of Ultrasound machine & printer, fully haemogram machine and urine analyser in Mackinon Road dispensary in Macknon ward	Macknon Ward	8,920,000	8,920,000		0.00%
Construction of a maternity at Chilumani Dispensary Mwavumbo ward	Mwavumbo Ward	4,330,848	4,330,848		0.00%
Construction of Kafuduni Dispensary in Mwavumbo ward	Mwavumbo Ward	8,148,124	8,148,124		0.00%
Construction of perimeter wall at Mazeras Dispensary in Kasemeni Ward	Kasemeni Ward	8,543,525	8,543,525		0.00%
Equipping of male and female wards at Mnyenzi Hospital in Kasemeni Ward	Kasemeni Ward	9,910,700	9,910,700	9,910,700	100.00%
Equipping of Bonje Dispensary	Kasemeni Ward	2,997,800	2,997,800	2,997,800	100.00%
Construction of a Maternity wing at Mwangea dispensary in samburu chengoni	Samburu Chengoni	-	-		
Rehabilitation and conversion of the Bamako block in Tiribe	Ndavaya Ward	3,000,000	3,000,000		0.00%

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid To date {Kshs.}	Implementation Status { % }
dispensary into a lab in Mkongani ward					
Purchase and Installation of 10,000L water tanks at Chilumani,Mwashanga,Kalalani and Julani Dispensaries	Mwavumbo Ward	2,000,000	2,000,000		0.00%
Purchase of Medical Equipments for Majimboni Dispensary in Kubo South Ward	Kubo South Ward	2,982,200	2,982,200	2,982,200	100.00%
Purchase of furniture for Mbuguni, Vywongwani, Chitsanze and Mwachome dispensaries in Tsimba Golini ward	Tsimba Golini	2,600,000	2,600,000	1,896,250	72.93%
Purchase and installation of 10,000L water tanks for Bahakwenu, Chigutu, Kilibasi , Chilumani, Mwashanga, Kalalani, Julani, Kasemeni, Chengoni, Silaloni, Gora and Mwembeni Dispensaries in Kwale County Rural Health Facilities.	Kwale County	5,928,137	5,928,137	2,396,469	40.43%
Purchase of Medical Equipments for Mwakijembe Dispensary in Ndavaya Ward	Ndavaya Ward	2,898,995	2,898,995	2,898,995	100.00%
Purchase of furniture for Gombato dispensary in Gombato Bongwe ward	Bongwe Gombato	842,396	842,396	842,396	100.00%

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid To date {Kshs.}	Implementation Status { % }
Purchase and Installation of solar pannels at Mwembeni, Chale, Ibin Sinaa, Gombato, Mbuluni, dudu, Mwakijembe, Kilibasi, Mackinoon, Chigutu, Bahakwenu, Mwashanga, Chilumani, Kalalani, Mavirivirini and Julani dispensaries in Kwale County Rural Health Facilities.	Kwale County	10,106,250	10,106,250		0.00%
Purchase of furniture for Muhaka, Ganja la Simba and Zigira Dispensaries in Kinondo ward	Kinondo Ward	2,492,000	2,492,000	2,492,000	100.00%
Equipping of 10No. Rural Health Facilities	Kwale County	28,597,500	28,597,500	28,597,500	100.00%
		234,996,838	234,996,838	73,340,278	

: Status of Capital Projects – Water Services

Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Mazeras Water Supply Improvement in Kasemeni Ward	Kasemeni Ward	Improvement done	Project Complete and in use	5,759,410	5,759,401	GoK
Maintenance of Community Water Projects (Kirewe mwachanda	Ndavaya Ward	Maintainance done	Project Complete and in use	1,000,000	1,000,000	GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Bahakanda Mwamtobo pipelines testing and repair)						
Bububu Water Supply Project Phase 2: Construction of water Treatment system and Improvement of Water Supply Network in Tsimba Golini ward	Tsimba Golini ward	Water treatment system done	Project Complete and in use	23,000,000	21,901,380	GoK
Construction of water pipeline from Jego –Kiwegu – Mwamose and adjacent areas in Vanga ward(Proposed relocation of Tsuini elevated tank in Vanga ward)	Vanga ward	Water pipeline Constructed	Ongoing	7,590,000	-	GoK
Development of a borehole equipped with solar pump and pipeline extension to Kwa Mzee Mwalaini and/or Rasso in Ukunda ward	Ukunda ward	Borehole fully developed	Project Complete and in use	558,320	558,320	GoK
Equipping of a solar powered borehole with water tower at Kingwede	Ramisi ward	Borehole fully developed	Project Complete and in use	1,084,000	1,084,000	GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
dispensaryin Ramisi ward						
Drilling and Installation of solar powered pumps for Dunguni in Dzombo ward	Dzombo ward	Borehole fully Drilled and developed	Project Complete and in use	1,850,070	1,850,070	GoK
Drilling of a borehole at Chitsakamatsa near the Blue Economy College site	Dzombo ward	Borehole fully Drilled and developed	Project Complete and in use	922,000	922,000	GoK
Drilling of a borehole at Kivuleni (Faraja) in Pongwe Kikoneni	Pongwe Kikoneni	Borehole fully Drilled and developed	Project Complete and in use	774,231		GoK
Construction of a dam at Madzila (Yapha A) in Kinango ward	Kinango ward	Dam fully constructed	Project Complete and in use	4,746,816	4,746,816	GoK
Drilling of borehole and installation of solar powered water at Dzibwage kwa Mwajoto in Ramisi ward	Ramisi ward	Borehole fully Drilled and developed	Project Complete and in use	3,401,526	3,401,526	GoK
Rehabilitation of Mwakunde Dam in Samburu ward	Samburu ward	Dam fully renovated	Project Complete and in use	1,002,872		GoK

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Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Development of Matuga well field Phase 1 in Waa Ng'ombeni ward	Waa Ng'ombeni ward	Well fields developed	Ongoing	3,000,000		GoK
Proposed test pumping and equipping of a borehole at marenje mosque)	Waa Ng'ombeni ward	Test pumping done	Project Complete and in use	2,019,255	2,019,255	GoK
Maintenance of Community Water Projects-Tingeti Borehole;Mawia & Mbokweni BHs-Kubo South Ward;Proposed Drilling of Sagalato borehole	Waa Ng'ombeni ward	Maintainance done	Project Complete and in use	3,001,135	2,896,607	GoK
Extension pipeline from Bengo to Mgome in Gandini Village Unit in Dzombo ward	Dzombo ward	pipeline Extension fully done				
Rehabilitation of Chivo intake and pipeline with a storage tank at Mwaluphamba and Kichinjioni in Mlafyeni Village Unit Mkongani ward	Mkongani ward	Pipeline renovation done	Project Complete and in use	5,000,000	4,997,570	GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Construction of Mwakunde Water Pipeline in Dumbule Village Unit, Kinango Ward	Kinango ward	Pipeline fully developed	Project Complete and in use	3,967,699	3,967,699	GoK
Construction of a water pipeline from Subira - Sabasaba - Kigato Madukani in Waa Ng'ombeni ward	Waa Ng'ombeni ward	Pipeline fully developed	Project Complete and in use	6,430,230	6,380,228	GoK
Construction of a water pipeline from Bang'a - Galana town centre - Nzora primary - Manjera mosque with water kiosk and tanks in Tsimba Golini ward	Tsimba Golini ward	Pipeline fully developed	Project Complete and in use	6,832,702	6,832,702	GoK
Installation of Mtsangatamu solar/electric hybrid pumping sytem(Proposed Augmentation of Marere Mkongani water supply system in Mkongani Ward).	Mkongani ward	Pumping system installed	Project Complete and in use	7,434,285	7,434,285	GoK
Construction of Kiwambale-Panama-Shimoni water pipeline	Vanga ward	Pipeline fully developed	Project Complete and in use	6,453,904	6,453,810	GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Drilling of a borehole at Vumirira in Mkongani ward	Mkongani ward	Borehole fully developed	Project Complete and in use	2,950,000	1,617,658	GoK
Construction of a water tower at Kwa Mzee Beya Mwamuwa Kambe in Kinondo ward	Kinondo ward	water tower constructed		-		
Installation of Motorized Pumping system with a water tower at Bumamani Borehole in Gazi Village Unit, Kinondo Ward	Kinondo ward	Pumping system fully developed	Project Complete and in use	3,677,213	2,011,880	GoK
Drilling and equipping of solar powered borehole with water tower at Kitsanga village - Kwa Ngoni in Tiwi ward	Tiwi ward	Borehole fully developed	Project Complete and in use	3,905,169	3,905,169	GoK
Drilling and equipping of a Borehole at Mlongotoni with a water tower in Shirazi Funzi Village Unit, Ramisi Ward	Ramisi ward	Borehole fully developed	Project Complete and in use	2,936,200	2,936,096	GoK
Drilling of a solar powered borehole with water tower at	Ramisi ward	Borehole fully developed	Project Complete and in use	3,933,955	3,933,955	GoK

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Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Fingirika Kwa Mwangusuwe in Ramisi ward						
Drilling and equipping of a new borehole at Jeza kwa Mzee Suleiman Dosho in Tsimba Golini Ward	Tsimba Golini ward	Borehole fully developed	Project Complete and in use	3,000,000	2,856,036	GoK
Drilling and equipping of a borehole at Kilolapwa dispensary in Ukunda ward	Ukunda ward	Borehole fully developed	Project Complete and in use	2,913,688	2,913,688	GoK
Drilling and equipping of a borehole at Mkwakwani dispensary in Ukunda ward	Ukunda ward	Borehole fully developed	Project Complete and in use	2,851,459	2,854,275	GoK
Rehabilitation of Kanana borehole(Drilling or replacement of borehole and transfer of existing solar pumping unit) in Pongwe-Kikoneni ward	Pongwe Kikoneni	Borehole fully renovated	Project Complete and in use	2,248,080	2,089,080	GoK

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Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Construction of water pan at Dzendereni (Mpashuo) in Kibandaongo Village Unit, Kinango Ward	Kinango ward	Water pan constructed	Project Complete and in use	4,896,795	4,896,795	GoK
Construction of a water pan at Majimoto in Mangawani Village Unit, Kubo South Ward	Kubo South Ward	Water pan constructed	Project Complete and in use	4,894,910	4,894,910	GoK
Construction of water pan at Amkeni Miamba in Mkongani ward	Mkongani ward	Water pan constructed	Project Complete and in use	3,843,063	3,843,063	GoK
Construction of Ganazolwa dam at Tata village in Puma ward	Puma ward	Dam fully developed and Constructed	Project Complete and in use	6,403,189	6,403,188	GoK
Ngeyeni - Lutsangani-pipeline extension in Mwavumbo ward	Mwavumbo ward	pipeline Extension fully done	Project Complete and in use	5,079,316	5,079,315	GoK
Mzima-Kalalani Reservoir Raising Main pipeline in Mwavumbo ward	Mwavumbo ward	pipeline Extension fully done	Project Complete and in use	4,316,940	4,316,940	GoK
Construction of Mwatoni Dam in	Mwereni Ward	Dam fully developed	Project Complete and in use	7,616,372	7,616,372	GoK

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Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Kilimangodo Village Unit, Mwereni Ward		and Constructed				
Construction of Bofu Dam (Minimum budget requirement for phase I--Kshs 80,000,000)	Kasemeni Ward	Dam fully developed and Constructed	Project Complete and in use	68,082,925	68,078,459	GoK
Construction of Mkanda dam pump and CFU in Kubo South ward	Kubo South ward	Dam fully developed and Constructed	Project Complete and in use	8,655,416	8,128,142	GoK
Extension of Water pipeline from Bofu Dam Phase II in Kasemeni Ward	Kasemeni Ward	pipeline Extension fully done	Project Complete and in use	7,729,200		GoK
Extension of piped water from Ryakalui-Midughani in Mackinon Road Ward	Mackinon Road Ward	pipeline Extension fully done	Project Complete and in use		2,849,000	GoK
Extension of piped water from Kizingo dam- Mwangaza in Mackinon Road Ward	Mackinon Road Ward	pipeline Extension fully done	Project Complete and in use	10,848,994	7,483,375	GoK
Purchase of Excavator	Kwale HQ	Excavator purchased	Delivered	32,000,000	32,000,000	GoK

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Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Purchase of 2no 20ton Silt haulage Trucks)	Kwale HQ	Haulage trucks purchased	Delivered	12,100,000	12,100,000	GoK
Survey and Design of water pipelines within the county	Kwale HQ	Surveys and Designs done	Completed	2,981,200	2,981,200	GoK
Survey and Design of water pans and small Dams	Kwale HQ	Surveys and Designs done	Removed and Supplementary Budget.			GoK
Survey, detailed design and ESIA study of Mwandimu dam in Ndavaya ward	Ndavaya Ward	ESIA study done	Not awarded			GoK
Water and Sanitation Project Grant	Kwale HQ	Grant disbursed	Not fully disbursed	900,000,000	634,435,802	GoK
Pipeline Extension from Bang'a – Murunguni – Bishop Kalu in Puma Ward	Puma ward	pipeline Extension fully done	Project Complete and in use	7,490,650	7,181,119	GoK
Construction of Booster pump at Kinango Baraza park to boost pressures to Amani and Mwangani in Kinango ward	Kinango Ward	Booster pump installed	Ongoing	5,978,519		GoK
Pipeline extension from Kibaoni - Mtsangatifu in	Kinango Ward	pipeline Extension fully done	Project Complete and in use	3,994,518	3,986,224	GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Kibandaongo Village unit in Kinango ward						
Expansion & Rehabilitation of Mgalani- Busho-Kilibasi water pipeline project to 6 inch pipe in Mackinnon Road ward	Mackinnon Ward	pipeline Extension fully done	Ongoing	5,989,637		GoK
Construction of RC distribution tank at Mbararani site for Fuleye & Patanani villages in Mackinnon Road ward	Mackinnon Ward	pipeline Extension fully done	Project Complete and in use	4,000,000	4,000,000	GoK
Construction of Mnagoni-Luwanga and Ng'onzini water pipeline in Samburu ward	Samburu Ward	Pipeline fully developed	Ongoing	6,998,067		GoK
Rehabilitation and testing of Samburu – Silaloni pipeline and installation of a new solar pump at Jongooni booster pump in Samburu ward	Samburu Ward	Pipeline renovation done	Ongoing	4,494,968		GoK

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Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Connecting the Mwanda-matumbi 6 inch line to 2 inch line Dzombo water line in Mwavumbo ward	Mwavumbo ward	pipeline Extension fully done	Ongoing	1,355,146		GoK
Kalalani water improvement system in mwavumbo ward	Mwavumbo ward	Water system improved	Ongoing	5,080,041		GoK
Extension of water pipeline to Mtaa shopping Center in mtaa village unit in Kasemeni ward	Kasemeni Ward	pipeline Extension fully done	Project Complete and in use	7,286,945	6,922,805	GoK
Extension of water pipeline from Chirima Cha Uha - Mtaa in Kasemeni ward	Kasemeni Ward	pipeline Extension fully done	Ongoing	2,499,806		GoK
Pipeline extension of Panama – Shimoni (Kona ya Tswaka – panama section) Phase II) in Pongwe Kikoneni ward	Kikoneni Ward	pipeline Extension fully done	Ongoing	2,000,000		GoK
Extension pipeline from Bengo to Mgome phase II in Gandini Village Unit, Dzombo ward	Dzombo ward	pipeline Extension fully done	Project Complete and in use	3,894,176		GoK

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Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Proposed pipeline extension to Juaje in Gombato ward	Bongwe Gombato ward	pipeline Extension fully done	Project Complete and in use	3,995,214	3,907,214	GoK
Extension of pipeline from Mwaluvanga dispensary to Muembeni and Kilulu Primary in Kubo south ward	Kubo South Ward	pipeline Extension fully done	Project Complete and in use	4,498,802	4,172,868	GoK
Construction of a water pipeline from Mrihi wa Bibi - Kwa Mama Anastacia Muthee in Kubo South ward	Kubo South Ward	Water pipeline Constructed	Ongoing	1,996,401		GoK
Construction of a water pipeline from Tangini - Makwang'ani with an extension to Boyani Mwandogo in Kubo South ward	Kubo South Ward	Water pipeline Constructed	Ongoing	1,999,185		GoK
Rehabilitation of Mtsangatamu to Mkongani water pipeline in Mkongani ward	Mkongani Ward	Pipeline fully rehabilitated	Ongoing	5,701,368		GoK
Augmentation and Improvement of Tsimba -Wanyutu Water Supply in Tsimba Golini Ward	Tsimba Golini Ward	Pipeline augmented	Project Complete and in use	6,989,006	6,569,443	GoK

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Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Proposed pipeline extension from Magaoni BH in Kinondo Ward	Kinondo ward	pipeline Extension fully done	Project Complete and in use	2,999,812	2,276,397	GoK
Construction of water tower and 500metres pipeline extension at Maramba kwa Mwamtindi in Kinondo ward	Kinondo ward	Water pipeline Constructed	Project Complete and in use	3,499,720	2,000,000	GoK
Pipeline extension from Kivuma-Kaogeswa centre at Majoreni in Pongwe Kikoneni Ward	Kikoneni Ward	pipeline Extension fully done	Ongoing	1,997,851		GoK
Extension of water pipeline with water tower at Ganjora B to the surrounding villages in Ramisi ward	Ramisi Ward	pipeline Extension fully done	Project Complete and in use	2,000,000		GoK
Extension of water pipeline from Mkanda to Maphombe in Ramisi ward	Ramisi Ward	pipeline Extension fully done	Ongoing	4,495,000		GoK
Pipeline extension from Deri borehole to Deri A and Deri B in Mkongani ward	Mkongani Ward	pipeline Extension fully done	Project Complete and in use	4,999,890		GoK

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Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Extension of water pipeline from Mkwambani to Mvureni in Kinondo ward	Kinondo ward	pipeline Extension fully done	Project Complete and in use	1,498,715	1,376,915	GoK
Extension of water pipeline from Sports London ECDE centre in Tiwi ward	Tiwi ward	pipeline Extension fully done	Project Complete and in use	4,999,711	4,999,711	GoK
Maintenance of water pipeline from Tiwi Sokoni - Chirima in Tiwi ward	Tiwi ward	Pipeline well maintained	Ongoing	1,997,715		GoK
Nikaphu water improvement system in Pongwe Kikoneni ward	Kikoneni Ward	Pipeline well maintained	Ongoing	1,500,000		GoK
Expansion of Mabayani Dam in Mwereni Ward	Mwereni Ward	pipeline Extension fully done	Project Complete and in use	13,339,744		GoK
Mwakalanga Dam Water Pipeline Extension to Kilimangodo in Mwereni Ward	Mwereni Ward	pipeline Extension fully done	Project Complete and in use	23,800,926	22,763,597	GoK
Supply and delivery of drilling materials	Kwale HQ	Drilling Materials delivered	Project Complete and in use	7,997,214	7,997,214	GoK
Establishment of a well field in Matuga (Mng'ongoni) in	Dzombo ward	Well fields developed	Ongoing	8,000,000		GoK

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Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Waa Ng'ombeni ward						
Drilling of Sheep and Goats -Ganze borehole in Waa/Ngombeni ward	Waa Ng'ombeni ward	Borehole fully developed and equipped	Project Complete and in use	4,985,152	4,985,152	GoK
Drilling and Equipping of a borehole at Kombani Central Kwa Tsutsu in waa/Ngombeni ward	Waa Ng'ombeni ward	Borehole fully developed and equipped	Project Complete and in use	2,904,640		GoK
Drilling and equipping of a borehole at Mwauchi village in Waa/Ngombeni ward	Waa Ng'ombeni ward	Borehole fully developed and equipped	Ongoing	2,000,000		GoK
Construction of Denyeneye Hardrock borehole	Waa Ng'ombeni ward	Borehole fully developed and equipped	Project Complete and in use	3,499,749	3,453,349	GoK
Drilling and equipping of a solar powered borehole with water tower at Makondeni in Waa/Ngombeni ward	Waa Ng'ombeni ward	Borehole fully developed and equipped	Project Complete and in use	4,412,002	4,348,696	GoK
Drilling and equipping of a borehole at Voroni village in Waa/Ngombeni ward	Waa Ng'ombeni ward	Borehole fully developed and equipped	Project Complete and in use	3,994,854	3,994,524	GoK

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Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Expansion of Kwa Kamanza Dam	Mackinon road ward	Dam expanded	Project Complete and in use	5,621,376		GoK
Installation of Demineralization facility at Kituu Borehole in Mackinon Road ward	Mackinon road ward	Borehole fully developed and equipped				GoK
Drilling and installation of a solar powered borehole at Mwandeo Milimani in Pongwe Kikoneni ward	Kikoneni Ward	Borehole fully developed and equipped	Project Complete and in use	3,987,732	3,927,876	GoK
Drilling and equipping of a borehole with water tower at mivumoni, Mzee Mwamajepo around former Paletina Hotel in Gombato ward	Gombato Ward	Borehole fully developed and equipped	Ongoing	3,984,435		GoK
Drilling and equipping of a borehole at ukunda Scheme kwa Mwachizumo in Ukunda ward	Ukunda ward	Borehole fully developed and equipped	Ongoing	2,952,084		GoK
Proposed drilling & equipping of at Masindeni in Kinondo Ward	Kinondo ward	Borehole fully developed and equipped	Project Complete and in use	3,426,524	3,426,524	GoK

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Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Drilling of a borehole at Kwa Makayamba in Mbavu Village in Kinondo ward	Kinondo ward	Borehole fully developed and equipped	Project Complete and in use	4,932,262	4,932,262	GoK
Drilling and equipping of a borehole and pipeline extension at Mkomatendegwa in Kinondo ward	Kinondo ward	Borehole fully developed and equipped	Project Complete and in use	4,996,306	3,000,000	GoK
Drilling of a borehole and water tower construction and piping at Kiuzini in kinondo ward	Kinondo ward	Borehole fully developed and equipped	Project Complete and in use	4,998,063	4,998,063	GoK
Construction of water tower at Kwa Tagalala and pipeline extension at Kwa Bengo in Mbavu Village in Kinondo ward	Kinondo ward	water tower constructed	Ongoing	3,994,765		GoK
Drilling and equipping of a borehole and piping of water at Mwangoloko Kwa Kizuka Family in Kinondo ward	Kinondo ward	Borehole fully developed and equipped	Ongoing	2,942,168		GoK
Rehabilitation of Dungumale borehole in Kinondo ward	Kinondo ward	Borehole rehabilitated	Ongoing	3,498,386		GoK

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Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Drilling and equipping of solar powered borehole at Ibin Sina dispensary in Kinondo ward	Kinondo ward	Borehole fully developed and equipped	Ongoing	2,980,000		GoK
Construction of water tower at Muembe Kijembe in Kinondo ward	Kinondo ward	water tower constructed	Ongoing	2,997,179		GoK
Drilling and equipping of Mwaivu borehole with water tower in Kinondo ward	Kinondo ward	Borehole fully developed and equipped	Project Complete and in use	3,495,116	2,500,000	GoK
Drilling and equipping of Dabara borehole with water tower and pipeline extension (1Km) to the surrounding villages in Kinondo ward	Kinondo ward	Borehole fully developed and equipped	Ongoing	4,983,360		GoK
Installation of Bomani BH in Ramisi ward	Ramisi Ward	Borehole fully developed and equipped	Ongoing	3,934,987		GoK
Purchase and installation of a solar powered pump at Mlongotoni Borehole in Ramisi ward	Ramisi Ward	Solar pump installed	Ongoing	1,498,471		GoK

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Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Drilling and equipping of a borehole at Kilindini in Mkongani ward	Mkongani Ward	Borehole fully developed and equipped	Project Complete and in use	2,938,600	2,860,860	GoK
Drilling and equipping of a borehole at Mtsangatamu(Votya) in Mkongani ward	Mkongani Ward	Borehole fully developed and equipped	Ongoing	2,999,595		GoK
Drilling and equipping of a borehole at Burani Girls High School in Mkongani ward	Mkongani Ward	Borehole fully developed and equipped	Project Complete and in use	3,378,273	3,378,273	GoK
Drilling and equipping of a borehole with water tower at Pumwani in Mkongani ward	Mkongani Ward	Borehole fully developed and equipped	Ongoing	3,852,151		GoK
Installation of Jorori borehole and pipeline extension in Tsimba Golini ward	Tsimba Golini Ward	Borehole fully developed and equipped	Ongoing	2,499,667		GoK
Drilling of solar powered borehole with water tower at Magomani in Tiwi ward	Tiwi ward	Borehole fully developed and equipped	Project Complete and in use	4,499,756	4,499,756	GoK
Drilling and equipping of boreholes at	Tiwi ward	Borehole fully	Ongoing	11,267,225		GoK

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Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Mwamivi Mkomani, Debwe ECDE and Muungano Village in Tiwi ward		developed and equipped				
Rehabilitation of Chikola borehole with installation of solar powered machine in Tiwi ward	Tiwi ward	Borehole rehabilitated	Ongoing	2,997,005		GoK
Drilling and equipping of a solar powered borehole with water tower at Mwachema-Ndugu Village in Tiwi ward	Tiwi ward	Borehole fully developed and equipped	Ongoing	3,964,045		GoK
Drilling and equipping of a solar powered borehole with water tower at Dzombo village in Tiwi ward	Tiwi ward	Borehole fully developed and equipped	Ongoing	1,994,852		GoK
Drilling and equipping of a solar powered borehole with water tower at Chai Mabu (Kwa Mzee Hassan Dzengo) in Tiwi ward	Tiwi ward	Borehole fully developed and equipped	Ongoing	3,999,982		GoK
Rehabilitation of Lwara Community	Mkongani Ward	Borehole rehabilitated	Ongoing	2,986,750		GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
borehole in Mkongani ward						
Drilling of borehole at Mawia in Kubo South ward	Kubo South Ward	Borehole fully developed and equipped	Project Complete and in use	2,999,922	2,936,122	GoK
Drilling of Mangawani and Likoni ya Mwaluvanga boreholes each at Kshs 4,000,0000 in Kubo South ward	Kubo South Ward	Borehole fully developed and equipped	Ongoing	7,751,502		GoK
Drilling of borehole at Maweni village in Tiwi ward	Tiwi ward	Borehole fully developed and equipped	Ongoing			GoK
Drilling and equipping of a borehole at Menzamwenye in Dzombo ward	Dzombo ward	Borehole fully developed and equipped	Project Complete and in use	4,000,000	3,997,238	GoK
Drilling and equipping of a borehole at Mkonjwe kwa Mchombo in Dzombo ward	Dzombo ward	Borehole fully developed and equipped	Project Complete and in use	3,998,479	3,992,068	GoK
Installation of solar powered pump for Bandu in Dzombo ward	Dzombo ward	Solar pump installed	Ongoing	499,960		GoK

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Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Installation of solar powered pump machine at Vitsangalaweni Dam in Dzombo ward	Dzombo ward	Solar pump installed	Project Complete and in use	2,434,059	2,269,430	GoK
Expansion and distillation of Mwalukombe dam in Ndavaya ward	Ndavaya Ward	Boreholed fully developed and equipped	Project Complete and in use	5,181,372	5,181,372	GoK
Expansion and distillation of Makobeni dam in Ndavaya ward	Ndavaya Ward	Dam expanded	Project Complete and in use	5,623,202	5,620,299	GoK
Construction of auxilliary facilities (cattle troughs and Commnity water points) at Kichwa cha Mtu Dam in Kasemeni village unit in Mwereni ward	Mwereni Ward	Auxilliary facilities constructed	Ongoing	1,619,343		GoK
Installation of solar powered pump at Mbilini dam in Puma ward	Puma ward	Solar pump installed	Project Complete and in use	2,500,000	2,496,952	GoK
Construction of kitondo dam at Mwamandi in Puma ward	Puma ward	Dam Constructed	Project Complete and in use	6,987,971	6,971,310	GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Construction of mwembeni Dam at Mkideri in Puma ward	Puma ward	Dam Constructed	Project Complete and in use	7,873,457	7,869,034	GoK
Rehabilitation and expansion of Mwanamngulu Water pan in Mkongani ward	Mkongani Ward	Water pan Rehabilitated	Ongoing	4,995,992		GoK
Rehabilitation of Djabia at Wasini and Mkwiro villages in Pongwe Kikoneni ward	Kikoneni Ward	Djabia Rehabilitated	Ongoing	6,516,880		GoK
Rehabilitation of Mwarutswa Center and kanana center boreholes with pipeline extension to Makalani, Chinuni, Mwajaate, and Aleni Villages in Pongwe Kikoneni ward	Kikoneni Ward	Boreholes fully renovated	Ongoing	4,043,525		GoK
Expansion and Disilting of Bengo Dam in Gandini Village unit in Dzombo ward	Dzombo Ward	Dam expanded	Project Complete and in use	13,708,834	13,056,032	GoK
Construction of Tingani Dam Phase I in Mwereni ward	Mwereni Ward	Dam Constructed	Ongoing	14,362,085		GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Output	Status	Contract Sum	Amount Paid To date	Source of Funding
Construction of Kilibasi Dam Phase I in Mackinon Road Ward	Mackinon Road ward	Dam Constructed	Ongoing	42,900,000		GoK
Construction of Umoja Dam Phase I (Treatment facility/storage and piping) in Mwereni Ward	Mwereni Ward	Dam Constructed	Ongoing	25,000,000		GoK
Treatment facility/storage and piping of water at Bofu Dam in Kasemeni Ward	Kasemeni Ward	Dam fully developed and Constructed	Ongoing	22,277,279		GoK
Treatment facility/storage and piping of water at Silaloni/Shauri Moyo Dam	Samburu Chengoni Ward	Dam fully developed and Constructed	Project Complete and in use	14,028,189	13,619,601	GoK
Construction of a Dam/Water Pan at Mwangoloto in Samburu Chengoni Ward	Samburu Ward	Water pan constructed	Project Complete and in use	12,498,399	12,498,085	GoK
Maintenance of Community Water Projects for Community Managed Schemes	Kwale HQ	Functional water Projects	Project Complete and in use	35,920,000	30,302,488	GoK
TOTAL PROJECTS EXPENDITURE FY 2023-2024				1,755,179,241	1,151,698,940	

Roads and Public Works

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Flagship Project 4: Upgrading to Bitumen Standard of Vinuni - Tiwi Sokoni Road - Phase II	Tiwi Ward	In progress	226,138,864	35,000,000	-	GoK
Cabro paving of Milalani - Vidungeni Rd in Ramisi ward	Ramisi Ward	complete	8,657,401	8,657,401	-	GoK
Grading and murraming of Eshu-Ganzore road with culverts in Ramisi ward	Ramisi Ward	complete	5,922,206	5,922,206	-	GoK
Rehabilitation and murraming of Muhaka-Kigaleni road in Kinondo ward	Kinondo Ward	complete	5,996,864	6,000,000	-	GoK
Murraming and culverting of Kidomaya to Lunga Lunga road vanga ward	Vanga Ward	complete	7,250,696	7,250,696	-	GoK
Rehabilitation & Murraming Vitsangalaweni/K	Dzombo Ward	complete	7,469,620	7,640,620	-	GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
wa Masai Road in Dzombo ward						
Murraming of Mamba-Nguluku road in Dzombo ward	Dzombo Ward	complete	400,000	4,000,000	-	GoK
Grading and murraming of Mahoyo -Shamba Jipya road in Dzombo ward	Dzombo Ward	complete	9,329,880	9,329,864	-	GoK
Opening and Grading of Chikuyu A to Chikuyu B Road in Kasemini Road	Kasemini Ward	complete	3,997,476	4,000,000	-	GoK
Cabro paving of Kigato-Mng'ongoni road in Waa/Ngo'mbeni ward	Waa Ng'ombeni/ward	complete	18,316,881	18,316,881	9,858,783	GoK
Cabro-Paving of Waa Stage to Waa Dispensary road in Waa/Ngo'mbeni ward	Waa/Ng'ombe ni Ward	complete	6,480,237	6,480,237		GoK
Cabro paving and streetlighting from Waa-Mbwaka road in Waa/Ngo'mbeni ward	Waa/Ng'ombe ni Ward	in progress	18,014,699	18,014,699		GoK

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Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Installation of floodlight at Ngoto village in Tiwi ward	Tiwi Ward	complete	1,498,894	1,500,000		GoK
Installation of solar powered from Kisimachande to Mwaembe Hospital in Ramisi ward	Ramisi Ward	complete	1,471,158	1,471,158		GoK
Installation of 20 metres height floodlight at Kiuzini Kwa Naran in Kinondo ward	Kinondo Ward	complete	1,498,024	1,500,000		GoK
Opening, grading and construction of a drift at Masindeni to Magomani to Mtambwe Road in Kinondo ward	Kinondo Ward	completed	5,997,272	6,000,000		GoK
Installation of floodlight at Mshiu in Pongwe/Kikoneni ward	Pongwe/Kikoneni ward	complete	1,500,000	1,500,000		GoK
Grading and Murraming of Tiribe - Mzinji - Mtsamviani Rd in Mkongani ward	Mkongani Ward	complete	6,102,760	6,102,760		GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Rehabilitation of county access road: Jimbo rd -KRB	Vanga Ward	Terminated	9,254,162	9,254,162	-	KRB
Rehabilitation of Odessa -Matumizi-Kwa Mama Betty-N'ngori road	Kubo south/ward	in progress	8,730,762	5,576,237	6,119,476	GoK
Murraming of Ajab Godown (Mvindeni) - Kwa Mufyu road in Ukunda ward	Ukunda ward	completed	2,499,800	2,500,000	2,498,966	GoK
Murraming of Kingwede kwa Chief - Mivumoni beach road with support from county machinery in Ramisi ward	Ramisi Ward	completed	1,948,220	1,857,815	1,806,035	GoK
Cabro paving of Bomani kwa Soro - Vidungeni - Milalani road in Ramisi ward	Ramisi Ward		5,493,065	5,500,000	4,105,372	GoK
Cabro paving of Msambweni Hospital Beach park road in Ramisi ward	Ramisi Ward	in progress	4,999,310	5,000,000		GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Cabro paving of Maganyakulo - Mabatani road in Waa Ng'ombeni	Waa/Ng'ombe ni Ward	completed	4,299,958	9,299,168	4,299,958	GoK
Cabro paving of Maganyakulo - Mabatani road in Waa Ng'ombeni	Waa/Ng'ombe ni Ward	completed	2,681,057	2,681,057	2,681,057	GoK
Cabro paving of Sokoni-Tiwi rural health centre road in Tiwi ward	Tiwi Ward	completed	4,148,547	15,900,000	4,148,547	GoK
Cabro paving of Sokoni-Tiwi rural health centre road in Tiwi ward	Tiwi Ward	completed	11,801,290	11,801,290	8,151,453	GoK
Road opening: Kitengerwa to Mashambi road using county machinery in Mkongani ward	Mkongani Ward	completed	1,963,880	1,981,440	1,945,320	GoK
Opening and gravelling of Checkpoint-Msulwa in Kubo south ward	Kinango Ward	completed	5,995,274	5,961,604	5,956,878	GoK
Road opening: Kibandaongo - Dzendereni -	Kinango Ward	completed	4,933,271	4,917,317	4,850,589	GoK

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Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Boyani in Kinango ward						
Murraming of Ngurugani - Mbuyuni road in Kasemeni ward	Kasemi Ward	completed	3,994,170	4,000,000	3,994,170	GoK
Environmental and Social Impact Assessment	Gombato/Bongwe Ward	completed	1,900,000	2,000,000	1,900,000	GoK
Provision of Murram for selected county roads	All wards	Not done	4,000,000	4,000,000		GoK
Road opening of Dzovuni - Chibuga- Yapha - Kibandaongo rd	Kinango Ward	completed	1,999,376	2,000,000	1,998,378	GoK
Murraming of Mabokoni-TUM University-Blue Jay Road in Gombato/Bongwe ward-KRB	Bongwe/Gombato Ward	completed	1,224,088	1,224,088		KRB
Upgrading of Mafisini to Magodi roads with two drifts and culverts in Ramisi ward - KRB	Ramisi Ward	completed	5,605,700	5,700,000	4,763,060	KRB

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Murraming of Bombo-Mbuguni road in Waa/Ng'ombeni - KRB	Waa/Ng'ombeni Ward	completed	101,167	101,167		KRB
Cabropaving of Sokoni-Mkoyo-Kirima-Amani Beach road in Tiwi ward- KRB	Tiwi Ward	completed	5,000,706	5,028,242	4,971,911	KRB
Murraming of Vuga Tingeti Dima road in Tsimba/Golini ward -KRB	Tsimba Golini	completed	4,566,484	5,700,000	4,543,139	KRB
Gravelling of Mahuruni Kiwegu Road in Vanga ward - KRB	Vanga Ward	completed	206,298	206,298		KRB
Gravelling and culverts Kiranze-Mwamtsefu-Manda road in Mwereni ward- KRB	Mwereni ward	completed	2,174,888	2,174,888		KRB
Rehabilitation and Gravelling of Mwangwei-Majoreni Road in Pongwe/ Kikoneni ward-KRB	Pongwe/Kikoneni ward	completed	1,934,582	1,934,582		KRB

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Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Murraming: Kinango - Amkeni road in Kinango ward - KRB	Kinango Ward	completed	1,701,596	1,701,596		KRB
Gravelling of Mwachanda - Mbita rd and installation of drifts before kwa Ruaka and Kakuphani in Ndavaya ward- KRB	Ndavaya Ward	completed	5,409,544	5,700,000	5,378,224	KRB
Murraming & drifting of Mwabila-Katsimbalwena road in Mwavumbo ward-KRB	Mwavumbo Ward	completed	5,349,340	5,700,000	5,349,340	KRB
Construction of drifts at Kwa Mgutu & Kwa Ngoloma in Mwavumbo ward- KRB	Mwavumbo Ward	completed	5,228,410	5,700,000	5,224,408	KRB
Rehabilitation of Bofu - Guro - Deri ya Mnavu Road. And Culverts/ drift installation at Pangani and Kwa Jawa in Kasemeni ward-KRB	Kasemeni ward	completed	3,921,554	5,700,000	3,920,684	KRB

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Murraming and structuring: Masaruko-Makamini –Kituu Rd in Mackinon ward-KRB	Mackinnon Ward	completed	119,791	119,791		KRB
Installation of a floodlight at Mvinden dispensary	Ramisi Ward	completed	1,583,836	1,589,760	1,574,816	GoK
Construction of streetlights at Colorado-Mwisho wa lami road in Kinondo ward	Kinondo Ward	completed	1,499,927	1,500,000	1,499,886	GoK
Installation of a floodlight at Nairobi area - Tukutane road in Gombato Bongwe ward	Bongwe/Gombato Ward	completed	1,499,880	1,500,000	1,496,041	GoK
Installation of floodlight at Makuti near kwa Mzee Mwachala in Gombato Bongwe ward	Bongwe/Gombato Ward	completed	1,496,400	1,500,000	1,496,041	GoK
Installation of floodlight at Mgera in Vanga Ward	Vanga Ward	completed	1,498,293	1,483,828	1,482,120	GoK

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Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Consultancy services for design and documentation of Mkilo-Kalalani-Mavirivirini road and Vinuni- Tiwi Sokoni road	Tiwi Ward	completed	1,998,000	2,000,000	1,998,000	GoK
Murraming of Mabokoni road junction to Mwamtenda ECDE in Gombato Bongwe ward	Bongwe/Gombato Ward	completed	6,874,276	6,814,958	6,814,957	GoK
Cabro paving of Galu Primary to Neptune road	Ukunda ward	completed	7,888,394	7,888,394	7,885,007	GoK
Cabro paving of Tatu Bila - Bomani Rd in Ramisi ward	Ramisi Ward	completed	9,530,110	9,381,537	9,381,537	GoK
Consultancy services for tarmacking of Kona ya Musa - Mabokoni road in Ukunda ward	Ukunda ward	completed	2,915,660	3,000,000		GoK
Rehabilitation of Lunguma-Mteza road	Tsimba Golini	completed	5,853,086	5,853,086	5,844,938	GoK
Opening of Pumwani - Gwadu	Mkongani Ward	completed	6,731,712	6,731,712	6,724,984	GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
road in Mkongani ward						
Rehabilitation of Tsahuni - Mbandi Rd Village unit in Kinango ward	Kinango Ward	completed	3,191,150	3,200,000	3,013,000	GoK
Opening of Bumburi - Mdomo - Dzivani - Sakake Rd in Mackinon Road ward	Mackinnon Ward	completed	4,995,888	5,000,000	4,994,554	GoK
Rehabilitation of Maziani - Chengoni - Mtulu Rd in Samburu Chengoni ward	Samburu Chengoni	in progress	5,840,600	5,840,600		GoK
Rehabilitation of Kwa Mwanjira-Mlola road	Kinondo Ward	completed	3,998,636	4,000,000	3,989,959	GoK
Rehabilitation of Mtsangatifu-Dzombo-Kwa Katana-Vuto-Pemba Road in Mwavumbo ward	Mwavumbo Ward	completed	7,609,132	7,609,132	7,604,380	GoK
Construction of a Fire Station at Kombani Phase II	Waa/ Ng'ombeni Ward	completed	8,930,509	8,930,509	8,930,509	GoK
Kenya Forest Services Licensing	Vanga Ward	completed	4,262,428	4,426,750	4,262,428	GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Fees for Jimbo road in Vanga ward						
Environmental and Social Impact Assessment	Kubo South Ward	completed	1,950,000	2,100,000	1,950,000	GoK
Hire of machinery & murraming of Kona ya Maasai Shimba Hills	Kubo South Ward	completed	4,992,060	5,000,000		GoK
Phase 2-Matuga - KSG streetlights extension in Waa Ng'ombeni ward	Waa/ Ng'ombeni	completed	1,998,989	2,000,000	1,993,936	GoK
Installation of solar powered streetlights from Sawasawa-Balbowa in Ramisi ward	Ramisi Ward	completed	1,999,692	1,987,592	1,987,284	GoK
Installation of solar powered streetlights from Kisite-Nice View road in Ramisi ward	Ramisi Ward	completed	1,995,566	2,000,000	1,987,185	GoK
Construction of solar powered streetlights from Mwachema-Tiwi Hospital Road	Tiwi Ward	completed	1,787,050	1,769,116	1,769,116	GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Installation of streetlights from Maganyakulo to Chitsakamatsa (Site for blue Economy College) in Waa/Ng'ombeni ward	Waa/Ng'ombeni	completed	1,990,518	1,987,667	1,978,185	GoK
Extension of Streetlights From Ibiza to Mtambo Wa Maji Road in Ukunda ward	Ukunda ward	completed	1,497,960	1,500,000	1,492,276	GoK
Installation of streetlights Vigurungani Hospital - Police Station - Main Rd in Puma ward	Puma Ward	completed	1,400,000	1,400,000	1,400,000	GoK
Putting of street lights at Mackinnon Road Centres in Mackinnon ward	Mackinnon Ward	completed	1,997,273	2,000,000	1,990,139	GoK
Installation of streetlights at Kafuduni trading centre in Mwavumbo ward	Mwavumbo Ward	completed	1,999,993	2,000,000	1,990,270	GoK
Installation of streetlights at	Mwavumbo Ward	completed	1,906,927	2,000,000	1,900,180	GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Pemba trading centre in Mwavumbo ward						
Street lights from Mjimkubwa to Mnyenzi Hospital in Kasemeni ward.	Kasemeni Ward	completed	1,999,280	2,000,000	1,990,480	GoK
Streetlights extension at Samburu town in Samburu Chengoni ward	Samburu Chengoni	completed	2,493,173	2,500,000	2,488,686	GoK
Flagship Project 1: Upgrading to Bitumen Standard of Mkilo - Kalalani - Mavirivirini Road - Phase III	Mackinnon Ward	in progress	266,638,692	70,000,000		GoK
Flagship Project 3: Upgrading to Bitumen Standard of Mwangwei-Majoreni road	Samburu Chengoni/ward	in progress	97,164,481	35,000,000		GoK
Flagship Project 4: Fire Station - Phase II	Waa/Ng'ombe ni	in progress	9,999,440	10,000,000		GoK
Flagship Project 5: Mechanical Workshop - Phase II	Tsimba Golini	Awaiting delivery	9,857,622	10,000,000		GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Tarmacking of Kona Ya Police to Msambweni Referral Hospital Road	Ramisi Ward	in progress	74,755,083	40,000,000		GoK
Grading and murraming of Kidzumbani-Gongonda road in Ramisi ward	Kasemeni Ward.	completed	3,953,860	3,943,850	3,952,781	GoK
Opening and grading of Chungani-Mwagundu road in Ramisi ward	Ramisi Ward	completed	3,985,760	4,000,000	3,985,615	GoK
Murraming and grading of Ngoro Kiuriro road in Ramisi ward	Ramisi Ward	completed	2,992,990	3,000,000	2,984,652	GoK
Murramming of Galu-Kigugumo Road in Kinondo Ward	Kinondo Ward	in progress	3,347,950	3,347,950		GoK
Opening and murraming of 2kilometres road from Kizimu Kazi to Shine Yetu in Kinondo ward	Kinondo Ward	At mobilisati on stage	4,907,380	5,000,000		GoK
Murraming of Gazi- Bandarini	Kinondo Ward	completed	4,000,000	4,000,000	3,999,993	GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
road in Kinondo ward						
Murraming of Mkwambani/Maramba to Magomani Road in Kinondo Ward	Kinondo Ward	in progress	4,976,156	5,000,000		GoK
Opening of Vukani-Mlungunipa road in Gombato /Bongwe ward	Bongwe/Gombato Ward	in progress	4,994,550	5,000,000		GoK
Grading and Gravelling of Kibiboni to Kikoneni centre in Pongwe Kikoneni ward	Pongwe/Kikoneni ward	in progress	3,498,560	3,500,000		GoK
Grading and gravelling Masimbani to Mwandeo and Mwauga to Mabafweni road with an extension to Masimabi primary school in Pongwe/Kikoneni ward	Pongwe/Kikoneni ward	completed	4,999,252	5,000,000		GoK
Grading and spot murraming of Marenje to	Dzombo Ward	in progress	6,233,260	6,500,000		GoK

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Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Mwavumbe road in Dzombo ward						
Murraming Mwangulu - Kilimangodo road in Mwereni ward	Mwereni ward	complete	5,996,794	6,000,000		GoK
Rehabilitation of Matsutsuni Mbuluni Kifyonzo Miatsani road in Ndavaya Ward	Ndavaya Ward	complete	6,975,892	6,975,892	6,974,732	GoK
Rehabilitation of Mwangoni - gulanze road in Ndavaya Ward	Ndavaya Ward	complete	6,041,570	6,041,570	6,040,451	GoK
Rehabilitation of Mwalukombe - Mwalukombe Girls Secondary School Ndavaya ward	Ndavaya Ward	complete	3,998,322	4,000,000		GoK
Opening and grading of Mdomo-Dzivani-Jeza-Sakake-Busho road in Macknon rd ward	Mackinnon Ward	in progress	5,978,060	5,978,060		GoK
Rehabilitation of Mulunguni-Kizingo-Makamini-Kituu	Mackinnon Ward	complete	5,998,650	6,000,000		GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
road in Macknon rd ward						
Opening of Taru Minazini - Fuleye - Mbegani - Magale Rd in Macknon rd ward	Mackinnon Ward	in progress	3,933,908	3,933,908		GoK
Opening of Bahakwenu - Dzoyagenu - Kiwanjani Kaporojoni Rd in Macknon rd ward	Mackinnon Ward	complete	3,999,877	4,000,000	3,993,741	GoK
Muramming of Mavirivirini – Maweu - Pemba road in Mwavumbo ward	Mwavumbo ward	complete	6,394,500	6,394,500	6,394,500	GoK
Opening ,Heavy grading,Murramin g ,Culverts and drifting of Mwanda dispensary -Gobwe road in Mwavumbo ward	Mwavumbo Ward	complete	6,213,656	6,213,656	6,211,828	GoK
Muramming of Mnavuni-Magongo Tisa-Mavirivirini road in Mwavumbo ward	Mwavumbo Ward	complete	6,306,920	6,306,920	6,296,480	GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Graveling of Mtaa - Mbuja road in Kasemeni Ward	Kasemeni Ward	complete	7,251,914	7,251,914	7,249,246	GoK
Murraming of Vikolani-Bofu road in Kasemeni Ward	Kasemeni Ward	complete	5,999,612	6,000,000		GoK
Opening of feeder road from Chiphangani-Shaurimoyo-Sagalato to Dzendereni (Mawe Gandulu) in Kinango ward	Kinango Ward	complete	3,966,063	4,000,000	3,963,975	GoK
Proposed relocation of floodlights at kinango(3no.) in Kinango ward	Kinango Ward	complete	1,996,619	2,000,000		GoK
Murraming and Rehabilitation of Deri - Mwangoloto - Kanyumbuni - Bwaga Road in Samburu/Chengoni	Samburu Chengoni	complete	5,828,420	9,828,420	5,825,520	GoK
Murraming and Rehabilitation of Deri - Mwangoloto - Kanyumbuni - Bwaga Road in	Samburu Chengoni	complete	3,990,400	3,990,400	3,990,400	GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Samburu/ Chengoni						
Installation of 20Mtr solar powered floodlight at Busho in Mackinnon Road ward	Mackinnon Ward	complete	2,498,734	2,500,000	2,496,517	GoK
Cabro paving of Kombani Kwa Chief to Mtsangatifu road in Waa/Ngo'mbeni ward	Waa/ Ng'ombeni	complete	6,419,660	6,419,660	6,412,786	GoK
Cabro paving of Gulf-Cooperative Road around St. Joseph Catholic Primary School in Ukunda Ward	Ukunda ward	complete	4,998,099	5,000,000		GoK
Cabro paving of Kombani-Zote Road in Waa/Ngo'mbeni ward	Waa/Ng'ombe ni	complete	7,927,976	7,927,976	7,913,827	GoK
Tarmacking of a Section of vyongwani-Lunguma Road at Vyogwani	Tsimba Golini	in progress	94,568,509	31,543,525		GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
dispensary in Tsimba Golini						
Installation of floodlight mast at Makondeni Village in Waa/Ngo'mbeni ward	Waa/Ngo'mbeni ward	complete	1,999,999	2,000,000		GoK
Opening and murraming of Mwachema-Tiwi Rural Hospital Road in Tiwi ward	Tiwi ward	complete	6,439,494	6,439,494	6,427,477	GoK
Murraming of Kwa Mwanyoha - Magodzoni road in Tiwi ward	Tiwi ward	complete	6,506,440	6,506,440	6,487,781	GoK
Opening of Kasemeni-Kizingo ECDE -Hillpark road in Tiwi ward	Tiwi Ward	complete	3,650,404	3,679,200	3,641,181	GoK
Installation of floodlight at Kirima in Tiwi ward	Tiwi ward	complete	1,472,792	1,500,000		GoK
Installation of floodlight at Kirudi village in Tiwi ward	Tiwi ward	complete	1,499,873	1,472,793	1,498,952	GoK
Installation of Floodlight at	Tiwi ward	complete	1,739,632	1,739,632	1,738,005	GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Simkumbe Village in Tiwi ward						
Installation of Floodlight at Canoe Town in Kinondo Ward	Kinondo Ward	complete	1,499,949	1,500,000		GoK
Rehabilitation of Mangawani Mkanda dam Maphombe road in Kubo south ward	Kubo south ward	in progress	6,791,800	6,791,800		GoK
Rehabilitation of Mkundi Majimoto road in Kubo South ward	Kubo south ward	complete	2,999,999	3,000,000	2,999,999	GoK
Rehabilitation of Katangini-Kinango Ndogo with culverts in Kubo South ward	Kubo South Ward	in progress	2,300,000	2,300,000		GoK
Rehabilitation of Burani-Mwamtobo-Zion road in Mkongani ward	Mkongani ward	in progress	9,851,126	10,000,000		GoK
Survey and Demarcation of County Roads	All wards	complete	2,999,999	3,000,000	2,999,998	GoK
Extension of Street lights along Kona ya Jadini - Lotfa-	Ukunda ward	in progress	3,999,116	4,000,000		GoK

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Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Beach road in Ukunda ward						
Cabropaving of Main road to Mwakigwena Primary School Entrance in Ukunda ward	Ukunda ward	complete	2,999,127	3,000,000	2,916,015	GoK
Erection of a floodlight at Tangulia market centre in Ukunda ward	Ukunda ward	complete	1,999,943	2,000,000	1,999,322	GoK
Installation of floodlight at Mwachande in Ramisi ward	Ramisi ward	complete	1,995,467	2,000,000	1,980,133	GoK
Installation of 20 metres height floodlight at Colorado in Kinondo ward	Kinondo ward	complete	1,500,000	1,500,000		GoK
Installation of a floodlight at Mwamanga Giriama Dance in Gombato /Bongwe ward	Bongwe Gombato ward	complete	2,000,000	2,000,000	1,984,557	GoK
Installation of a floodlight at Magic around Mwaroni in	Bongwe Gombato ward	complete	1,999,347	2,000,000	1,998,709	GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Gombato /Bongwe ward						
Installation of a floodlight at Darad near Veterinary in Gombato /Bongwe ward	Bongwe Gombato ward	complete	1,999,634	2,000,000		GoK
Installation of floodlight at Tswaka trading center in Pongwe/Kikoneni ward	Pongwe Kikoneni	in progress	1,997,784	2,000,000		GoK
Installation of floodlight at Majoreni centre in Pongwe/Kikoneni ward	Pongwe Kikoneni	complete	2,000,000	2,000,000	1,998,270	GoK
Installation of floodlight at Kidimu in Pongwe/Kikoneni ward	Pongwe Kikoneni	complete	1,499,135	1,500,000		GoK
Installation of floodlight at Mamba market in Dzombo ward	Dzombo ward	complete	1,999,796	2,000,000	1,999,301	GoK
Installation of floodlight at Menzamwenye	Dzombo Ward	complete	1,499,423	1,500,000	1,498,880	GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
trading center in Dzombo ward						
Erection of flood lights for Mwena in mwereni ward	Mwereni ward	complete	1,499,423	1,500,000	1,498,967	GoK
Installation of floodlight at Kilimangodo trading center in Mwereni ward	Mwereni ward	complete	1,499,480	1,500,000	1,498,909	GoK
Installation of floodlight at Bishop Kalu Dispensary in Puma ward	Puma ward	complete	1,482,550	1,500,000		GoK
Installation of floodlight at Moyeni Trading Centre in Kinango ward	Kinango ward	complete	1,999,195	2,000,000		GoK
Installation of street light at Samburu town in Samburu/Chengoni ward	Samburu/Chengoni Ward	complete	3,999,581	4,000,000	3,998,860	GoK
Installation of floodlight at Mwachanda in Ndavaya ward	Ndavaya ward	in progress	1,050,000	1,050,000		GoK
Installation of streetlights at Meli	Mackinnon Ward	complete	4,996,398	4,996,398		GoK

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Location	Status	Contract Sum	Budget Sum	Amount Paid	Source of Funds
Kubwa Town to KENHA market in MacKinnon rd ward						
Installation of floodlight at Tiwi Sports London Mwakulo in Tiwi ward	Tiwi Ward	complete	1,500,000	1,500,000	1,497,981	GoK
Installation of floodlight at Mtsamviani Trading Centre in Mkongani ward	Mkongani ward	complete	1,500,000	1,500,000		GoK
TOTAL			1,387,791,716	866,675,863	341,726,983	

Department of Education Project status

Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid	Status
One Classroom Mgamani ECDE	Samburu/ Chengoni	574,807	574,807	574,807	Project complete
Ndugu Ni Shakwa ECDE	Macknon	962,014	962,014	812,014	Work in progress
Mikuwani B ECDE	Mwereni	1,949,902	1,949,902	1,775,902	Work in progress

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid	Status
Kigongoni ECDE	Waa/ Ngombeni	1,627,676	1,627,676	1,627,676	Project complete
Pehoni ECDE Centre	Mwereni	3,798,786	3,798,786		Work in progress
Chirimani ECDE in Ndavaya Ward	Ndavaya	1,027,934	1,027,934	877,934	Work in progress
Chibanda Mulungu ECDE	Tsimba	757,468	757,468	557,468	Work in progress
Kipinda ECDE in Mkongani Ward	Mkongani	2,588,824	2,588,824		Work in progress
MenzaMwenye ECDE in Dzombo Ward	Dzombo	6,491,477	6,491,477	6,399,511	Work in progress
Mambani ECDE in Mwereni Ward	Mwereni	4,182,618	4,182,618	4,008,617	Work in progress
Majimoto ECDE in Kubo South Ward	Kubo South	6,680,000	6,680,000	6,140,000	Work in progress
Mwache ECDE Centre in Kasemeni Ward	Kasemeni	4,270,042	4,270,042		Work in progress
Chigombero ECDE Centre in Mwavumbo Ward	Mwavumbo	1,075,147	1,075,147	925,147	Work in progress
Magodzoni ECDE in Ndavaya Ward	Ndavaya	270,000	270,000		Work in progress
Nyacha ECDE in Macknon Road Ward - Retender	Macknon	4,493,728	4,493,728	4,019,099	Work in progress
Luweni ECDE in Mwavumbo Ward	Mwavumbo	2,083,499	2,083,499	1,933,499	Work in progress

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid	Status
Longido ECDE in Ramisi Ward	Ramisi	250,000	250,000		Work in progress
Munje Pwani ECDE	Ramisi	6,500,000	6,500,000	3,653,580	Work in progress
Ngoto ECDE in Tiwi Ward	Tiwi	200,000	200,000		Work in progress
Kuranze ECDE in Puma Ward	Puma Ward	712,694	712,694	512,657	Work in progress
Maendeleo ECDE in Puma Ward	Puma Ward	3,705,069	3,705,069	1,319,570	Work in progress
Administration Block at Msulwa Vtc	Puma Ward	500,001	500,001	500,000	Project complete
Kaya Bombo ECDE	Waa/ Ngombeni	6,604,229	6,604,229	3,116,839	Work in progress
Kamale VTC Girls' Hostel Phase 2	Macknon	0	0		Work in progress
Furniture and Machines for Production Center	Ukunda	2,045,000	2,045,000		Work in progress
Washing Machine and Drier-Production Center	Ukunda	2,600,000	2,600,000		Work in progress
Supply and Delivery of Hair Dressing Equipment and Accessories	Ukunda	3,000,000	3,000,000		Work in progress
Supply and Delivery of Machines for Production Center	Ukunda	2,734,000	2,734,000		Work in progress
Maweni ECDE	Waa/ Ngombeni	6,641,730	6,641,730		Work in progress

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Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid	Status
Two Classrooms at Mkwakwani ECDE	Ukunda	865,380	865,380		Work in progress
Perimeter Wall Gulanze YP	Ndavaya	3,776,576	3,776,576	1,198,849	Work in progress
Mrindadze B ECDE	Mwereni	2,000,000	2,000,000	1,998,100	Project complete
Kamale YP Girls Hostel	Macknon	883,844	883,844		Work in progress
Nyacha ECDE	Macknon	1,061,306	1,061,306	1,061,306	Project complete
Koma Nazilale ECDE in Mkongani Ward	Mkongani	1,909,644	1,909,644	1,909,644	Project complete
Bumani ECDE	Ndavaya	488,247	488,247	488,247	Project complete
Construction of Mabokoni Msufini Bongwe ECDE Centre- Gombato Ward	Bongwe/ Gombato	3,906,554	3,906,554	3,706,540	Work in progress
Construction of Perimeter Wall Mkwakwani ECDE Centre in Ukunda Ward	Ukunda	5,000,000	5,000,000	4,178,250	Work in progress
Construction of Bumamani ECDE Centre in Kinondo Ward	Kinondo	6,484,560	6,484,560	2,030,070	Work in progress
Construction of ECDE Centre at Gongonda in Ramisi ward	Ramisi	6,309,318	6,309,318		Work in progress

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid	Status
Construction of kitchen, toilet and an office at Kidzumbani ECDE Centre in Ramisi ward	Ramisi	3,500,000	3,500,000		Work in progress
Construction of Ganda ECDE Centre in Pongwe Kikoneni Ward	Pongwe/ Kikoneni	3,376,380	3,376,380	3,376,349	Project complete
Renovation of Magoma ECDE Centre in Pongwe Kikoneni Ward	Pongwe/ Kikoneni	1,068,942	1,068,942		Work in progress
Construction of Patrick Mangale ECDE Centre at Mwachironga in Dzombo Ward	Dzombo	2,774,273	2,774,273	2,600,262	Work in progress
Construction of Vumatiti ECDE centre in Mwereni Ward	Mwereni	3,719,812	3,719,812	3,545,798	Work in progress
Construction of Kalele ECDE Centre in Mwereni Ward	Mwereni	3,719,812	3,719,812	3,545,798	Work in progress
Construction of Kiduka ECDE Centre in Vanga Ward	Vanga	2,770,793	2,770,793	2,596,782	Work in progress
Construction of Simanya Primary ECDE Centre in Kubo South Ward	Kubo South	5,586,631	5,586,631	3,528,157	Work in progress
Construction of 2 Class rooms at Mwapala Primary in Kubo South Ward	Kubo South	4,000,000	4,000,000	1,577,588	Work in progress

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid	Status
Construction of Mwaryarya ECDE Centre in Mkongani Ward	Mkongani	3,875,901	3,875,901	3,725,850	Work in progress
Construction of two classrooms at Mbararani ECDE Centre (Sagalato) in Mkongani ward	Mkongani	1,837,731	1,837,731	1,836,559	Project complete
Construction of Magolonjeni ECDE Centre in Kibadaongo village unit in Kinango Ward	Kinango	6,948,250	6,948,250	6,948,235	Project complete
Completion of Shangia, Kabenderani and Deri ECDE Centres in Samburu Chengoni Ward	Samburu/ Chengoni	6,275,562	6,275,562	5,186,270	Work in progress
Construction of Jaribuni ECDE Centre in Samburu Chengoni Ward	Samburu/ Chengoni	2,101,322	2,101,322	1,951,293	Work in progress
Construction of Karimani ECDE Centre in Mackinon Road Ward	Macknon	2,148,951	2,148,951	1,998,920	Work in progress
Renovation of Mwaligulu ECDE Centre in Tiwi	Tiwi	2,200,000	2,200,000	2,199,150	Work in progress
Construction of Mshikamano ECDE Centre in Waa/Ng'ombeni Ward	Waa/ Ngombeni	4,769,665	4,769,665	4,768,434	Project complete

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Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid	Status
Rehabilitation of Denyenye Birikani ECDE Centre in Waa-Ng'ombeni	Waa/ Ngombeni	952,673	952,673		Work in progress
Rehabilitation of Majimboni ECDE centre in Kubo South	Kubo South	360,000	360,000	315,665	Work in progress
Rehabilitation of Bomani ECDE centre in Ndavaya	Ndavaya	490,000	490,000		Work in progress
Construction of a Girls Hostel Bongwe at Diani Vocational Training Centre in Gombato	Ukunda	621,091	621,091	550,993	Work in progress
Construction of a Twin Workshop at Ukunda VTC in Ukunda Ward	Ukunda	2,886,467	2,886,467		Work in progress
Construction of Computer Lab at Tiwi Vocational training college in Tiwi Ward	Tiwi	4,381,210	4,381,210		Work in progress
Construction of a vocational training college at Gandini in Kinango ward	Kinango	4,490,122	4,490,122	2,458,481	Work in progress
Construction of Twin Workshop at Donje VTC in Macknon Ward	Macknon	2,146,026	2,146,026		Work in progress
Construction of twin workshop at Makobe	Kubo South	6,960,750	6,960,750	2,091,480	Work in progress

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid	Status
Youth Polytechnic in Kubo South ward					
Construction of a toilet at Kinango VTC in Kinango ward	Kinango	1,350,000	1,350,000		Work in progress
Construction of a toilet at Diani VTC in Gombato Bongwe ward	Bongwe/ Gombato	1,350,000	1,350,000		Work in progress
Purchase of tools and Equipment for all VTC centres	All wards	4,418,880	4,418,880	1,298,500	Work in progress
ECDE Instructional Materials	All wards	23,367,740	23,367,740	23,367,740	Project complete
3110402 Murraming of Kwale TTC in Kinango ward	Puma Ward	3,596,429	3,600,000		Work in progress
Renovation of Fatihi ECDE at Ukunda ward	Ukunda	2,458,266	2,500,000		Work in progress
Renovation of Marwa ECDE at Kinondo	Kinondo	1,434,061	1,500,000		Work in progress
Renovation of Mkwambani ECDE at Kinondo	Kinondo	1,422,423	1,500,000		Work in progress
Construction of two classrooms at Galu Pry School ECDE Centre in Kinondo	Kinondo	3,257,102	3,257,102		Work in progress

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid	Status
Renovation of Mwamambi ECDE in Gombato Bongwe ward	Bongwe/ Gombato	2,499,550	2,500,000		Work in progress
Renovation of Kingwede ECDE in Ramisi ward	Ramisi	1,500,000	1,500,000		Work in progress
Renovation of Mulima ECDE at Puma ward	Puma Ward	2,456,996	2,456,996		Work in progress
Renovation of Mvumoni ECDE in Pongwe - Kikoneni	Pongwe/ Kikoneni	1,434,804	1,500,000		Work in progress
Renovation of Kalalani ECDE in Mwereni	Mwereni	2,499,855	2,499,855		Work in progress
Renovation of Mgome B (Westgate) ECDE in Dzombo	Dzombo	1,478,269	1,478,269		Work in progress
Renovation of Muyuni ECDE in Ndavaya ward	Ndavaya	2,994,116	3,000,000		Work in progress
Renovation of Sagalato ECDE in Kinango ward	Kinango	2,499,520	2,499,520		Work in progress
Renovation of Dokata ECDE in Mackinon road ward	Macknon	2,492,147	2,492,147		Work in progress
Renovation of Chikwakwani ECDE in Kasemeni ward	Kasemeni	1,490,658	2,000,000		Work in progress
Renovation of Boyani ECDE in Kasemeni ward	Kasemeni	2,500,000	2,500,000		Work in progress

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Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid	Status
Construction of Shaurimoyo ECDE in Samburu-Chengoni ward	Samburu/ Chengoni	6,795,442	6,795,442		Work in progress
Renovation of Mwambani ECDE in Samburu-Chengoni ward	Samburu/ Chengoni	2,498,569	2,500,000		Work in progress
Renovation of Ummul Qura ECDE at Mbuwani in Gombato-Bongwe ward	Bongwe/ Gombato	2,499,896	2,499,896		Work in progress
Renovation of Mwachido ECDE in Vukani in Gombato-Bongwe ward	Bongwe/ Gombato	2,495,235	2,500,000		Work in progress
Construction of two classrooms at Buga(Kwa Mufyu)ECDE /Madrassa centre in Ukunda	Ukunda	3,999,587	3,999,587		Work in progress
Construction of a new ECDE centre at Jeza B in Tsimba/Golini ward	Tsimba	6,805,497	6,805,497	6,805,497	Project complete
Construction of Swere Nursery ECDE Centre (Mzinji) in Mkongani ward	Mkongani	6,854,179	6,854,179		Work in progress
Completion of Mbararani ECDE centre in Mkongani ward	Mkongani	3,997,928	3,997,928		Work in progress

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Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid	Status
Renovation of Mwalolo (Umoja) ECDE centre in Mkongani ward	Mkongani	2,731,515	2,731,515		Work in progress
Construction of Mafumoni ECDE centre in Mkongani ward			6,751,969		Work in progress
Construction of Mkanda Primary School ECDE Centre in Kubo South ward	Kubo South	6,837,048	6,837,048		Work in progress
Rehabilitation of Mabayani ECDE centre in Mwereni Ward	Mwereni	1,973,920	1,973,920		Work in progress
Construction of Mtumwa Primary School ECDE Centre in Mwereni ward	Mwereni	6,826,120	6,826,120	4,906,557	Work in progress
Construction of Timboni ECDE Centre in Mwereni ward	Mwereni	6,667,385	6,667,385		Work in progress
Construction of Nguluku Nursery School ECDE Centre in Ndavaya ward	Ndavaya	6,740,595	6,740,595		Work in progress
Construction of Mgalani ECDE Centre in Puma ward	Puma Ward	6,795,487	6,795,487		Work in progress
Construction of Ngoni ECDE Centre in Mwavumbo ward	Mwavumbo	6,855,229	6,855,229		Work in progress

COUNTY BUDGET REVIEW AND OUTLOOK PAPER, 2024

Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid	Status
Construction of Nihutu ECDE centre in Mwavumbo ward	Mwavumbo	6,890,560	6,890,560	4,952,916	Work in progress
Construction of Mwaruphesa Primary School ECDE Centre in Samburu Chengoni	Samburu/ Chengoni	6,667,385	6,667,385		Work in progress
Construction of Dupharo ECDE centre in Mackinon ward	Macknon	6,812,750	6,812,750		Work in progress
Construction of Kajiweni ECDE Centre Mackinon ward	Macknon	6,798,029	6,798,030		Work in progress
Construction of toilet at Chikola ECDE Centre in Tiwi ward	Tiwi	1,299,500	1,299,500		Work in progress
Renovation and fixing of guard rails at Kibwaga ECDE in Tiwi ward	Tiwi	2,699,733	2,699,733		Work in progress
Construction of toilet at Magomani ECDE Centre in Tiwi ward	Tiwi	1,298,898	1,298,898		Work in progress
Construction of a toilet at Maloloni ECDE Centre in Kubo South ward	Kubo South	1,295,112	1,295,112		Work in progress
Installation of guard rails at Katangini, Kaseveni and Mawia Kubo south ward	Kubo South	2,999,109	2,999,109		Work in progress

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Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid	Status
Construction of Mwabandari ECDE in Pongwe Kikoneni ward	Pongwe/ Kikoneni	6,738,243	3,738,243		Work in progress
Renovation of Chanyiro ECDE in Mkongani ward	Mkongani	2,253,904	2,253,904		Work in progress
Arts and Play Equipment in all wards	All wards	10,413,900	10,413,900	10,413,900	Project complete
Energy saving Jikos in all wards	All wards	7,153,000	7,153,000	7,153,000	Project complete
Purchase and installation of water harvesting systems	All wards	9,690,000	9,690,000		Work in progress
2649999 Village Polytechnic Grant	All wards	10,000,000	10,000,000		Work in progress
Construction of perimeter wall in Ukunda VTC in Ukunda ward	Ukunda	8,642,998	4,000,000		Work in progress
Construction of a toilet at Diani VTC in Gombato ward	Bongwe/ Gombato	1,300,000	1,300,000		Work in progress
Construction of a perimeter wall at Diani VTC in Gombato-Bongwe ward	Bongwe/ Gombato	10,850,510	10,850,510	10,850,510	Project complete
Construction of toilet at Vanga VTC in Vanga ward	Vanga	1,297,590	1,297,590		Work in progress

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Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid	Status
Construction of a toilet at Kiruku VTC in Pongwe Kikoneni ward	Pongwe/ Kikoneni	1,298,455	1,298,455		Work in progress
Construction of a twin workshop at Mrima VTC in Dzombo ward	Dzombo	6,833,324	3,883,324		Work in progress
Construction of a perimeter wall in Bang'a VTC in Puma ward	Puma Ward	7,649,264	5,649,264		Work in progress
Construction of a toilet at Mwena VTC in Mwereni ward	Mwereni	1,300,000	1,300,000		Work in progress
Construction of VTC at Mwabila Mwavumbo ward	Mwavumbo	7,801,732	7,801,732	6,884,723	Work in progress
Construction of a girl's hostel at Mwandimu West VTC in Ndavaya ward	Ndavaya	6,811,298	4,825,879		Work in progress
Construction of Perimeter wall in Makina VTC in Mackinon Rd ward	Macknon	12,962,536	4,703,539		Work in progress
Construction of Mabesheni VTC twin workshop in Kasemeni ward	Kasemeni	6,679,814	6,679,814		Work in progress
Construction of two toilet blocks at Mkongani VTC in Mkongani ward	Mkongani	2,599,848	2,599,848		Work in progress

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Project Name	Project Location	Contract Sum {Kshs.}	Budget (Kshs.)	Amount Paid	Status
Purchase of tools and Equipment for all VTC centres	All wards	29,698,360	29,698,360		Work in progress

Environment and Natural Resources

Project Name	Output	Status	Project Location	Contract Sum	Budget	Amount Paid To date	Source of Funding
Acquisition of Land	Land purchased	Project ongoing	Kwale	20,000,000	20,000,000	14,006,460	GoK
Diani Municipality land use and zoning plan	Zoning done	Project ongoing	Diani	1,974,900	1,974,900	1,974,900	GoK
Construction of a landfill phase 3 in Kinondo	Landfill purchased	Project ongoing	Kwale	10,000,000	10,000,000	-	GoK
Survey of Mazola, Mtaa, Kibandaongo	Survey done	Project ongoing	Mazola	4,000,000	4,000,000	2,797,920	GoK
Survey of Chengoni adjudication section	Survey done	Project ongoing	Chengoni	10,000,000	10,000,000	3,190,000	GoK

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Project Name	Output	Status	Project Location	Contract Sum	Budget	Amount Paid To date	Source of Funding
Survey and adjudication of Vigurungani section	Survey done	Project ongoing	Kwale	10,000,000	10,000,000	7,489,250	GoK
Proposed planning for subdivision of Kuranze ranch in Kwale county	Subdivision and town planning done	Project ongoing	Kuranze	3,999,970	3,999,970	3,999,970	GoK
Survey and adjudication of Kalalani and Samburu trading centres	Survey and adjudication done	Project ongoing	Kwale	10,000,000	10,000,000	8,123,010	GoK
Survey, Demarcation and Issuing of Title deeds in Mwavumbo ward	Survey and adjudication done	Project ongoing	Kwale	7,000,000	7,000,000	3,029,884	GoK
Shimoni urban development plan	Plan developed	Project ongoing	Shimoni	15,000,000	15,000,000	7,510,800	GoK
Land Subdivision for settlement-Sub division of Mwereni group ranch in	Subdivision and town planning done	Project ongoing	Kwale	15,000,000	15,000,000	7,186,200	GoK

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Project Name	Output	Status	Project Location	Contract Sum	Budget	Amount Paid To date	Source of Funding
Mwereni ward (Phase II)							
Financing Locally Led Climate Action expenditure to the department	Grant disbursed	Project ongoing	Kwale	128,811,727	128,811,727	22,000,000	GoK
Kwale municipality land use and zoning plan	Zoning done	Project ongoing	Kwale	980,000	980,000	980,000	GoK
Development of Kwale Municipality website	Website developed	Project ongoing	Kwale	351,276	351,276	351,276	GoK
proposed compilation of development plans within Kwale Municipality	Development plans compiled	Project ongoing	Kwale	3,804,800	3,804,800	3,804,800	GoK
consultancy to undertake the implementation of shimoni urban development plan	Consultancy services done	Project ongoing	Shimoni	3,000,000	3,000,000	3,000,000	GoK

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Project Name	Output	Status	Project Location	Contract Sum	Budget	Amount Paid To date	Source of Funding
TOTAL				243,922,673	243,922,673	89,444,470	
Project Name	Project Location	Contract {Kshs.}	Sum	Budget (Kshs.)	Amount Paid To date {Kshs.}	Implementa tion Status { % }	Remarks
MCA'S office Ramisi ward	Ramisi Ward	13,786,292		464,496	13,321,796	97%	Complete
MCA'S office Vanga Ward	Vanga Ward	6,508,690		236,469	6,272,221	96%	Complete
MCA'S office Ndavaya ward	Ndavaya Ward	6,998,152		482,297	6,515,855	93%	Complete
MCA'S office Kasemeni ward	Kasemeni Ward	6,896,380		637,323	6,259,057	91%	Complete
Assembly complex	Tsimba- Golini Ward			316,742	5,296,419	0%	Ongoing
Assembly complex- Fittings & Fixtures	Tsimba- Golini Ward	136,525,897		474,104	136,051,793	100%	Ongoing
Assembly complex- Proposed External Works	Tsimba- Golini Ward	156,399,413		40,203,414	116,195,999	74%	Ongoing
Assembly complex-	Tsimba- Golini Ward	69,486,668		14,469,656	55,017,012	79%	Ongoing

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Project Name	Output	Status	Project Location	Contract Sum	Budget	Amount Paid To date	Source of Funding
Mechanical Works							
Construction of MCA office Kubo South	Kubo South Ward	9,817,225		3,831,087	5,986,138	61%	Ongoing
Construction of MCA office Mwereni	Mwereni Ward	9,917,272		1,435,351	8,481,921	86%	Complete
Hansard Equipment	Tsimba-Golini Ward	110,000,000		110,000,000	47,501,722	43%	Ongoing
Renovation of Offices	Tsimba-Golini Ward	74,000,000		74,000,000	-	0%	Contract not yet awarded
Renovation of Speakers residence	Ukunda Ward	36,532,822		36,532,822	-	0%	Contract not yet awarded
Security Walk scanner & Luggage scanner	Tsimba-Golini Ward			14,000,000	-	0%	Contract not yet awarded
		650,868,811		297,083,761	406,899,933	63%	

Tourism and Enterprise Development

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Project Name and Location	Status	Estimated Cost	Actual Cumulative Cost	Source of funds
Construction of an Aggregated Industrial Park	ONGOING	497,431,884	-	GoK
Purchase of Weights & Measures standard equipment	ONGOING	3,000,000	3,000,000	GoK
Proposed fencing of Mafisini open air market	ONGOING	2,999,522	2,249,588	GoK
Electricity power connection to the fruit processing plant in Shimba hills Kubo South ward	ONGOING	19,773,340	19,773,340	GoK
Construction of a market shed at Mtaa in Kasemeni ward	ONGOING	2,999,500	1,641,325	GoK
Drilling of borehole to supply water to the fruit processing plant in Kubo South ward	ONGOING	11,751,438	5,445,388	GoK
Construction of Bodaboda sheds in Kinango ward (Kiziamonzo, Kibandaongo, Gandini and Dzivani) @670,000	ONGOING	2,680,000	1,801,982	GoK
Construction of fruit processing plant in Shimba hills Phase I - Kubo south	COMPLETE	67,794,770	67,794,770	GoK
Water Connection to market stalls and Jua Kali centres :Kinango,Ramisi,waa-	REQUISITION	1	-	GoK

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Project Name and Location	Status	Estimated Cost	Actual Cumulative Cost	Source of funds
Ng'ombeni and Dzombo wards				
Construction of Lunga Lunga Biashara centre in Vanga ward	AWARDED	3,496,105	-	GoK
Construction of Market in Ukunda ward.(Lemba phase 11)	ONGOING	34,006,164	20,235,052	GoK
Cabro paving, drainage, and gates at Kwale/Tiribe stage Old market	COMPLETE	7,900,393	-	GoK
Construction of Bodaboda sheds in Kubo South ward (Katangini, Mkundi, Lukore, Mwaleni, Mwaluvanga and Manyatta) @950,000	AWARDING	6,430,000	-	GoK
Construction of Market Stalls at Kigato Trading centre in Waa Ng'ombeni	ONGOING	3,295,341	1,724,294	GoK
Completion of Vanga Rice Collection centre	ONGOING	2,442,982	-	GoK
Construction of a Boda boda shed at Msulwa in Kubo South ward	ONGOING	990,221	-	GoK
Flagship Project Phase III-Fruit Processing Plant in Shimba Hills in Kubo South ward	TERMINATED	52,786,053	21,115,427	GoK

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Project Name and Location	Status	Estimated Cost	Actual Cumulative Cost	Source of funds
Proposed construction of Lemba(Diani) market phase 1	COMPLETE	46,730,483	46,730,483	GoK
Purchase of software for the Trade Revolving Fund(Loan Management system)	ONGOING	8,805,000	5,625,000	GoK
Equipping of Fruit Processing (FPP) Plant at Shimba Hills		1	-	GoK
Purchase of Maize Milling machines in Dzombo Ward.	ONGOING	995,200	-	GoK
CAIP Environmental and Social Impact Assessment	EVALUATION	5,823,200	5,823,200	GoK
Cabro paving and street lighting from FPP road to the main road	COMPLETE	14,793,419	-	GoK
Completion of Diani Market	ONGOING	41,808,678	-	GoK
Construction of Msulwa Market in Kubo South ward	ONGOING	6,937,658	-	GoK
SUB - TOTAL			202,959,849	
TOURISM AND ICT				
Project Name & Location	Location	Estimated Cost	Status	Source of funds
Opening up of beach access roads between Leisure lodge and Leopard Beach hotel Approx. 800M	Gombato Bongwe ward	10,000,000	Project complete and in use.	GoK

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Project Name and Location	Status	Estimated Cost	Actual Cumulative Cost	Source of funds
Construction of washrooms at Papillion Beach access road	Ukunda ward	1,977,880	Deferred to the next F/Y only EIA Done and paid	GoK
Cabro paving and landscaping of tourism centre at Shimoni in Pongwe Kikoneni ward	Pongwe Kikoneni ward	3,306,557	Delayed by Budgetary issues	GoK
Cabro paving of Canoe to Mvureni road in Kinondo Ward	Kinondo Ward	8,500,000	Contractor on ground	GoK
Cabro paving of Watatu Watano beach access Road in Ukunda Ward	Ukunda ward	11,498,218	Contractor on ground	GoK
Rehabilitation of Wasini women board walk (phase ii)	Pongwe Kikoneni ward	6,479,922	Delayed by Budgetary issues	GoK
(Expansion of County Telephone System at County Headquarters)	County Hqs	2,015,794	Awaiting importation	GoK
Installation of County unified Wi Fi at County Headquarters(All offices and boardrooms)	County Hqs	3,500,000	Contractr on ground	GoK
Local Area Network at Msambweni County Referral Hospital (Renal Unit, Pediatric Department and Blood bank)	Ramisi Ward	4,966,020	Complete	GoK

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Project Name and Location	Status	Estimated Cost	Actual Cumulative Cost	Source of funds
Completion of remaining works (Electrical and Water Reticulation) at majimoto eco-resort-phaseII	Dzombo ward	420,456	Electrical wiring Delayed by unfavorable weather conditions	GoK
Construction of beach stalls, VIP Washrooms and prayer rooms at trade winds beach access road.)	Ukunda ward	-	Removed during the 2nd Supplementary	GoK
Construction of maji-moto eco-resort phase III (Completion of Pathways and Eatery)	Dzombo ward	1,953,274	Electrical wiring Delayed by unfavorable weather conditions	GoK
Construction of tourism information sheds at county entry points.)	Vanga Ward	-	Removed during the 2nd Supplementary	GoK
Construction of tourism information center at shimoni in pongwe/Kikoneni ward.)	Pongwe Kikoneni ward	181,358	Complete	GoK
Rehabilitation of Wasini women board walk in pongwe/Kikoneni ward.)	Pongwe Kikoneni ward	2,608,266	Complete	GoK
Opening and construction of beach access road-cabro paving at Mwaepi beach road in kinondo ward.)	Kinondo Ward	10,884,781	Complete	GoK
Upgrade of county metropolitan area network-County Headquarters	Tsimba Golini	2,986,478	Complete	GoK

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Project Name and Location	Status	Estimated Cost	Actual Cumulative Cost	Source of funds
Supply and delivery of IP telephone systems.)-Kwale Hospital	Tsimba Golini	1,087,185	Complete	GoK
Supply, Delivery and configuration of enterprise firewall.)	Tsimba Golini	3,150,300	Complete	GoK
Design and implementation of county E-Governance portal.)	Tsimba Golini	4,128,500	Complete	GoK
Provision of wide area network to Kwale county government office-MPLS SOLUTION to Lunga-Lunga Hospital	Lunga Lunga Hospital	-	Removed during the 2nd Supplementary	GoK
TOTAL		79,644,989		

Social Services and Talent Management

Project name	Location	Status	Contract sum	Budget sum	Amount paid	Source of funds
Construction of open terraces and dias in Nyumba sita Ramisi ward	Nyumba sita	Project complete and in use.	9,884,268	10,000,000	5,469,388	GoK
Levelling of kafuduni sports ground in mwavumbo ward	Mwavumbo	WIP	4,994,380	5,000,000	3,683,000	GoK

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Project name	Location	Status	Contract sum	Budget sum	Amount paid	Source of funds
Levelling of Dzombo sports field in mwavumbo ward	Mwavumbo	WIP	4,423,215	5,000,000	-	GoK
Improvement of mvindeni sports field	Mvindeni	WIP	10,000,000	10,000,000	3,800,280	GoK
Improvement of magutu sports field	Ukunda	WIP	4,907,032	5,000,000	-	GoK
Construction of beards and carvings workings	Puma	WIP	4,105,251	4,129,200	-	GoK
Construction of Dzirephe stadium in vanga ward	Vanga	WIP	36,977,030	38,000,000	14,236,632	GoK
Rehabilitation of mwangulu sports field	Mwereni	WIP	6,883,466	7,000,000	-	GoK
Construction of kwale stadium	Tsimba/ Golini	WIP	178,599,801	80,000,000	41,987,473	GoK
Construction of open terraces and dias mkelekeleni	Kubo south	WIP	10,000,000	10,000,000	-	GoK
Construction of toilet ngeyeni social hall	Mwavumbo	WIP	992,207	1,000,000	-	GoK
Levelling of mdomo sports field	Samburu/ chengoni	WIP	1,293,400	1,300,000	-	GoK
Purchase of courtesy bus	Kwale HQ	WIP	12,874,130	12,874,130	9,500,000	GoK

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Project name	Location	Status	Contract sum	Budget sum	Amount paid	Source of funds
Construction of ngeyeni social hall	Mwavumbo	WIP	5,965,430	3,317,480	3,032,910	GoK
Construction of cultural centre stalls samburu	Samburu/chengoni	WIP	4,394,100	3,119,885	2,359,863	GoK
Construction of kwale stadium phase2	Tsimba/Golini	WIP	102,429,001	16,563,265	14,550,863	GoK
Construction of kwale library phase3	Tsimba/Golini	WIP	5,596,150	3,346,600	708,375	GoK
Construction of open amphitheatre	Tsimba/Golini	WIP	9,502,300	2,503,200	2,503,200	GoK
Supply and delivery of library books	Kwale HQ	WIP	1,213,762	1,213,762	1,213,762	GoK
Supply and delivery of library books	Kwale HQ	WIP	1,178,182	1,178,183	1,178,183	GoK
Construction of library Samburu	Samburu/chengoni	WIP	10,336,310	4,020,506	6,315,804	GoK
Supply and delivery of library equipment	Kwale HQ	Project complete and in use.	8,860,000	8,860,000	8,860,000	GoK
Construction of moyeni social hall	Kinango	WIP	7,113,491	506,698	-	GoK
Construction of kwale public library	Kwale HQ		2,547,292	200,000	2,347,292	GoK
			445,070,199	234,132,909	121,747,025	

Status of Capital/Development Projects

Project Name	Location	Output	Status	Estimated Cost	Source of funds
Purchase of Steel Skip Bins(16) areas outside Municipality	All wards	Steel skip Bins	Tendering process	2,096,210	Gok
Renovation of Dzombo ward office	Dzombo ward	Office rehabilitated	Project Cancelled	3,000,000	Gok
Construction of a County Administrative office at Mackinon	MacKinnon Ward	Office Constructed	Project Cancelled	15,000,000	Gok
TOTAL				20,096,210	