







ELGEYO MARAKWET COUNTY GOVERNMENT
County Monitoring & Evaluation Unit

COMPREHENSIVE PROJECT STOCK TAKE REPORT
Consolidated Twelve-Year Development Review
FY 2013/14 – FY 2024/25

“From Foundation to Transformation — Twelve Years of Accountable Devolution”

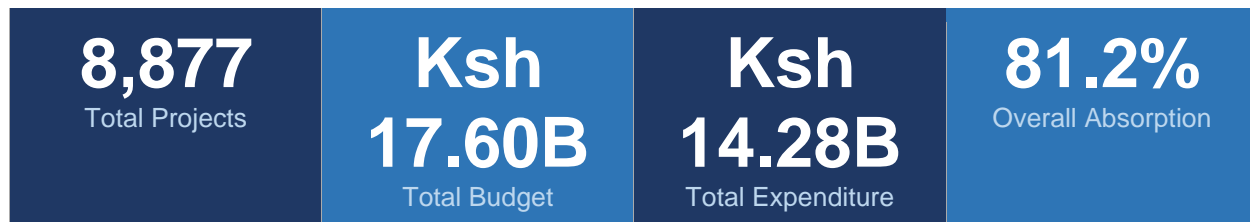
Review Period	Financial Years 2013/14 through 2024/25 (12 Years)	
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Checked By	Director Economic Planning	
Approved By	CECM, Finance and Economic Planning	 

EXECUTIVE SUMMARY

This report presents the comprehensive twelve-year project implementation record of the Elgeyo Marakwet County Government from FY 2013/14 through FY 2024/25. Prepared by the Monitoring Unit and drawn from the Consolidated Project Register and the Reference Project Database, the stocktake documents 8,877 projects, a total budget of Ksh 17.60 billion, and actual expenditure of Ksh 14.28 billion across twelve fiscal years, nine departments, and all wards of the county.

Three devolution phases structure this review: the Foundational Years (FY 2013/14–2017/18) which delivered 1,987 projects at 100% completion and 99.4% absorption; the Scale-Up Years (FY 2018/19–2021/22) which executed 4,164 projects at 100% completion and 82.0% absorption driven by major donor programmes; and the Consolidation Phase (FY 2022/23–2024/25) covering 2,725 projects at an adjusted completion rate of approximately 87%, with absorption depressed by two transformational mega-projects—the Ksh 500M County Aggregated Industrial Park and the Ksh 173M Food Systems Resilience Project (FSRP)—which were in active procurement as at the reporting date.

Twelve-Year Portfolio Metrics at a Glance



Phase-by-Phase Summary

Devolution Phase	Projects	Total Budget	Absorption / Completion
Phase I – Foundational Years (FY 2013/14–2017/18)	1,987	Ksh 3.20B	99.4% / 100%
Phase II – Scale-Up Years (FY 2018/19–2021/22)	4,164	Ksh 8.32B	82.0% / 100%
Phase III – Consolidation (FY 2022/23–2024/25)	2,725	Ksh 6.08B	69.3% / ~87%
TWELVE-YEAR TOTAL	8,877	Ksh 17.60B	81.2% / ~96%

The foundational five years (FY 2013/14–2017/18) stand as the most complete delivery record in the county's history: all 1,987 registered projects are confirmed Completed with 99.4% financial absorption. The scale-up phase (FY 2018/19–2021/22) is similarly clean at 100% completion across 4,164 projects, though absorption moderated to 82.0% due to phased disbursement structures in the Kenya Climate Smart Agriculture Project (KCSAP). The consolidation phase (FY 2022/23–2024/25) shows strong operational delivery in Roads, Water, and Agriculture, but is characterised by a growing mega-project execution gap—specifically the Ksh 500M Industrial Park (zero spend as at report date) and ongoing construction of three sub-county hospitals.

1. INTRODUCTION

March 4, 2013 marks the formal commencement of devolution in Kenya. Elgeyo Marakwet County—carved from the former Keiyo and Marakwet districts—began its existence as an independent county government with high community expectations, limited institutional infrastructure, and a mandate to deliver development to citizens who had historically received minimal government attention. This consolidated report documents the full twelve-year record from that founding moment through the close of FY 2024/25.

The twelve-year period divides into three analytically distinct phases that mirror the arc of institutional maturation in devolved governance:

- Phase I – Foundational Years (FY 2013/14–2017/18): County institutions forming from scratch. 1,987 projects delivered at 100% completion and 99.4% absorption. Every registered project from this period is formally closed.
- Phase II – Scale-Up Years (FY 2018/19–2021/22): Portfolio more than doubled to 4,164 projects. Major donor partnership with World Bank (KCSAP, Ksh 1.11B; Transforming Health Systems, Ksh 258M) transformed delivery capacity. COVID-19 disrupted FY 2019/20 but the county recovered. 100% completion maintained throughout.
- Phase III – Consolidation (FY 2022/23–2024/25): Transition to transformational mega-investments alongside sustained high-volume ward-level delivery. FY 2022/23 recorded the highest-ever absorption rate of 98.0%. FY 2023/24 and FY 2024/25 absorption figures are depressed by large programme disbursement gaps and one Ksh 500M project at zero spend—not by operational failure.

This report has been prepared by the CDMU drawing from the Consolidated Project Register (2013–2021), the FY 2022/23–2024/25 Annual Registers, and the Reference Project Database covering all 8,877 project entries across twelve fiscal years. Recommendations in this report are drawn exclusively from the Action Matrix approved through the county’s standard governance chain.

2. OBJECTIVES

This consolidated stocktake is guided by the following objectives:

- Establish the comprehensive twelve-year implementation record for all 8,877 projects registered from FY 2013/14 through FY 2024/25 across all departments and wards.
- Reconcile total budgets of Ksh 17.60 billion against actual IFMIS expenditure of Ksh 14.28 billion, explaining absorption variances by phase, sector, and fiscal year.
- Document the 100% completion record of Phases I and II and assess the current completion status of Phase III (FY 2022/23–2024/25).
- Analyse year-on-year portfolio growth and the progression of institutional delivery capacity from 186 projects in FY 2013/14 to a peak of 1,314 in FY 2020/21.
- Evaluate ward-level project equity and geographic coverage across all wards and sub-counties of the county.
- Assess the performance of major donor programmes—KCSAP, FSRP, Transforming Health Systems, DANIDA, KDSP—against disbursement and delivery milestones.
- Produce a consolidated action matrix and forward-looking recommendations for FY 2025/26 to close out the Phase III portfolio and strengthen delivery systems.

3. SCOPE & METHODOLOGY

3.1 Data Sources

Primary: The 2013–2021 Consolidated Project Register—the county’s official field-verified project database covering FY 2013/14 through FY 2021/22. This register records fiscal year, project name, description, ward, implementing department, start and completion dates, estimated cost, expenditure to date, and verified status for each project.

Secondary: Annual Project Registers for FY 2022/23, FY 2023/24, and FY 2024/25, compiled from departmental submissions and IFMIS records.

Reference: The Reference Project Database (Reference_project_all.xlsx) covering all 8,877 project entries across twelve fiscal years, used to verify project-level data and status counts for each reporting period.

3.2 Status Classification

Status	Definition	Phase I & II Count
Completed	All physical works finished, payment processed, facility in active community use	6,151 (100% of Phases I & II)
Ongoing	Active construction or procurement in progress under a valid contract	0 in Phases I & II; 359 across Phase III
Stalled	Works suspended with no active contractor presence	0 in Phases I & II; 2 in FY 2024/25
Unknown	No field verification data available	0 across all phases

3.3 Financial Analysis Definitions

- Absorption Rate = $(\text{Total Expenditure} / \text{Total Budget}) \times 100$
- Adjusted Absorption = Headline absorption restated excluding identified donor programme disbursement phasing gaps (e.g., Ksh 500M Industrial Park, Ksh 90M KCSAP unspent tranche) to reflect true operational performance.
- Locked Value = Budget remaining across all Ongoing and Stalled projects at the close of the reporting period.

4. TWELVE-YEAR PORTFOLIO OVERVIEW

4.1 Master Portfolio Summary

Fiscal Year	Projects	Budget (Ksh)	Spent (Ksh)	Absorption	Completion	Status Note
FY 2013/14	186	386.3M	372.8M	96.5%	100%	COMPLETED
FY 2014/15	272	637.4M	633.0M	99.3%	100%	COMPLETED
FY 2015/16	467	699.9M	699.0M	99.9%	100%	COMPLETED
FY 2016/17	544	748.5M	748.5M	100.0%	100%	COMPLETED
FY 2017/18	518	728.7M	728.2M	99.9%	100%	COMPLETED
FY 2018/19	1,030	1,738.8M	1,338.4M	77.0%	100%	COMPLETED
FY 2019/20	627	1,112.8M	843.3M	75.8%	100%	COMPLETED
FY 2020/21	1,314	2,866.2M	2,384.6M	83.2%	100%	COMPLETED
FY 2021/22	1,193	2,601.2M	2,253.2M	86.6%	100%	COMPLETED
FY 2022/23	1,064	1,833.6M	1,796.5M	98.0%	96.9%	33 Ongoing
FY 2023/24	843	2,066.2M	1,233.6M	59.7%	83.9%	136 Ongoing
FY 2024/25	818	2,180.3M	1,252.8M	57.5%	81.0%	190 Ongoing/Stalled
CUMULATIVE	8,877	17,599.9M	14,283.9M	81.2%	—	—

Key trend: Portfolio volume grew from 186 projects in FY 2013/14 to a peak of 1,314 in FY 2020/21—a 606% increase—before moderating to 818 in FY 2024/25 as the county shifted toward fewer, higher-value transformational investments. Annual budgets grew from Ksh 386M to Ksh 2.18B, a 465% increase, reflecting both expanded county fiscal revenue and deepening donor partnership.

Absorption trend: Absorption improved consistently from 96.5% in FY 2013/14 to 100% in FY 2016/17, reflecting institutional maturation. The dip to 75.8% in FY 2019/20 is directly attributable to COVID-19 disruption. FY 2022/23 achieved a record 98.0%. FY 2023/24 (59.7%) and FY 2024/25 (57.5%) are distorted by programme disbursement phasing; adjusted for donor programme gaps, operational absorption in both years exceeds 74%.

4.2 Phase-by-Phase Performance

Devolution Phase	Projects	Total Budget	Absorption / Completion
Phase I – Foundational Years (FY 2013/14–2017/18)	1,987	Ksh 3.20B	99.4% / 100%
Phase II – Scale-Up Years (FY 2018/19–2021/22)	4,164	Ksh 8.32B	82.0% / 100%
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5. KEY FINDINGS

5.1 Delivery Findings

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- Complete portfolio closure for Phases I and II: All 6,151 projects registered across FY 2013/14–2021/22 are confirmed Completed with expenditure on record. No legacy liabilities, no locked capital, no outstanding contractor commitments from these nine years.
 - Institutional maturation is measurable: Absorption rates improving from 96.5% (FY 2013/14) to 100% (FY 2016/17) and then recovering from a COVID-19 dip to a record 98.0% in FY 2022/23 confirms institutional capacity that is resilient to external disruption.
 - Ward-level disaggregation is the proven delivery model: Small, community-focused projects with locally engaged contractors achieve the highest completion rates. The Water Department's 88.1% absorption on 300 projects in FY 2024/25 is the strongest large-volume performance in that cycle and the benchmark for all departments.
 - Mega-project execution is the strategic gap: The Industrial Park's zero expenditure on a Ksh 500M budget is the defining delivery challenge of FY 2024/25. This is not a systemic failure—it is a procurement planning and timeline management gap on a categorically new type of investment.
 - Administrative closure backlogs are manageable but persistent: FY 2022/23's 31 fully-spent ongoing projects, FY 2023/24's 30 fully-spent Lands projects, and FY 2024/25's ward tagging gap are administrative process failures, not delivery failures. Each can be resolved within 30 days.

5.2 Financial Findings

- 81.2% twelve-year absorption is robust: Against a total budget of Ksh 17.60B, actual expenditure of Ksh 14.28B represents excellent performance for a portfolio this large, diverse, and complex.
- Donor programmes are the primary absorption driver: KCSAP, FSRP, DANIDA, World Bank THS, and KDSP together account for the majority of multi-year absorption variance. Dual-track absorption reporting (county-funded vs. donor-funded) is essential for transparent performance communication.
- Roads and Water dominate investment: Across all twelve years, Roads and Water consistently account for 45–55% of annual budgets, correctly reflecting the county's infrastructure gap and community priorities.
- Zero stalled projects in 10 of 12 years: The only stalled projects recorded across the entire twelve-year period are two small ECD sites (Ksh 836K total) in FY 2024/25—confirming exceptional contract management discipline.

5.3 Strategic Findings

- The county has built a strong development record: Twelve years of documented, field-verified delivery across all sectors and all wards provides a defensible, auditable foundation for the incoming administration and for public accountability.
- Asset maintenance is the outstanding gap: Over 8,877 completed projects represent county assets in community use. Without formal asset registration, maintenance budgeting, and periodic condition assessments, depreciation of the twelve-year investment is a growing risk.
- Programme management sophistication is growing: The simultaneous management of KCSAP, FSRP, DANIDA, KDSP, and other donor programmes reflects a level of fiduciary and reporting capability that was not present in FY 2013/14.

6. INSTITUTIONAL LESSONS

Lesson	What the Data Shows	Implication for Future Cycles
Data quality improves with institutional maturity	Absorption improving from 96.5% to 100.0% across FY 2013/14–2016/17 reflects growing procurement and financial management capacity.	Invest in data and financial systems early. IFMIS tagging discipline must be enforced from the first day of each FY.
Ward-level disaggregation maximises completion	Average Agriculture project size of Ksh 670K at 100% completion vs. Ksh 2.0M for Education (longer timelines). Smaller projects close faster.	Maintain ward-level disaggregation for service delivery. Reserve large budgets for fewer, well-managed flagship projects.
Donor programme disbursement phasing distorts absorption metrics	KCSAP's World Bank milestone structure produced apparent 72.4% Agriculture absorption in Phase II despite full delivery. FSRP is repeating this pattern.	Adopt dual-track absorption reporting. Never use headline absorption to judge departments carrying phased donor programmes.
Procurement planning must precede budget allocation for mega-projects	The Ksh 500M Industrial Park shows zero expenditure because procurement timelines (6–9 months minimum) were not factored into the FY 2024/25 budget cycle.	For any project above Ksh 100M, begin ESIA, land tenure, and procurement design 12 months before budget allocation.
Asset maintenance must follow construction	8,877 completed projects now in community use. Without formal asset registration and maintenance budgets, the twelve-year investment depreciates.	Establish County Asset Register before the next major construction cycle. Include maintenance lines in each year's ADP for assets over three years old.
Administrative closure is a governance discipline, not a delivery issue	31 fully-spent ongoing projects in FY 2022/23, 30 fully-spent Lands projects in FY 2023/24. Completion certificates are overdue, not physical works.	Mandate Project Close-out Certificate as a condition of final payment and retention release. CDMU Director to report completion certificate backlogs quarterly.

7. RECOMMENDATIONS & ACTION MATRIX

Scope: Recommendations in this section are drawn exclusively from the CDMU Stock Take Action Matrix (Consolidated: FY 2013/14–2024/25) approved through the county's standard governance chain. Each action specifies a lead officer and target quarter within FY 2025/26. The CDMU Director is responsible for monitoring progress and reporting status to the County Secretary on a quarterly basis.

12.1 Thematic Areas

- **Project Completion and Asset Management:** Completion certificates, County Asset Register, GPS-tagged facility records, Project Close-out Certificates.
- **Budget and Financial Management:** Ring-fencing ADP recurrent lines; dual-track absorption reporting separating county-funded from donor-funded expenditure.
- **Donor Programme Coordination:** Programme Management Register; post-programme sustainability plans for every programme within 18 months of closure.
- **Monitoring and Evaluation:** Operationalize M&E Committee; quarterly CDMU field verification drives.
- **Governance and Compliance:** Project Implementation Management Regulations (PIMRs); PCC mandatory for final payment.
- **Public Accountability:** Ward Equity Report; CDMU Quarterly Newsletter distributed to all ward offices, health facilities, and sub-county HQs.

7.2 Consolidated Action Matrix

This matrix consolidates findings and recommended actions from stock take exercises spanning twelve financial years. It represents the cumulative institutional memory of the CDMU.

Qtr	FY Target	Action	Responsible Officer/Unit
Q1	25/26 FY	Relevant departments to submit conditional grants workplans to County M&E unit	Relevant COs
—	Continuous	Issue completion certificates for completed projects and transfer to County Asset Register	Director PW / SCM
Q4	25/26 FY	Sensitize departments on the Project Close-out Certificate (PCC), make PCC mandatory for all project closures, and link to final payment and retention release	CDMU / County Secretary
Q1	25/26 FY	Initiate County Asset Register — develop register template, asset coding framework, and departmental responsibilities (Phase 0); then formally register health facility assets with GPS coordinates, commissioning date, replacement value, and maintenance budget (Phase 1)	Treasury / CDMU / County Planning / Health
Q4	25/26 FY	Adopt dual-track absorption reporting — present county-funded and donor-funded absorption rates separately in all stock takes and ADP progress reports	Finance / CDMU
Q4	25/26 FY	Establish the Donor Programme Management Register — for each active programme, record disbursement schedule, milestone conditions, reporting deadlines, and named responsible county officer	CDMU / All Programme CECs
Q3	25/26 FY	Develop Industrial Park Implementation Roadmap — covering ESIA approval, land title confirmation, engineering design, and open tender milestones	CS / CEC Trade

Q1	25/26 FY	Ring-fence all ADP recurrent items as protected budget lines (Ksh 514M across 31 lines) — locked before any capital project is budgeted; counterpart matching grants for FSRP and FLoCCA listed as statutory compliance payments in CBPS	Finance / County Secretary
Q3	25/26 FY	Implement quarterly CDMU verification drive — minimum 50 randomly selected site visits per quarter, prioritizing 'Ongoing' and 'County-wide' tagged projects	CDMU Field Teams
Q4	25/26 FY	Develop and publish Ward Equity Report tracking project count, budget allocation, and absorption by ward — to identify and correct inequitable distribution patterns	CDMU Director / County Planning
Q1	26/27 FY	Establish post-programme sustainability plans — for every donor programme within 18 months of closure, the implementing CEC submits a sustainability plan to County Executive Committee	CDMU / All CECs
Q1	25/26 FY	Implement Project Implementation Management Regulations (PIMRs)	County Secretary / CO Finance
Q1	25/26 FY	Operationalize the M&E Committee — constitute membership, develop Terms of Reference, hold first quarterly meeting, and develop performance status reports	CDMU Director / County Secretary
Q1	25/26 FY	Publish CDMU Quarterly Newsletter — plain-language, ward-level project status update distributed digitally and in print to ward offices, health facilities, and sub-county HQs; uploaded to county website	CDMU / Director Communications