

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



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Our Ref: GMC/FIN/BGT.30/VOL.10(36)

Date: 13th October, 2026

To:

Kevin Mutuku
Clerk, Makueni County Assembly
P.O Box 572-90300

WOTE, MAKUENI

Dear Sir,

RE: 2026 MAKUENI COUNTY BUDGET REVIEW & OUTLOOK PAPER (CBROP)

Pursuant to the provisions of Section 118 of the Public Finance Management Act, 2012, please find enclosed the 2026 Makueni County Budget Review & Outlook Paper for consideration and further action.

Kindly regards.

 **MAKUENI COUNTY GOVERNMENT
EXECUTIVE COMMITTEE MEMBER
FINANCE & PLANNING**

DAMARIS MUMO KAVOI

**COUNTY EXECUTIVE COMMITTEE MEMBER-FINANCE, PLANNING, BUDGET
& REVENUE AND HEAD OF COUNTY TREASURY**

Encl;

1. H.E the Governor
2. H.E the Deputy Governor
3. Hon. Speaker of the County Assembly
4. County Secretary and Head of Public Service

REPUBLIC OF KENYA

GOVERNMENT OF MAKUENI COUNTY



**DEPARTMENT OF FINANCE AND SOCIO-ECONOMIC
PLANNING**

**2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER
(C-BROP)**

FY 2026/27 Budget Theme:

***“Consolidating Development Gains through Resilient, Inclusive and
Accountable Service Delivery”***

OCTOBER 2026

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

COUNTY VISION AND MISSION

Vision

A Prosperous Value-Based County with a High Quality of Life

Mission

To transform the livelihoods of each household through accountable leadership that creates an enabling environment for inclusive, effective, and efficient service delivery

Core Values

Stakeholder participation

Professionalism

Integrity

Inclusiveness

Customer focus

Equity

2026 County Budget Review and Outlook Paper

To obtain copies of the document, please contact:

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County Treasury

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The document is also available online at: www.makueni.go.ke .

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

FOREWORD

The 2026 Makueni County Budget Review and Outlook Paper (CBROP) has been prepared in accordance with Section 118 of the Public Finance Management Act, 2012. The paper reviews the County's fiscal performance and budget implementation for the Financial Year (FY) 2025/26. It presents the economic and fiscal outlook to inform the preparation of the FY 2027/28 Budget and the Medium-Term Expenditure Framework (MTEF). The Paper provides a basis for assessing progress, identifying emerging challenges, and informing resource allocation decisions.

The preparation of the 2026 CBROP took place during a global, national, and local economic environment marked by geopolitical tensions, volatility in commodity and energy prices, shifting financial conditions, and risks to economic growth. These developments continue to affect the cost of goods and services, agricultural inputs, construction materials, and household incomes, with implications for public service delivery. At the local level, climate variability, drought, and changing rainfall patterns continue to affect livelihoods, agricultural productivity, water availability, and food security.

During FY 2025/26, the County mobilised total revenue of KShs 12,211,254,213 against a budget of KShs 12,862,921,264, representing 95 percent of the budget. Cumulative expenditure totalled KShs 11,356,245,434, translating to an overall absorption rate of 88 percent. The total expenditure was broken down as follows: 48 percent for employee compensation, 24 percent for operations and maintenance, and 28 percent for development activities. This performance provides an important basis for reviewing budget implementation and informing the medium-term fiscal and budgetary outlook.

The FY 2027/28 Budget, under the theme "Consolidating Development Gains through Resilient, Inclusive and Accountable Service Delivery," will be the final budget for implementing the Third Generation County Integrated Development Plan (CIDP). The County will therefore focus on consolidating the gains achieved during the CIDP period from FY 2023/24 to 2027/28 and maximizing the impact of projects already implemented.

In this regard, resource allocation will prioritize phased projects, completion of ongoing projects, and adequate funding for previously underfunded projects. This approach will facilitate the completion and operationalization of high-impact priority projects, minimize the accumulation of incomplete projects, and enhance value for money in the use of public resources. New projects will be considered within the available fiscal space and in accordance with the 2027 CFSP and 2027/28 ADP priorities.

The County Government will continue to strengthen transparency, accountability, public participation, and prudent fiscal management while improving the efficiency and effectiveness of public spending.

 **MAKUENI COUNTY GOVERNMENT
EXECUTIVE COMMITTEE MEMBER
FINANCE & PLANNING**

DAMARIS MUMO KAVOI

**COUNTY EXECUTIVE COMMITTEE MEMBER – FINANCE, PLANNING,
BUDGET AND REVENUE AND HEAD OF COUNTY TREASURY**

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

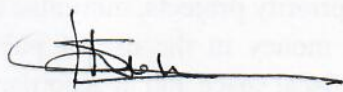
ACKNOWLEDGMENT

The 2026 County Budget Review and Outlook Paper (CBROP) presents both the financial and non-financial performance for FY 2025/2026, sets out the macroeconomic outlook and indicative sector ceilings for FY 2027/2028 Budget and in the medium term. It also provides an overview of how actual performance in FY 2025/2026 affected compliance with the fiscal responsibility principles set out in the PFM Act, 2012, and with the financial objectives set out in the 2026 County Fiscal Strategy Paper (CFSP).

This paper was prepared through a participatory, inclusive process involving County Sectors, Departments, and Agencies, represented by Sector Working Groups (SWGs) and Budget Implementation Committees (BICs). County departments and agencies reviewed FY 2025/26 performance and proposed strategic interventions for FY 2027/28 and the MTEF period. The County Budget and Economic Forum (CBEF) also played a central role in shaping and finalizing the paper.

We extend our special gratitude to H.E. the Governor, Mutula Kilonzo Jnr., CBS, and H.E. the Deputy Governor, Lucy Mulili, for their leadership and guidance throughout the preparation process. I thank all the County Executive Committee Members, Accounting Officers, and technical officers for coordinating and the timely provision of useful data and information on budget execution for FY 2025/2026 and projections for FY 2027/2028 and the medium term. I also recognize the valuable input provided by the Sector Working Groups (SWGs) in shaping this paper.

Special appreciation goes to the technical team whose commitment helped develop this comprehensive paper. The team was led by Anastacia Muendo (Director, Budget and Expenditure), Mark Muthoka (Ag. Director, Revenue Services), Ramadhan Masila (Ag. Director Monitoring and Evaluation), Benson Kiniva (Deputy Director, Revenue Services) and August Ngonzi (Assistant Director, Monitoring and Evaluation). The team comprises; Budget officers Jeremiah Mutunga and Richard Mwendwa, Economists Evans Kisilu, Jacklyne Kiting'o, Jacob Kyungu, Nathan Wahome, Ruth Ngumbau and Lydia Omare; Statisticians Mathias Mbweli, Justus Mutunga, and Patricia Kanzi; M&E Officers Benjamin Mengo and Dorcas Mwende; Accountant Faith Matheka. The team also comprised of Budget Interns namely Margaret Muteti; Franklin Mambo and Mercy Mutio.



STANLUS MATHEKA

**ACTING CHIEF OFFICER-SOCIO-ECONOMIC PLANNING, BUDGET, REVENUE,
MONITORING AND EVALUATION**



2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

TABLE OF CONTENTS

FOREWORD	i
ACKNOWLEDGMENT.....	ii
TABLE OF CONTENTS.....	iii
LIST OF TABLES.....	vi
LIST OF FIGURES	vii
ABBREVIATIONS AND ACRONYMS	viii
EXECUTIVE SUMMARY	xi
CHAPTER ONE: INTRODUCTION	1
1.1. Background.....	1
1.2. Objectives	1
CHAPTER TWO: REVIEW OF FISCAL PERFORMANCE IN FINANCIAL YEARS 2022/23-2025/26	3
2.1. Fiscal Performance for FY 2025/26 in Relation to Financial Objectives	3
2.2. Adherence to fiscal responsibility principles in the Public Finance Management Act.....	3
2.3. Analysis of 2025 CFSP against FY 2025/26 budget and its implication	4
2.4. CFSP Sector Ceilings Compared with the Printed Budget Estimates 2025/26.....	5
2.5. Financial Year 2025/26 Fiscal Performance	6
2.5.1. Deviations from the Original and Revised Budget Estimates.....	6
2.5.2. FY 2025/26 Revenue Performance	7
2.5.3. Own Source Revenue Performance	7
2.5.4. Analysis per Revenue Streams.....	8
2.5.5. Expenditure Performance.....	9
2.5.6. Expenditure by Economic Classification	10
2.5.7. Departmental Expenditure by Programme and Sub programme	12
2.5.8. Departmental expenditures per Economic Classification	15
2.5.9. Pending Bills /Trade Payables Analysis-Outstanding Liabilities over FY 2022/23-2025/26	16
2.6. County Sector Performance	17
2.6.1. Water, Environment and Natural Resource Sector	17
2.6.2. Agriculture and Rural Development Sector.....	27
2.6.3. Transport, Infrastructure, Public Works, Energy and ICT Sector.....	38
2.6.4. Health Service Sector.....	45
2.6.5. Education, Social Protection and Recreation Sector.....	54
2.6.6. General Economic and Commercial Affairs Sector.....	65
2.6.7. Lands and Urban Development Sector	71
2.6.8. Devolution Sector	74
CHAPTER THREE: ECONOMIC DEVELOPMENT OUTLOOK	84
3.1. National Macro-Economic Performance.....	84

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

3.2.	Central Bank Rate	84
3.3.	Employment	85
3.4.	Inflation Rate.	85
3.5.	Poverty Levels	85
3.6.	County Economic Performance and Outlook	86
3.6.1.	Gross County Product (GCP).....	86
3.6.2.	County poverty rate.....	86
3.6.3.	Per Capita Income	86
3.6.4.	County Sector Outlook.....	87
3.6.5.	County Fiscal Outlook	87
CHAPTER FOUR: RESOURCE ALLOCATION FRAMEWORK		88
4.1.	Adjustment to the FY 2026/27 Budget	88
4.2.	Medium Term Fiscal Projections	89
4.2.1.	Revenue Projections.....	89
4.2.2.	Own Source Revenue Mobilization	89
4.2.3.	External resource mobilization, strengthening partnerships and collaborations	91
4.2.4.	Conditional Allocation, Loans, and Grants.....	91
4.3.	FY 2027/28 – FY 2029/30 Projected Expenditures	93
4.3.1.	Fiscal Responsibility Principles	93
4.3.2.	Overall Deficit and Financing.....	94
4.3.3.	Transfers to Entities	94
4.4.	FY 2027/28 Medium-Term Expenditure Framework Policy Shift	94
4.5.	Sector Medium term Interventions	95
4.5.1.	Water, Environment and Natural Resource Sector	95
4.5.2.	Agriculture and Rural Development Sector	96
4.5.3.	Transport, Infrastructure, Public Works, Energy and ICT Sector.....	97
4.5.4.	Health Services Sector	98
4.5.5.	Education, Social Protection and Recreation Sector.....	101
4.5.6.	General Economic and Commercial Affairs Sector.....	102
4.5.7.	Lands and Urban Development Sector	103
4.5.8.	Devolution Sector	104
4.6.	Sector Indicative Ceilings	106
4.7.	Public Participation and Stakeholders Engagement.....	109
CHAPTER FIVE: MEDIUM TERM REVENUE STRATEGY		110
CHAPTER SIX CONCLUSION		111
ANNEX 1: FY 2025/26-2029/30 MTEF INDICATIVE CEILINGS		112
ANNEX 2: MAKUENI COUNTY COMPOSITION OF SECTOR WORKING GROUPS		116

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

ANNEX 3: MAKUENI COUNTY FY 2026/27 MEDIUM TERM FRAMEWORK BUDGET CALENDAR.....	117
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LIST OF TABLES

Table 1: Deviations of the FY 2025/26 Printed Estimates from the 2025 CFSP	5
Table 2: Deviations from the Printed and Revised Budget Estimates.	6
Table 3: Fiscal Performance for FY 2022/23- FY 2025/26 (Kshs.).....	7
Table 4: Own Source Revenue Performance FY 2022/23 – 2025/26 per Quarter.....	8
Table 5: FY 2022/23 to 2025/26 Performance per Stream	8
Table 6: Expenditure by Economic Classification.....	11
Table 7: Expenditure by Programme and Sub Programmes	12
Table 8: Expenditures per economic classification.....	15
Table 9: Status of Payment of Pending bills by economic classification.....	16
Table 10: Water, Environment, and Natural Resources Sector Performance	20
Table 11: Agriculture and Rural Development Sector Performance	32
Table 12: Transport, Infrastructure, Public Works, Energy and ICT Performance of Key Sector Indicators	41
Table 13: Health Sector Key Performance Indicators.....	50
Table 14: Education, Social- protection and Recreation Key Performance Indicator	57
Table 15: General Economic and Commercial Affairs Sector Key Performance Indicator	67
Table 16: Lands Key Performance Indicators Achievements.....	73
Table 17: Devolution Sector, Key Performance Indicators	77
Table 18: Fiscal Revenues for 2024/25-2029/30 MTEF Period (KShs).....	89
Table 19: OSR mobilization challenges and proposed interventions	90
Table 20: Conditional Allocation, loans and grants per department.....	92
Table 21: Projected Expenditures by economic classification for 2024/25 – 2029/30 MTEF Period..	93
Table 22: Water, Environment and Natural Resource Sector Strategic Interventions.....	95
Table 23: Agriculture and Rural Development Strategic Interventions.....	96
Table 24: Transport, Infrastructure, Public Works, Energy and ICT Sector Strategic Interventions ...	97
Table 25; Health Sector, Strategic Interventions	99
Table 26; Education, Social Protection and Recreation Sector, Strategic Interventions	101
Table 27: General Economic and Commercial Affairs Sector Strategic Interventions	102
Table 28: Lands and Urban Development Strategic Interventions	103
Table 29; Devolution Sector Strategic Interventions	104
Table 30: Summary of Indicative Ceilings for MTEF period FY 2025/26– FY 2029/30.....	108

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

LIST OF FIGURES

Figure 1: Percentage variance in the 2025 CFSP sector ceilings and the FY 2025/26 printed budget estimates.....	6
Figure 2: Annual Local Revenue Performance for FY 2022/23 – FY 2025/26.....	8
Figure 3: FY 2022/23 - FY 2025/26 Expenditure and absorption performance	10
Figure 4 : Expenditure by Economic Classification	10
Figure 5: Water Sector, FY 2022/23- FY 2025/26 Expenditure performance.....	17
Figure 6: Agriculture and Rural Development Sector FY 2022/23- 2025/26 Expenditure performance	27
Figure 7: Infrastructure, Transport, Public Works, Energy and ICT Sector FY 2022/23- 2025/26 Expenditure performance	38
Figure 8: Health Sector, FY 2022/23- FY 2025/26 Expenditure performance	45
Figure 9: Education and Internship Sub Sector; FY 2022/23- FY 2025/26 Expenditure Performance	54
Figure 10: Gender and social services sub sector, FY 2022/23- FY 2025/26 Expenditure performance	54
Figure 11: General Economic and Commercial Affairs Sector, FY 2022/23- FY 2025//26 Expenditure performance	65
Figure 12: Lands and Urban Development Sector, FY 2022/23- FY 2025/26 Expenditure performance	71
Figure 13, Real GDP Growth Rate, 2022–2026 ¹	84
Figure 14, Inflation Rate, 2021-2025.....	85
Figure 15; Makueni Gross County Product (2019-2024)	86
Figure 16: Makueni County, Per Capita Income,2019 to 2024	87
Figure 17: Projected County Own Source Revenue FY 2024/25 - 2029/30.....	90
Figure 18: Conditional Allocations, Loans and Grants.....	92

ABBREVIATIONS AND ACRONYMS

AIA	Appropriations-in-Aid
AMS	Agricultural Mechanization Services
CA	County Assembly
CADP	County Annual Development Plan
CARA	County Allocation on Revenue Act
CBEF	County Budget and Economic Forum
CBOs	Community-Based Organizations
CBR	Central Bank Rate
CBROP	County Budget Review and Outlook Paper
CCPP	Contagious Caprine Pleuropneumonia
CFSP	County Fiscal Strategy Paper
CGAAB	County Government Additional Allocation Bill
CHMIS	County Health Management Information System
CHPs	Community Health Promoters
CHUs	Community Health Units
CIDP	County Integrated Development Plan
CIGs/VMGs	Common Interest and Vulnerable and Marginalized Groups
CIHMIS	County Integrated Health Management Information System
CLTS	Community-Led Total Sanitation
CPSB	County Public Service Board
CSA	Climate Smart Agriculture
CSR	Corporate Social Responsibility
ECD	Early Childhood Development
ECDE	Early Childhood Development Education
EDAMS	Electronic Development Application Management System
FAO	Food and Agriculture Organization
FBOs	Faith-Based Organizations
FLID	Farmer-Led Irrigation Development
FLLoCA	Financing Locally-Led Climate Action
FPOs	Farmer Producer Organizations
FY	Financial Year
GCP	Gross County Product
GDP	Gross Domestic Product
GVA	Gross Value Added
HRMIS	Human Resource Management Information System
ICT	Information and Communication Technology
KCHS	Kenya Continuous Household Survey
KDSP	Kenya Devolution Support Programme
KIBMAWASCO	Kibwezi – Makindu Water And Sanitation Company Limited
KMCF	Kenya Music and Cultural Festival
KNBS	Kenya National Bureau of Statistics
MBONWASCO	Mbooni Water And Sanitation Company Limited
MIS	Management Information Systems
MSMEs	Micro, Small, and Medium-sized Enterprises
MTEF	Medium-Term Expenditure Framework
MYAP	Makueni Youth Apprenticeship Programme
NAVCDP	National Value Chain Value Development Program
NCDs	Non-Communicable Diseases
NCPB	National Cereals and Produce Board

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

NHIF	National Health Insurance Fund
O&M	Operation and Maintenance
ODF	Open Defecation Free
OJT	On Job Training
OSR	Own Source Revenue
PFM	Public Finance Management
PPPs	Public–Private Partnerships
PWDs	People with Disabilities
RTD	Ready-to-Drink Juice
SAGAs	Semi-Autonomous Government Agencies
SEKEB	South Eastern Kenya Economic Bloc
SHA	Social Health Authority
SRC	Salaries and Remuneration Commission
TVET	Technical and Vocational Education and Training
UHC	Universal Health Coverage
VTCs	Vocational Training Centres
WASREB	Water Services Regulatory Board
WFP	World Food Programme
WHH	WeltHungerHilfe
WOWASCO	Wote Water and Sewerage Company

Legal Basis for Publication of 2026 CBROP

The 2026 County Budget Review and Outlook Paper (CBROP) is prepared pursuant to provisions of the PFM Act, 2012 section 118 which states that;

1. The County Treasury shall;
 - a) Prepare a County Budget Review and Outlook Paper in respect of the county for each financial year; and
 - b) Submit the paper to the County Executive Committee by the 30th September of that year.
2. In preparing its county Budget Review and Outlook Paper, the County Treasury shall specify
 - a) The details of the actual fiscal performance in the previous year compared to the budget appropriation for that year;
 - b) The 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
 - i. Any changes in the forecasts compared with the County Fiscal Strategy Paper; or
 - ii. How actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles, or the financial objectives in the County Fiscal Strategy Paper for that financial year; and
 - d) Reasons for any deviation from the financial objectives in the County Fiscal Strategy Paper together with proposals to address the deviation and the time estimated for doing so
3. The County Executive Committee shall consider the County Budget Review and Outlook Paper with a view to approving it, with or without amendments, within fourteen days after its submission.
4. Not later than seven days after the County Budget Review and Outlook Paper is approved by the County Executive Committee, the County Treasury shall
 - a) Arrange for the Paper to be laid before the County Assembly; and
 - b) As soon as practicable after having done so, publish and publicise the Paper.

EXECUTIVE SUMMARY

The 2026 County Budget Review and Outlook Paper (CBROP) is prepared in line with the section 118 of the Public Finance Management Act, 2012 and its regulations. It provides an overview of County's performance of the FY 2025/26 and its adherence to fiscal responsibility principles as provided in the PFM Act, and the financial objectives as outlined in the 2025 Fiscal Strategy Paper.

It further presents updated macroeconomic forecasts, fiscal performance, and explanations of the deviations from the projections and sector ceilings set out in the 2025 County Fiscal Strategy Paper (CFSP). The 2026 CBROP will form the basis for the 2027 Fiscal Strategy Paper that will provide various programmes initiatives and sector indicative ceilings for FY 2027/28 and medium term.

The 2026 CBROP has been prepared when the national real Gross Domestic Product (GDP) posted an expansion of 4.6 percent and Inflation rates eased significantly from 4.5 percent in 2025 to 4.1 in 2026. This reflects continued resilience of the economy, supported by stable macroeconomic policies, improved agricultural output, and recovery in key service sectors. At the local level, the County is expected to sustain moderate economic momentum, riding on national recovery trends and county-level interventions. The County's Gross County Product (GCP) increased from KShs 108.701 Billion in 2019 to KShs 159.220 Billion in 2024.

Looking forward, in the FY 2027/28 the government will focus on agricultural modernization, promotion of MSMEs and trade revitalization and enhanced infrastructure. Investments in water harvesting, rural roads, and digital systems will further facilitate cross-sectoral productivity gains. However, the outlook flags risks from erratic weather, and fiscal constraints, making resilience measures and fiscal prudence vital for achieving sustainable growth.

The County projects to realise revenue amounting to KShs 12.4 billion for FY 2027/28 representing a two percent increase from FY 2026/27 budget. The highest contribution is expected from Equitable share at 73 percent followed by own source revenue at 16 percent and lastly Conditional Allocations Loans and Grants at 11 percent. Revenue growth over the medium term is expected to remain gradual, reaching Kshs 12.88 Billion by FY 2029/30, underpinned by continued expansion of digital collection systems, diversification of revenue streams, public awareness campaigns and stronger enforcement of compliance.

CHAPTER ONE: INTRODUCTION

1.1. Background

1. The 2026 Makueni County Budget Review and Outlook Paper (CBROP) has been prepared in accordance with Section 118 of the Public Finance Management Act, 2012, which requires the County Treasury to prepare a CBROP each financial year. The Paper reviews the County's fiscal performance for FY 2025/26, updates the economic and financial outlook, assesses progress in implementing the County's fiscal objectives, and identifies measures to address emerging fiscal challenges and deviations from the projections and sector ceilings set out in the 2025 County Fiscal Strategy Paper (CFSP).
2. The preparation of the CBROP is anchored in the 2010 Constitution of Kenya, particularly Article 201, which sets out the principles governing public finance, including openness and accountability, public participation, equitable development, prudent and responsible use of public resources, and responsible financial management and reporting.
3. The CBROP is part of the County's budget process as provided under Section 125 of the PFM Act, 2012, and links fiscal performance to development planning, resource allocation, and budget preparation. It provides an opportunity to assess the extent to which the approved budget was implemented, identify factors affecting revenue and expenditure performance, and draw lessons to improve the credibility and effectiveness of future budgets.

1.2. Objectives

4. The overall objective of the 2026 CBROP is to review the County's fiscal and budgetary performance for FY 2025/26 and to provide an updated basis for preparing the FY 2027/28 budget and the Medium-Term Expenditure Framework. The specific objectives are to:
 - a. Review actual fiscal performance for FY 2025/26 against the approved budget, including revenue and expenditure.
 - b. Assess progress in implementing the County's fiscal objectives and priorities and identify factors influencing budget performance.
 - c. Assess compliance with the fiscal responsibility principles under the PFM Act, 2012, and with the principles of public finance under Article 201 of the Constitution.
 - d. Update the economic and financial outlook and assess its implications for the County's fiscal position and its medium-term resource envelope.
 - e. Identify and analyse deviations from the fiscal objectives and projections outlined in the County Fiscal Strategy Paper, and propose appropriate corrective measures.
 - f. Identify emerging fiscal risks and challenges and recommend measures to strengthen fiscal sustainability and improve budget implementation.
 - g. Provide a basis for setting realistic fiscal parameters and expenditure priorities for the FY 2027/28 budget and the medium-term framework.
 - h. Strengthen the linkage among planning, budgeting and implementation by applying lessons from FY 2025/26 to improve budget credibility, resource allocation and service delivery.
 - i. Promote transparency, accountability, and public participation in the management of County public resources in accordance with the Constitution and the PFM Act of 2012.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

5. The 2026 CBROP reviews the implementation of the FY 2025/26 budget and provides an updated basis for preparing the FY 2027/28 budget and the Medium-Term Expenditure Framework (MTEF). It considers revenue performance, expenditure trends, economic developments, fiscal risks and emerging priorities, while strengthening the alignment of available resources with the County's development objectives. The Paper further supports informed decision-making, effective resource allocation and improved service delivery to the people of Makueni.

CHAPTER TWO: REVIEW OF FISCAL PERFORMANCE IN FINANCIAL YEARS 2022/23- 2025/26

2.1.Fiscal Performance for FY 2025/26 in Relation to Financial Objectives

6. The fiscal performance in FY 2025/26 was broadly in line with the financial objectives outlined in the PFM Act, 2012, and the 2025 CFSP, as indicated below.
- a. **Revenue mobilization:** The total actual revenue received in the year was Kshs. 12,211,254,213 against a target of Kshs. 12,862,921,264, translating to 95 percent performance. Equitable share performed at 100 percent, conditional grants and loans at 60 percent, and own-source revenue at 103 percent. This revenue outcome improves predictability in revenue projections for FY 2027/28 and over the medium term.
 - b. **Partnerships and external resource mobilization:** The County maintained strategic partnerships with development partners working across various sectors.
 - c. **Debt management:** The County did not accrue any debt during the period and envisages maintaining debt at sustainable levels.
 - d. **Prudent utilization of resources:** The County ensured efficient economic use of allocated resources. This was achieved through enforcing budgetary discipline, aligning expenditures to government development priorities, and streamlining operations to realize cost savings.
 - e. **Budget absorption:** The overall County budget absorption rate for FY 2025/26 was 88 percent with recurrent and development expenditure at 99 and 69 percent respectively.
 - f. **Pending Bills:** As at June 30, 2026, the County had settled Kshs 640,756,231, representing 94 percent of its FY 2024/25 pending bills of Kshs 685,206,426. Of the amount settled, KShs 555,765,122 (93 percent) was for recurrent expenditure, while KShs 84,991,109 (95 percent) was for development expenditure. This demonstrates a commitment to fiscal responsibility and to settling obligations as they fall due, while ensuring minimal disruptions to service delivery. Nevertheless, KShs. 44,450,195, representing 6 percent of the total pending bills, remained outstanding as at June 30, 2026. Of this amount, KShs. 40,222,140 was for recurrent expenditure, while KShs 4,228,055 was for development expenditure. The County should therefore continue prioritizing the settlement of outstanding verified obligations and strengthen expenditure commitment controls to minimize the accumulation of new pending bills.

2.2.Adherence to fiscal responsibility principles in the Public Finance Management Act

7. In accordance with the Constitution, section 107 of the PFMA (2012), and the PFM Regulations (2015), the county government has generally adhered to the fiscal responsibility principles established by law as follows:
- a. **The County Government's recurrent expenditure shall not exceed the county government's total revenue.**
The county government incurred recurrent expenditure of KShs 8,203,138,423 Against revenue receipt of KShs. 12,211,254,213, thus remaining within the limits of the PFMA, 2012.
 - b. **Over the medium term, a minimum of 30 percent of the County budget shall be allocated to development expenditure.**

The allocation to development budget in FY 2025/26 revised estimates was 35 percent of the total budget. The county achieved an absorption rate of 69 percent with respect to development budget.

- c. **The County Government's expenditure on wages and benefits for public officers shall not exceed 35 percent of the County government revenue as prescribed by the regulations.**

The County Government's share of wages and employee benefits to revenues was 45 percent in FY 2025/26, which exceeds the statutory requirement of 35 percent of the county government's revenue. This is attributed to annual staff salary increment, salary reviews by the Salaries and Remuneration Commission (SRC), staff promotion and recruit of officers to fill critical vacancies.

- d. **Over the medium term, the County government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.**

During the period FY 2025/26, the county government did not borrow, as stipulated in the debt management strategy 2024. The budget was financed by equitable share, conditional allocations - loans and grants from the National government and own source revenue.

- e. **Public debt and obligations shall be maintained at a sustainable level as approved by the County Assembly.**

The county government ensured prudent fiscal management to mitigate any accumulation of pending bills.

- f. **Fiscal risks shall be managed prudently.**

The government has prudently managed its fiscal risks to safeguard financial stability by identifying potential risks and developing appropriate mitigation measures. This effort is supported by an established audit committee, an internal audit function, and a risk management unit, which together play a key role in identifying, quantifying, and managing fiscal risks.

- g. **A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future**

The County maintains a predictable tax environment through data analytics for accurate revenue forecasting, revenue automation and the introduction of unified billing and flexible instalment payments that enhance taxpayer engagement. Public sensitization programs and the implementation of a self-service portal further raise awareness of tax responsibilities, fostering voluntary compliance.

2.3. Analysis of 2025 CFSP against FY 2025/26 budget and its implication

- 8. The 2025 CFSP provided policy goals and priority development areas that guided FY 2025/26 printed budget estimates. Table 1 below presents deviations of the printed estimates from the CFSP projections for that year.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Table 1: Deviations of the FY 2025/26 Printed Estimates from the 2025 CFSP

Expenditure Item	2025 CFSP Projections	2025/26 Printed Estimates	Variance
Revenues			
Equitable share	8,866,423,364	8,866,423,364	-
Own Source Revenue	1,500,000,000	1,500,000,000	-
Conditional allocations- Loans & grants	958,037,601	1,175,684,263	-217,646,662
Total Budget	11,324,460,965	11,542,107,627	-217,646,662
Expenditures			
Recurrent Total	7,570,653,066	7,609,949,219	-39,296,153
Operations and Maintenance	2,376,054,822	2,459,435,125	-83,380,303
Personnel Emoluments	5,194,598,244	5,150,514,094	44,084,150
Development Budget	3,753,807,899	3,932,158,408	-178,350,509
Total	11,324,460,965	11,542,107,627	-217,646,662
Percentage share of personnel emoluments	46%	45%	1%
Percentage share of Operations and Maintenance	21%	21%	0%
Percentage share of own source revenue	13%	13%	0%
Percentage share of recurrent to budget	67%	66%	1%
Percentage share of Development Budget	33%	34%	-1%

- a) The equitable share projected in the 2025 CFSP recorded a zero variance against the FY 2025/26 printed estimates.
- b) Own Source Revenue (OSR) was KSh 1,500,000,000, as projected in both the 2025 CFSP and the FY 2025/26 printed budget estimates, reflecting anticipated improvements in revenue mobilization and the expansion of revenue streams.
- c) The projected conditional allocations (loans and grants) in the CFSP increased by KSh 217,646,662 under the 2025 County Government Additional Allocation Bill (CGAAB), which increased county conditional allocations and grants.

2.4.CFSP Sector Ceilings Compared with the Printed Budget Estimates 2025/26

9. Printed estimates for FY 2025/26 showed a total increase of 2 percent from the projections set in the 2025 CFSP, resulting from revisions to the conditional allocations. The Office of the County Secretary recorded the highest variance of 120 percent, reflecting a salary increase based on the SRC review, while the Office of the Governor had the smallest variance of 0.1 percent. Figure 1 presents the variance in the 2025 CFSP Sector ceilings and the FY 2024/25 printed budget estimates.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

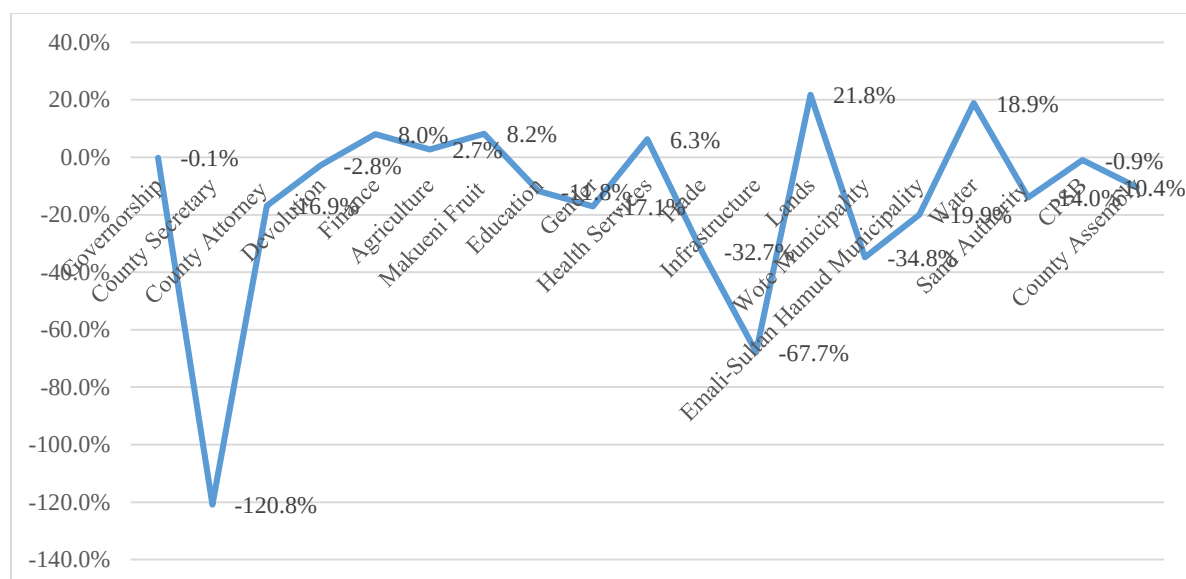


Figure 1: Percentage variance in the 2025 CFSP sector ceilings and the FY 2025/26 printed budget estimates

2.5. Financial Year 2025/26 Fiscal Performance

2.5.1. Deviations from the Original and Revised Budget Estimates

10. The County Government had a printed budget of KShs 11,542,107,627, which was revised upwards by KShs 1,320,813,637 to KShs 12,862,921,264. This comprised recurrent allocation of KShs 8,298,861,600 (65 percent) and development of KShs 4,564,059,665 (35 percent). Table 2 presents the deviations from the printed and revised budget estimates.

Table 2: Deviations from the Printed and Revised Budget Estimates.

Expenditure Item	2025/26 Printed Estimates	2025/26 Revised Estimates	Variance
Revenues			
Equitable share	8,866,423,364	8,976,335,654	-109,912,290.00
Own Source Revenue	1,500,000,000	1,667,556,464	-167,556,464.00
Conditional allocations- Loans & grants	1,175,684,263	1,335,430,128	-159,745,865
FY 2024/25 Reallocation Budget	-	883,599,018	-883,599,018
Total Budget	11,542,107,627	12,862,921,264	-1,320,813,637
Expenditures			
Recurrent Total	7,609,949,219	8,298,861,600	-688,912,381
Operations and Maintenance	2,459,435,125	2,770,074,002	-310,638,877
Personnel Emoluments	5,150,514,094	5,528,787,598	-378,273,504
Development Budget	3,932,158,408	4,564,059,665	-631,901,256
Total	11,542,107,627	12,862,921,264	-1,320,813,637

**Negative variance indicates an increase in revised budget estimates compared to printed estimates, while positive variance indicates a decrease in revised budget estimates compared to the printed estimates*

11. The FY 2025/26 Revised Budget estimates were necessitated by an increase in the equitable share amount from KShs 8,866,423,364 to KShs 8,976,335,654; a conditional allocation increase from KShs 1,175,684,263 to KShs 1,335,430,128; a review of Own Source Revenue

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

from KShs 1,500,000 to KShs 1,667,556,464; and cash balances for FY 2025/26 amounting to KShs 883,599,018.

12. Personnel emoluments increased by 7 percent due to an SRC review of salaries and benefits and the hiring of critical personnel.
13. Development funding increased by 16 percent due to an increment in conditional allocations (loans and grants) and FY 2024/25 cash balances.

2.5.2. FY 2025/26 Revenue Performance

14. The FY 2025/26 Revised Budget was financed through four key sources: Equitable Share: KShs. 8,976,335,654 (68 percent), Cash and Bank Balances from FY 2024/25 of KShs. 883,599,018 (7 percent), Own Source Revenue of KShs. 1,667,556,464 (13 percent) and Conditional Allocations (Loans and Grants) of KShs. 1,335,430,128 (12 percent). The actual revenue received amounted to KShs. 12,211,254,213 against a target of KShs. 12,862,921,264, resulting in a revenue performance of 95 percent. This was a 10 percent (Ksh. 1,097,470,494) increase from Ksh. 11,113,783,719 recorded in FY 2024/25.
15. Overall revenue growth was attributed to the effective implementation of OSR enhancement strategies and timely disbursement of equitable share and increase in conditional allocations

Table 3: Fiscal Performance for FY 2022/23- FY 2025/26 (Kshs.)

No .	Revenue Source	FY 2022/23 Actuals Receipts	FY 2023/24 Actual Receipts	FY 2024/25 Actual Receipts	FY 2025/26 Revised Budget (2) Estimates	FY 2025/26 Actual Receipts	Balance	Performance Rate (%)
1	Equitable Share	8,132,783,562	7,779,024,084	8,497,308,448	8,976,335,654	8,976,335,654	0	100%
2	Conditional Allocations	110,638,298	-	-	-	-	-	-
3	Loans and Grants	330,376,873	424,510,797	321,729,343	1,335,430,128	809,795,108	525,635,020	61%
	Total Conditional allocations, Loans and grants	441,015,171	424,510,797	321,729,343	10,311,765,782	9,782,660,300	529,105,482	95%
	Sub Total Other Revenues	8,573,798,733	8,203,534,881	8,819,037,791	10,311,765,782	9,782,660,300	529,105,482	95%
4	County Own Generated Revenue- Other streams	423,545,087	490,586,795	512,217,089	1,067,556,464	526,730,468	540,825,996	49%
5	County Own Generated Revenue- AIA	468,050,901	554,500,049	778,335,657	600,000,000	1,193,972,463	(593,972,463)	199%
	Total OSR	891,595,988	1,045,086,844	1,290,552,746	1,667,556,464	1,720,702,931	(53,146,467)	103%
	Total OSR & Other Revenues	9,465,394,721	9,248,621,725	10,109,590,537	11,979,322,246	11,503,363,231	475,959,015	96%
6	Reallocation Funds	1,103,067,678	641,011,699	1,004,193,182	883,599,018	707,890,983	175,708,035	80%
	Total Revenues	10,568,462,399	11,182,335,101	11,113,783,719	12,862,921,264	12,211,254,213	651,667,051	95%

Source: The County Treasury

2.5.3. Own Source Revenue Performance

16. The actual Own Source Revenue (OSR) realized increased from KShs. 1,290,552,746 in FY 2024/25 to KShs. 1,720,702,931 in FY 2025/26, reflecting a 33 percent increase. This improvement is attributed to improved SHA reimbursements, expansion of the revenue base, strategic partnerships with institutions such as KCB and Safaricom, public sensitization on revenue collection, the introduction of early payment incentives (five to ten percent discounts), and strengthened performance monitoring and accountability mechanisms.
17. Revenue grew consistently across all quarters, as shown in Table 4. This upward trend underscores the effectiveness of the county's revenue enhancement strategies and the community's positive response to ongoing initiatives

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Table 4: Own Source Revenue Performance FY 2022/23 – 2025/26 per Quarter

FY	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Total Actual
2022/2023	144,238,232	169,624,583	272,021,820	305,711,352	891,595,986
2023/2024	188,055,016	179,832,198	348,170,333	329,029,297	1,045,086,844
2024/2025	221,406,054	251,881,226	362,547,505	454,717,961	1,290,552,746
2025/2026	234,595,048	229,572,117	683,288,432	573,247,333	1,720,702,931

Source: County Treasury

- 18.** The County has experienced a steady growth in Appropriations-in-Aid (AIA) mobilized by various departments and government entities. This positive trend is expected to continue in the medium term, with a focus on strengthening the financial self-sufficiency and operational capacity of these entities.

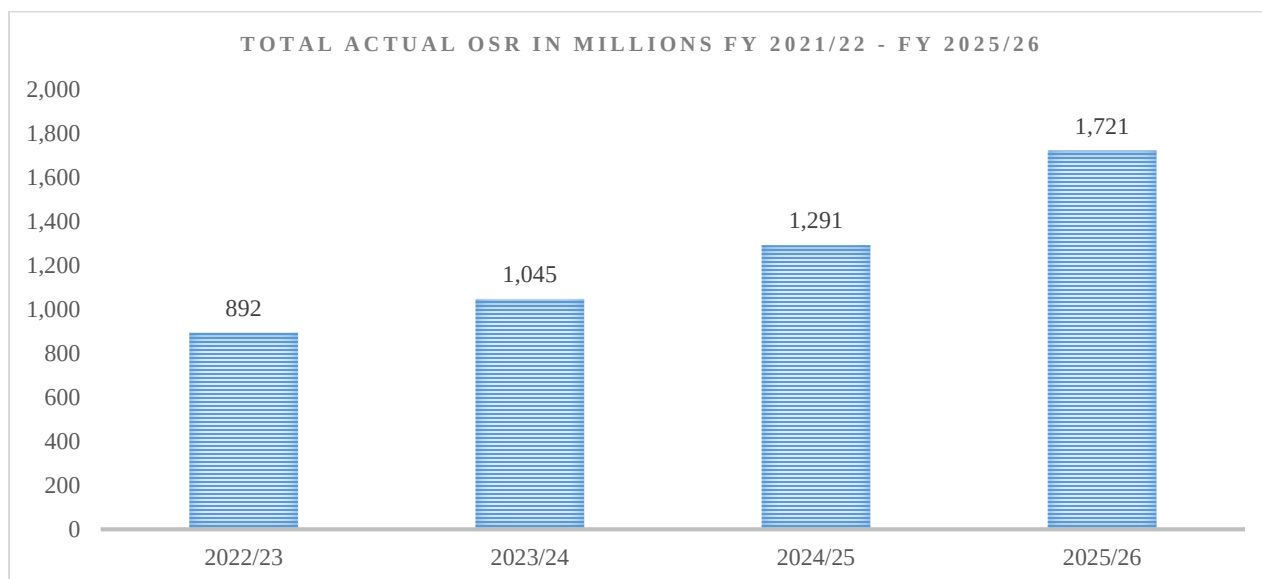


Figure 2: Annual Local Revenue Performance for FY 2022/23 – FY 2025/26

Source: County Treasury

2.5.4. Analysis per Revenue Streams

- 19.** In FY 2025/26, revenue came from both ordinary revenue streams and Appropriations-in-Aid (AIA) mobilized by health facilities. Key contributors included NHIF/SHA reimbursements, facility improvement fees, single business permits, application and conservancy payments, liquor licensing, public health fees, revenues from the Makueni Fruit Processing Plant, and parking and sand cess charges. Table 5 below provides a breakdown of revenue performance by stream for FY 2022/23 to 2025/26.

Table 5: FY 2022/23 to 2025/26 Performance per Stream

No	Own Source Revenue Performance Per Stream	FY 2022/23 Actuals	FY 2023/24 Actuals	FY 2024/25 Actuals	FY 2025/26 Targets	FY 2025/26 Actuals	Performance in Percentage
1	Advertisement & Wall Branding Fees	13,800,222	13,299,478	27,603,873	31,411,990	23,382,418	74
2	Agricultural Cess Fees	13,777,120	16,489,285	19,532,146	28,317,987	22,247,732	79
3	Agriculture- Agricultural Training Conference Fees	666,050	831,840	4,776,820	4,706,554	768,730	16
4	Agriculture- Mechanization Fees	340,250	1,660,034	566,100	3,133,333	809,245	26

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

5	Building Materials cess Fees	2,639,920	4,123,200	3,585,000	4,706,554	3,120,900	66
6	Community Information Centres Fees	268,890	555,900	474,130	1,573,222	314,610	20
7	Conservancy Fees	4620900	5,207,800	4,972,800	8102091	4,827,805	60
8	Coop Audit services Fees	245,740	197,990	184,790	498,187	214,340	43
9	Development Approvals Fees(all lands development fees	15,350,680	19,325,041	18,718,675	65,550,897	15,828,786	24
10	Fines and Penalties Fees	1,008,621	1,928,388	1,823,166	1,573,222	328,435	21
11	Fire certificate Fees	829,500	2,286,850	3,548,660	1,573,222	3,559,100	226
12	Hire of County Facilities / Equipment /Gym Fees	520,000	536,600	1,566,650	1,573,222	485,050	31
13	Liquor License Fees	46,830,100	45,208,580	45,422,940	96,818,675	48,063,091	50
14	Makueni Fruit Processing Plant Fees	51,207,000	35,932,588	29,511,228	92,872,511	31,057,555	33
15	Market Entrance Fees	21,947,089	28,690,760	27,662,427	65,550,897	25,171,826	38
16	Medical Health Services Fees	144,300,435	222,358,030	277,796,275	182,388,000	288,718,765	158
17	Motor Vehicle/Cycle Registration Fees	2,250,949	3,763,503	3,077,500	4,706,554	2,614,500	56
18	SHA & SHIF /NHIF and Linda Mama Reimbursement EDU Afya Fees	304,440,461	326,733,020	499,017,382	417,612,000	905,239,698	217
19	Other Revenues(Direct Deposits and Salary Refund)	18,005,145	12,287,045	15,399,347		16,256,885	
20	Parking Fees	23,747,047	33,763,080	36,108,110	67,530,534	32,014,070	47
21	Plot Rates/Rent Fees & other dues	22,222,548	22,010,416	22,502,764	131,691,752	25,363,221	19
22	Public health Services Fees	17,874,150	38,555,882	35,998,165	51,824,539	35,851,065	69
23	Renewal Fees (Kiosks)	4,437,950	5,997,500	5,773,500	10,986,330	5,403,340	49
24	Sand Authority Fees	27,721,334	30,535,543	42,738,664	72,237,088	41,202,717	57
25	Single Business Permits /Application Fees	122,089,290	136,776,600	125,867,620	230,739,157	127,213,128	55
26	Stall Rent Fees	3,211,025	7,010,350	7,374,400	12,087,585	6,129,980	51
27	Stock Market Fees	6,903,168	8,772,825	9,118,552	17,279,216	9,960,092	58
28	Stock Movement Fees	3,073,555	4,698,305	4,596,420	10,986,330	6,342,555	58
29	Universal Health Care Registration Fees	6,228,000	5,409,000	1,522,000		14,000	
30	Veterinary Health Fees	8,087,243	7,659,978	11,598,947	22,942,814	12,247,275	53
31	Water & Environment Fees- Consent, NEMA, mining, penalties	1,835,530	1,091,055	1,021,600	4,706,554	905,200	19
32	Weights & Measures Fees	1,116,075	1,390,380	1,092,095	3,133,333	979,740	31
33	Tetheka Fund Interest				18,742,114	24,067,077	128
	Total Own Source Revenues	891,595,987	1,045,086,846	1,290,552,746	1,667,556,464	1,720,702,931	103%

Source: County Treasury

2.5.5. Expenditure Performance

20. In the FY 2025/26, the County's cumulative expenditure amounted to KShs. 11,356,245,434 translating to an overall absorption rate of 88 percent an increase of one percent from 87 percent recorded in FY 2024/25. The County Executive utilized KShs 10,361,592,469 against its allocated budget of KShs. 11, 837,810,651 achieving an absorption rate of 88 percent. Similarly, the County Assembly spent KShs. 994,652,965 out of its budget allocation of KShs 1,025,110,613, reflecting an absorption rate of 97 percent. The total recurrent expenditure for FY 2025/26 was KShs. 8,203,138,423 reflecting 99 percent absorption rate, up from 94 percent reported in FY 2024/25. The development expenditure for the period was KShs. 3,153,107,011 with a 69 percent absorption rate.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

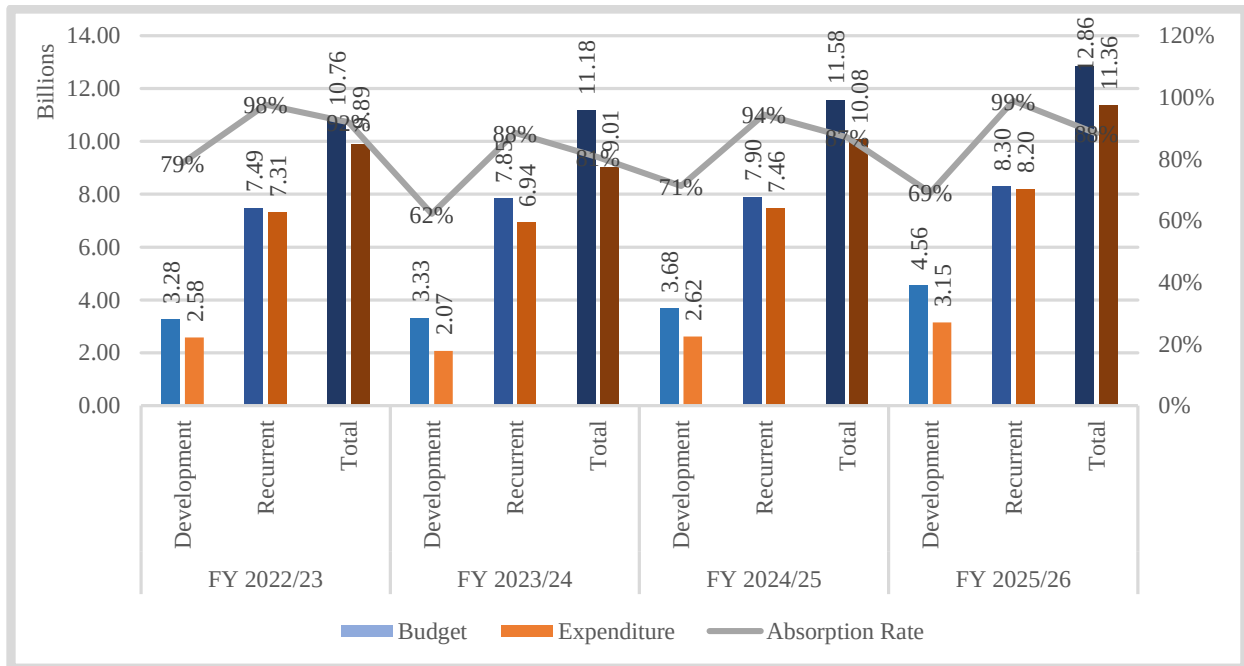


Figure 3: FY 2022/23 - FY 2025/26 Expenditure and absorption performance

Source: The County Treasury

2.5.6. Expenditure by Economic Classification

- 21.** The expenditure on salaries was 48 percent, development 28 percent, and operations and maintenance 24 percent of the total county expenditure, as shown in the figure below:

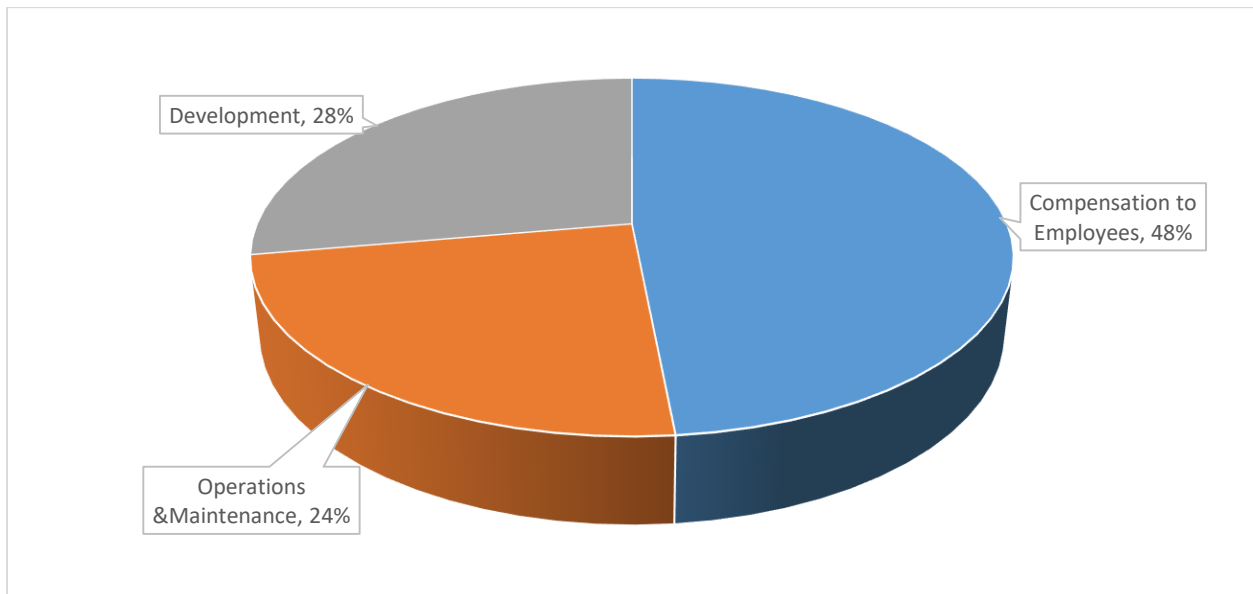


Figure 4 : Expenditure by Economic Classification

Table below shows the expenditure of the County Executive and Assembly by Economic Classification for FY 2025/26;

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Table 6: Expenditure by Economic Classification

Economic Classification	Absorption 2022/23	Absorption 2023/24	Absorption 2024/25	FY 2025/26 Revised Budget 2	Expenditure as at 30th June 2026	Absorption 2025/26
County Executive						
Salaries	100%	91%	94%	5,033,563,322	5,011,255,844	100%
O&M	94%	83%	93%	2,300,666,963	2,257,572,761	98%
Recurrent	97%	88%	94%	7,334,230,284	7,268,828,605	99%
Development	79%	63%	71%	4,503,580,366	3,092,763,864	69%
Sub Total	91%	80%	86%	11,837,810,651	10,361,592,469	88%
County Assembly						
Salaries	100%	93%	100%	495,224,277	495,224,277	100%
O&M	100%	94%	100%	469,407,039	439,085,541	94%
Recurrent	100%	94%	100%	964,631,315	934,309,818	97%
Development	48%	29%	88%	60,479,298	60,343,147	100%
Sub Total	98%	89%	100%	1,025,110,613	994,652,965	97%
Total Budget						
Salaries	100%	91%	95%	5,528,787,598	5,506,480,121	100%
O&M	95%	85%	94%	2,770,074,002	2,696,658,302	97%
Recurrent	98%	88%	94%	8,298,861,600	8,203,138,423	99%
Development	79%	62%	71%	4,564,059,665	3,153,107,011	69%
Total Budget	92%	81%	87%	12,862,921,264	11,356,245,434	88%

Source: The County Treasury, 2026

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

2.5.7. Departmental Expenditure by Programme and Sub programme

22. The county implemented the program-based budget across county departments and agencies. The table shows the expenditure performance of the programmes and sub-programmes.

Table 7: Expenditure by Programme and Sub Programmes

Programme	Sub-Programme	FY 2025/26 Approved Budget		Actual Expenditure as at 30th June 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Land, Physical Planning & Mining							
Programme 1: General administration & planning	SP1. General administration & planning	70,323,833	-	70,169,066	-	100	
Programme 2 : : Land Survey & Mapping	SP2. Land Survey & Mapping	1,329,080	15,060,112	1,290,147	11,728,732	97	78
Programme 3 : Urban planning	SP3. 1 Urban planning	4,764,011	53,202,432	4,730,165	12,720,525	99	24
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	850,000	199,714	812,038	99,740	96	50
Programme 5: Environment management and protection	SP 5. 1 Environment management and protection	10,430,000	537,176,114	10,218,155	128,011,594	98	24
	Sub Total	87,696,924	605,638,371	87,219,572	152,560,590	99	25
Wote Municipality							
Wote Municipality	SP 1. 1 Wote Municipality	71,873,777	70,605,348	71,671,045	30,358,974	100	43
	Sub Total	71,873,777	70,605,348	71,671,045	30,358,974	100	43
Emali-Sultan Municipality							
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	42,538,960	72,993,438	42,538,960	72,192,614	100	99
	Sub Total	42,538,960	72,993,438	42,538,960	72,192,614	100	99
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	77,335,074	13,845,560	76,598,723	13,840,289	99%	100
	Sub Total	77,335,074	13,845,560	76,598,723	13,840,289	99%	100
Health Services							
General administration & planning	SP1. 1 General administration & planning	2,645,311,486	990,891,556	2,621,442,195	925,948,372	99%	93
Curative health care services	SP2. 1 :Curative health care services	335,097,026	8,161,535	333,137,710	4,810,885	99%	59
Preventive and promotive health care services	SP3. 1 Preventive and promotive health care services	141,253,133	118,929,494	139,378,989	117,919,794	99%	99
	Sub Total	3,121,661,645	1,117,982,586	3,093,958,893	1,048,679,051	99%	94
Infrastructure, Transport, Public works , Housing & Energy							
General administration & planning	SP1. 1 General administration & planning	103,012,513	1,987,623	102,228,940	-	99%	0%
Road Transport	SP2.1 : Road transport	27,945,000	467,464,946	27,721,348	366,704,040	99%	78%
Infrastructure development	SP3.3: Infrastructure development	1,945,000	1,000,000	1,895,000	993,600	97%	99%
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	22,795,000	79,937,949	22,765,000	74,832,325	100%	94%
	Sub Total	155,697,513	550,390,517	154,610,288	442,529,965	99%	80%
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	734,909,886		734,903,096		100%	
Early childhood development education	SP2.1 : Early childhood development education	19,960,503	190,690,236	19,775,113	173,714,052	99%	91%
Technical training & non-formal education	SP3.3: Technical training & non-formal education	2,245,740	66,976,281	1,652,599	62,552,632	74%	93%
Support to Education and Library Services	SP4.1:Support to Education and Library Services	27,925,735		27,873,830		100%	0%

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Programme	Sub-Programme	FY 2025/26 Approved Budget		Actual Expenditure as at 30th June 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
ICT Infrastructure & Systems Development	SP5.1: ICT Infrastructure & Systems Development	15,091,653	17,006,562	15,090,993	14,506,562	100%	96%
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	13,159,130		12,837,570		98%	
	Sub Total	813,292,647	274,673,079	812,133,201	250,773,245	100%	91%
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	135,153,981	-	132,275,080	-	98%	
Trade development & promotion	SP2.1; Trade development & promotion	7,023,056	98,119,752	6,943,379	43,983,929	99%	45%
Industrial development and promotion	SP3. 1 Industrial development and promotion	945,175	1,285,300	913,447		97%	0%
Tourism development & promotion	SP4. 1 Tourism development & promotion	3,843,634	2,564,880	3,801,943	2,538,840	99%	99%
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	10,234,626	1,000,000	9,896,849	993,076	97%	99%
	Sub Total	157,200,472	102,969,932	153,830,698	47,515,845	98%	46%
Department of Gender, Children, Youth, Sports, and Social Services							
General administration & planning	P1: General administration & planning	77,377,967	1,000,000	76,989,316	29,260	99%	3%
Gender and Social Development	P2: Gender and Social Development	33,906,680	53,595,905	32,879,389	47,496,018	96%	89%
Sports development	P3; Sports development	32,768,234	15,763,163	32,277,177	12,874,335	98%	82%
Youth empowerment	P4; Youth empowerment	87,119,246	25,805,699	86,738,763	23,148,124	100%	90%
	Sub Total	231,172,127	96,164,767	228,884,645	83,547,737	99%	87%
County Attorney							
General Administration & Support Services	P1: General administration & planning	81,925,899	1,167,840	70,075,406		86%	-
	Sub Total	81,925,899	1,167,840	70,075,406	-	86%	-
Governorship							
General Administration & Support Services	P1: General administration & planning	489,464,747		486,342,966		99%	
	Sub Total	489,464,747	-	486,342,966		99%	-
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	633,557,545		632,814,387		100%	
	Sub Total	633,557,545	-	632,814,387		100%	-
CPSB							
Public Service Human Resource Management and Development.	SP2: Public Service Human Resource Management and Development.	79,751,184	-	79,613,608		100%	
	Sub Total	79,751,184	-	79,613,608	-	100%	-
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	289,234,256	54,215,318	281,351,952	49,708,037	97%	92%
Public financial management	Sub-Programme 2.1: Financial Accounting services	24,500,000	-	24,266,299	-	99%	
	Sub-Programme 2.2; Budget formulation, coordination and management	77,870,480	-	77,382,174	-	99%	
	Sub-Programme 2.3; Internal audit services	11,050,000	-	10,589,448	-	96%	
	Sub-Programme 2.4; Resource mobilization	42,950,000	-	42,701,283	-	99%	
	Sub-Programme 2.5; Supply chain management services	5,700,000	-	5,402,500	-	95%	
	Sub-Programme 2.6; Economic planning	22,681,805	-	22,322,556	-	98%	

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Programme	Sub-Programme	FY 2025/26 Approved Budget		Actual Expenditure as at 30th June 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Sub-Programme 2.7; Monitoring & Evaluation	11,901,190	-	11,414,694	-	96%	
	Sub-Programme 2.8; County Statistics	5,550,000	-	5,438,719	-	98%	
	Sub-Programme 2.9; Enterprise Risk Management	900,000	-	860,541	-	96%	
	Sub-Programme 2.10; Assets Management	5,000,000	-	4,871,300	-	97%	
	Sub Total	497,337,731	54,215,318	486,601,465	49,708,037	98%	92%
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	247,559,513	435,409,500	247,427,535	82,128,307	100%	19%
Participatory Development .& civic education	SP2: Participatory Development .& civic education	52,316,000	1,800,000	52,312,888	1,800,000	100%	100%
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	200,000	-	200,000	-	100%	
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	33,673,999	4,500,000	33,673,999	4,497,471	100%	100%
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	18,270,725	834,764	18,202,625	834,454	100%	100%
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	5,700,000	-	5,700,000	-	100%	
	Sub Total	357,720,237	442,544,264	357,517,047	89,260,232	100%	20%
Water, Sanitation and Irrigation							
General administration & planning	SP1: General Administration & Planning	95,631,708	180,300,598	94,921,376	115,022,534	99%	64%
Water infrastructure Development	SP 2.1: Water harvesting and storage	7,673,936	87,768,358	7,519,842	63,443,563	98%	72%
	SP2: Piped water supply infrastructure	3,401,168	300,998,936	3,374,761	209,780,471	99%	70%
	SP.3: Ground water development	7,422,861	89,796,807	7,360,464	55,756,469	99%	62%
	Sub Total	114,129,673	658,864,699	113,176,443	444,003,037	99%	67%
Agriculture, Livestock, Fisheries And Cooperative Development							
General administration & planning	SP1: General Administration & Planning	266,069,458	295,817,731	265,701,877	233,874,246	100%	79%
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,821,740	41,842,404	2,771,802	38,242,935	98%	91%
Agribusiness and information management	SP3; Agribusiness and information management	4,280,000	8,238,308	4,280,000	4,506,312	100%	55%
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	8,612,500	21,885,471	8,610,867	17,982,742	100%	82%
Cooperative Development	SP 5:Cooperative Development	3,090,000	10,690,511	3,089,279	10,298,401	100%	96%
	Sub Total	284,873,698	378,474,425	284,453,825	304,904,637	100%	81%
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	37,000,435	63,050,222	36,787,433	62,889,611	99%	100%
	Sub Total	37,000,435	63,050,222	36,787,433	62,889,611	99%	100%
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	964,631,315	60,479,298	934,309,818	60,343,146	97%	100%
	Sub Total	964,631,315	60,479,298	934,309,818	60,343,146	97%	100%
Total County Budget		8,298,861,601	4,564,059,664	8,203,138,423	3,153,107,009	99	69

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

2.5.8. Departmental expenditures per Economic Classification

23. In FY 2025/26, the analysis of expenditure by economic classification across departments showed that health services recorded the highest expenditure of KShs 4,142,637,944, reflecting an absorption rate of 98 percent, followed by ICT, Education, and Internship, with a total of KShs 1,062,906,446 at a 98 percent absorption rate. The Office of the County Attorney had the lowest expenditure of KShs 70,075,406, with an 84 percent absorption rate. The table below shows departmental expenditures by economic classification and their overall absorption rates.

Table 8: Expenditures per economic classification

S/No	Departments	FY 2025/26 Supplementary Budget (2) Estimates	Salaries Expenditure 30th June, 2026	O&M Expenditure as at 30th June, 2026	Total Recurrent Expenditure as at 30th June, 2026	Development Expenditure 30th June, 2026	Total Expenditure as at 30th June, 2026	Overall Absorption (%)
1.	Agriculture, Livestock, Fisheries and Cooperative Development	663,348,123	235,578,558	48,875,267	284,453,825	304,904,637	589,358,462	89
2.	County Attorney	83,093,739	20,932,732	49,142,674	70,075,406	-	70,075,406	84
3.	County Public Service Board	79,751,184	45,866,176	33,747,432	79,613,608	-	79,613,608	100
4.	County Secretary	633,557,545	569,769,476	63,044,911	632,814,387	-	632,814,387	100
5.	Devolution, Public Participation, County Administration & Special Programmes	800,264,501	226,909,612	130,607,435	357,517,047	89,260,232	446,777,279	56
6.	ICT, Education and Internship	1,087,965,726	721,713,764	90,419,437	812,133,201	250,773,245	1,062,906,446	98
7.	Emali Sultan- Hamud Municipality	115,532,398	12,610,000	29,928,960	42,538,960	72,192,614	114,731,574	99
8.	Finance and Socio Economic Planning	551,553,049	232,388,115	254,213,350	486,601,465	49,708,037	536,309,502	97
9.	Makueni Fruit Development & Marketing Authority	100,050,657	17,432,207	19,355,226	36,787,433	62,889,611	99,677,044	100
10.	Gender, Children, Youth, Sports and Social Services	327,336,894	54,564,327	174,320,318	228,884,645	83,547,737	312,432,382	95
11.	Governorship	489,464,747	57,781,847	428,561,119	486,342,966	-	486,342,966	99
12.	Health Services	4,239,644,231	2,480,399,401	613,559,493	3,093,958,893	1,048,679,051	4,142,637,944	98
13.	Lands, Urban Planning and Development, Environment and Climate Change	693,335,295	60,863,832	26,355,740	87,219,572	152,560,590	239,780,162	35
14.	Makueni County Sand Conservation and Utilization Authority	91,180,634	29,926,162	46,672,561	76,598,723	13,840,289	90,439,012	99
15.	Trade, Industry & Cooperatives	260,170,405	67,763,862	86,066,836	153,830,698	47 ,515,845	201,346,543	77

Source: County Treasury, 2025

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

2.5.9. Pending Bills /Trade Payables Analysis-Outstanding Liabilities over FY 2022/23-2025/26

24. The County Government of Makueni had accumulated pending bills (trade payables) totalling Kshs 685,206,426, comprising Kshs 520,427,700 for the County Executive and Kshs 164,778,726 for the County Assembly. The cumulative recurrent pending bills totalled Kshs 595,987,262, while the development ones totalled Kshs 89,219,164.
25. As of June 30, 2026, the County Executive had settled Ksh 513,925,597 (99%) of its FY 2024/25 payables. The cleared recurrent trade payables totalled KShs 428,934,488 (99%), comprising Ksh 374,948,836 for Salary Arrears, Statutory, and Third-Party Deductions; 11,827,105 for staff claims; and 42,158,547 for goods and services. The cleared development trade payables totalled Ksh 84,991,109 (95%). The County Assembly settled bills totalling Ksh 126,830,634 (77%) of the pending bills, amounting to Ksh 164,778,726.
26. At the end of the year, the county government had cleared Ksh 640,756,231 of the total pending bills as at 1st July 2025, representing 94% of outstanding bills.

Table 9: Status of Payment of Pending bills by economic classification

S. No	Classification	Amount Payable as of 1st July 2025 (Kshs.)	Amount Paid (Kshs.)	Outstanding Trade Payables as of 30 th June 2026 (Kshs.)	Percentage of Payment
County Executive					
1.	Recurrent Expenditure - Goods And Services	44,258,495	42,158,547	2,099,948	95%
2.	Recurrent Expenditure - Staff Claims	12,001,205	11,827,105	174,100	99%
3.	Recurrent Expenditure - Salary Arrears, Statutory & Third Party Deductions	374,948,836	374,948,836	0	100%
	Recurrent	431,208,536	428,934,488	2,274,048	99%
4.	Development Expenditure	89,219,164	84,991,109	4,228,055	95%
	Total	520,427,700	513,925,597	6,502,103	99%
County Assembly					
	Recurrent Expenditure - Goods And Services	41,918,391	4,578,795	37,339,596	11%
	Recurrent Expenditure - Staff Claims	28,388,058	27,779,562	608,496	98%
	Recurrent Expenditure - Salary Arrears, Statutory & Third Party Deductions	94,472,277	94,472,277	0	100%
	Recurrent	164,778,726	126,830,634	37,948,092	77%
	Development Expenditure	0	0	0	
	Total	164,778,726	126,830,634	37,948,092	77%
Grand Total					
1.	Recurrent Expenditure - Goods And Services	86,176,886	46,737,342	39,439,544	54%
2.	Recurrent Expenditure - Staff Claims	40,389,263	39,606,667	782,596	98%
3.	Recurrent Expenditure - Salary Arrears, Statutory & Third Party Deductions	469,421,113	469,421,113	0	100%
	Recurrent	595,987,262	555,765,122	40,222,140	93%
4.	Development Expenditure	89,219,164	84,991,109	4,228,055	95%
	Total	685,206,426	640,756,231	44,450,195	94%

Source: County Treasury

2.6. County Sector Performance

2.6.1. Water, Environment and Natural Resource Sector

27. The annual expenditure for the Department of Water, Sanitation and Irrigation for FY 2025/26 was Kshs 557,179,480, against a revised budget of Kshs. 772,994,371. This translated to an overall absorption rate of 72 percent. Figure 5 below shows the sector budget, expenditure, and absorption rates over the last four years

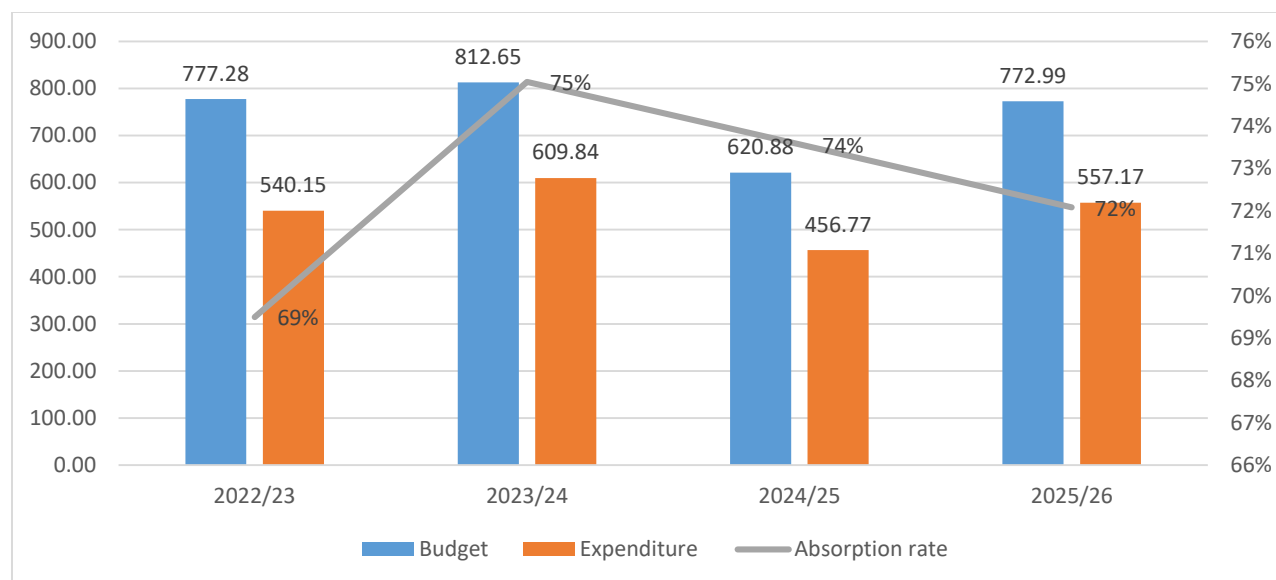


Figure 5: Water Sector, FY 2022/23- FY 2025/26 Expenditure performance

Source: County Treasury, 2025

28. In the period under review, the County Government achieved the following:

29. Integrated Water Harvesting, Storage, Treatment & Distribution: To expand water access, the county government constructed and expanded eight (8) earth dams (Kwa Maima, Londokwe, Kwa Muia, Kyamiatu, Mutulani, Matenge, Kauani and Watema), constructed six sand dams and weirs with sumps, developed 22 boreholes comprising four newly drilled, six equipped and twelve rehabilitated. The County further laid 450 km of water distribution pipelines connecting 58 shopping centers and sixty-six public institutions (schools, health facilities and other public facilities) to reliable water. To enhance water safety, four water treatment systems, including reverse osmosis and chlorine dosing facilities were installed. 40 water projects were connected to solar power, reducing recurrent energy costs and enhancing the sustainability of water supply infrastructure. These investments were implemented jointly by Water Department, Climate Change Unit and development partners, contributing to improved water availability for 18,720 households to communities that depend on seasonal rivers.

- 30. Irrigation Development Programme:** To expand irrigation in the county, three irrigation schemes (Kikome, Mutondo and Ngomano irrigation schemes) were rehabilitated and expanded, increasing area under irrigation by 41.6 hectares. Five water irrigation user's associations were supported in registration through collaboration with NAVCDP and Kenya Red Cross Society.
- 31. Urban and Rural Water Governance:** The County Government strengthened water governance and service delivery by enhancing the institutional capacity of Water Service Providers (WSPs) and strengthening community-based water management structures. The three Water Service Providers (KIBMAWASCO, WOWASCO and MBOONIWASCO) achieved over 70% compliance with regulatory requirements, reflecting strengthened institutional governance and service delivery. At community level, 126 water project sustainability management committees were supported through capacity building, reinforcing community-level operation and maintenance of completed water projects.
- 32. Environment, Natural Resources and Climate Change:** Forest and landscape restoration interventions were undertaken to conserve forests, protect water catchments and promote sustainable use of forest resources. A total of 1,465 hectares of farmland was placed under restoration, raising the cumulative area restored to 13,040 hectares and strengthening the resilience of farming systems. Additionally, 15km of riverine areas were conserved and restored in support from Development partners. Nine Community Forest Associations and organizations were trained, strengthening community participation in forest management with support from the Kenya Forest Service and other partners. A total of 12 nature-based enterprises have been established to date, linking conservation with community livelihoods and strengthening incentives for sustainable resource management.
- 33. Community-Based Wildlife Conservation** was enhanced with the establishment of three wildlife enterprises (Bandas, Nzau forest site and game farm 'Guinea fowl'), enabling communities to derive economic benefits from conservation while strengthening local participation in wildlife management.
- 34. Environmental pollution control and management** was strengthened to maintain a clean and safe environment. 24 pollution incidents were investigated and managed. A further 20 Strategic Environmental Assessments, Environmental Impact Assessments and Environmental Audits were undertaken in collaboration with the National Environment Management Authority. Seventy-two environmental inspections were conducted, and water-quality analysis was carried out for 12 projects by the Climate Change Unit, generating evidence on the quality of water linked to County investments.
- 35.** Nine conservation groups were trained, enhancing awareness and capacity for conservation and access to environmental benefits. Cumulatively, 15 environmental demonstration centres have been established, and six natural products developed. Environmental awareness was

further enhanced through radio and television programmes and IEC materials, while 60 sand conservation capacity-building forums were conducted.

36. Efforts towards sustainable natural resource management and utilization were enhanced through conducting three feasibility studies and mapping of eight minerals to improve planning of mineral resources. Further, two sand conservation structures were constructed and 5Km of riparian reserve restored. Five sand stakeholder engagements were held and 55 designated sand harvesting sites were opened.
37. To mainstream climate change across sectors, twenty-six sensitization forums on climate-smart technologies were held, increasing uptake of climate-resilient practices. The climate information system was maintained and enhanced, strengthening access to climate data for planning and decision-making, while 13 Climate Risk Assessments were undertaken, building on assessments from previous years and informing adaptation measures. At community level, 26 community climate actions were implemented, more than double the 12 recorded the previous year, marking a shift from awareness to practical local action.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Table 10: Water, Environment, and Natural Resources Sector Performance

Sub Programme	Key Output	Key Performance Indicator	Target				Achievements				Remarks
			2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
Programme Name: Integrated Water Harvesting, Storage, Treatment & Distribution											
Objectives: To increase access to improved water sources from 44.2 percent to 70 percent											
To reduce the average distance to improved water sources from 4 km to 2 km											
Outcome: Increased access to improved water sources											
Water harvesting and storage	Earth dams constructed	No. of small dams of 50,000M3 & < 500,000M3 constructed/ desilted/ expanded/ rehabilitated	6	15	10	10	20	13	10	8	Construction of new earth dams, desilting and rehabilitation has enhanced increased water harvesting and storage.
	Sand dams Constructed	No. new sand dams/Weirs with Sumps constructed/ rehabilitated	14	10	1	10	6	7	5	6	Combined efforts by the water department and the Climate Change unit led to construction of more sand dams.
Ground Water Development	Boreholes drilled and equipped	No. of Boreholes drilled/rehabilitation/equipped	15	30	15	20	28	37	21	22	New boreholes were drilled, equipped and existing ones rehabilitated enhancing access to water
Piped water supply infrastructure	Water distribution pipeline laid completed with water kiosks	Km of water pipeline constructed	250	350	350	350	160	159	400	450	The Water Department, in collaboration with FLLoCA and other development partners, expanded water distribution through the distribution of new water sources, including earth dams, sand dams and boreholes.
		No. of New Water Points /water kiosks constructed	50	50	50	50	71	68	71	40	As of the end of the financial year 2025/26, 40 community water points had been done enhancing access to water.
	Water treatment systems installed	No. of water treatment systems installed in unimproved water sources (CFU, Chlorine dosing units etc.)	4	1	1	3	4	3	9	4	This has led to increased access to potable water.
	Households with piped water	No. of urban households with access to piped water		9,420	10,920	12,420	12,334	13,119	15,149	19,800	Efforts towards household water supply by the three service providers benefitted more households than the set target.
	Urban centers connected with reliable piped water	No. of urban centers/Markets connected with reliable piped water	22	40	100	20	22	35	112	58	Strategic planning and design has seen water reach more local markets and shopping centres exceeding the set targets.
	Public institutions connected with piped water	No. of public institutions connected with piped water (schools, health centres)	20	20	20	20	23	20	20	66	Efforts by the water department and the Climate Change unit resulted in connection of additional markets with water.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub Programme	Key Output	Key Performance Indicator	Target				Achievements				Remarks
			2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
	Water projects connected to solar power	No. of water projects installed with solar power	10	20	25	30	27	29	20	40	The sector embraced renewable energy to mitigate climate change and cut the cost of water production.
Programme Name: Urban and Rural Water Governance											
Objective: To improve urban and rural water governance											
Outcome: Increased access to improved and reliable water											
Urban and Rural Water Governance	Water governance enhanced	No. of Water Service Providers meeting over 70% compliance as set out in the regulators’ guidelines.	3	3	3	3	2	2	2	3	All three service providers are compliant.
		No. of community water schemes/ Projects Sustainability Management committees’ capacity built on effective water management and sustainability.	100	100	150	200	72	120	120	126	Capacity building for sustainability committees is a continuous program carried out throughout the life of projects. This ongoing capacity building is aimed at enhancing post-implementation sustainability of projects.
Reduction in Non-Revenue Water	Reduced share of non-revenue water	% share of non-revenue water in KIBMAWASCO			40	43			52.4	46	Old dilapidated pipelines and continued vandalism by human and wildlife ought to be handled in order to reduce non-revenue water.
		% share of non-revenue water in WOWASCO			30	28			32	38	The water service provider has implemented a strategy to reduce non-revenue water.
		% share of non-revenue water in MBONIWASCO			35	30			38.7	36	The water service provider has implemented a strategy to reduce non-revenue water.
Programme Name: Irrigation Development Programme											
Objective: To promote irrigated agriculture											
Outcome: Increased agricultural production and productivity											
Irrigation Development	Irrigation schemes established/rehabilitated	No. of irrigation schemes established/rehabilitated			4	4			1	3	Kikome, Mutondo, and Ngomano irrigation schemes rehabilitated in collaboration with the Agriculture Department, enhancing agricultural productivity, food security, and livelihoods for local farmers.
		Total areas put under irrigation in Ha				72				41.6	Kikome and Mutondo irrigation schemes rehabilitated, with 21.6 hectares and 20 hectares brought under irrigation respectively.
Programme Name: Forest & Landscape Restoration and Management											
Objective: To conserve forest resources and protect water catchment areas											
To promote sustainable utilization of forest and non-forest products.											
Outcome: Sustainably managed and restored ecosystems											

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub Programme	Key Output	Key Performance Indicator	Target				Achievements				Remarks
			2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
Forest & Landscape Restoration and Management	Forests and water catchments protected	No. of county forests mapped and surveyed		2	2	2		0	0	0	There are efforts by sector to mobilize resources and build partnerships towards mapping of county forests
		Area (Ha) of county forests under restoration		100	200	200		100	0	0	There are efforts to restore the county forest. The forest units are continuously seeking funds for the initiative.
		Area (Ha) of farmland under restoration		400	200	200				1,465	Collaborative efforts by department of agriculture, climate change unit and other partners led to over achievement of the set target
		Length (km) of riverine conserved and restored		5		10		4		15	Strategic partnership led to conservation of more Km of riverine conserved
		No. of wetland conserved				3			3	0	Not implemented due to competing budget priorities.
		Area (Ha) of degraded wetlands restored		10	10	10			100	0	This indicator is measured after a period on 5 years.
		No. of functional Community Forest Associations/ organizations trained		1	2	3		3	3	9	Training achieved through partnership with KFS and other partners.
	Nature based enterprises established	No. of nature based enterprises established for conservation and management of forests		2	5	8		2	3	12	There is a tremendous increase in the uptake of Nature based enterprises
Programme Name: Community Based Wildlife Conservation											
Objective: To enhance community based wildlife conservation and management											
Outcome: Enhanced community based wildlife conservation											
Community Based Wildlife Conservation	Enhanced Wildlife conservation for community shared benefits	No. of wildlife enterprises established		1	1	1		1	1	3	Key enterprises established include Bandas, Nzaui forest site, and game farm (guinea fowl).
Programme Name: Pollution Control and Management											
Objective: To reduce air, soil, noise and water pollution											
Outcome: Clean and safe environment											
Pollution Control and Management	Reduced incidences of water, air and noise pollution reported	No. of environmental pollution incidents reported, investigated and managed		15	15	15		20	15	24	Greater efforts were put in investigation and management of environmental pollution incidents, strengthening environmental protection, compliance, and timely response to pollution-related concerns.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub Programme	Key Output	Key Performance Indicator	Target				Achievements				Remarks
			2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
		No. of SEA, EIAs and Environmental Audits done		10	12	15	6	20	16	20	Collaboration with NEMA enabled over achievement of the set targets.
		No. of environmental inspection carried out	24	48	60	72	24	56	64	72	The county has strengthened environmental safeguards by undertaking regular environmental inspection to ensure compliance with environmental standard and promote sustainable implementation of development activities.
		No. of EIAs reviewed and comments given		24	24	24		19	0	20	Through collaboration with the National Environment Management Authority (NEMA) the directorate of environment reviewed 20 Environmental Impact Assessment (EIAs) ensuring that development projects comply with applicable environmental standards
Programme Name: Environmental Education, Advocacy and Research											
Objective: To promote environmental education, advocacy and research											
Outcome: Behavioral Change towards environment conservation and use of environmental good and services											
Environment al Education, Advocacy and Research	Community groups and institutions organized and capacity built on environmental conservation and access to benefit sharing	No. of farmer groups, conservation groups and institutions trained		5	5	8		100	0	9	The department of agriculture, the county forest unit, KFS, world vision and other partners have put strategies to capacity build communities on conservation
		Environmental demonstration centers established				1				15	The climate change unit established 15 demonstration farms on CSA and environmental management
		No. of natural products developed and adopted (Value addition development of natural products)			1	1			1	6	The climate change unit , department of agriculture and the forest unit collaboratively facilitated adoption of more value chains than planned
		No. of Local Radio/TV show programmes conducted on environment conservation and Management and information education and communication /advocacy materials developed and disseminated (e.g. Environmental Manuals, Environmental Handbook, Brochures, flvers, banners.		2	2	3		0	0	6	Due to the great need for information on environment and climate change adaptation the sector made more radio programs.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub Programme	Key Output	Key Performance Indicator	Target				Achievements				Remarks
			2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
		artwork, posters, adverts, billboards)									
		No. of community capacity building forums on sand conservation and utilization		60	60	60	17	16	16	60	The capacity-building forums were completed due to effective mobilization, strong community participation, constructive engagement, and good coordination among stakeholders.
Programme Name: Sustainable Natural Resource Development											
Objective: To enhance sustainable natural resource harvesting/extraction and utilization											
Outcome: Enhanced sustainable natural resource harvesting/extraction and utilization											
Sustainable Natural Resource Development	Natural resource Sustainably developed	No. of minerals mapped		1		1		3		8	Great efforts were made to map mineral resources across the county, enhancing knowledge of the available mineral potential and supporting informed planning, sustainable resource management and investment.
		No. of mineral feasibility studies conducted		1		1				3	The need to inform evidence-based decisions on investment in the minerals sector led to the undertaking of three feasibility studies to assess the potential and viability of mineral investments.
		No. of sand conservation structures constructed (gabions sand dams)		10	1	7		1	1	2	Kwa Kitungo and Malong'a sand dams constructed, there is need to mobilize resources through partnerships to construct more conservation structures.
		No. of sand stakeholders engagements undertaken		2	5	2		30		5	Greater mobilization and stakeholder cooperation led to over achievement of the set targets
		No. of Kms of riparian reserve restored and conserved		5	5	5		5	5	5	Riparian reserve restored, contributing to improved ecosystem health, water quality, and environmental conservation.
		No of Sand Management Committee established		30	30	30		6	6	4	Sand Management Committees established to promote the sustainable management, conservation, and utilization of sand resources
		No. of designated sand harvesting sites		30	30	30		5	5	85	Continued sand conservation has increased the resource, leading to the opening up of more sites than planned.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub Programme	Key Output	Key Performance Indicator	Target				Achievements				Remarks
			2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
		No. of sand regulations developed		1	1	1		1	1	1	Sand regulations developed to strengthen the sustainable management, regulation and conservation of sand resources across the county.
Programme Name: Integrated Liquid Waste Management											
Objective: To enhance access to improved sanitation in urban areas											
Outcome: Enhanced access to improved sanitation in urban areas											
Integrated Solid Waste Management	Improved Sanitation services	No. of functional and maintained public sanitation facilities established (sewerage system/ DTF/containerized treatment)		1		15		0		18	One DTF and 17 containerized treatment constructed in partnership the Directorate of trade
Programme Name: Climate Change Mainstreaming											
Objective: To mainstream climate change initiatives											
Outcome: Enhanced climate change resilience											
Climate Change Mainstreaming	Climate change resilience activities carried out	No. of sensitization forums on climate smart technologies held		3		30		15		30	Collaborative efforts amongst climate actors have sensitized communities on climate-smart technologies across all the 30 wards
		No. of climate information recipients	50,000	#####		#####	0	#####		591,992	Recipients were reached via Radio and short message services.
		No. of forums held for climate change mainstreaming		5		10		15		26	The need to mainstream climate change considerations across county programmes, coupled with the growing imperative to ensure that county and stakeholder investments are climate-proof and contribute to resilient communities, prompted the Climate Change Unit to convene more stakeholder forums than initially planned.
		No. of Climate Risk Assessments done		1		10		30		13	Participatory Climate Risk Assessments were conducted in all wards where climate investments are planned for implementation in the next financial year, providing a basis for identifying and prioritizing community climate risks and appropriate investments
		No. of community climate actions implemented		5		10		16		12	The establishment of the Climate Change Fund has strengthened the implementation of climate action initiatives across the county. In

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub Programme	Key Output	Key Performance Indicator	Target				Achievements				Remarks
			2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
											addition, the matching grant mechanism has enhanced financing for climate-resilient investments.
		No. of energy efficiency/ renewable energy technologies adopted		1		1		1		4	Continuous sensitization on Climate mitigation led to adoption of 4 renewable technologies across the county (Solar powered water pumping systems, Solar powered lighting, Improved firewood and charcoal stoves.

2.6.2. Agriculture and Rural Development Sector

38. The Agriculture and Rural Development Sector is composed of Agriculture, Livestock, Fisheries and Cooperative Development, as well as the Makueni County Fruit Development and Marketing Authority. Agriculture remains a predominant economic activity in the County and plays a critical role in food security, household incomes, employment, and rural livelihoods. The mandate of the sector is to promote and facilitate production of food, agricultural raw materials for food security and incomes, advance agro-based industries and agricultural exports, and enhance sustainable use of land resources as a basis for agricultural enterprises. During FY 2025/26, the following was achieved:

39. The sector expenditure for FY 2025/26 was Kshs. 689,173,506 against an annual allocation of Kshs. 763,398,782 resulting to an absorption rate of 90 percent which was an increase of 12 percent compared to FY 2024/25. The figure below provides details of the budget allocation, expenditures, and absorption rates for the last four years.

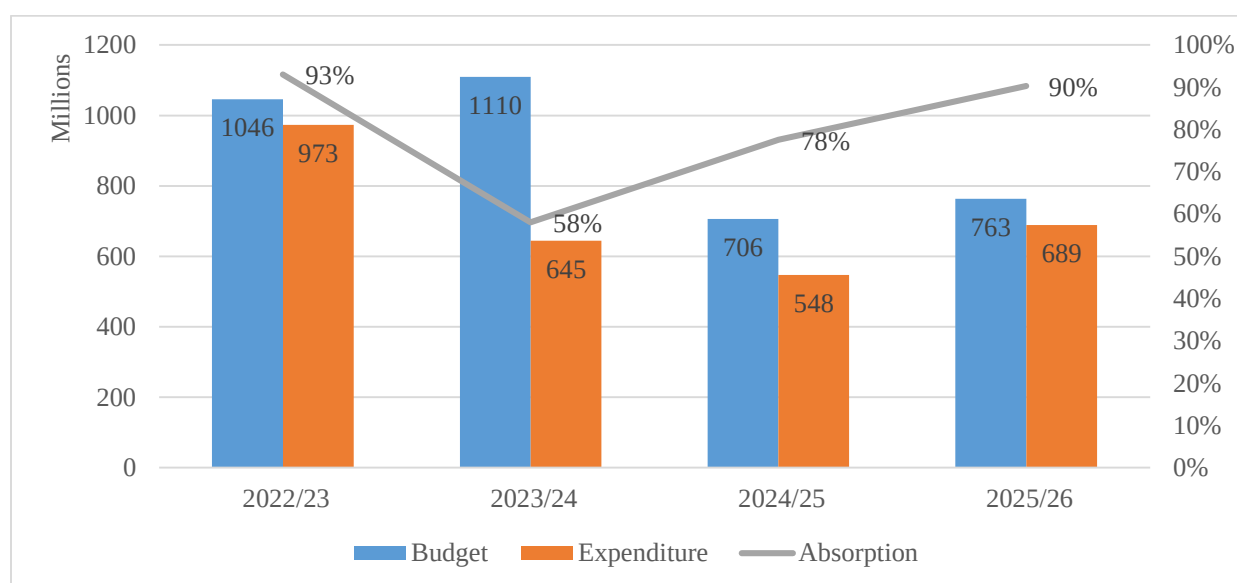


Figure 6: Agriculture and Rural Development Sector FY 2022/23- 2025/26 Expenditure performance

40. Land, Crop Development and Productivity: The County scaled up agricultural support initiatives to improve productivity, food security and farmer resilience. A total of 32 metric tonnes of certified seeds comprising 26.384 MT of maize and 5.122 MT of beans, benefiting 15,753 farmers drawn from six wards (Mbooni, Tulimani, Mukaa, Kee, Mbitini, and Wote/Nziu) which yield a cumulative production of 2,009 MT. Further, 15,000 avocado seedlings were distributed to farmers in Kilungu, Ilima and Kee wards against a target of 1,000 seedlings.

41. In efforts to enhance water access and irrigation capacity, 57 farm ponds were excavated, benefiting 520 beneficiaries in Marwa, Kalawa and Nzau/Kilili/Kalamba wards. On soil and water conservation, 115 kilometres of farm terraces were constructed against a target of 100

kilometres through the digging of Zai pits. Two agroforestry tree nurseries (Malooi and Mukaa) were established.

42. **On pest and disease management**, 10,221 farmers were trained on integrated pest management. 22,000 fruit fly traps were distributed to 5,000 farmers, strengthening biological control measures and enhancing effective management of fruit fly infestations. 8,145 acres were certified as low pest-prevalence areas, with 4,700 hectares maintained and an additional 4,000 hectares under establishment. The programme reached 10,221 farming households, strengthening pest management and supporting compliance with market and export standards.
43. During the period, 7,487 farmers and 153 exhibitors participated in the ASK Show under the theme “Promoting Climate Smart Agriculture and Trade Initiatives for Sustainable Economic Growth.” In addition, 6,251 kg of Kenya Fedha sunflower seed was distributed to 694 farmers, covering 2,084 acres with an expected production of 1,041,833 kg. A total of 5,000 cashew nuts seedlings were also distributed across six sub-counties: Kibwezi East (1,000), Kibwezi West (500), Kaiti (1,200), Kilome (500), Mbooni (1,000), and Makueni (800)
44. **Agribusiness, Information Management and Market Access:** The county improved post-harvest management and market access by operationalizing three cold rooms, and one pack house and three aggregation centres against a target of ten aggregation centres. The department also supported the integration of the KILIMO Management Information System with the ISOKO digital platform, enabling farmers to access buyers, market information, aggregation opportunities and improved produce traceability. Through the BEEEP Export Supply Hub, over 30 farmer groups engaged five major exporters (Keitt, Namaa, Signum, Prime, Signet, Ukay Fresh, Kwalito, Africano International, Mango and Avocado, Mofarm, Emuke), generating supply commitments exceeding 4,300 tonnes of mangoes for the 2025/26 season.
45. **Livestock Resources Management and Development:** In the livestock subsector, the department strengthened animal productivity through breeding and pasture development programmes. A total of 1,380 beehives were distributed through partnerships with WFP, GMC, FLoCCA, KWS and TWENDE across four wards (Mtito/andei, Mavindini, Kitise/Kithuki, Masongaleni), benefiting 920 apiculture farmers and enhancing access to productive assets for increased honey production and household incomes. 264 Galla goats were distributed across three wards for use as breeding bucks, supporting genetic improvement and increased goat productivity. 5,800 kg of pasture seeds were procured and distributed to 1,160 households across 11 wards, enabling the reseeding of 1,160 acres and improving access to livestock feed resources. In aquaculture, 265 fish farmers were trained on improved aquaculture technologies to enhance production and productivity.
46. **Veterinary Services and Public Health:** The department strengthened animal health through extensive vaccination and disease surveillance. A total of 181,991 cattle and goats were vaccinated against Foot and Mouth Disease (FMD –54,088), Lumpy and Skin Disease

(LSD – 68,196) and Contagious Caprine Pleuropneumonia (CCPP-59,707) leading to a reduction in disease outbreak and resilience of livestock production systems. 27,519 dogs were vaccinated against rabies and 4,166 birds vaccinated against Newcastle Disease (NCD) and 5,741 against Fowl pox. Four veterinary outreach camps were held, comprising the World Rabies Day event in Muvau/Kikumini, the Makiou launch of the e-voucher, and the FMD vaccination exercise, the World Donkey Day event in Kitise on 8th May 2026, and the University of Nairobi Faculty of Veterinary Science field day at Kisayani in Kikumbulyu South. Inspection was conducted on 16,783 beef carcasses, 51,670 goat and sheep carcasses, 116 pigs and 75 slaughterhouses, ensuring compliance with meat safety and public health standards. The department administered 4,035 artificial inseminations across 30 wards.

47. The veterinary public health and livestock movement permits programmes generated revenue of KShs 12,247,275 against a target of KShs. 10,000,000. In terms of livestock genetic improvement, 4,128 artificial insemination services were conducted in support of nine dairy cooperatives (Kibwezi, Nguu/Masumba, Makiou, Kilungu, Kikima, Kalawa, Wote, Kathonzweni and Kaiti).

48. Cooperative Development and Management: The Cooperative Unit strengthened the governance, management, and financial performance of cooperative societies. The Unit audited and inspected 68 cooperatives and conducted 82 Annual General Meetings (AGMs) and Special General Meetings (SGMs). With support from NAVCDP and Digi-Farm, 42 SACCOs were digitised, improving efficiency and access to digital services. Members' savings increased by 8 percent, driven by new member enrolment and regular monthly and periodic contributions. The audit exercise generated KShs. 214,340 in revenue.

49. Makueni County Fruit Development and Marketing Authority: The Authority procured 870,180 kg of mangoes valued at KSh 20,594,140 and produced 475,795 kg of mango puree, equivalent to 2,213 drums, exceeding the target of 1,400 drums. Production increased due to improved mango harvests. The Authority generated KSh 31,057,555 in revenue from the sale of puree, Ready-to-Drink (RTD) juice, and bottled water.

50. National Agricultural Value Chain Development Project (NAVCDP): During FY 2025/26, the National Agricultural Value Chain Development Project (NAVCDP) supported the development and commercialization of five priority value chains: Mango, Tomato, Dairy, Chicken, and Apiculture, through interventions across key thematic areas, including capacity building of community-based institutions, Farmer-Led Irrigation Development (FLID), market access and value addition, data and digital investments, and extension support.

51. Through the project, over 208,000 farmers were profiled and digitized in the project database, enhancing their access to agricultural inputs and services, including subsidized fertilizers and livestock vaccination. The 30 established SACCOs continued to provide financial services to their members, with an additional 7,015 members (3,262 male and 3,753 female) registering during the period. A total of 2,790 members accessed loans amounting to KSh 20,374,620,

indicating increased demand for affordable agricultural finance and investment. Continued SACCO automation also enhanced operational efficiency, transparency, and financial accountability.

52. Three Farmer Producer Organizations (FPOs): Makueni Dairy FPO, Kathonzweni Dairy FPO, and Nguu Masumba Dairy FPO received KSh 4.4 million, KSh 7.2 million, and KSh 8.6 million, respectively, to improve aggregation facilities. These investments enhanced operational efficiency, reduced production and aggregation costs, and increased profitability, while creating opportunities for expanded market access and value addition. In addition, 54,315 cattle were vaccinated at a cost of KSh 8.9 million, improving animal health, milk quality, and productivity.
53. Under Farmer-Led Irrigation Development (FLID), preliminary activities for the rehabilitation of Kyuu Irrigation Scheme, valued at KSh 38 million, and construction of the Wote Horticultural Pack house, valued at KSh 92.8 million, were completed. These activities included site assessments, preparation of Bills of Quantities and designs, and Environmental and Social Impact Assessment (ESIA). Implementation of both projects is scheduled for FY 2026/27. The rehabilitation of Kyuu Irrigation Scheme, together with other sustainable land management interventions, is expected to enhance water harvesting and expand land under irrigation, thereby increasing crop production and household incomes. The Wote Horticultural Pack house, with a capacity of 70 MT, is expected to strengthen produce aggregation, market access, and value addition, while increasing household incomes and employment opportunities along horticultural value chains.
54. Through digital investments, extension support, and capacity building targeting extension staff, Community-Based Facilitators, Agripreneurs, veterinary specialists, and farmers, 23,154 farmers (10,376 males and 12,778 females) adopted improved Technologies, Innovations and Management Practices (TIMPs). The Agripreneurs model also progressed, with 102 Agripreneurs advancing to the incubation phase to strengthen their technical and business capacities for commercializing agriculture.
55. Overall, the project reached over 53,862 farmers with agricultural assets and services during FY 2025/26. As the project approaches closure in December 2027, the County Project Coordination Unit (CPCU) is prioritizing sustainability measures to ensure continuity of project investments and services beyond the project period.
56. Key sustainability measures include the establishment and maintenance of a farmer database hosted through KALRO, which supports the delivery of subsidized agricultural inputs and services, including fertilizers and livestock vaccination. The established SACCOs continue to provide affordable credit to farmers to support agricultural investments, while FPOs provide bundled services, including market access and aggregation. Improved FPO market infrastructure continues to facilitate commodity aggregation and marketing. In addition, trained extension staff, Agripreneurs, Community-Based Facilitators, Animal Health Assistants (AHAs), and Lead Farmers are positioned to sustain the provision of agricultural extension and advisory services beyond the project implementation period.

- 57. De-Risking, Inclusion and Value Enhancement of Pastoral Economies (DRIVE):** The DRIVE project strengthened pastoral livelihoods, climate resilience and access to livestock insurance among vulnerable households. During the October, November and December 2025 rain season, 5,245 pastoralists were registered across the wards, of whom 2,195, representing 42 percent, qualified for the Mild Shock Bonus after saving the required KShs. 3,000. Five wards, namely Kalawa, Kako/Waia, Kitise/Kithuki, Makindu and Mtito Andei, triggered for mild shock bonus payments, where 700 out of 714 registered pastoralists were paid a total of KShs. 3.5 million.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Table 11: Agriculture and Rural Development Sector Performance

Programme	Delivery Unit	Key Output	Key Performce indicator	Planned Target				Achieved Target				Remarks
				2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
Programme : Agriculture Extension and Capacity Development Programme												
Programme Objective: Enhance agricultural extension services for effective knowledge, skill and technology transfer												
Programme Outcome: Increased agricultural production and productivity												
Agriculture Extension and Capacity Development Programme	Directorate Agriculture	Agricultural technologies adopted in the county.	No. of extension officers recruited	10	10	30	10	0	2	4	16	During FY 2025/26 , the county government employed 2 livestock production officers, 1 Assistant Livestock Production Officer III, 3 Agricultural officers, 2 Agricultural Engineers, 1 Driver, 1Assistant Office Administrator III, 1 Accountant & 1 Support Staff.
			No. of farmers adopting D.A technologies disaggregated by gender	77400	77,400	96800	170562	106,510	102,434	146000	164,869	More farmers were on boarded and supported through development partners within the agricultural sector
			No. of farmers trained on integrated pest management in crop	106510	77,400		4300	4500	102,434	0	10,221	
			No. of farmers trained in climate smart agriculture technologies	38700	38700	170520	170,562	40,200	47,878	146000	164,869	Farmers were trained to increase agricultural productivity and enhance food security, with more farmers reached through the National Agricultural Value Chain Development Project (NAVCDP). The Programme is ongoing. The Programme is still in progress.
			Number of farmers accessing automated agricultural extension services	156400	77400	170520	170,562	156,400	187,587	146000	164,869	
Programme : Value Chain Development Programme												
Programme Objective: To increase production and productivity of various crops through zoning and development/ organization												
Programme Outcome: Increased agricultural production and productivity												
Value Chain Development Programme	Directorate Agriculture	Fruit value chains production increased	MT produced disaggregated by value chains (mango, citrus, avocado)	500,938	500,938	525,939	552,418	Mango 245,345 MT; Citrus 127,308 MT; Avocado 7,143 MT	Mango- 204,00 Citrus 117,204 Avocado -4,445	Mango 190,00 Citrus 0 Avocado 120,00	Mango 245,345 Citrus 127,308 Avocado 4,684	Integrated pest management played a role in increasing production and saving farmers from post-harvest losses.
	MCFDMA	Makueni Fruit Processing plant operations enhanced	Quantity of puree produced by the fruit processing plant in ('000) kgs	565.24	717.5	20	922.5	619	275.2	319490	475,795	Increased budget allocation in purchase of Mangoes led to increased puree production
			Value of Puree produced in ('000) Kshs	2629	51660	92872511	92,872,511	44598.69	1280	0	31,057,555	Puree volumes exceeded target due to the increase in budget allocation
			Quantity of ready to drink juice produced by the fruit processing plant in ('000) Litres	1800	717.5	30000	922.5	0	0	97305	44,330	This was due to increased market demand for ready to drink juice and improved operational efficiency of the fruit processing plant.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Programme	Delivery Unit	Key Output	Key Performance Indicator	Planned Target				Achieved Target				Remarks
				2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
	Directorate Agriculture	Industrial crop production increased (Coffee, Macadamia, Cotton, Castor oil seeds, sisal)	MT of industrial crops produced disaggregated into specific type	Coffee, 500 Macadamia, 900 Cotton 87, Castor oil Seeds 212, sisal 36,634	27013	0	Coffee 28,812 MT Sisal – 17,745 MT; Cotton – 3,114 MT; Castor – 318 MT; Macadamia – 924 MT.	Macadamia 814 MT; Cotton 683 MT; Sisal 6,485 MT	Coffee- 587 Macadamia-900 Cotton- 87 Castor oil Seeds- 212 Sisal- 36,634	0	Coffee 641 MT; Macadamia 689 MT; Cotton 65 MT; Castor oil seed 394 MT; Sisal 35,943 MT	Sisal and castor oil seed surpassed their targets owing to their drought tolerance, while coffee, macadamia and cotton remained below target due to ageing bushes and trees, erratic rainfall and low uptake of farm inputs.
			Acres (Ha) under industrial crop farming disaggregated into specific type	Coffee, 6,573 Macadamia 230 , Cotton, 47 Castor oil seeds, 882	21105	0	Coffee- 6573 Macadamia-230 Cotton- 47 Castor oil seeds- 882 Sisal -92	0	Coffee- 6573 Macadamia-230 Cotton- 47 Castor oil seeds- 882 Sisal -92	0	Coffee 6,573 Ha; Macadamia 230 Ha; Cotton 47 Ha; Castor oil seed 882 Ha; Sisal 92 Ha	Acres remained at the baseline level as no significant new area was put under industrial crops due to inadequate certified planting materials and limited funding.
			Values of industrial crops produced disaggregated into specific type (Kshs 000)	Coffee, 273800 Macadamia, 4500 Cotton, 4636 Castor oil seeds, 7420 Sisal 183190	375128	0	Coffee Kshs 29,028,080; Macadamia Kshs 38,383,000; Cotton Kshs 12,077,400; Castor oil seed Kshs 9,000,234; Sisal Kshs	0	Coffee- 273,800 Macadamia- 4,500 Cotton- 4,636 Castor oil seeds- 7,420 Sisal - 183,190	0	Coffee Kshs 29,028,080; Macadamia Kshs 38,383,000; Cotton Kshs 12,077,400; Castor oil seed Kshs 9,000,234; Sisal Kshs	This was realized from industrial crops, with sisal contributing the largest share at Kshs 302.1 million (NDWA area)

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Programme	Delivery Unit	Key Output	Key Performance indicator	Planned Target				Achieved Target				Remarks
				2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
							302,126,000				302,126,000	
			MT of processed coffee	0	250	250	250	0	0	0	186	Coffee processing improved during the period, supported by County Government interventions and partner support to farmers, which enhanced coffee production, value addition and access to processing facilities.
	Directorate Agriculture	Cereal production increased (Maize, Sorghum, Millet)	MT of Cereals produced disaggregated by type annually	Maize:9,7233 Sorghum : 6,843 Millet:154	184,611	193842	224,396	81,336 MT	Maize: 325,800 Sorghum : 24,402 Millet:960	136600	152,191	This was affected by erratic rainfall experienced and drought
			Annual acreage (Ha) under cereals	162,615	142,956	0	173,764	0	162,347	0	147,906	Acreage under cereals declined against target as some farmers shifted to drought tolerant crops while others delayed planting due to the erratic onset of rains.
			Value of cereals produced annually in Kshs Millions	3,909,908	4,513,633	0	5,486,349	3,909,908	5,899,965	0	8,022,516	This was due to improved market prices for cereals despite the reduced acreage.
	Directorate of Livestock	Dairy production increased	No. of farmers practicing dairy farming	11330	10000	18000	32000	11,330	19,598	9730	21,000	No of farmers is increasing due to high promotion of the value chain by both county government and development partners
			Population of dairy cattle in the county	56400	31700	33000	34880	28649	59,220	28228	34,900	Population increasing due to AI breeding program and interest in the value chain
			Total milk produced annually in '000 litres	22206	29100	30600	23440	22206	23,317	77100	31,200	Amount increased due enhanced extension services and improved cattle rearing
			MT of processed milk	1080	1500	3200	7032	0	1,300	5700	1,700	Processing remains constrained by limited milk cooling and processing capacity in the county.
	Directorate of Livestock	Beef cattle production increased	No. of farmers practicing Beef farming	78000	86000	103000	152000	0	81,000	100115	149,000	The slight shortfall is attributed to destocking during the dry spell, as some farmers disposed of their animals.
			Population of beef cattle in the county	210000	230000	245000	255000	212156	199,654	197660	249,000	The population grew from the previous year but fell marginally short of target due to off-take through sales and drought related losses.
			MT of beef from feedlot	1500	2000	0	3400	0	1,800	351	2,400	The improvement is attributed to subsidized feeds and the uptake of commercial feedlot fattening by farmers.
			Total beef produced in ('000 Kgs)	4900	4741	4932	8000	4787	5,020	15000	5,129	More animals are being imported in the county for slaughter to meet the demand
			No. of tanned Hides & Skins ('000)	31.2	50	0	60	37427	36.5	0	47	Demand for the hides and skins declined hence negatively impacting on productivity
		Chevon and Mutton	No. of farmers practicing goat and sheep farming	96000	115000	139000	135000	0	98,775	111300	120,000	The enterprise attracting more keepers due to quick returns

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Programme	Delivery Unit	Key Output	Key Performce indicator	Planned Target				Achieved Target				Remarks
				2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
	Directorate of Livestock	production increased	Population of sheep and goat in the county	897,201	900,000	1011000	1,200,000	988,537	852,341	978,718	1,160,501	Population increased over the period due to GMC and partner interventions
			Total chevon and mutton produced in (MT)-feedlot	2500	2476	2624	5000	2635	2600	2776	2,782	Chevon and mutton production increased due to high demand
	Directorate of Livestock	Pork production increased	No. of farmers practicing pig farming	90	101	160	200	0	113	175	125	The enterprise attracted more keepers due to increasing pork demand in the county
			Pigs population in the county	5000	3450	5400	5000	3425	25,000	3488	3,450	The number of farmers declined against target due to the high cost of feeds and unfavourable market prices for pork.
			Total pork (MT)	235	163	250	250	171.2	1,175	179.8	182	The pig population remained below target on account of the high cost of feeds and limited access to quality breeding stock.
	Directorate of Livestock	Honey production increased	No. of farmers practicing bee keeping	11854	13000	13600	15000	0	6,050	6600	13,600	High value chain promotion through extension resulted high adaptability
			MT of honey produced	490	635	660	750	602	510	771.9	686	Production increased despite higher demand realized
	Directorate of Livestock	Aquaculture and fisheries production improved	No. of farmers practicing Aquaculture	256	256	350	260	232	285	300	300	Attributed to enhanced extension services and development partner support
			Quantity of fish produced (Tons)	8	9	10	10	15	8.6	9	11	An increase in most dams having mature fish ready for harvesting has contributed
Programme : Agricultural Credit & Input Programme												
Programme Objective: To enhance access to affordable agricultural credit and inputs												
Programme Outcome: Increased agricultural production and productivity												
Agricultural Credit & Input Programme	Directorate Agriculture (Agribusiness)	Agriculture investment increased	No of farmers' linked to agriculture financing organization for credit	30	40	50		0	56,000	21744	17,015	This was due to farmers linked to Ward SACCOs, improving access to affordable agricultural credit.
			No. of farmers benefiting from subsidized farm inputs.	50,000	75,000	75,000	13,000	0	50,000	87,000	15,753	Beneficiaries from 6 ward with a production yield of
Programme : Agricultural Mechanization Programme												
Programme Objective: To increase access to agricultural mechanization services												
Programme Outcome: Increased agricultural production and productivity												
Agricultural Mechanization Programme	Directorate of Agriculture (AMS)	Mechanized agriculture enhanced	No of farmers accessing the AMS annually	10000	8632	800	8,700	6200	8,632	845	560	The project is still ongoing with Kako Waia and Mukaa farm ponds implementation ongoing
			Amount of OSR collected from the AMS (Million shillings)	10,000,000	1,100,000	2,500,000	3,133,333		2.2	0.53	373,900	Not achieved due to unavailability of machinery
Programme : Pest and Disease Control Programme												
Programme Objective: To Strengthen pest and disease control and post-harvest management												
Programme Outcome: Increased agricultural production and productivity												
Pest and Disease	Directorate of	Disease and pest	Proportion of incidences of notifiable pest and	100	100	100	100	100	100	100	100	All the incidents reported were responded to 100%

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Programme	Delivery Unit	Key Output	Key Performance indicator	Planned Target				Achieved Target				Remarks
				2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
Control Programme	Veterinary Unit	incidences reduced	diseases reported and controlled									
			No. of livestock vaccinated	355,973	732,200	200,000	120,000	142,896	435,000	242,000	181,991	FMD, LSD (in Cattle), CCPP(Goats) activities ongoing
			No. of farms certified as pest and disease free	10	2	30,000	20,000	0	28,200	0	8,145	A total of 4700 Ha is under maintenance while another 4000 hectares in the process of establishment) 5,000 farmers supported with biological control measures for fruit fly management (22,000 traps distributed)
	Directorate of Agriculture	Post-harvest loss reduced	No. of cold storage facilities and warehouses operationalized	0	0	6	2	2	0	3	3	Cold room operationalized
Programme : Soil and Water Conservation Programme												
Programme Objective: To enhance soil and water conservation for proper utilization in agriculture												
Programme Outcome: Increased agricultural production and productivity												
Soil and Water Conservation Programme	Directorate of Agriculture	Land degradation halted	Length in km of soil and water conservation structures developed	48.2	400		600	Not reported	33.6	98	115	It ongoing service rendered to farmers
Programme: Rangeland Restoration Programme												
Programme Objective: To promote rangeland restoration and management												
Programme Outcome: Increased agricultural production and productivity												
Rangeland Restoration Programme	Directorate of Agriculture	Rangeland productivity increased	Acreage of rangeland in hectares that has been rehabilitated or restored	10,000	20,000	3,080	1,000	0	28,980	672	5,380 acres	Target surpassed due to collaborative efforts
Programme : Climate Change Resilience Building Programme												
Programme Objective: To enhance Climate change resilience initiatives in the agricultural activities												
Programme Outcome: Increased agricultural production and productivity												
Climate Change Resilience Building Programme	Directorate of Agriculture	Farmers and agricultural enterprise Resilience improved	No. of farmers undertaking insurance services for their agricultural ventures	0	0	0	6,000	0	0	0	11,625	This was attributed to the DRIVE Programme support for Livestock farmers through insurance cover
Programme: Cooperative Development Programme												
Programme Objective: To develop a vibrant and self-sustaining cooperative movement												
Programme Outcome: Strengthening co-operatives movement												
Cooperative Development Programme	Directorate of Cooperative Development	Cooperative movement enhanced Cooperative Development Fund	No. of active cooperative	158	200	178	70		193	78	68	68 cooperatives audits done for compliance
			Percentage compliance with the statutory requirements	45	50	60	70		51	20	78	The compliance rate has increased due to fast track Programme from NAVCDP
			Annual turnover for cooperative societies (Kshs Millions)	451,825.5	189	300	10,986,330		178,000,000	270,495,300	4,472,295	The increase was attributed to members saving and borrowing

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Programme	Delivery Unit	Key Output	Key Performce indicator	Planned Target				Achieved Target				Remarks
				2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
		operationalized										
Programme : Market Access Programme												
Programme Objective: To improve market access and penetrate lucrative market for county agro-products												
Programme Outcome: Improved market access and enhanced incomes												
Market Access Programme	Directorate of Agriculture	Market access improved	No. of market data base established	1	1	1	1	0	0	2	1	The sector has established a database of exports and farmers in Kilimo MIS
			No. market linkages established	3	5	6	3	11	0	0	26	This was achieved through B2B meeting conducted
Programme : Institutional Capacity Development Programme												
Programme Objective: To strengthen Policy, legal and institutional framework												
Programme Outcome: Strengthened Policy, legal and institutional framework												
Institutional Capacity Development Programme	Cross cutting	Coordination and service delivery enhanced	Proportion of Agriculture Sector Transformation Growth Strategy (ASTGS) Implemented	10	15	30	3	0	0	6		Non-formulated. in FY 25/26, they implement the existing strategies prepared
		Departmental organogram reviewed	No. of policies, ACTs regulations reviewed/developed	3	5	1	1	0	1	1	1	Agro ecology policies approved and its being implement

2.6.3. Transport, Infrastructure, Public Works, Energy and ICT Sector

58. In FY 2025/26, the sector had a budgetary allocation of KShs. 706,088,030, comprising KShs. 550,390,517 for development and KShs. 155,697,513 for the recurrent budget. Total expenditures amounted to KShs. 597,140, translating to an 85 percent absorption rate. Recurrent and development absorption stood at 99 and 80 percent, respectively. The figure below illustrates the sector's budgetary allocation, expenditure, and absorption rate trend.

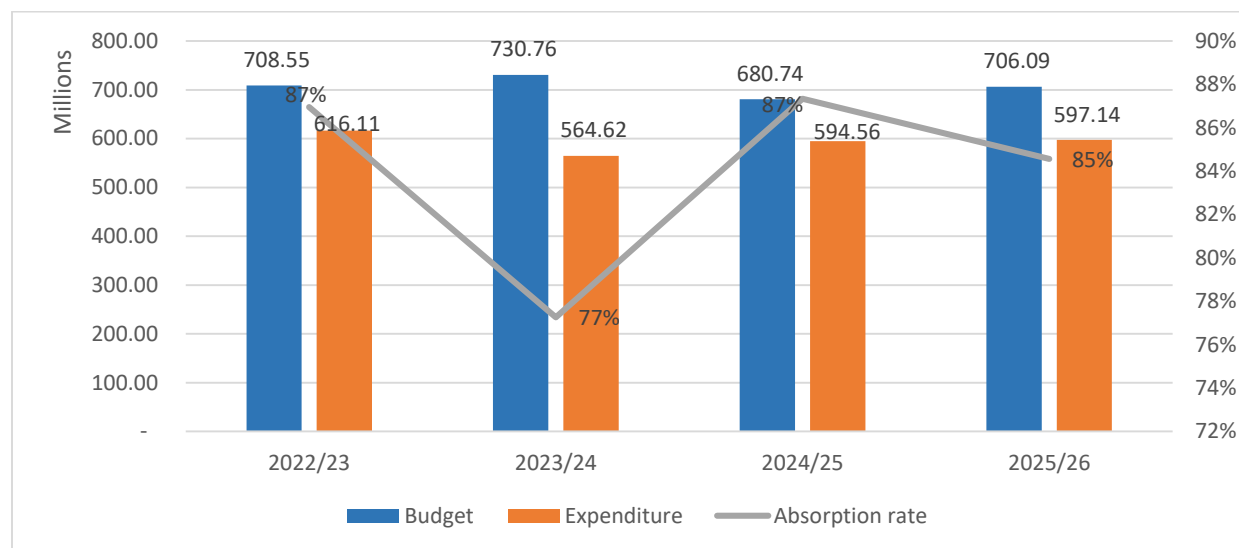


Figure 7: Infrastructure, Transport, Public Works, Energy and ICT Sector FY 2022/23-2025/26 Expenditure performance

Source: County Treasury

59. During the period under review, the sector recorded the following achievements:

60. Road Development: Road network connectivity was significantly enhanced by opening of 346.7 km of new roads, gravelling of 48.9 km, and grading and maintaining 1,867.65 km of roads. This improved connectivity between towns, institutions, markets and neighboring counties. The County also installed 1,305m of culverts and excavated 15,243m³ of catch-water mitre drains, integrating sustainable land management practices to support community resilience and improved agricultural production. Nine drifts were constructed, improving road accessibility during the rainy season. Key flagship projects included Muangini box culvert (Kasikeu Ward), Kitende Drift (Nguu /Masumba Ward), Kithioni Drift (Ilima Ward) and Kyambui Drift (Wote Nziu Ward). These interventions were delivered through the collaborative effort of the Fuel Levy Fund, the Mechanical Transport Fund, the National Youth Service, County-owned machinery and contracted works. The interventions have enhanced local trade, service access and mobility.

61. Energy Development: To increase electricity access and promote reliable energy infrastructure, implementation of 15 projects in partnership with Rural Electrification and Renewable Energy Corporation are ongoing. These projects include the installation of solar floodlights in 11 markets, supply of transformers for three county projects and one grid

extension project, targeting 80 beneficiaries at an estimated cost of Ksh 61,000,000. In addition, five grid floodlights and eight grid streetlights were installed to bolster safety, security measures and extend hours of economic activities around market and urban areas.

- 62. Green Energy Promotion:** To promote green energy adoption, the Makueni County Energy Policy, 2025 was launched to provide a framework for the development, promotion, and adoption of sustainable, renewable clean energy solutions in the County. Further, 27 integrated solar market lights and 35 solar streetlights were installed to promote renewable energy while enhancing safety, security and extending hours of economic activity in markets and urban areas. Forty water projects and five health facilities were solarized, including Kee Health Centre, Kalawa Level 4 Health Centre, Kathulumbi Health Centre, Nziu Health Centre and Kiou Top Dispensary. Additionally, 536 LPG cylinders were distributed in Kikumbulyu South and Nzaui/Kilili/Kalamba wards, while a clean cooking advocacy forum held in Konza Technopolis with 400 heads of institutions attending to promote awareness and adoption of clean cooking technologies.
- 63. Public Works and Housing:** The County Government supported construction and rehabilitation of public facilities and installation of Cabro paving at Kikima Market to improve accessibility and revenue generation. In support of the National Development Agenda on housing, the County Rural and Urban Affordable Housing Committee developed a comprehensive assessment report of the ongoing and stalled affordable housing and Economic stimulus programme markets projects. Additionally, the Committee developed a comprehensive report on thirteen projects, comprising eight Economic Stimulus Programme (ESP) projects (Kilala ESP Market, Mutulani ESP Market, Kikima ESP Market, Makindu ESP Market, Kasikeu ESP Market, Kathonzweni ESP Market, Kibwezi ESP Market, and Wote ESP Market) and five Affordable Housing Projects (Makindu Affordable Housing, Wote Affordable Housing Project, Makindu KMTC Student Village and Accommodation, David Mbiti Wambuli TVC, and Mbooni DCC's Camp AHP) together with their associated social amenities and infrastructure.
- 64. Public Transport:** To promote safe road use and reduce road-related risks, 10 road safety sensitization forums were held. The County also initiated the development of the Makueni County Transport Policy in partnership with Flone Initiative to provide a framework for sustainable, safe, inclusive and gender-responsive transport services.
- 65. ICT:** The ICT sub sector advanced digital transformation across Makueni County by developing and strengthening key digital systems: County Integrated Enterprise Resource Planning (ERP) System - Human Resource Management Module, Performance Management Module, Kilimo Management Information System (MIS), automation of DHRMAC Processes, KWASH Data Collection and Reporting tool, engage Participatory Development Tool, Sports and Youth MIS and WOWASCO Enterprise Resource Planning (ERP) System. Further, the sector enhanced the County Project Tracking and Monitoring System (PTMS) to strengthen project monitoring, tracking, and citizen engagement. These initiatives contributed to the automation of 65% of government services.

- 66.** The sub-sector also promoted innovation and digital inclusion by successfully hosting the Hack a Green Future Hackathon, won by Mkulima Link, and a women-led team recognized for climate-smart cooking technology in a regional innovation competition. Efforts to empower women and youth in technology were advanced through the Girls in ICT mentorship programme and a Digital Fabrication Programme introducing children and youth to County-Aided Design (CAD), 3D modelling, and 3D printing. The sub sector supported the rollout of the 'TIBERBU' digital health claims platform under Taifa Care. In addition, 497 youth were trained in ICT skills through the Community Information Centres (CICs), thereby improving access to e-government services and strengthening digital literacy at the grassroots.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Table 12: Transport, Infrastructure, Public Works, Energy and ICT Performance of Key Sector Indicators

Sub Programme	Key outputs	Key performance indicators	Planned FY 2022/23	Planned FY 2023/24	Planned FY 2024/25	Planned (2025/26)	Achievement 2022/23	Achievement 2023/24	Achievement 2024/25	Achievement 2025/26
Programme: Roads Improvement Programme										
Objective: To enhance seamless connectivity, accessibility and mobility in the county										
Outcome: Improved road connectivity and accessibility										
Rural Road Improvement	Km of Roads Opened	Km of new roads opened	150	120	50	150	328.6	445.3	249.3	346.7
	Km of Roads graveled	Km of roads graveled	450	150	225	80	97.8	102	57.6	48.9
	KMs of Road graded and spot improved	Km of roads graded and spot improved	1,200	900	1,500	1,500	1553.6	1,273	1,665	1867.65
	Culverts constructed	M ³ of culvert constructed	1,200	1,200	1,200	1,200	1600	1,208	2,190	1305
	Road water run off structures constructed	M3 of catch water drains excavated	20,000	30,000	20,000	20,000	18,808	80,809	33,965	15,243
	Drift Constructed	No. of drifts constructed	15	10	10	10	24	12	7	8
	Bridges Constructed	No. of bridges constructed	1	1	1	1	1	0	0	1
Programme: Public Works & Infrastructure Development										
Outcome: Enhanced access to public utilities										
Urban Infrastructure Development	Parking zones and lots constructed	No. of parking zones and lots constructed	1	1	1	1	0	0	1	1
	Bus Park constructed	No. of bus park Constructed	1	1	1	1	0		0	0
	Storm water drainage structures constructed	No. of KMs of storm water drainage structures done	5	1	1	13	0		0	1
Programme: Electrification										

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub Programme	Key outputs	Key performance indicators	Planned FY 2022/23	Planned FY 2023/24	Planned FY 2024/25	Planned (2025/26)	Achievement 2022/23	Achievement 2023/24	Achievement 2024/25	Achievement 2025/26
Objective: To ensure access to affordable, reliable, safe and modern energy										
Outcome: Enhanced access to clean energy										
Rural Electrification	Households connected with electricity	No. of households connected with Electricity	600	400	500	650	636	602	618	1100
Urban Electrification	High mast floodlights installed	No. of high mast floodlights installed	30	5	6	6	5	6	15	5
	New Streetlights installed	No. of new streetlights installed	150	30	30	30	10	63	70	43
	Streetlights maintained	No. of grid streetlights maintained	100	100	100	100	100	100	100	100
Programme: Green Energy Promotion										
Objective : To increase uptake of Renewable Energy										
Outcome: Enhanced Green Energy Development and Adoption										
Green Energy Promotion	Energy centers operationalize	No. of energy centers operationalized	1	1	1	0	0	0	0	0
	Feasibility study on E-mobility	Percentage of completion on feasibility study	0%	20%	30%	100	0		1%	6%
	Health facilities solarized	No. of health facilities solarized	1	1	1	2	0	1	0	5
	liquefied petroleum gas cylinders distributed	No. of liquefied petroleum gas cylinder distributed	-	-	-	500	0	0	253	536

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub Programme	Key outputs	Key performance indicators	Planned FY 2022/23	Planned FY 2023/24	Planned FY 2024/25	Planned (2025/26)	Achievement 2022/23	Achievement 2023/24	Achievement 2024/25	Achievement 2025/26
	Solar market lights installed	No. Integrated solar market lights installed	280	40	30	60	0	78	45	27
Programme : ICT and Internet Development										
Objective: To provide access to ICT and internet										
Outcome: Enhance ICT and internet connectivity										
ICT Infrastructure	Public Wi-Fi established	No. of public Wi-Fi hotspots established	1	3	4	1	0	4		0
	Community information centres (CICs) constructed, equipped and operationalized	No. of CICs constructed, equipped and operationalized	1	3	3	3	1	2		0
	Youth trained on ICT skills in the CIC centres	No. of youth trained on ICT skills in the CIC centres	500	500	500	500	684	734	633	497
Automation of Government services	Government services automated	Proportion of government services automated	30%	40%	50%	60%	28%	33%	50%	65%
Tech Innovation	Tech and innovation challenges rolled out	No. of tech and innovation challenges rolled out	1	2	2	4	1	4	2	8
Programme : Legal and Policy Reform										
Objective: To Strengthen and update legal frameworks in the sector										
Outcome: A more just and efficient legal environment										
Regulatory Framework Enhancement	Energy policy, Housing Policy, Public transport, ICT	No. of policies formulated and approved	1	1	1	5	0	0	1	1

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub Programme	Key outputs	Key performance indicators	Planned FY 2022/23	Planned FY 2023/24	Planned FY 2024/25	Planned (2025/26)	Achievement 2022/23	Achievement 2023/24	Achievement 2024/25	Achievement 2025/26
	master plan, Public buildings Regulation policy formulated and approved									

Source: County Treasury

2.6.4. Health Service Sector

67. The Health Services sector plays a critical role in realizing the county's social development agenda by ensuring access to affordable, quality, and equitable universal healthcare services. The sector is structured into three primary sub-programs: curative & rehabilitative health services, preventive & promotive health services, and general health administration, planning & support services.
68. The sector's operations are guided by the 2023–2027 County Integrated Development Plan (CIDP), the 4th National Medium-Term Plan (MTP IV 2023–2027), Kenya Vision 2030, and Sustainable Development Goal 3 (Good Health and Well-being). The sector envisions 'A high-quality, efficient, accessible, and affordable healthcare system for all residents of Makueni County.'
69. The total health sector expenditure for FY 2025/26 was Kshs 4,084,581,041 against a budget of Kshs 4,239,644,231, translating to an absorption rate of 96 percent. This absorption rate represents a seven percent increase from the 89% recorded in FY 2023/24 and FY 2024/25. Figure 8 provides details of the budget allocation, expenditures, and absorption rates for the last four years.

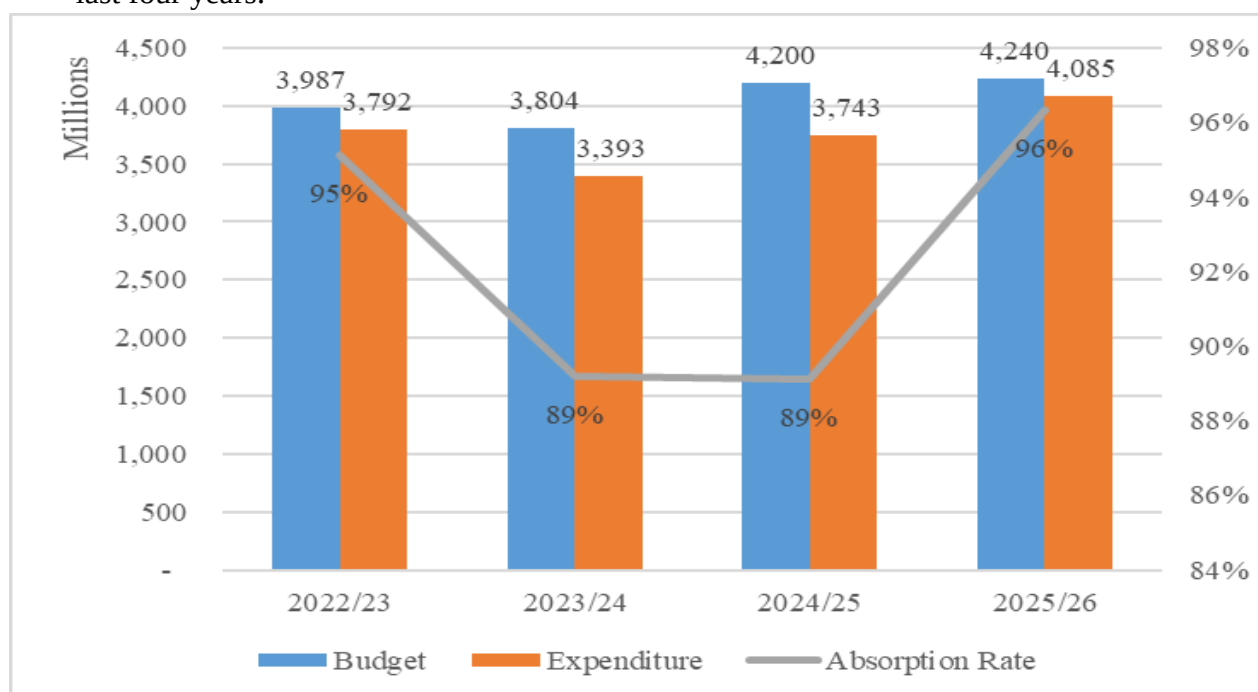


Figure 8: Health Sector, FY 2022/23- FY 2025/26 Expenditure performance

Preventive and Promotive Services

70. The programme aims to increase access to essential primary healthcare services, reduce maternal, infant and child mortality, and strengthen the prevention and control of communicable and non-communicable diseases.
71. **Child Health:** The County maintained full immunization coverage (100%) for children under one year, consistent with FY2024/25 performance, while Vitamin A supplementation for children aged 6–59 months rose to 94 percent, exceeding the 90% target. A June 2026 sector

review recorded a 98 percent implementation rate for the county's nutrition programme overall, alongside new micronutrient supplementation for pregnant women and national recognition for the county's maternal-nutrition supplementation work, delivered in partnership with Vitamin Angels.

- 72. Reproductive Health:** Maternal health recorded a landmark achievement, with the county announcing zero maternal deaths in April 2026, attributed in part to the AMPLI-PPHI postpartum-haemorrhage programme and weekly Maternal and Perinatal Death Surveillance and Response (MPDSR) meetings, earning national recognition as a leader in PPH response. The Maternal Mortality Rate improved to 97 per 100,000, against a target of 400 per 100,000, exceeding target. However, the proportion of mothers attaining a 4th ANC visit fell to 68% (target 72%) and the proportion delivering under skilled personnel fell to 88% (target 90%), both attributed to disruption from the NHIF-to-SHA transition. Modern contraceptive uptake reached 69%, exceeding the 68% target, and iron-folate (MMS/IFAS) supplementation for ANC mothers stood at 98%. The county also piloted Multiple Micro-Nutrient Supplementation (MMS), making Makueni the first county in Kenya to pilot the programme, rolled out in 13 health facilities attending to 80% of all deliveries.
- 73. Community Health:** The Community Health Strategy continued to expand, with two new Community Health Units established, bringing the total to 242 and 3,600 Community Health Promoters (CHPs) facilitated in collaboration with the National Government to deliver primary healthcare at the grassroots level. CHPs conducted 2,300 community dialogue days and received 385 new bicycles for mobility support. The six Primary Care Network (PCN) sites established in FY2024/25, one per sub-county, were maintained through the year.
- 74. Communicable and non-communicable diseases:** Specialized preventive services performed strongly: mental health counselling reached 73,897 residents, including 7,534 one-on-one structured sessions and 3,481 group therapy sessions; HIV ART coverage for expectant mothers and HIV client-care linkage were both sustained at 100 percent; and the TB cure rate held at 94 percent, with treatment success at 98 percent. Screening coverage among outpatients aged five years and older reached 98 percent for hypertension and 96 percent for diabetes. School health indicators improved, with 88 percent of institutions meeting sanitation and hygiene standards and deworming coverage reaching 70 percent of school-age children, both bolstered by partner support. The sector also commemorated 12 World Health Days, disseminating over 25,000 IEC materials. Large-scale disease-prevention efforts included plans to screen over 152,000 residents for vision problems and distribute 12,000 spectacles under the Boresha Macho project with Sight Savers; a new NCD partnership with PATH and Amgen; and a coordinated response to an Mpox alert. Rising youth HIV infections, and HPV trends were flagged through work with KEMRI.

Curative and Rehabilitative Services

- 75.** The objective of this sub program is to reduce morbidity and mortality and improve quality of life by promoting access and equity in healthcare provision. The sector made the following achievements in the period under review: -
- 76. Quality of care:** Quality-of-care indicators showed positive performance during the year. The average length of inpatient hospital stays improved to 4.2 days, better than the 4.5-day target and down from 4.8 days in FY2024/25, reflecting improved inpatient-care efficiency; however, the facility death rate rose to 5.0 against a target of 4.4, attributed to increased

specialised clinics attracting more complex referral cases. On quality assurance, 94% of laboratories were enrolled in External Quality Assurance (EQA) schemes and Sultan Hamud Sub-County Hospital achieved ISO certification. The County's Proximie Tele-surgery partnership with Jhpiego was expanded alongside the advanced surgical and diagnostic equipment installed at Makueni County Referral Hospital (MCRH), while oncology services became available at two facilities, Makueni and Makindu Sub-County Hospitals, meeting the FY2025/26 target. The hospital fill rate also improved from 65% to nearly 100%, following policy guidelines on the utilisation of SHA refunds.

77. These **quality-of-care gains** took place against a substantial service-delivery workload. During the year, county facilities recorded 46,239 inpatient admissions and handled 19,771 deliveries, of which 5,636 (28.5%) were by caesarean section, underscoring the continued need for investment in emergency obstetric capacity. Inpatient occupied bed-days totalled 224,494, with SHA-covered members accounting for 86.2% of bed-days, reflecting the scheme's growing role in financing inpatient care. Surgical output remained strong, with 7,342 major and 2,491 minor surgeries performed, complemented by 43,352 plain X-ray examinations, 276 eye surgeries and 42,672 eye treatments, and 19,894 dental and 9,079 ENT clinic attendances, reflecting broadened access to specialised and diagnostic services. Analysis of the disease burden showed upper respiratory tract infections as the leading cause of outpatient morbidity in both the under-five (126,863 cases) and over-five (276,016 cases) age groups, while anaemia, hypertension, diabetes and pneumonia were the leading causes of hospital admission, evidence that should continue to guide facility staffing, commodity planning and quality-improvement priorities into FY2026/27.
78. **Diagnostic services:** Diagnostic services were strengthened, with 94 percent of laboratories enrolled in External Quality Assurance (EQA) schemes and 84 percent of health facilities operating sample referral networks, both exceeding the set targets and contributing to improved quality and reliability of diagnostic services.
79. **Essential Medicines and Medical Supplies (EMMS):** The sector invested KES 294.5 million in Health Products and Technologies (HPT) through a centralized procurement arrangement at headquarters. Commodities were apportioned to health facilities based on workload, with quarterly last-mile deliveries undertaken to ensure regular replenishment. Procurement through MEDS achieved an order fill rate of over 90%, contributing to improved commodity availability across the county. The Department further implemented an HPT Allocation Circular, ring-fencing 30% of hospital Facility Improvement Financing (FIF) budgets and 40% of Level 2 and 3 facility FIF budgets for HPT procurement. This provided facilities with a predictable financing mechanism for replenishment and complemented centrally procured supplies. In addition, rollout of the Tiberbu pharmacy module enabled facilities to monitor stock levels, track expiries and establish minimum and maximum re-order levels, strengthening inventory management and reducing the risk of stock-outs and wastage. The planned deployment of the Tiberbu commodity stock-status dashboard will further enhance countywide visibility of HPT stocks, enabling timely redistribution, improved forecasting and more responsive supply-chain management.
80. **Rehabilitative services:** Utilisation of rehabilitative services increased significantly, with 30,675 physiotherapy visits, 36,864 orthopaedic visits, and 15,863 occupational therapy visits, largely attributed to intensified and targeted outreach services.

81. The sector also expanded specialised and **technology-enabled curative care**. Makueni County Referral Hospital was equipped with advanced surgical and diagnostic equipment, and the county's Proximie Tele-surgery partnership was expanded.

Health Planning and Administration

82. The sub-programme aimed to strengthen healthcare infrastructure through the improvement and equipping of health facilities, alongside capacity building of healthcare providers. During the year, 21 health facilities were renovated against a target of 18.
83. **Infrastructure development:** The department undertook wide-ranging infrastructure improvements across all levels of the health system during the period under review, from the county referral hospital down to dispensary level. At Makueni County Referral Hospital, a new 21-body-capacity mortuary was constructed, with procurement of the accompanying mortuary fridges now underway.
84. At the sub-county hospital level, the 150-bed Mbooni Family Hospital was completed, and construction began on a new hospital block at Mukuyuni Sub-County Hospital. The block will house a radiology unit, male and female wards, and a theater. Kilungu Sub-County Hospital received chain-link fencing and gates to enhance security, while a solar power system was installed at Kalawa Hospital as part of the department's continued shift toward clean energy.
85. At the **health centre level**, the former Wote Law Courts building was converted into a Level III health facility, to serve as a primary health care for Wote town residents. Two maternity blocks were completed, at Nziu and Kyaani Health Centres, significantly improving access to and the quality of maternal health services, while construction of an additional maternity block commenced at Itumbule Health Centre. Two outpatient (OPD) blocks were completed, at Muusini and Kako Health Centres.
86. Further **upgrades at health centre level** included solar power installations at Nziu and Kathulumbi Health Centres, chain-link fencing and gates at Masokani Health Centre, and new laboratories at Mbuvo and Kathonzweni Health Centres to strengthen diagnostic services.
87. At the **dispensary level, renovation works** commenced at Kinyau and Nzeveni Dispensaries, and construction of the Katulani Dispensary OPD block was ongoing at the close of the financial year. Electricity connections were completed at Muthungue and Manza Dispensaries, and a solar system was installed at Kiou Top Dispensary. Chain-link fencing and gates were installed at Kwa Mukuta and Mangelete Dispensaries to enhance security.
88. In addition, **ten primary health facilities** Musalala, Ngiini, Kavete, Kanthuni, Mbenuu, Mutiluni, Mbukuni, Syumile, Kaunguni and Iuani were renovated to completion, creating a more conducive working environment and improving service delivery, while Kamuthini, Mwasang'ombe and Mbuinzau were equipped to strengthen service delivery at that level.
89. **Laboratory Renovations and Equipping:** The number of health facilities offering laboratory services increased from a baseline of 85 to 98, surpassing the target of 95. This improvement was supported by the establishment and upgrading of laboratory facilities at Kamuthini, Muua and Kivani Dispensaries, as well as the paired Mbuinzau & Kalungu and Kavete & Kai dispensaries.
90. In addition, **Sultan Hamud Sub-County Hospital** attained ISO certification, bringing the total number of facilities accredited under quality-assurance schemes to three, against a target of six

- 91. Donor supported projects:** Development partners contributed to infrastructure expansion during the year. World Vision funded construction of a new maternity block, an MCH block and four staff houses at Ngaakaa Health Centre; the Mpesa Foundation supported construction of a 21-bed maternity block at the Mutulani Family Care Unit and the new 50-bed mother-and-child unit at Sultan Hamud Sub-County Hospital; and Vamed supported construction of maternity blocks at Kikumini and Kako Health Centres. Together, these donor-funded projects increased bed capacity by 250 beds.
- 92. Medical Equipment:** Makueni County Referral Hospital (MCRH) was equipped with advanced surgical and diagnostic equipment, and its ICU and mortuary infrastructure were upgraded. Oncology services were also expanded to a second facility, Makindu Sub-County Hospital. Two digital X-ray processors were procured and installed at Matiliku and Kisau Sub-County Hospitals, while functional theatres reached 13 facilities following completion and equipping of the Matiliku SCH theatre; the Mukuyuni SCH theatre is in its completion stages.
- 93. Health Automation:** Health-service automation was the flagship achievement of the year: Taifa Care platform was deployed to all 241 out of 242 operational health facilities, against a modest target of 4 facilities, vastly surpassing plan and transforming patient management and service tracking countywide. This led to real-time patient records and service data now available across essentially the entire facility network, replacing paper-based tracking. It further strengthened downstream reporting for SHA/insurance claims, commodity management and performance monitoring.
- 94. Universal Health coverage:** The County continued rollout of the Makueni Universal Health Coverage (UHC) scheme. Mass beneficiary registration accelerated through the year, reaching all wards, with 10,458 households registered under Makueni Care/Makueni UHC by year-end against an internal target of 11,100 households, the shortfall attributed to realignment with national SHA requirements; a second phase of registration is planned for FY2026/27. The proportion of the population enrolled under SHA rose to an estimated 52-53%, exceeding the 50% target, driven by intensified mass-registration campaigns.
- 95. Human Resources for health:** On workforce matters, 216 contract healthcare workers across various cadres were confirmed to permanent and pensionable terms, 60 clinical officers were aligned as per the new career guidelines, 19 consultants were placed according to their specific specialities, and 91 officers undertook long-term training for career advancement in various specialities. On short-term training, 67 officers were trained on the Senior Management Course, 25 on SLDP and 12 on SSDC. In addition, 156 officers were promoted under common establishment promotions and a further 497 under non-common establishment promotions.
- 96.** The sector also launched the **SHINE project** to advance disability inclusion in health service delivery, complementing efforts on facility PWD-mainstreaming. Emergency response capacity was strengthened through the launch of a **free county-wide ambulance services**, opening of the Emali Trauma Center to improve road-safety response along the Nairobi-Mombasa Highway, and selection for an emergency-response pilot programme.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

The detailed performance of the sector is provided in table 13 below:

Table 13: Health Sector Key Performance Indicators

Sub-Program	Key Output	Key Performance Indicator	Target				Achievement				Remarks
			2022/23	2023/24	2024/25	2025/26	FY 22/23	FY 23/24	FY 24/25	FY 25/26	
Programme: Preventive and Promotive Services											
Objective: To increase access to essential primary healthcare which aims to reduce maternal, infant, and child mortality, as well as to control both communicable and non-communicable diseases											
Outcome: Improved access to Universal Healthcare Services											
Preventive and Promotive	Immunization Coverage enhanced	% of children under one year fully immunized	95 %	98	98%	100	93	100	98	100	Targeted immunization outreaches enabled sustainability of this target.
		No. of skill labs for On Job Training (OJT) set up				6	0			6	Practical training laboratories or workspaces that have been established and equipped to provide trainees with hands-on, workplace-based skills training.
	Reduced Child Mortality	% of children aged 5 to 59 months supplemented with Vitamin A	75 %	80%	90%	90	68	70.1	88	94	Target exceeded due to increased outreach and improved availability of supplements.
		Neonatal Mortality Rate	26:1,000	25:1,000	24:1,000	24:1,000	26:1,000	25:1,000	24:1,000	9.7:1,000	Increased OJTs and weekly MPDSR meetings have enabled achieving the target
		Infant Mortality Rate	31:1,000	32:1,000	31:1,000	30:1,000	31:1,000	32:1,000	31:1,000	29:1,000	Increased OJTs and weekly MPDSR meetings have enabled achieving the target
		Under five Mortality Rate		36:1,000	35:1,000	35:1,000		36:1,000	35:1,000	33:1,000	High immunization rates and improved primary health care has improved the indicator
	Maternal mortality Reduced	Maternal Mortality Rate		479:100,000	450:100,000	400:100,000		479:100,000	450:100,000	327:100,000	Partner support and the introduction of weekly MPDSR meetings have helped improve on maternal deaths
		Proportion of mothers attaining 4th ANC visit	65	70%	73%	72	68	70	73	68	SHA requirement has negatively affected ANC visits

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub-Program	Key Output	Key Performance Indicator	Target				Achievement				Remarks
			2022/23	2023/24	2024/25	2025/26	FY 22/23	FY 23/24	FY 24/25	FY 25/26	
		% of mothers delivering under-skilled personnel	90 %	91%	92%	90	88	86.3	92	88	SHA requirement has negatively affected ANC visits
		% of women receiving modern contraceptive	65	67	67	68	65	67	67	69	Contraceptive uptake improved through sustained family planning outreach and partner support.
	Community health strategy strengthen	No. of CHPs with the minimum tool kit	240	240	3566	3,642	0	3,500	3,566	3,566	Toolkits issued to Community Health Promoters (CHPs) promoting delivery of community-based health services
		No. of CHUs established	240	240	240	242	240	240	240	242	Community Health Units established to provide basic healthcare and health promotion services to local communities
		No. of PCNs concepts maintained	6	6	6	6	6	6	6	6	6 PCN sites were maintained, 1 per sub county.
Programme: Curative and Rehabilitative Services											
Objective: To reduce morbidity and mortality rates and improve the quality of life by promoting access and equity in healthcare provision											
Outcome; Improved access to Universal Healthcare Services											
Curative and Rehabilitative Services	Improved curative and rehabilitative healthcare services	No. of health facilities stocked with health commodities and technologies	238	239	240	242	238	239	240	242	All 242 operational health facilities stocked with health commodities and technologies.
		No. of facilities with lab services	85	93	95	95	85	93	95	98	More facilities have initiated lab services enhancing access to health care.
		Average length of stay in hospitals (Days of stay for inpatients)	5.0	4.8	4.7	4.5		4.7	4.8	4.2	Target exceeded; average length of hospital stay reduced further than planned, reflecting improved inpatient care efficiency.
Programme: Planning and Administration											
Objective: To strengthen healthcare infrastructure by developing and maintaining well-equipped facilities and capacity-building healthcare providers to deliver high-quality healthcare services											
Outcome; Improved access to Universal Healthcare Services											

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub-Program	Key Output	Key Performance Indicator	Target				Achievement				Remarks
			2022/23	2023/24	2024/25	2025/26	FY 22/23	FY 23/24	FY 24/25	FY 25/26	
Planning and Administration	Improved access to health services	No. of Model Ward Health facilities established	2	6	7	6	0	0	4	6	Ward model facilities were established and maintained for continued health service delivery.
		% of facilities mainstreaming PWDs issues	64	70%	73%	80%	64	70%	73%	78%	sensitization was increased within the period and hence the positive increment
		No. of facilities with functional theatres	8	10	2	16	8	10	11	13	Theatres have been built and provided with the necessary equipment to carry out surgical procedures
		No. of x-ray digital processors purchased		11	2	5		11	2	2	Facilities were equipped with x-ray digital processors to conduct diagnostic imaging services
		No. of functional theatre blocks constructed and equipped		11	12	5		11	12	2	Theatre blocks were constructed and equipped to carry out surgical procedures enhancing access to health care services
		No. of facilities offering oncology services	0	1	1	2	0	1	1	2	Oncology services initiated in Makindu and MRCH to provide specialized cancer screening, diagnosis, treatment, and management.
		No. of male and female wards constructed		11	4	3		11	4	3	Ward constructed to accommodate and provide medical care to inpatients.
		No. of functional and operational ambulances	1	3	1	19	9	13	16	10	Frequent break downs and degrading lifespan of ambulances has reduced the number of functional ambulances in the county. However, with support from partners such as St. Johns have added one more ambulance to the pool
		Doctor: patient ratio	1:1 1,000	0.9:1 0,000		1:10,000	1:11,000	0.9:1 0,000		1:10,000	The government recruited specialists who support special medical clinics

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub-Program	Key Output	Key Performance Indicator	Target				Achievement				Remarks
			2022/23	2023/24	2024/25	2025/26	FY 22/23	FY 23/24	FY 24/25	FY 25/26	
		Nurse: patient ratio	1:1,100	8.6:10,000		9:10,000	1:1,100	8.6:10,000		8.8:10,000	The government focused on conversion of current contracted nurses to PnP and other nurses were recruited from facility revenue collection.
	Improved diagnostic services	Proportion of facilities with sample referral networks	50 %	65%	70%	80	20	71	75	84	Target exceeded due to increased lab funding and expanded referral network coverage.
		No. of labs accredited in quality assurance schemes	2	2	3	6	1	2	2	3	Sultan Hamud SCH was ISO certified marking the improvement.
		No. of Health facilities accredited by insurance schemes	236	236	238	242		172	240	242	All 242 operational facilities accredited by insurance schemes.
		No. of residents under Makueni Care	50,000	50,000	55,000	18,000	15,000	5,410	7,300	10,458	Change in tariffs for indigents affected the original target, the project will however be gradual with phase 2 to be implemented in FY 26/27
		Proportion of population under NHIF/SHA	20	25	35%	50	19	25	31	53	Target exceeded due to intensified mass-registration campaigns for SHA enrolment.
		No. of health facilities automated to Health Management Information System (HMIS)	0	1	2	4	0	1	2	242	Target vastly surpassed; the Taifa Care platform automated all operational facilities to HMIS during the year, far exceeding the planned target — the flagship digital-health achievement of FY2025/26.

2.6.5. Education, Social Protection and Recreation Sector

97. The sector comprises of education & internship, gender, children, youth, sports and social services.

98. **Education and Internship Sub-Sector:** Budget allocation has grown steadily from Ksh 675 million in FY2022/23 to a peak of Ksh 1,188,923,636 in FY2024/25, increasing slightly to Ksh 1,087,965,726 in FY2025/26. Absorption rates decreased to 79% in FY2023/24 before increasing to 92% and then 98% in the FY2024/25 and FY2025/26 respectively.

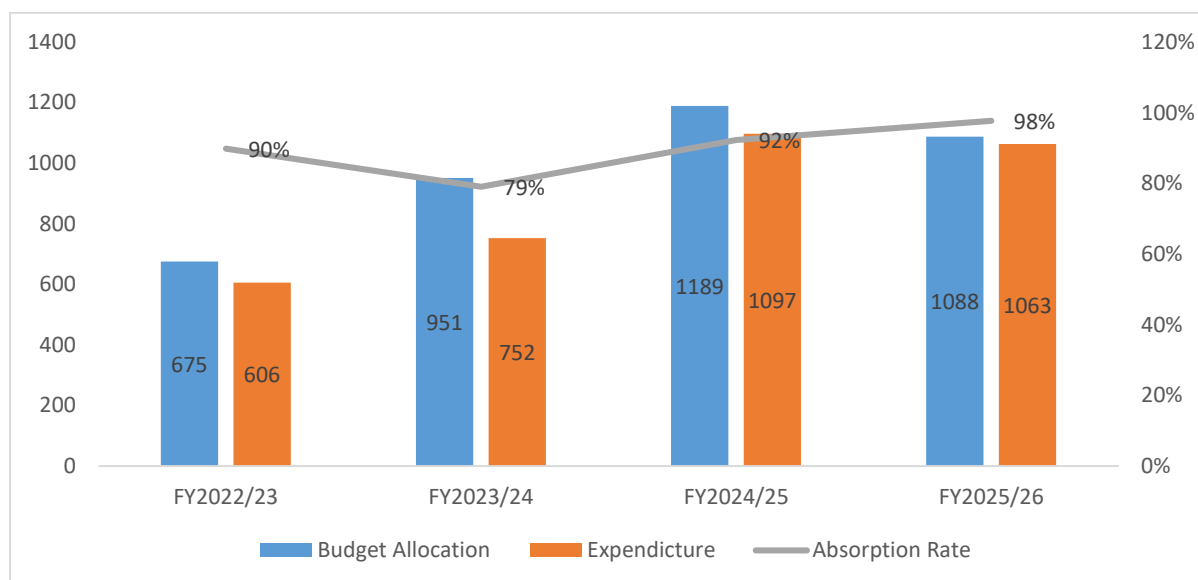


Figure 9: Education and Internship Sub Sector; FY 2022/23- FY 2025/26 Expenditure Performance

99. **Gender and Social Services Sub-Sector:** In the FY2025/26, the Gender, Children, Youth, Sports and Social Services sub sector spent a total of KShs. 312,432,381 against the total departmental allocation of KShs. 327,336,894 representing 95 percent absorption rate. The overall performance increased by 12 percent compared to FY 2024/25

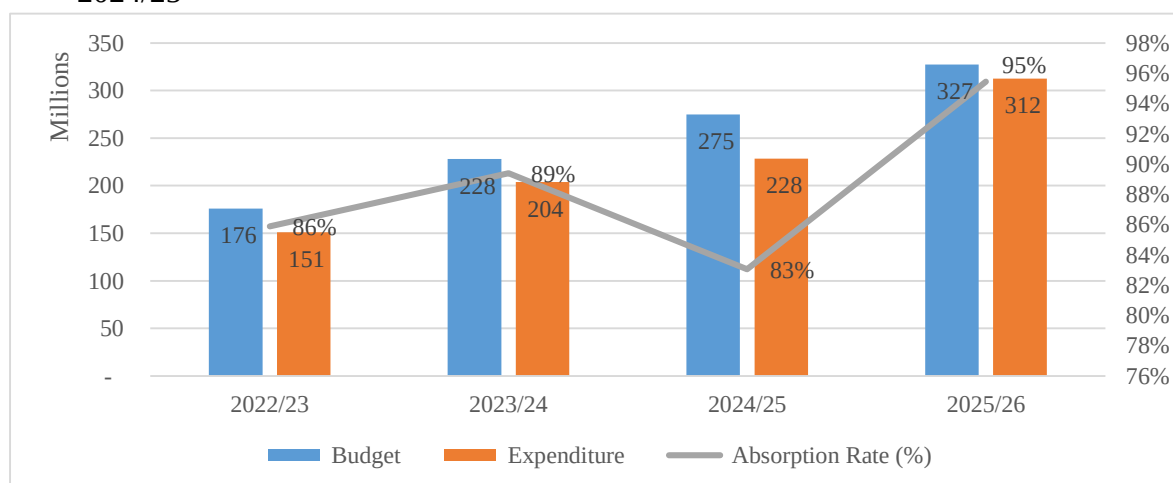


Figure 10: Gender and social services sub sector, FY 2022/23- FY 2025/26 Expenditure performance

- 100.** The sub sector made the following milestones during the period under review:
- 101. Early Childhood Development and Education (ECDE):** The County Government constructed new classrooms in 54 ECDE centres, bringing the cumulative number of centres with newly constructed classrooms to 172 since FY 2022/23. This investment has improved the safe and conducive learning environments for ECDE learners. School feeding programme was initiated in Kee Ward, benefiting 863 learners across 28 ECDE centres, while learning and teaching materials were distributed to all 1,188 ECDE centres to enhance the quality of teaching and learning. Further the County supported ECDE learners to participate in music festivals, promoting talent development and co-curricular activities, with four ECDE centres (Mii, Kathonzweni, Kambu township and Kakuswi school for deaf) representing the county at the national level.
- 102.** To strengthen learning, 2,400 ECDE teachers were trained in mathematical practices, the ‘Tayari Programme,’ and language development in partnership with EIDU. Additionally, 15 county staff were trained on the Nurturing Care Framework and CBC retooling to facilitate cascading the training to ECDE teachers. These interventions contributed to improved ECDE outcomes, with enrollment in public ECDE centers increasing by 2.5 percent, from 39,246 in 2024 to 40,223 in 2025. The retention rate stood at 98%, against a target of 95%, while the transition rate improved from 97% in 2022 to 98% in 2025. The teacher-pupil ratio also improved from 1:48 in 2022 to 1:42 in 2025, reflecting enhanced staffing levels and improved learning conditions in public ECDE centers.
- 103. Vocational Training:** To enhance youth employability skills, the government enrolled 900 youth in the 2Jiajiri Programme in partnership with the KCB Foundation. Of these, 831 graduated successfully, with 264 earning First Class Honours and 567 attaining ordinary passes in various technical courses. The 264 First Class Honours graduates were issued starter kits to help them start their own businesses. To strengthen practical skills training, 47 Vocational Training Centers (VTCs) were equipped with tools and equipment, and infrastructure development was undertaken in eight vocational training centers through the construction of workshops and dormitories, site levelling, and renovations. These interventions contributed to increased access to vocational training, with enrollment rising by 6.4%, from 3,820 learners in 2024 to 4,066 in 2025.
- 104. Library Services:** Ten school libraries were established in partnership with the Kenya National Library Service with each library stocked with 1,000 age-appropriate books, and 60 teachers trained in library management. The county also renovated Kithasyu library to improve service delivery and purchased motorcycle to facilitate outreach services, including the delivery of books and learning materials to schools and communities. These interventions expanded access to reading resources, promoted literacy and strengthened library services across the county.
- 105. Scholarships:** In support to education, the County Government provided scholarships to 608 continuing students in secondary schools and universities, contributing to improved transition and retention in learning institutions. In 2025, 89 scholarship beneficiaries successfully completed their secondary education and secured admission to universities, where they will continued to benefit from the scholarship.

- 106. Internship and Mentorship Programmes:** Under the Internship, Mentorship and Volunteerism Programme, the County engaged 104 interns, 629 attaches, and 215 volunteers during the reporting period, providing them with valuable workplace exposure and enhancing their employability and practical skills. Cumulatively, the programme has benefited 3,265 youth, comprising 429 interns, 2,549 attaches, and 287 volunteers, since FY 2022/23.
- 107. Gender and Social Services:** The government supported 194 organized groups with tents, chairs, water tanks, and catering equipment to enhance their livelihoods, while 368 vulnerable households received consumption support, assets, and grants under the Ultra-Poor Graduation Programme. Further, 41 pilot groups received loans totalling Ksh. 2,050,000 from the Makueni County Empowerment Fund to support their livelihoods ahead of the programme's rollout across the county. The County Government also supported access to government services through the Huduma Mashinani Programme, reaching 83,529 residents in partnership with Huduma Kenya.
- 108.** In support of **Persons with Disabilities (PWDs)**, 239 individuals were issued with assistive devices to improve mobility, independence, and participation in socio-economic activities. In addition, 601 elderly persons were supported with blankets and mattresses to enhance their welfare and well-being.
- 109. Youth Development and Empowerment:** The County Government supported training of 139 youth in motor vehicle driving, motorcycle riding and tractor operation to promote skills development and employability. It also provided 448 youths with tools of trade to enable them establish income-generating activities. To strengthen coordination and targeted support within the Boda-boda sector, the County mapped 7,964 motorcycle operators across all 30 wards and supported 185 Boda-boda riders in Kikumbulyu South ward with safety gears.
- 110.** Under the **Ajira Kwa Vijana programme**, 2,272 youth were engaged in casual labour providing temporary income opportunities and improving their livelihoods. In addition, 508 youth in Ivingoni/Nzambani ward received training in soft skills, including awareness on drug and substance abuse, and 6 youth were engaged under Makueni Youth Apprenticeship programme.
- 111. Sports and talent development:** Sporting activities were organized at three levels: ward level through Ligi Mashinani with 1,548 teams across various disciplines, sub-county level, and county level through the Supa Cup. Participating teams were awarded with cash prizes, sports gear, and equipment to promote talent development and participation in sports.
- 112.** The County also supported the teams to participate in the national-level KYISA Games. Team Makueni delivered an outstanding performance, winning championships in Men's Football, Men's 5x5 Basketball, Women's 5x5 Basketball, and Women's 3x3 Basketball, while also securing podium finishes in Men's 3x3 Basketball, Men's and Women's Handball, Women's Football, and Men's Volleyball. Five athletes were also scouted during the KYISA Games for opportunities to join professional sports.
- 113.** The County Government further invested in sports infrastructure through the development of eight playing fields, expanding opportunities for sporting activities, talent identification, and youth engagement across the County

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Table 14: Education, Social- protection and Recreation Key Performance Indicator

Sub Programme	Key Output	Key performance Indicator	Targets				Achievements				Remarks
			2022/ 23	2023/ 24	2024/ 25	2025/ 26	2022/ 23	2023/ 24	2024/ 25	2025/ 26	
Programme Name: Early Childhood Development Education											
Objective: To enhance access to quality education											
Outcome: Improved access to quality Early Childhood Development and Education											
ECDE Infrastructural development	New classrooms constructed in ECDE centers	No. of ECDE centers with newly constructed classroom(s)	15	20	20	20	37	37	44	54	Classrooms constructed in to 172 ECDE centres since FY 2022/23, thereby improving the availability of safe and conducive learning environments.
Human resource development	ECDE teachers capacity built	No. of ECDE teachers capacity built	2,400	980	980	2,300	2,400	0	959	2,400	Teachers capacity build on Nurturing care framework, CBC Curriculum
Nutrition programme	ECDE learners under nutrition programmes	No. of pupils under school feeding programme	43,000	43,000	45,000	47,000	0	0	0	863	The School feeding programme in Kee ward is ongoing, benefiting 28 schools aimed at improving learner’s attendance, retention and nutrition status.
ECDE Capitation		No. ECDE learners under the Capitation	43,000	43,000	45,000	47,000	40,263	38,720	39,246	40,223	Provided learning materials and facilitated learners' participation in music festivals, enhancing talent development.
Programme Name: Technical and Vocational Training											
Objective: To enhance access and equity to quality education and training											
Outcome: Outcome: Improved access to quality technical and vocational training											
Vocational Training Infrastructure	Vocational Training constructed/up graded	No. of operational Vocational Training Centres upgraded through infrastructural development.	2	2	2	12	18	14	3	8	Infrastructural development provided conducive training environment for the trainees.
CTTI Capitation	Trainees benefiting from capitation	No. of trainees under capitation	6,000	4,500	5,000	6,500	4,496	4,198	3,820	0	The County Government has been providing capitation to subsidize training costs. However, in FY 2025/26, capitation was not provided due to budgetary constraints. Instead, training tools

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub Programme	Key Output	Key performance Indicator	Targets				Achievements				Remarks
			2022/ 23	2023/ 24	2024/ 25	2025/ 26	2022/ 23	2023/ 24	2024/ 25	2025/ 26	
											and equipment were procured and distributed to all 47 VTCs.
	Vocational training centres equipped	No. of vocational training centres equipped	7			47	7			47	Vocational Training Centres equipped to impart the trainees with hands on skills
2jiajiri programme	Youth trained under 2jiajiri programme	No. of youth trained under 2jiajiri programme				900				900	Training done to enhance employability among the youth with 264 graduating with first class and issued with business start-up kits.
Programme Name: County Bursary and Scholarship Programme											
Objective: To enhance access, retention and transition											
Outcome: Increased retention and transition in secondary and Tertiary education											
County Bursary and Scholarship	Students supported with bursary	No. of bursary beneficiaries	2,000	3,000	17,000	8,000	1,294	14,388	18,173	0	Beneficiaries identified but disbursement has been suspended due to court cases. This hinders county efforts to enhance access, retention and transition in education and training.
	Needy students supported through scholarships	No. of scholarship beneficiaries	91	720	720	630			675	608	Scholarships has ensured improved transition and retention in learning institutions.
Programme Name: Community Library and Resource Centre Services											
Objective: To promote an environment for information mining, learning and sharing											
Outcome: Improved literacy and skill levels for the community											
Development of county libraries and resource centres	Community Libraries and Resource Centres established	No. of libraries established	0	1	1		0	0	0	10	Ten school libraries were established in partnership with the Kenya National Library Service and Book Aid International, with 10,000 books distributed to support learning.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub Programme	Key Output	Key performance Indicator	Targets				Achievements				Remarks
			2022/ 23	2023/ 24	2024/ 25	2025/ 26	2022/ 23	2023/ 24	2024/ 25	2025/ 26	
	Kithasyu library renovated	Kithasyu library renovated				1				1	Kitasyu library renovated
Programme Name: Internship, Mentorship and Volunteerism											
Objective: To engage, mentor and capacity build interns, attaches and volunteers for socioeconomic transformation											
Outcome: Enhanced human resource development											
Internship	Youth engaged in internship programmes	No. of youth engaged in internship programmes	150	90	90	90	100	100	125	104	The government prioritized youth opportunities to empower them with skills required in the job market.
Volunteerism	Volunteers engaged	No. of volunteers engaged		500	500	500			72	215	
Attachment	Attachees engaged	No. of attachees engaged				600	558	755	607	629	
Programme: ICT and Internet Development											
Objective: To provide access to ICT and internet											
Outcome: Enhance ICT and internet connectivity											
ICT Infrastructure	New Community Information centres (CIC) constructed and equipped	No. of new CICs constructed and equipped		2		1	0	2			The county constructed and equipped Daranjani and Kiangi CICs, construction of Kasikeu ICT hub for the FY2025/26 is in progress
ICT Training and Innovation Promotion	Members of public trained on basic ICT skills	No. of beneficiaries of ICT training in the CICs		650	700	600	684	734	633	497	Youth trained to enhance ICT literacy
	Complete Innovations	No. of innovations and research works completed	2	2	2	2		4		8	
Programme Name: Youth Empowerment Programme											
Objective: To improve the socio-economic and political status of youth population											
Outcome: Improved lives of the Youth											

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub Programme	Key Output	Key performance Indicator	Targets				Achievements				Remarks
			2022/ 23	2023/ 24	2024/ 25	2025/ 26	2022/ 23	2023/ 24	2024/ 25	2025/ 26	
Youth Empowerment Programme	Youth under MYAP programme	No. of youths trained on MYAP	350	350	350	200	56	128	11	6	The programme provides young people with valuable on-the-job experience, and increased funding would create more opportunities for youth to gain practical skills and experience.
	No. of youths trained and issued with tools of trade under Ujuzi Teketeke	No. of youths trained and issued with tools of trade under Ujuzi Teketeke	100	150	300	450	80	97	79	448	Youth trained and Issued with tools of trade to start income generation activities.
	No. of youth trained motor vehicle, motor cycle riding	No. of youth trained in motor vehicle/motorcycle riding	0	111	317	300	-	111	317	139	Training done to equip youth with skills to secure transport-related jobs.
	Youth engaged in Ajira kwa vijana programme	No. of youths under Ajira kwa vijana programme				1,000	430	800	-	2,272	The programme provided temporary income opportunities and improved livelihoods.
	No. of youth under mentorship programme	No. of youth under mentorship programme	300	350	400	450	450	250	-	508	Youth were trained in soft skills, including awareness on drug and substance abuse.
	Boda boda inventory	No. of bodaboda operators mapped				-	-	-	-	7,964	Mapped bodaboda operators to establish their operational stages, registration status in SACCOs or self-help groups, key challenges, and the support required from the County Government.
	Bodaboda SACCO supported	No. of Bodaboda SACCO supported		1	1	2				2	1 Sacco in Kikumbulyu south supported with 16 motorcycles, 2 Saccos in Emali/mulala ward issued

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub Programme	Key Output	Key performance Indicator	Targets				Achievements				Remarks
			2022/ 23	2023/ 24	2024/ 25	2025/ 26	2022/ 23	2023/ 24	2024/ 25	2025/ 26	
											with grants and 1 SACCO in Mbooni ward issued with a tuktuk.
	Makueni residents supported to access government services in partnership with Huduma Kenya	No. of people supported to access government services in partnership with Huduma Kenya				80,000		-	-	83,529	Makueni residents were supported to access government services in partnership with Huduma Kenya, saving time and travel costs while reducing bureaucracy and improving service efficiency.
Programme Name: Sport Development and Management Strategic											
Objective: To enhance sports and talent development											
Outcome: Increased no of athletes scouted, trained officials and sporting infrastructure improved											
Sport Development and Management Strategic	No. of playgrounds developed and rehabilitated	No. of playgrounds developed and rehabilitated	3	7	6	3	3	7	6	10	The County prioritized development of playgrounds to provide avenues for supporting sporting activities at grassroots level.
	Sport leagues/tournaments supported to nurture talents and promote sports development	No. of leagues/tournaments supported to nurture talents and promote sports development	4	4	4	4	4	4	4	4	Sporting activities were supported at ward, sub-county and county levels, promoting sports development at grassroots level.
	No. of athletes scouted	No. of athletes scouted	5	5	5	15	10	5	3	5	Athletes were also scouted during the KYISA Games for opportunities to join professional sports
	No. of technical and administrative officials trained.	No. of technical and administrative officials trained			70	300	-	-	70	185	Coaches, referees and Sports Executive Committee members received refresher training to strengthen sports management and development at the grassroots level

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub Programme	Key Output	Key performance Indicator	Targets				Achievements				Remarks
			2022/ 23	2023/ 24	2024/ 25	2025/ 26	2022/ 23	2023/ 24	2024/ 25	2025/ 26	
	Teams supported with sports gears and equipment	No. of wards provided with sports gear and equipment		23	12	26	-	23	12	7	Sport gears and equipment issued to promote sporting activities at grassroots level.
Programme name: Social Protection Programme											
Objective: To reduce vulnerability and improve wellbeing of the vulnerable											
Outcome: Enhanced socioeconomic empowerment of the vulnerable											
Social Protection Programme	Groups supported with start-up kits	No. of vulnerable groups supported to start IGAs		60	54	60		93	147	194	Groups were supported through tents, chairs, catering items and water tanks for economic empowerment.
	Advocacy forums on birth registration rights held	No. of advocacy forums on birth registration rights held		6	6	6		6	12	34	Forums done in partnership with Huduma Kenya.
	PWDs supported to engage in productive activities	No. of PWDs supported with assorted assistive devices		50	75	100	56	206	884	265	Assistive devices issued in partnership with HOPE Mobility to enhance self-reliance for PWDs.
		No. of PWDs supported with food aid and other non-food items		200	300	400	1,591	1,800	-	-	Not implemented due to competing budget priorities.
	PWDs assessed, mapped and registered	No. of PWDs assessed, mapped and registered			6,000	1,000	-	-	6,639	1,193	PWD mapped and registered to enable them access government services and other opportunities
	Senior Citizenry supported	No. of senior citizens supported with food aid and other non-food items				4,000	2,340	1,832	200	601	Elderly persons were supported with blankets , mattresses and food stuff to enhance their welfare and wellbeing.
		No. of senior citizens supported for medical cover	210	210		4,000	210	210	-	5,822	Makueni Universal Health Care rolled out targeting senior citizens to enable them access health care services.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub Programme	Key Output	Key performance Indicator	Targets				Achievements				Remarks
			2022/ 23	2023/ 24	2024/ 25	2025/ 26	2022/ 23	2023/ 24	2024/ 25	2025/ 26	
	Makueni Child Protection and Development Centre operationalized	Fully established and operationalized Centre	0			1	-	-	-	-	The Centre has been established and is partially operational. Inspection for gazettelement has been done and an interim manager together with two social workers have been deployed. Weekly psychosocial support sessions for children are being conducted. There is need to fast-track pending items to fully operationalize the centre.
	Boys and Girls issued with dignity packs	No. of boys and girls issued with dignity packs	3,000	3,000	2000	3,000	1,400	1,600	5,000	-	Not done due to competing budget priorities.
	Households supported under ultra-poor graduation programme	No. of households supported through Ultra-poor graduation programme				369		-	-	368	Extra poor households were identified, trained and issued with consumption support, pending grant/asset transfer
	Groups accessing loan through the Makueni County Empowerment Fund	No. of groups accessing loan through the Makueni County Empowerment Fund				44	-	-	-	41	A piloting exercise was undertaken, with Ksh. 2,050,000 disbursed to selected pilot groups to support socio-economic empowerment ahead of the programme's rollout across the county.
Programme Name: Strengthening Coordination, Response, Prevention and Management of Gender Based											
Objective: To strengthen coordination, response and prevention of Gender Based Violence											
Outcome: An equitable society free from discrimination from all forms of gender-based violence											
	No. of community anti-GBV champions	No. of community anti-GBV champions trained			110	120	-	-	110	150	Anti-GBV champions trained in an effort to increase awareness and reduce GBV incidences.
Programme Name: Governance, Research and Strategic partnerships programme											
Objective: To strengthen policy and legal frameworks, research and strategic partnerships											

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub Programme	Key Output	Key performance Indicator	Targets				Achievements				Remarks
			2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
Outcome: Improved socio economic empowerment of vulnerable groups											
Governance, Research and Strategic Partnerships Programme	No. Policies and legal frameworks ,developed ,reviewed and operationalize d	No. of policies and legal frameworks developed, reviewed and operationalized			5	2			5	2	Developed UPG policy, PWD policy and UPG bill Reviewed MCEF regulations and Social protection policy, Social protection bill, MCEF regulations.

2.6.6. General Economic and Commercial Affairs Sector

114. In FY 2025/26, the sector recorded expenditure of KShs. **201,346,543** against an approved budget of KShs. **260,170,405**, representing an absorption rate of 77 percent. This was a decrease of 8 percent compared to FY 2024/25. The figure below presents details of the sector's budget allocations, actual expenditures, and absorption rates over the last four financial years.

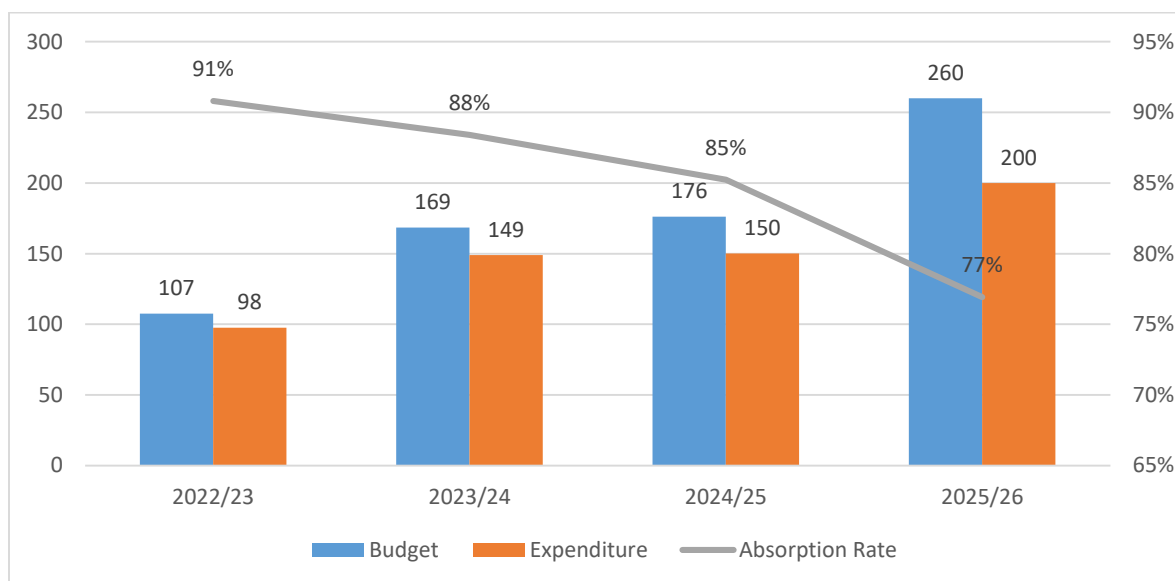


Figure 11: General Economic and Commercial Affairs Sector, FY 2022/23- FY 2025/26 Expenditure performance

115. During the period under review, the sector recorded the following achievements:

116. Trade Promotion: The Department focused on strengthening MSMEs, improving trade infrastructure, expanding market access, and enhancing consumer protection. 10 MSMEs were capacity building on various business processes, initiated construction of market sheds at Nunguni and Maiani, and installed a floodlight at Malili Market. Waste management was enhanced across 205 market centres, including provision of four skip bins and construction of seven public toilet in market centres. Governance committees were also established in 298 markets to improve coordination, accountability, and stakeholder participation.

117. Market access was enhanced through 10 new market linkages, participation in six trade fairs, and linking 20 producers to markets. Consumer protection was strengthened with 2,200 weights and measures equipment verified and 420 business premises inspected, generating KShs. 699,220 in revenue.

- 118. Industrial Development and Promotion:** To promote cottage industries, value addition and business innovation for enterprise development and employment creation, the Department engaged KIRDI on the incubation and certification of cottage industries, while KEBS committed to assessing Huduma Foods. Nine products underwent value addition, three cottage industries were promoted, and two business innovations were supported.
- 119. Tourism Promotion:** Tourism promotion focused on diversifying products and enhancing destination visibility through the launch of Kivale and Ilima forests as ecotourism attractions, development of a sports and eco-tourism niche product, review and dissemination of the Destination Makueni booklet, participation in Magical Kenya Travel Expo 2025, and support to 75 tourism stakeholders.
- 120. Culture, Arts and Creative Industries Promotion:** The County strengthened cultural heritage through rehabilitation of the Mangelete-Kisooni Sacred Site and Cultural Centre, facilitation of 15 music and cultural festivals, and documentation and digitization of six Akamba traditional knowledge and cultural expressions, promoting cultural identity, social cohesion, and preservation of indigenous knowledge.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Table 15: General Economic and Commercial Affairs Sector Key Performance Indicator

Sub programme	Key Output	Key Performance Indicator	Planned Targets				Achievements				Remarks
			2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
Programme Name: Trade Development and Promotion											
Objective: To enhance both farm and nonfarm trade activities in the county											
Outcome: Improved income from trade activities											
Business Re-Engineering	MSMEs capacity build on new business methods and practices	No. of MSMEs supported	100	150	150	180	444	517	425	10	Low achievement due to limited resources; collaboration with KSBDC enabled support for some MSMEs
	MSMEs assisted to acquire business finances	No. of MSMEs accessing business finances	100	100	150	50	100	50	0	0	
	Forums held to sensitization MSEs on AGPO affirmative action to increase uptake business contracts available in the government	No. of forums held to sensitization MSEs on AGPO affirmative action to increase uptake business contracts available in the government		1	1	1	0	0	0	0	Limited resources constrained implementation of the planned sensitization activities and affected uptake of available government business opportunities.
Trade Infrastructure Development	Modern market and sheds constructed or renovated	No. of Modern markets and market shed constructed or renovated, Market stalls	2	2	2	4	3	0	2	3	Project implementation ongoing at Nunguni and Maiani market sheds
		No. of traders benefiting from the developed infrastructure	2500	2500	2500	4000	2500	3000	3088	5600	Improved market infrastructure and provided a more conducive trading environment for approximately 5,600 traders across the county
		No. of trade infrastructure developed and renovated	4	20	20	4	1	3	1	1	Malili Market Lighting: works were completed and for the Economic Stimulus Programme (ESP), implementation is be done by the National Government as part of the Market Infrastructure Programme.
	Sanitation blocks constructed in public markets	No. sanitation blocks constructed in public markets	30	30	30	17	10	6	17	7	Improved sanitation in the market across the wards.
	Market cleaned and solid waste managed	No. of market centers with solid waste management services	165	165	165	175	160	165	205	205	Solid waste management services were expanded to 205 market centres, strengthening environmental sanitation and public health.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub programme	Key Output	Key Performance Indicator	Planned Targets				Achievements				Remarks
			2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
		No. of market centres with governance committees	20	20	20	20	20	21	87	298	Establishment and strengthening of market governance committees enhanced trader participation, accountability and coordination in market management.
	Market days increased in the County	No. of new Market days introduced				4		0	0	0	
		No. of skip bins installed for solid waste collection in designated areas.	4	4	4	4		4	4	4	Four skip bins were installed, improving waste collection and environmental cleanliness in designated market areas
	Sales volumes of county products increased and increased county visibility	No. of new market linkages and networks established through trade fairs and exhibitions			10	10	24	30	0	10	Strategic partnerships through Soko Makueni Platform, ASK Machakos Exhibition, and Micro and Small Enterprises Authority (MSEA) expanded outreach and market linkages, creating increased opportunities for local producers.
		No. of trade fairs and exhibitions held	4		2	4	2	2	4	6	The trade fairs and exhibitions were held, providing platforms for product promotion and market networking
		Number of producers linked to market	24		30	10		30	35	20	Producers were linked to markets through strengthened partnerships and platforms such as Soko Makueni, ASK exhibitions and MSEA initiatives.
Consumer Protection	Weight and measure equipment Verified	No. of weight and measure equipment verified	4000	4000	4500	4700	732	2200	5600	2,200	Weighing and measuring instruments were verified through enhanced inspection and enforcement activities.
		Amount of revenue collected(Ksh.)				500,000			1,092,095	699,220	Weighing and measuring instruments were verified through enhanced inspection and enforcement activities.
	Business premises Inspected	No. of business inspected	700	1000	1500	1700				420	Limited facilitation for field activities constrained inspection coverage
Programme Name: industrial Development and promotion											
Objective: To promote cottage industries development in the county											
Outcome: Increased decent job opportunities											
Industrial Development and Promotion	Products value added through cottage industries	Number of product value added	5	5	5	5		0	1	9	It is through Strengthened partnerships with stakeholders, increased participation in trade fairs and exhibitions, and additional

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub programme	Key Output	Key Performance Indicator	Planned Targets				Achievements				Remarks
			2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
											exhibition opportunities that arose during the reporting period.
	SEZ established	Number of SEZ established	0	1	0	1	0	0	0	0	Target not achieved due to competing
	Value addition processes and innovations increased	No. of cottage industries promoted	10	10	10	2	0	1	1	3	Collaboration with other partners to support products development for cottage industries e. g Action Aid
		No. of business innovations supported	6	4	10	12	6	2	10	2	There is need to mobilize resources to support more business innovations.
Programme Name: Tourism Development and Promotion											
objective : To enhance tourism products and activities											
outcome :Increase earning from tourism											
Tourism Development and Promotion	Tourism products developed	No. of innovative tourist attraction high value niche products developed/ diversified (sports and eco-tourism activities)	1	1	4	1	0	1	4	1	Kivale Forest was launched as an ecotourism attraction, expanding the county's tourism product portfolio
	Promotional activities	No. of promotional activities/programmes conducted	3	3	3	2	1	3	1	2	Tourism promotion was undertaken through participation in MKTE 2025, promotion of Kivale Forest and dissemination of the Destination Makueni tourism promotional booklet.
	Tourism stakeholders supported	No. of Tourism sector stakeholders supported(circuits)	10	20	14	20	39	1	69	75	Tourism stakeholders supported to showcase their products at the MKTE; and MHA members and non-members supported in holding their Annual conference and AGM
	New tourism infrastructure established	No. of new tourism supporting infrastructure established/enhanced.	1	1	1	1	0	1	4	0	Not implemented due competing budgetary priorities.
Programme Name: Arts and Creative Industries and Culture Development and Promotion											
Objective: To increase earnings from the Arts and Cultural and Creative Industries in the county											
Outcome: Enhanced income generation and society cohesion											
Culture development and promotion	Cultural heritage activities conducted	No. of heritage sites and traditional medical practitioners mapped and documented	25	25	25	25	1	1	0	0	Target not achieved due to competing budget priorities

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub programme	Key Output	Key Performance Indicator	Planned Targets				Achievements				Remarks
			2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
	Heritage infrastructure developed	No. of heritage infrastructure developed and operationalized	1	1	1	1	1	0	0	1	Mangelete Sacred and Cultural Centre done, strengthening infrastructure for cultural preservation and promotion
	Music and cultural festivals held	No. of music and cultural festivals held	1	1	1	17	5	5	2	15	Music and cultural festivals were held, providing platforms for cultural expression, talent development and community cohesion
	Studies on Akamba culture, music and the Arts undertaken	No. of studies on Akamba culture, music and the Arts undertaken-	5	5	4	2	0	1	0	0	Target not achieved due to competing budget priorities
	Akamba traditional /indigenous knowledge and cultural expressions documented and digitized	No. of Akamba traditional /indigenous knowledge and cultural expressions documented and digitized	10	6	10	10	2	63	0	6	Cultural knowledge assets were documented and digitized, with further documentation and digitization planned to strengthen preservation and access to cultural heritage

2.6.7. Lands and Urban Development Sector

121. The sector's budget allocation for FY 2025/26 was KShs. 951,346,817, comprising KShs. 142,479,124 for Wote Municipality, KShs. 115,532,398 for Emali-Sultan Hamud Municipality and KShs. 693,335,295 for Lands, Urban Development, Environment and Climate Change. The sector spent KShs 456,541,756, translating to an absorption rate of 48 percent, down from 57 percent in FY 2024/25.

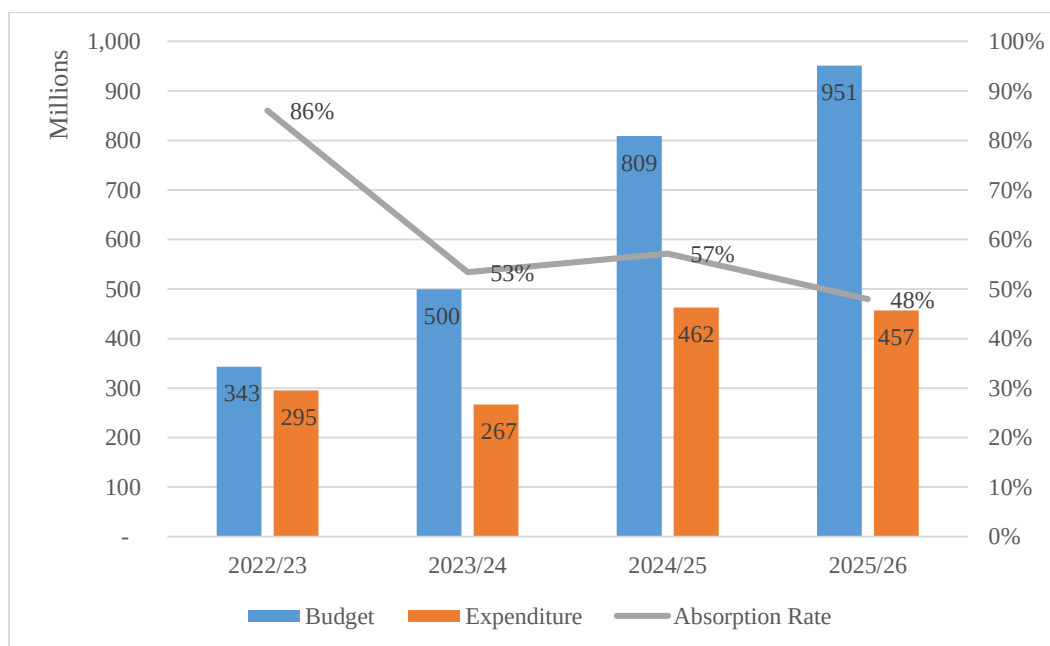


Figure 12: Lands and Urban Development Sector, FY 2022/23- FY 2025/26 Expenditure performance

122. Lands: In FY 2025/26, the sector made notable progress in strengthening land governance and tenure security. Approved physical and land use plans were implemented in Kikima, Mtito Andei, and Kambu, restoring public access roads and utility corridors and addressing encroachments. The sector also completed a survey of public utilities and roads in the Nzaui/Kilili/Kalamba ward and drafted the Kiunduanu Market Local Physical and Land Use Development Plan. Cadastral surveys and beaconing advanced in the Tawa, Matiliku, and Ngomano/Miumoni trading centers in Kibwezi East, while land acquisition began for the proposed Kiunduanu Livestock Yard and Kathonzweni Abattoir. Mbooni-Kee Municipality was operationalized, and two boda boda sheds constructed at Kalawa and Kali markets to support organized public transport.

123. Municipalities: Wote Municipality recorded significant gains in urban service delivery and public safety. Drainage systems were opened and unclogged and solid waste management improved by the placement of six skip bins and 26 litter bins alongside the engagement of 588 casual workers in market cleaning. Public safety was enhanced by maintaining 570 grid-powered and 110 solar streetlights and installation of high-mast floodlights in eight markets. Additionally, 28 KMs of urban roads were upgraded through grading, gravelling, drainage works, and culvert cleaning, improving accessibility across municipal markets. Emali Sultan

Hamud Municipality similarly advanced urban infrastructure and sanitation. Drainage system maintenance was done in Emali and Sultan Hamud towns, supported by 30 casual workers. Sixteen double-arm streetlights were installed at Emali Town and Kwa Mutula Market, with a high-mast floodlight under construction at Sultan Hamud Market. The municipality enhanced protection of 26 water tanks by fencing and roofing, rehabilitated the Emali Recreational Park, established an ICT Resource Centre at Green grocery market, and built two boda boda sheds and three public toilet blocks. The Municipal Spatial Plan is at statutory public inspection period ahead of final approval.

- 124.** Under the World Bank-funded Kenya Urban Support Programme II (KUSP II-UIG), the county procured two RTK survey machines to enhance surveying and GIS mapping accuracy, and drafted the Ngai Ndethya Management Plan pending validation. Plot-owner data in the Makueni Ardhi system was updated to strengthen revenue administration, while climate risk assessments were completed for Wote and Emali/Sultan Hamud Municipalities. Institutional capacity was reinforced through new planning and survey records offices, a GIS boardroom in Wote, and training of four officers in drone mapping and data processing.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Table 16: Lands Key Performance Indicators Achievements

Programme	Delivery Unit	Key Output	Key Performance Indicator	Planned Targets				Achieved Targets			
				2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26
Land Survey and Titling	Land Survey and Mapping	Entries into the title deed registers.	No. of entries into the title deed registers.	200	20,000	20,000	9,000	1000	27,000	1,000	0
		Title deeds issued	No. of title deeds issued to the community	200		50,000	9,000		104,061	700	0
	Land Survey and Mapping	Allotment letters issued	No. of allotment letters issued				500			283	104
		Complete land adjudication	Land adjudication and settlement	6	6	5		6	2	1	
	Land Survey and Mapping	Enhanced County Investment opportunities.	No. of land parcels purchased for strategic investment	3	3	5	3	25	1	1	3
		Markets surveyed	No. of markets surveyed		6		20	3	4	2	4
Physical planning	Physical Planning	Enhanced harmonious development of urban areas.	No. of approved Market Physical and Urban Land Use Plans.	1	6	1	4	13	6	6	5
	Physical Planning	Approved plans implemented	No. of approved plans implemented	2	2	1	3	5	6	6	5
	General administration	Plots verified and validated	No. of plots verified and validated in Makueni Ardhi	1500	1500	2400	33,000	0	2,100	3,500	32,665
Municipalities and urban governance	Municipalities	Roads cabro paved	KMs of road cabro paved	5	5	2	3	0	0	0.1	0
		Parking lots cabro paved	Sq. Meters of parking lots cabro paved			2,820	1,500	0	0	2,820	0
		Urban roads graded and gravelled	KM of roads graded and gravelled				4			12	28
		Floodlights installed	No. floodlights installed	20	28	12	9	28	1	1	10
		Storm water drainage systems constructed	No. storm water management designed and implemented				1	0	1	1	0
		Boda boda sheds constructed	No of bodaboda sheds			2	4			2	4
		committee markets established	No of committee markets established			13	3			13	12
		Skip bins purchased	No of skip bins purchased				23				6
		Public participation for a held	No public participation fora			8		4		8	8
		Gender, equity, diversity and social inclusion framework developed	No of gender, equity, diversity and social inclusion framework developed				1				1

2.6.8. Devolution Sector

125. The Devolution sector comprises Governorship, County Secretary, County Attorney, Finance and Socio-economic Planning, Devolution, Public Participation, County administration and Special Programs, County Public Service Board (CPSB), and County Assembly (CA).

126. In FY 2025/26, the sector recorded an expenditure of KShs. 3,246,581,930 against a budget of KShs. 3,662,795,378 representing an absorption rate of 89 percent, a decrease from the previous financial year. The figure below provides details of the budget allocation, expenditures, and absorption rates for the last four years.

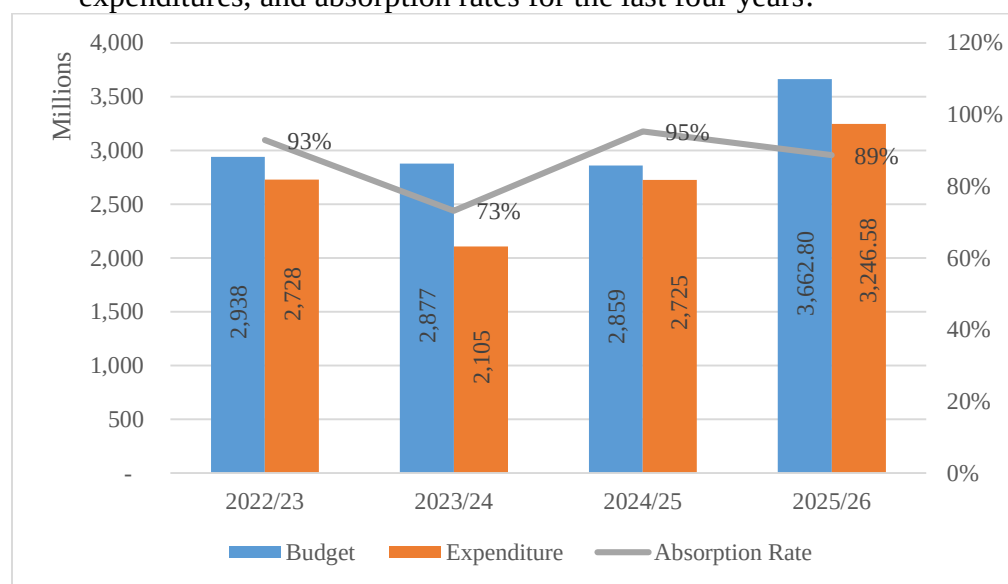


Figure 13; Devolution sector, FY 2022/23- FY 2025/26 Expenditure performance

During the period under review, the sector made the following milestones;

127. Public Sector Reforms: Undertook reforms to improve employee productivity and satisfaction and to promote decentralization and integrated service delivery. 128 new officers were recruited, 156 officers promoted, and 274 converted from contractual terms of service to permanent and pensionable across the County Departments. Performance Rewards and Sanctions Framework was developed and launched. Additionally, the Board conducted eight sensitization forums on HR reforms and national values and principles. A recruitment portal was development to improve the county's recruitment efficiency and transparency.

128. Policies and litigation: There has been enhanced litigation, legislation and oversight through various strategies towards strengthening access to justice and safeguarding inheritance rights. In this regard, the sector has reviewed three Acts and eight policies, drafted 11 bills and policies, served 259 litigation cases and prepared 599 succession petitions. It has also Processed 73 Memoranda of Understanding (MoUs); drafted and reviewed 250 contracts including legal instruments that ensure the County's engagements with partners and stakeholders were legally robust, transparent, and enforceable, while reinforcing good governance.

- 129. Succession:** The sector facilitated sensitization and support towards land succession by organizing 24 legal clinics. The clinics aimed at providing legal support to vulnerable citizens, assist in the processing of title deeds and offered 8,954 residents with guidance on succession cases. It further enabled resolution and harmonization of the long-standing boundary dispute between Makueni and Taita Taveta counties strengthening inter-county cooperation for peaceful coexistence and improved service delivery.
- 130. Legislation:** The County Assembly vetted and approved several nominees for appointment to county public offices, approved budgets and expenditures of the county government in accordance with Article 207 of the Constitution. The County Assembly passed legislations as contemplated in Article 220 (2) of the Constitution, guided by Articles 201 and 203 of the Constitution, approved borrowing by county government in accordance with Articles 212 of the Constitution and approved County Development Plans.
- 131. Governance and Coordination:** The County constructed Kilungu Ward Offices and equipped Mavindini Ward Offices, strengthening ward-level administration, coordination, and supervision of County programmes. The interventions brought government services closer to citizens, enhancing accessibility, responsiveness, and efficiency in service delivery.
- 132. Participatory Development and Civic Education:** Citizen Engagement reached 40% of the population, with 20,875 participants in the FY2026/27 budget process and 10,239 in the 2027/28 Annual Development Plan process. A total of 485 development committees and 6,200 civic and feedback forums were established/conducted, alongside three civic education curricula and five knowledge products.
- 133. Disaster Management:** Disaster preparedness and response were strengthened by equipping the Makindu Disaster Risk Unit, developing a DRM information database and a drought contingency plan, and producing six early warning reports. The County responded to 74 disaster incidents within the required timeframe, and risk management measures were integrated into 20 percent of development projects.
- 134. Liquor Drinks Control and Licensing:** A total of 2,639 liquor premises were inspected and licensed, achieving 88 percent of the target, while KShs. 49.5 million in revenue was collected representing 67 percent of target. Additionally, 86 people received psychosocial counselling on drug and substance abuse prevention.
- 135. Own Source Revenue:** The County Government raised Ksh 1.72 billion in Own Source Revenue (OSR), comprising Ksh 1.19 billion in Health Appropriation-in-Aid (A-i-A) and Ksh 526.73 million from other revenue streams. This represented a 33% increase in OSR, largely attributed to the timely reimbursement of the SHA.
- 136. Transparency and Public Finance Management:** The County Government received significant national recognition for prudent public financial management and budget transparency. Makueni County was ranked the best-performing county in the 2025 County Budget Transparency Survey (CBTS), scoring 89 out of 100 points. The County received five national awards, including recognition as the Most Transparent County Overall, best in the timely publication of its statutory documents, and for having the most comprehensive County Fiscal Strategy Paper, Finance Act and Quarterly Budget Implementation Report.
- 137. Audit Performance:** The government achieved seven clean audit reports for the Financial Year 2024/2025 audit, these include: The Executive Financial Statements, The Receiver of

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Revenue Accounts, The Emergency Fund, The Car and Mortgage Fund, The Climate Change Fund, Wote Water Company, and The Kalawa Sub-County Hospital Accounts.

- 138. Data and Planning:** The Finance Sub-Sector prepared and disseminated the County Statistical Abstract, 30 Ward Development Profiles, and the County Development Profile, enhancing access to reliable data for planning, decision-making, documentation of county achievements, performance feedback, and accountability.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Table 17: Devolution Sector, Key Performance Indicators

Sub programme	Key Output	Key Performance Indicator	Planned Target				Achieved Targets				Remarks)
			2022/ 23	2023/2 4	2024/2 5	2025/ 26	2022/ 23	2023/ 24	2024/ 25	2025/ 26	
Programme Name: Public Service Management Reforms											
Objective: To enhance human resource management systems and structures											
Outcome: Improved human resource productivity											
Human resource Management and Development	Employee satisfaction enhanced	% improvement on employees satisfaction level	60	65	75	80	60	65	85	60	Some Schemes of service and organizational structures were reviewed.
		% of schemes of service prepared and validated	0	0	20	20	10	20	40	50	
	Human resource planning improved	No. of HR Audit conducted	0	0	0	1	0			1	Performance Management champions were trained on productivity mainstreaming. 407 staff have been promoted and conversions made from Contractual terms to Permanent and Pensionable terms.
		% of automation HR functions	20	30	40	40	10	40	50	60	
		No. of HR plans prepared	1	1	1	1	1	1	0	1	
		Roll out of new Payroll System –UHR	0	1	1	0	0	1	1	1	
		Positions filled internally	60	70	80	407	100	407		500	
		Succession management strategy developed and rolled out	0	1	0	1	0	0	0	1	
9 Schemes of Service Prepared											
Performance Management	Customer satisfaction surveys conducted	% level of satisfaction in service delivery/ customer satisfaction	60	65	70	75	0	60	60	70	The Customer Satisfaction Survey provided valuable feedback on the quality, accessibility, and efficiency of services offered, highlighting key areas of strength and identifying gaps that require improvement.
		% of the population satisfied with their last experience of public services	60	70	80	80	0	65	0	70	
		Progress towards ISO certification				60%				40%	
	Performance management improved	% of public servants meeting 70% of performance appraisal targets	80	90	100	100	100	100	100	100	The County has implemented Performance Management enhancing service delivery
		% of Performance evaluations completed on time	100	100	100	100	80	90	90	100	
		county performance management framework established	0	1	0	1	1	1	1	1	
Programme Name: County Leadership, Governance and Coordination											
Objective: To ensure effective and efficient running of the County Affairs as provided for by the Constitution											
Outcome: Strengthened county governance, coordination and management of county services											
Governance	Governance and service	No. of Cabinet memos generated and implemented	52	52	52	152	48	144	144	152	

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub programme	Key Output	Key Performance Indicator	Planned Target				Achieved Targets				Remarks)
			2022/ 23	2023/2 4	2024/2 5	2025/ 26	2022/ 23	2023/ 24	2024/ 25	2025/ 26	
	delivery enhanced	Number of CBEF meetings held	6	6	6	6		6	6	5	All Executive circulars and cabinet Memos Implemented improving service delivery.
		Executive circulars issued and implemented	4	4	4	4	2	2	2	4	
		Proportion of county services decentralized	50	60	70	80	30	70	70	70	70% of the services are decentralized improving service delivery.
	Decentralized office blocks constructed	No. of decentralized Ward offices constructed	1	1	1	6	0	3	3	1	
	Communication improved	No. of communication strategy developed and implemented	0	1	1	1	0	1	0	1	Draft prepared awaiting approval
	E-magazine and website content developed	No of E-magazines and websites content developed	1	6	10	12	0	0	0	45	Media products are produced periodically improving coverage of government initiatives
	Transparency and accountability enhanced	% Compliance with national values and principles of public service	55	60	65	70	0	60	0	60	All Staff employed were inducted on their roles as well as national values and principles .
		Level of awareness on national values and ethics	50	50	60	70	0	60	0	70	
		Government Transparency Index	60	70	80	80	0		0	80	
		Report on promotion of values and principles	1	1	1	1	1	1	1	1	
		Proportion of staff trained on national values and principles	30	50	60	70	30	60	56	50	
Strategic Partnership and intergovernmental relations	Strategic Partnerships developed	No. of non-state actors engaged in county development	5	10	15	2	215	10	8	83	The County has enjoyed partnerships and collaborations informed by its transparency, accountability and openness to its peoples, national entities and donors.
		No. of MoUs signed and implemented	2	4	5	1	56	8	8	15	
		Value of projects funded by development partners (M)	200	400	600	1B					
		No. of SEKEB meeting held	5	5	5	20	3	15	4	10	
		No. of Intergovernmental Relations forums	4	4	4	20	4	20	0	8	
Programme Name: Resource Mobilization											
Objective: Enhance resource management and utilization											
Outcome: Increased resources for sustainable development											

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub programme	Key Output	Key Performance Indicator	Planned Target				Achieved Targets				Remarks)
			2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
Revenue Mobilization	Enhanced county resource basket	Amount collected in Own source revenue	1.085	1.24	1.471	1.677	0.89	1.045	1.29	1.72	Automation ,SHA registration and implementation of discount contributed to the increase
		No. of OSR streams mapped and assessed			33				9		Mapping is a continuous process
		Value of projects funded by development partners funding	0			846 M	348	846 M	846 M	1B	
Programme Name: Public Finance Management											
Objective: Transparent and accountable management of public resources											
Outcome: Enhanced fiscal responsibility and accountability											
Public Finance Management	Improved public expenditure and financial accountability	No. of statutory documents prepared and published	20	20	20	20	20	20	20	20	ADPs, Budgets, Budget Imp mentation Reports prepared and Published in county website
		No. of enterprise risks assessed	1	1	1	0	0	0		1	
		% of development budget in the total county budget.	31	35	35	35	32	32	32	34	The county has been allocating at least 30 per cent of the resources to Development. The percentage deviation in the budget is high. This is attributed to reallocation budget and shelving of funds such as RMFV -Fuel levy and Kenya Agricultural Business Project.
		% of procurement undertaken through e-procurement	100	100	100	100	100	100	100	100	
		% of procurement adhering to open contracting criteria	100	100	100	100	0	0	0	100	
		No. of PER reports prepared and published	1	1	1	1	1	1	1	1	All projects are appraised by Sectors and technical Officers at the sub county and ward level officers after sub ward budget Public Participation
		Proportion of programmes in plans budgeted and implemented	40	40	40	50	0	0	0	80	
		Programme Name: Result Based Monitoring and Evaluation									
Objective: To strengthen use of data for planning and tracking of implementation of development policies, strategies, programmes and projects											
Outcome: Enhanced Evidence-Based Decision Making for Socio-Economic Development											
County statistics Production and management	Statistics reports prepared	No. of CSAs published	1	1	1	1	1	1	1	1	The County Statistical Abstracts 2023, 2024 and 2025, providing reliable data to guide evidence-based planning and budgeting for the

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub programme	Key Output	Key Performance Indicator	Planned Target				Achieved Targets				Remarks)
			2022/ 23	2023/2 4	2024/2 5	2025/ 26	2022/ 23	2023/ 24	2024/ 25	2025/ 26	
											county government and development partners
Monitoring and Evaluation	Progress review reports prepared	No. of Periodic progress reports prepared and disseminated	4	4	4	4	4	4	4	4	
		No. of programme review reports done	1	1	1	1	1	1	0	1	
		CIDP Midterm Review report	1	0	0	1	1	0	0	1	The CIDP Midterm Review Report was successfully completed and is awaiting Cabinet approval
		No of Annual Progress Reports	1	1	1	1	1	1	1	1	Provides a comprehensive assessment of implementation status
		No. of Ward Development Profiles Developed and Disseminated		30	30	30	0	30	30	30	30 ward profiles and County Profile prepared and disseminated. These profiles outline key achievements and development initiatives done.
Programme Name: Disaster Risk Mitigation and Preparedness											
Objective: To ensure efficient and effective disaster preparedness, mitigation, response and management and mainstreaming											
Outcome: Reduced disaster incidences, impact and response time											
Disaster management and coordination	Disaster management and coordination strengthened	No. of Disaster Risk Units established and equipped	0	0	1	1	1	2	3	1	Purchased aqua rescue equipment’s and constructed and equipped the warehouse.
		No. of DRM frameworks developed		1	0	0	1	1	2	1	The framework was developed to guide coordinated disaster preparedness, mitigation, response, and recovery interventions
		Proportion of county developments with Risk Identification and Management Plans.		30%	40%	50	10	15	20	2	
		No. of DRM information database developed		1		1	1	1	1	1	
		No. of Drought Contingency Plans prepared	1	1	1	4	1	1	1	1	
		No. of early warning information reports	4	4	4	4	2	4	4	6	The sensitization has improved the preparedness and response to emerging risks and hazards .
		Number of disaster responses attended to on time				30	25	40	35	74	exceeded the target, with 74 disaster incidents responded to on time against 30 planned, demonstrating

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub programme	Key Output	Key Performance Indicator	Planned Target				Achieved Targets				Remarks)
			2022/ 23	2023/2 4	2024/2 5	2025/ 26	2022/ 23	2023/ 24	2024/ 25	2025/ 26	
											enhanced emergency preparedness and responsiveness to disaster events.
		% of county expenditure allocated to disaster mitigation and prevention	2	2	2	2	0.11	0.19	0.12		This was enhanced to facilitate disaster mitigation and prevention initiatives
Liquor Drinks Control and Licensing	inspections conducted	Number of Liquor premises inspected and licensed	2000	2500	2800	3000	2550	2800	2950	2639	Performance was constrained by inadequate budgetary allocation, limiting the frequency and coverage of inspections.
	Revenue generated	Amount of revenue generated	60M	70M	70M	96.8 M	46.8 M	45.2 M	45	48M	Revenue collection remained below target due to continued non-compliance by some licensed premises and related enforcement challenges.
	People trained in Psychoeducation on drugs and substances	No of psycho education people reached				2000	600	300	1200	86	86 people reached, with limited funding affecting wider coverage
Programme Name: Participatory Development and Civic Education											
Objective: To empower the citizenry in achieving meaningful participation in development activities.											
Outcome: Effective citizen engagement											
Public Participation	Participatory development enhanced	% of population involved in participatory and representative decision making	15	20	25	25		38	25	30	Enhanced public participation initiatives increased citizen engagement beyond the planned level.
		No. of development committees established and operationalized			370				396		The County established 3828 Area Development Forums, 396 Cluster, 60 sub ward and 30 ward Development Committees
		Value of community contribution in development project				200					This includes quantifying of land voluntarily donated by citizens as their contribution in county development; MKJ projects under water and Roads as well as Community led projects undertaken across the wards through community

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub programme	Key Output	Key Performance Indicator	Planned Target				Achieved Targets				Remarks)
			2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
Civic Education	Civic education improved	No. of civic and feedback forums held	246	246	246	246			170	246	there is need for enhancement of the programme
		No. of civic education curriculum developed and disseminated		0	0	1			1	1	One civic education curriculum was developed and disseminated as planned, achieving the set target.
Research and Knowledge Management	Increased Knowledge elicitation, publication, and sharing	No. of Knowledge Products developed, published, and shared				5		1	5	5	The establishment of a physical centre and electronic (<i>Umanyi Center</i>) has facilitated access to information, reports, knowledge products and articles available for public and academic use
Operationalization of the School for Devolution and community-led development	Increased Capacity development	No. School board operationalized				1			0	1	The School Board was successfully operationalized as planned.
		No. of students studying at the school				30			30	39	Student enrolment met the planned target.
Programme Name: Legislation and litigation											
Objective: To provide legal support and ensure compliance to safeguard county interest and promote good governance											
Outcome: Enhanced legal compliance and protection of county interests in governance , service delivery and development initiatives											
Legal Advisory and Compliance Support	Reviewed policy, legal and institutional framework	No of Policy, legal, and institutional frameworks drafted , reviewed and approved	5	5	5	10	0	15	22	6	60% of the target achieved
	Reduced number of litigations	No of cases concluded				3	2	0	0	12	It has demonstrated effective management and timely resolution of litigation matters.
	Processing of County Bills	No of bills formulated	5	6	7	8	0	0	0	14	Strengthening the County’s policy framework and provide clear direction for effective governance, planning, and service delivery.
	Policies formulated	No. of policies formulated				4	0	0	4	6	
	Processed Memoranda of Understanding (MoUs)	No of MOUs done				1	0	0	12	12	

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Sub programme	Key Output	Key Performance Indicator	Planned Target				Achieved Targets				Remarks)
			2022/ 23	2023/2 4	2024/2 5	2025/ 26	2022/ 23	2023/ 24	2024/ 25	2025/ 26	
	Service delivery enhanced	No. of legal advisory clinics conducted				16	0	0	9	16	Land clinics conducted across the 16 wards
		Number of court cases defended or settled				35	0	0	32	47	Enhance protection of the County's interests and the timely resolution of legal disputes has been achieved
	Land succession cases handled	Number of Succession cases handled				1000	0	1500	1000	566	Ongoing drafting and signing of the petitions of beneficiaries of the selected households
		No. of legal compliance audits				3	0	0	3	0	Not achieved due to the competing priority needs
	Court cases in which the county was sued, and cases where the county itself sued its clients.	No. of Court cases in which the county was sued, and cases where the county itself sued.				4	0	0	0	47	6 cases filed against the County Government and 41 cases instituted by the County, this is ensuring timely legal representation and protection of the County Government's legal interests.

CHAPTER THREE: ECONOMIC DEVELOPMENT OUTLOOK

3.1. National Macro-Economic Performance

139. The national real Gross Domestic Product (GDP) grew by 4.6 percent in 2025, compared with a revised 4.7 percent in 2024 (Economic Survey, 2026). The National Real GDP is projected to grow by 4.9 percent in 2026.

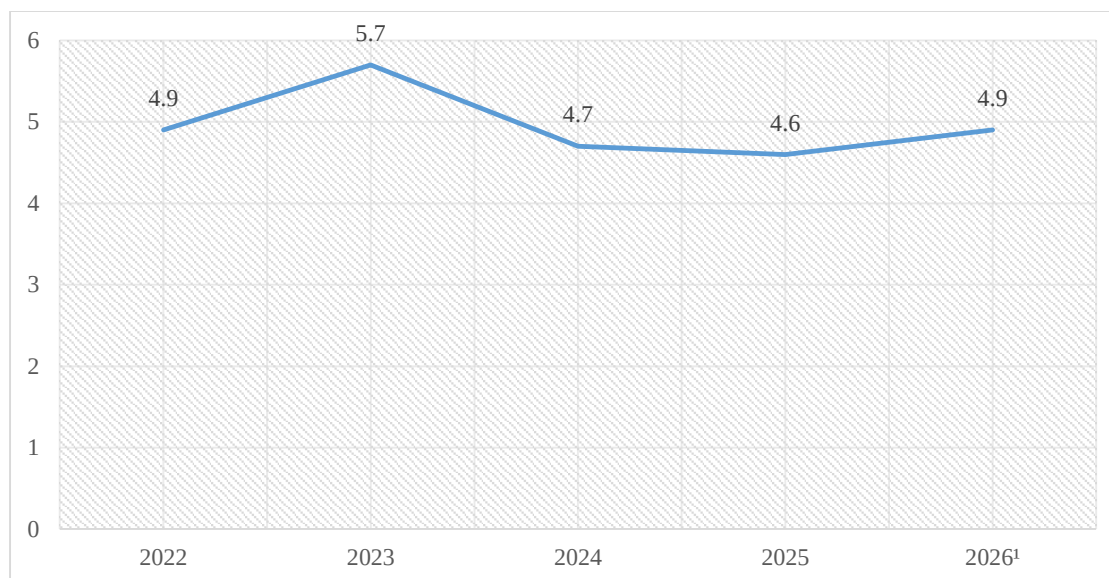


Figure 13, Real GDP Growth Rate, 2022–2026¹

140. Nominal GDP rose from KShs 16,232.3 billion in 2024 to KShs 17,577.6 billion in 2025. The 2025 performance, though slower than 2024, was supported by positive growth across all sectors of the economy, stable macroeconomic policies, and a continued recovery in key service sectors.

141. The Gross Value Added (GVA) from Agriculture, Forestry, and Fishing expanded by 3.1 percent, down from 4.4 percent in 2024. Slower growth reflected varied weather patterns during the year: the long rains were above average, while the short rains were below average, resulting in mixed crop performance. Construction rebounded from a 0.7 percent contraction in 2024 to 6.8 percent growth in 2025, while Mining and Quarrying recovered from a 7.8 percent contraction in 2024 to 14.9 percent growth in 2025. Other sectors that recorded notable growth in 2025 included: Accommodation and Food Services 15.6 percent, down from 25.9 percent in 2024; Public Administration 8.3 percent; Financial and Insurance 6.5 percent, down from 7.5 percent in 2024, reflecting continued easing of credit conditions; Information and Communication 4.8 percent, down from 7.1 percent in 2024; Transportation and Storage 3.7 percent, down from 4.3 percent in 2024; and Manufacturing 2.0 percent, down from 3.0 percent in 2024.

3.2. Central Bank Rate

142. The Central Bank Rate (CBR) fell from 11.25 percent in December 2024 to 9.00 percent in December 2025 (Economic Survey, 2026). Short-term interest rates declined in line with the easing of monetary policy: the 91-day Treasury bill rate fell from 10.32 percent to 7.78 percent, and the Inter-Bank rate declined from 11.45 percent in December 2024 to 9.08 percent in December 2025. Commercial banks' lending rates also eased,

with the loans and advances rate declining from 16.89 percent to 14.82 percent and the overdraft rate falling from 15.75 percent to 13.38 percent over the same period.

3.3. Employment

143. Employment in both the informal and formal sectors, excluding pastoralist and small-scale farming, rose from 20.8 million in 2024 to 21.6 million in 2025 (Economic Survey, 2026). A total of 822.1 thousand jobs were generated in the economy in 2025, reflecting a 4.0 percent increase, of which 105.3 thousand were in the modern sector. The informal sector accounted for 87.2 percent of new jobs, rising by 716.8 thousand to 18.1 million in 2025.

3.4. Inflation Rate.

144. The annual inflation rate eased from 4.5 percent in 2024 to 4.1 percent in 2025 (Economic Survey, 2026), mainly due to lower energy prices, particularly for fuel, electricity, and cooking gas. However, inflation for food and non-alcoholic beverages increased from 5.6 percent to 7.2 percent over the same period, remaining the main source of inflationary pressure.

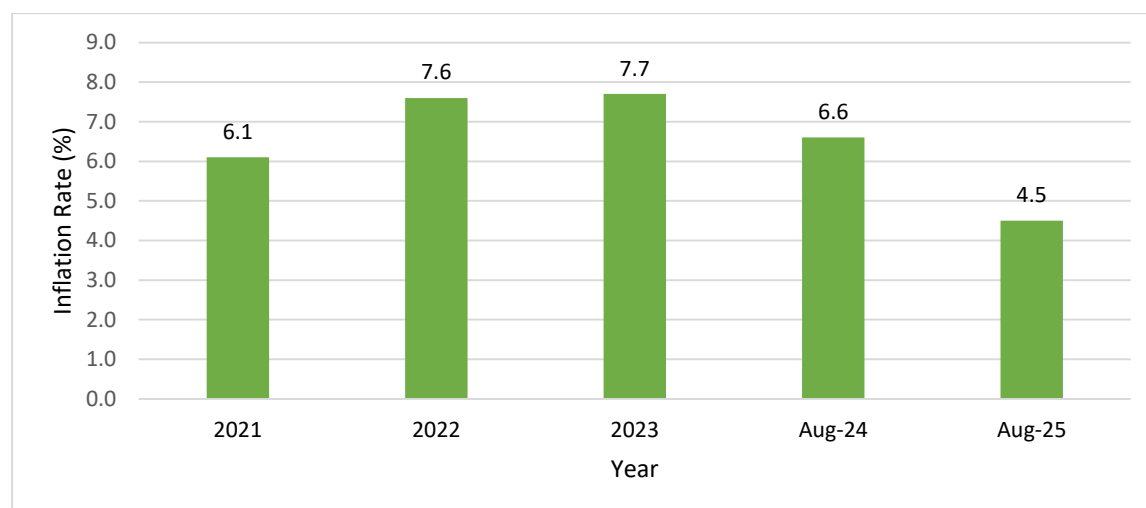


Figure 14, Inflation Rate, 2021-2025

3.5. Poverty Levels

145. Analysis of the 2022 Kenya Continuous Household Survey (KCHS) data revealed that the individual poverty headcount rate was 39.8 percent in 2022, compared with 38.6 percent in 2021. This implies that 20.2 million individuals could not meet the overall poverty threshold. The rate was lower in urban areas than in rural areas, at 33.2 and 42.9 percent, respectively.

146. Estimates of the overall household-level poverty rate in 2022 suggest that about 3 in 10 households in Kenya are poor (2022 Kenya Poverty Report), with a poverty gap of 8 percent. Household poverty is higher in rural areas than in urban areas, with rates of 38 percent and 26 percent, respectively, across all age groups.

147. The findings further showed that the hard-core poverty headcount rate for individuals was 7.1 percent in 2022, meaning 3.6 million individuals lived in conditions of abject poverty.

3.6. County Economic Performance and Outlook

3.6.1. Gross County Product (GCP)

148. Gross County Product (GCP) is a key economic metric that measures the value of goods and services produced within a county. It helps assess regional economic performance and identify disparities among counties. Makueni County contributed 1.1 percent to the national GDP annually (GCP, 2025). Makueni's Gross County Product (GCP) increased from KShs 108.701 billion in 2019 to KShs 159.220 billion in 2024, as shown in Figure 15 below.

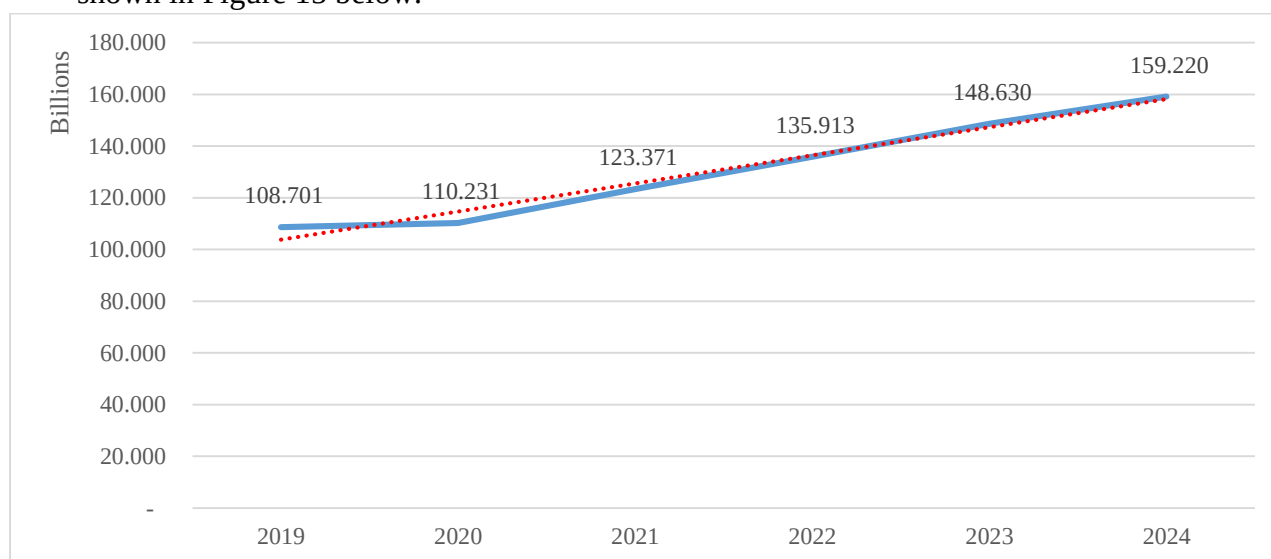


Figure 15; Makueni Gross County Product (2019-2024)

Source: KNBS GCP Report 2025.

3.6.2. County poverty rate

149. According to the 2022 Kenya Poverty Report, the monetary poverty rate in Makueni County stood at 44 percent, slightly above the national rate of 38.6 percent. Among children in the county (under age 18), the poverty headcount was approximately 39 percent, and the food poverty rate (i.e., inadequate food consumption) reached 32 percent. These poverty levels indicate significant socioeconomic vulnerability among households and children in the county, with potential implications for access to adequate nutrition, education, healthcare, and livelihood opportunities. The findings underscore the need to strengthen social protection, food security, livelihood diversification, and human capital development, while prioritizing targeted interventions for vulnerable households and children to reduce poverty and improve overall well-being.

3.6.3. Per Capita Income

150. The county's per capita income increased from KShs 142,598 in 2023 to 151,078 in 2024. This was attributed to improved performance in the county's key sectors, agriculture and services.

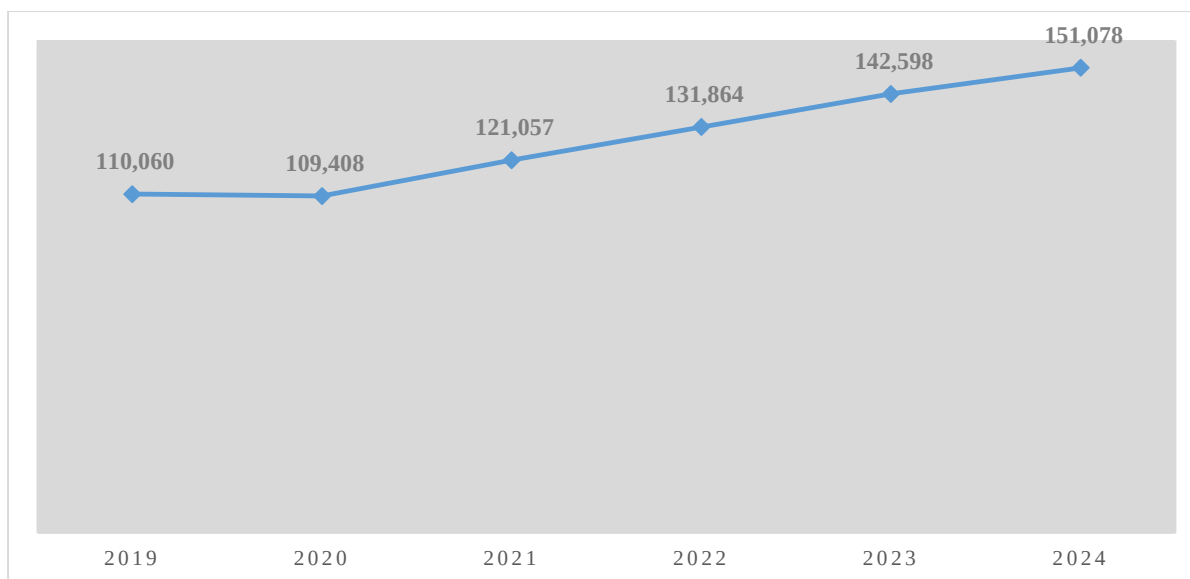


Figure 16: Makueni County, Per Capita Income, 2019 to 2024

3.6.4. County Sector Outlook

151. In 2026, the county is expected to maintain moderate economic momentum, supported by the national recovery and county interventions. Growth will be anchored in agriculture, transport, trade, value addition and services, with agriculture remaining a key contributor to local incomes. The county will promote agricultural modernization, agro-processing, climate-resilient production, and improved market access to strengthen food security. MSMEs and trade will support employment and local revenue, complemented by investments in urban infrastructure, roads, and water harvesting and digital systems. However, erratic weather, rising costs, and fiscal constraints may affect performance. Strengthening climate resilience, diversifying livelihoods, improving productivity, and maintaining fiscal prudence will therefore be critical to sustaining inclusive and resilient economic growth.

3.6.5. County Fiscal Outlook

152. The government is committed to enhancing resource mobilization as a core driver of the county's socio-economic transformation. In FY 2025/26, the county's own-source revenue rose to KShs 1.72 billion, reflecting a 17 percent increase from the previous year. The projection for FY 2026/27 is KShs 2.1 billion. Additionally, the county aims to minimize its dependence on national government transfers, which are on a declining trend. To achieve this goal, the county will implement programs that support local economic growth, with the expectation that they will increase revenue generation for the county's development. The government will establish new partnerships and strengthen existing ones with donors and private investors to access additional resources to fund the county's development agenda.

CHAPTER FOUR: RESOURCE ALLOCATION FRAMEWORK

4.1. Adjustment to the FY 2026/27 Budget

153. The FY 2026/27 Budget is anchored in the county's development philosophy, "*Wauni wa Kwika Nesa na Ulungalu*," which embodies the commitment to act with integrity and serve as a unifying call under the motto, "Our People, Our Priority."
154. The FY 2026/27 revised Budget (1) Estimates was prepared in accordance with Sections 135 and 136 of the Public Finance Management Act (PFMA), 2012, and Regulation 39 of the Public Finance Management (County Governments) Regulations, 2015. This was necessitated by changes in the County's resource envelope arising from increased expected allocation from the National Government as provided for in the 2026 County Allocation of Revenue Bill (CARB) and the County Governments Additional Allocations Bill (CGAAB), and FY 2025/26 cash balances.
155. The Revised Budget for FY 2026/27 allocates resources strategically to priority programmes and initiatives that foster sustainable development and improve citizens' quality of life. The adjustments in the budget estimates provide an opportunity to advance the Government's strategic objectives, stimulate inclusive growth, and promote shared prosperity. Guided by the overall theme, "Empowering the community for a vibrant, inclusive and resilient economy," the budget seeks to deliver tangible development outcomes by pursuing the following objectives:
 - a. **Water, Sanitation, and Environmental Sustainability:** Increasing water production, expanding access to safe and reliable water, and enhancing waste management systems in urban areas.
 - b. **Agriculture and Rural Development:** Promoting climate-smart agriculture, strengthening strategic value chains, and improving market access for local produce.
 - c. **Infrastructure, Energy, and ICT:** Enhancing Road connectivity and investing in sustainable energy and digital infrastructure to stimulate economic growth.
 - d. **Health Services:** Improving access to quality primary and rehabilitative healthcare while strengthening sustainable financing systems.
 - e. **Human Capital and Social Protection:** Enhancing inclusive education, youth skills development, and providing legal and social support to vulnerable groups.
 - f. **Trade, Industry, and Tourism:** Supporting micro, small, and medium enterprises (MSMEs), promoting fair trade, and developing the county's tourism and creative industries.
 - g. **Land Management and Urban Planning:** Advancing land digitization, physical planning, and providing legal aid for land succession processes.
 - h. **Governance and Public Financial Management:** Strengthening revenue mobilization, improving expenditure efficiency, and ensuring meaningful citizen engagement
156. Own Source Revenue for FY 2026/27 is projected to increase to KShs 2,091,174,156 from KShs 1,667,556,464 in FY 2025/26, reflecting a growth of 25 percent. The budget will be financed from three primary sources: equitable share at 70 percent; conditional allocations, loans, and grants at 10 percent; and own source revenue at 13 percent, with reallocation at 7 percent. The government remains committed to strengthening its resource mobilization strategies by forging strategic development partnerships to ensure the successful delivery of targeted development outcomes over the medium term.
157. Recurrent expenditure for FY 2026/27 is projected at KShs 8,149,937,710, a one percent increase from the FY 2025/26 budget estimate of KShs 8,108,129,421.

Development expenditure is estimated at KShs 5,819,257,569, marking a 28 percent rise from KShs 4,564,059,665 in the previous fiscal year. The county continues to uphold fiscal responsibility, with development spending accounting for 42 percent of the total county budget.

- 158.** The FY 26/27 budget estimates have been revised to incorporate cash balances carried forward from FY 2025/26, unutilized loan and grant funds, and additional receipts from National Treasury under the 2026 County Allocation of Revenue Act and Conditional Allocation of Revenue Bill.

4.2. Medium Term Fiscal Projections

4.2.1. Revenue Projections

- 159.** The printed revenue estimates for FY 2026/27 stand at KShs 12,415,976,243, reflecting an eight percent increase from KShs 11,542,107,627 in FY 2025/26. Revenue is projected to further increase to KShs 12,648,710,226 in FY 2027/28, representing 2 percent growth, followed by KShs 12,769,827,136 in FY 2028/29 and KShs 12,881,660,636 in FY 2029/30. This steady growth trajectory is driven by improved performance in Own Source Revenue (OSR), as shown in Table 19

Table 18: Fiscal Revenues for 2024/25-2029/30 MTEF Period (KShs)

Revenues	FY 2024/25 Printed Estimates	FY 2025/26 Printed Estimates	FY 2026/27 Printed Estimates	FY 2027/28 Projection	FY 2028/29 Projection	FY 2029/30 Projection
Equitable share from National Government	8,762,816,136	8,866,423,364	9,079,953,950	9,079,953,950	9,079,953,950	9,079,953,950
County generated revenue	1,444,578,170	1,500,000,000	1,968,233,024	2,200,967,007	2,322,083,917	2,433,917,417
Conditional allocations: Loans and Grants -	990,048,872	1,175,684,263	1,367,789,269	1,367,789,269	1,367,789,269	1,367,789,269
Revenues	11,197,443,178	11,542,107,627	12,415,976,243	12,648,710,226	12,769,827,136	12,881,660,636

Source: Makueni County Treasury

4.2.2. Own Source Revenue Mobilization

- 160.** The County has steadily strengthened its revenue mobilization strategies, resulting in a 33 percent increase in total revenue collections in FY 2025/26. For FY 2026/27, the County targets KShs 1.97 billion in Own Source Revenue (OSR), a 25 percent increase over the FY 2025/26 target. Projections indicate that OSR is expected to rise to KShs 2.4 billion in the medium term, reflecting continued efforts to enhance local revenue generation.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

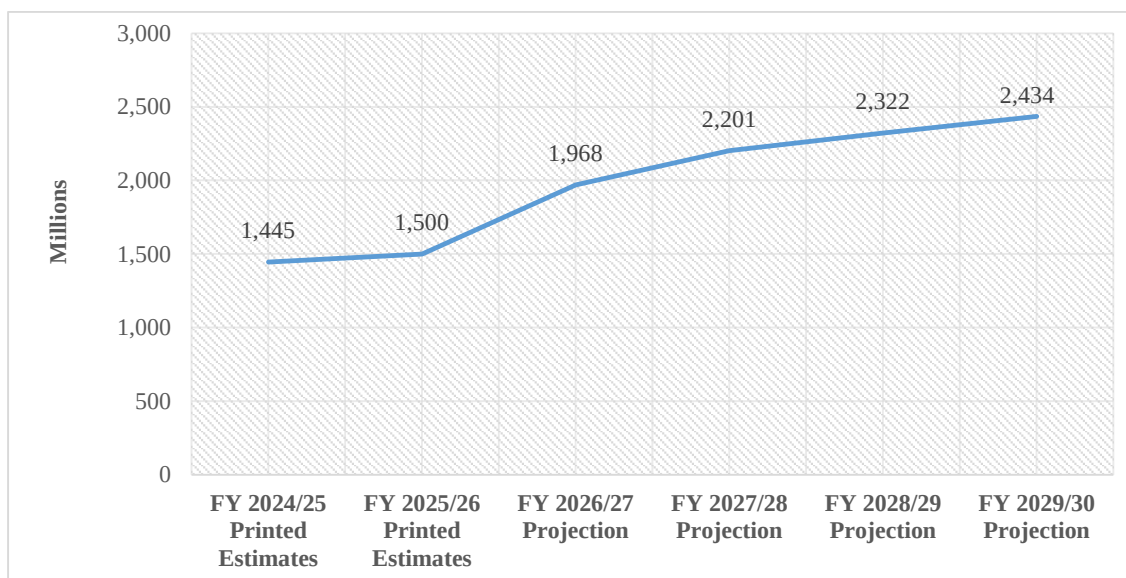


Figure 17: Projected County Own Source Revenue FY 2024/25 - 2029/30

Source: Makueni County Treasury

- 161.** Although Own Source Revenue (OSR) mobilization has improved gradually over time, actual collections continue to fall short of their full potential, mainly due to challenges in revenue collection and administration. To address these challenges, the County Government will implement the following strategic initiatives:

Table 19: OSR mobilization challenges and proposed interventions

Nos.	Challenges	Interventions
1.	Non-Compliance and Tax Evasion: Many informal sector players continue to operate outside formal registration frameworks	a) Implement targeted taxpayer education and sensitization campaigns. b) Promote benefits of formalization and voluntary compliance through community forums and media. c) Identify and train market leaders to serve as local revenue champions and peer educators
2.	Economic Disruptions: Inflation, erratic weather patterns, and macroeconomic instability have affected incomes and business activities	a) Educate taxpayers on the benefits of timely payments, including 5–10% discounts for early settlement. b) Offer flexible or seasonal payment options to accommodate income variability.
3.	Inadequate and Inconsistent Property Data: Limited capacity to collect land-based revenue due to lack of a comprehensive property rates database	a) Clean LIMs data by verifying ownership, correcting plot sizes, and removing duplicates. b) Complete GIS mapping of all parcels to support accurate billing and spatial analysis. c) Conduct an arrears audit to write off uncollectible amounts and prioritize realistic debts. d) Fully integrate LIMs, Zizi, and EDAMS to ensure end-to-end digital transaction visibility. e) Review the 2% Struck rate policy and propose a tiered system that considers land use and affordability f) Develop automated reminders (SMS/Email). g) Enhance the Ardhi Makueni portal.
4.	Human Resource Capacity Constraints	a) Conduct a skills audit and provide targeted training based on identified gaps. b) Introduce a performance-based reward system to recognize outstanding revenue officers and incentivize high performance.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Nos.	Challenges	Interventions
		c) Establish continuous professional development programs.
5.	Gaps in Revenue Policy and Legislation	a) Review and update all revenue-related laws and by-laws to reflect current realities and priorities. b) Align county strategies with the National Policy to Support Enhancement of County Own-Source Revenue.

4.2.3. External resource mobilization, strengthening partnerships and collaborations

162. The County Government’s resource basket continues to grow minimally compared to rising development needs and public expectations. This calls for sustained, innovative approaches to external resource mobilization and stronger partnerships to complement own-source revenues and the equitable share. In FY 2026/27, the county will;

- a. Deepen collaboration with international development organizations, bilateral and multilateral agencies, and NGOs to secure financing and technical assistance aligned to CIDP 2023–2027 priorities.
- b. Scale up engagement with the private sector through Corporate Social Responsibility (CSR) programs and Public–Private Partnerships (PPPs), particularly in health, water, renewable energy, agriculture value addition, and market infrastructure.
- c. Expand partnerships with foundations, CBOs, FBOs, philanthropic organizations, and the Makueni diaspora to mobilize grants, donations, and social investment towards flagship programs.
- d. Strengthen the County Resource Mobilization and Partnerships Unit to coordinate partner engagement, map stakeholders, track funding opportunities, and prepare bankable project proposals.
- e. Strengthen community participation, accountability, and reporting frameworks to enhance transparency and attract long-term external support.
- f. Build the capacity of county staff and partner institutions in proposal development, project management, monitoring and evaluation, and donor compliance.
- g. Leverage the South Eastern Kenya Economic Bloc (SEKEB) to jointly attract regional investments, climate financing, and cross-county development programs.

4.2.4. Conditional Allocation, Loans, and Grants

163. In FY 2025/26, actual grants increased from KShs 607.28 million in FY 2024/25 to KShs 1,338.55 million. The increase was primarily due to new grants from IDA (World Bank), including the Second Kenya Devolution Support Program-Service Delivery and Investment Grant (Level 2 Grant) (KDSP) and Conditional Additional Allocations for Kenya Water, Sanitation, and Hygiene (K-WASH).

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

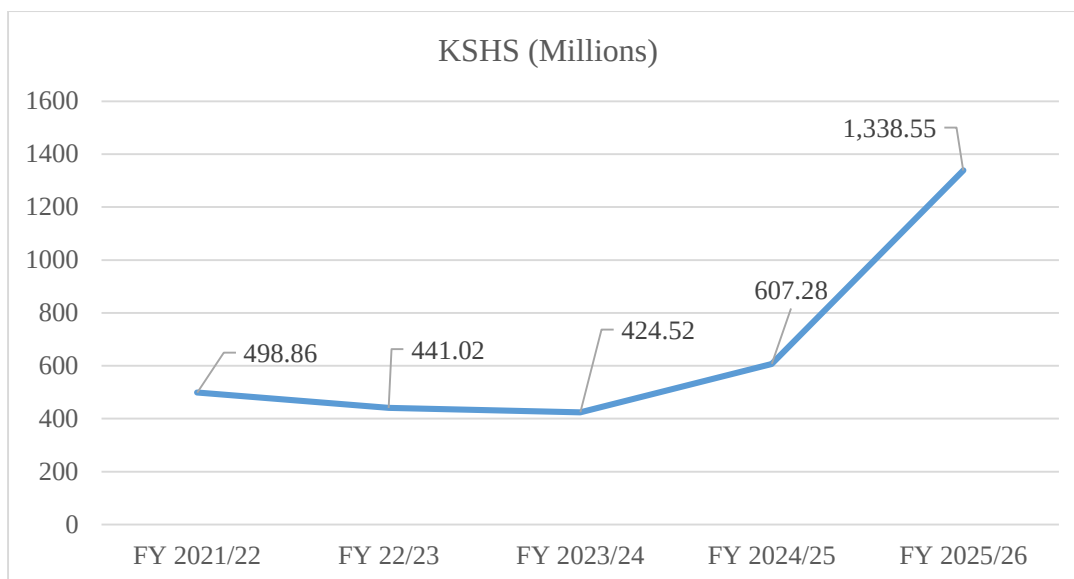


Figure 18: Conditional Allocations, Loans and Grants

Source: County Treasury, 2025.

- 164.** For FY 2026/27, projected funding from these sources is expected to rise slightly, increasing from KShs 1,338.55 million to KShs 1,367.79 million in the medium term. This funding aims to support various developmental programs and projects across multiple sectors, including agriculture, devolution, health, infrastructure, climate change, and urban development.

Table 20: Conditional Allocation, loans and grants per department

No	Department	Name of Conditional Allocation/Grant	CGAAB 2026- Approved Budget
1	Agriculture	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	105,000,000
2	Agriculture	SWEDEN -Kenya Agricultural Business Development Project (KABDP)	-
	Agriculture Total		105,000,000
3	County Attorney	Allocations for Court Fines	-
	County Attorney	Allocations for Court Fines	-
4	Devolution	IDA(World Bank)-Second Kenya Devolution Support Program- Institutional Grant-Level 1 Grant((KDSP)	36,454,750
5	Devolution	IDA(World Bank)-Second Kenya Devolution Support Program-Service Delivery and Investment Grant-(Level 2 Grant)((KDSP)	352,500,000
	Devolution Total		388,954,750
6	Infrastructure	0.5% Housing Levy to CRUAHCs conditional additional allocations financed from National Government's share of revenue	7,787,057
	Infrastructure Total		7,787,057
7	Health Services	Community Health Promoters (CHPs) Project	113,700,000
8	Health Services	IDA (World Bank) Credit/Grant Building Resilient & Responsive Health Systems – BREHS	71,062,215
10	Health Services	Transition of Universal Health Coverage (UHC) Workers' Salary to Permanent and Pension	
	Health Services Total		184,762,215
11	Lands	Urban Institutional Grant (UIG) - World Bank	35,000,000
12	Lands	Allocation for 20% Share of Mineral Royalties	99,857
13	Lands	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	142,746,435
14	Lands	Kenya Watershed Services Improvement Project (KEWASIP)	150,000,000
	Lands Total		327,846,292
15	Wote Municipality	IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	20,083,771
16	Wote Municipality	KUSIP (UDG Grant) for FY 2025/2026	21,765,280
	Wote Municipality Total		41,849,051

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

No	Department	Name of Conditional Allocation/Grant	CGAAB 2026- Approved Budget
17	Emali-Sultan Hamud Municipality	IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	20,083,772
18	Emali-Sultan Hamud Municipality	KUSIP (UDG Grant) for FY 2025/2026	17,878,678
Emali-Sultan Hamud Municipality Total			37,962,450
19	Water	Conditional Additional Allocations-Kenya Water, Sanitation, And Hygiene (K-WASH)	130,795,862
20	Water	K-WASH Programme FY 2025/2026	142,831,592
Water Total			273,627,454
Grand Total			1,367,789,269

4.3.FY 2027/28 – FY 2029/30 Projected Expenditures

165. The recurrent expenditure (Personnel Emolument and Operational and Maintenance) is projected at KShs. 8,101,280,347 (64 percent) while development is projected at Ksh 4,547,429,879 (36 percent). The personnel ratio will increase from 45 in FY 2025/26 to 46 percent in FY 2027/28. The increment in personnel takes in consideration mandatory annual salary increment and replacement of staff exit, retirement and filling o critical staff positions. This is as illustrated in the table below.

Table 21: Projected Expenditures by economic classification for 2024/25 – 2029/30 MTEF Period

Economic Classification	FY 2024/25 Printed Budget Estimates	FY 2025/26 Printed Budget Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Budget Ceiling Estimates	FY 2028/29 Projected Budget Ceiling Estimates	FY 2029/30 Projected Budget Ceiling Estimates
Salaries	4,829,771,239	5,150,514,094	5,537,991,618	5,794,866,258	5,847,444,729	5,900,071,732
Operation & Maintenance	2,645,481,656	2,459,435,125	2,370,988,472	2,306,414,088	2,329,478,229	2,347,348,589
Recurrent	7,475,252,895	7,609,949,219	7,908,980,090	8,101,280,347	8,176,922,958	8,247,420,321
Development	3,722,190,283	3,932,158,408	4,506,996,153	4,547,429,879	4,592,904,178	4,634,240,316
Total Budget	11,197,443,178	11,542,107,627	12,415,976,243	12,648,710,226	12,769,827,136	12,881,660,636
Development Index	33%	34%	36%	36%	36%	36%
Wage Bill	43%	45%	45%	46%	46%	46%

Source: Makeni County Treasury, 2026

4.3.1. Fiscal Responsibility Principles

166. In adherence to the Constitution, the Public Finance Management (PFM) Act of 2012, and the 2015 PFM Regulations, the County remains committed to managing public resources in a prudent and transparent manner. The County continues to comply with the fiscal responsibility principles set out in the PFMA, 2012.

167. In the FY 2027/28, the County will have projects with development index of 36 percent, surpassing the legal minimum threshold of 30 percent set by the PFM Act. However, the County faces a growing wage bill resulting from salary and benefit adjustments which has resulted to a current personnel ratio of 44 percent over and above the required threshold of 35 percent. In response, it has instituted a hiring freeze, except for replacing critical staff in vacated positions as well as intensifying its resource mobilization efforts to lower the wage bill.

4.3.2. Overall Deficit and Financing

- 168.** The FY 2027/28 budget will be balanced, with planned expenditures aligned to available resources. The County is committed to settling all outstanding bills and paying future obligations as they fall due. To prevent budget shortfalls, several measures will be implemented, including austerity measures, cutting non-essential expenditures, renegotiating contracts, eliminating inefficiencies, and exploring new revenue streams such as taxes, fees, and fines. Additionally, the County will develop a long-term deficit management plan aligned with its strategic priorities.
- 169.** In the medium term, the County intends to explore long-term financing options such as infrastructure and green bonds to support development goals outlined in the CIDP 2023–2027.
- 170.** Although the FY 2027/28 development programs have a funding gap, the County Government will use several strategies to bridge it. These include increasing own-source revenue, deepening partnerships with development agencies, promoting private-sector investment, and encouraging community participation in local development efforts.

4.3.3. Transfers to Entities

- 171.** Makueni County has five SAGAs, namely: the Sand Authority, Makueni County Fruit Development and Marketing Authority, Wote Municipality, Emali-Sultan Hamud Municipality, and Mbooni-Kee Municipality.
- 172.** In the FY 2027/28 the County Semi-Autonomous Government Agencies (SAGAs) are projected to receive a total of Ksh 408,865,441
- 173.** The County Government will continuously increase support to all the five entities in order to ensure full realization of the mandates of the entities thus improving service delivery to the residents.

4.4.FY 2027/28 Medium-Term Expenditure Framework Policy Shift

- 174.** The Medium-Term Expenditure Framework (MTEF) for FY 2027/87 is aligned with the 2027/28 County Annual Development Plan (CADP), which is themed “Consolidating Development Gains through Resilient, Inclusive and Accountable Service Delivery.” This reflects the County’s focus on citizen empowerment, innovation, social inclusion, and sustainable economic growth. The key focus areas for the County Government in FY 2027-28 are;
- i) Prioritize completion of high-impact and ongoing projects.
 - ii) Enhance efficiency and effectiveness in public service delivery.
 - iii) Promote equitable access to quality services across all wards.
 - iv) Strengthen climate resilience and disaster preparedness.
 - v) Support enterprise development, job creation and household income growth.
 - vi) Improve governance through transparency, accountability and citizen engagement.
 - vii) Integrate cross-cutting issues such as gender equality, youth empowerment, disability inclusion and climate change in county development

4.5. Sector Medium term Interventions

4.5.1. Water, Environment and Natural Resource Sector

175. In FY 2027/28 and the medium term, the sector will implement the programmes and key interventions stipulated below;

Table 22: Water, Environment and Natural Resource Sector Strategic Interventions

Programme/ Focus Area	Strategic Interventions	Priority Activities/Projects FY 2027/28
Water Harvesting and Storage	Integrated Water Harvesting, Storage, Treatment & Distribution	a) Construct/desilt/expand/rehabilitate 5 small dams of 50,000M ³ –500,000M ³ .
Groundwater Development		b) Construct/rehabilitate 5 sand dams/weirs with sumps.
Piped Water Supply Infrastructure		Drill/rehabilitate/equip 19 boreholes.
		a) Construct 280.5 km of water pipelines complete with water kiosks. b) Construct 50 new water points/water kiosks. c) Install/construct 50 water tanks. d) Install 6 water treatment systems in unimproved sources. e) Connect 300 urban households with piped water. f) Connect 90 urban centres/markets with reliable piped water. g) Connect 20 public institutions with piped water. h) Install solar power in 2 water projects.
Urban and Rural Water Governance	Enforcement of Water Act and Policy	a) Ensure that the 3 Water Service Providers achieve over 70% compliance. b) Build the capacity of 130 community water schemes/management committees.
Irrigation Development	Enhancing irrigated agriculture	a) Establish/rehabilitate 6 irrigation schemes. b) Put 108 hectares under irrigation.
Forest & Landscape Restoration and Management	Protection and Restoration of Forests and Catchments	a) Map and survey 4 county forests. b) Restore 50 hectares of county forests and catchment areas. c) Restore 200 hectares of farmland. d) Conserve and restore 20 km of riparian areas. e) Restore 14 hectares of degraded wetlands. f) Train 4 Community Forest Associations/organizations. g) Plant 64,000 tree seedlings. h) Protect 1 spring. i) Purchase 20 water tanks. j) Construct 5 km of cut-off drains. k) Restore 5 hectares of land. l) Construct 5 km of terraces.
	Promotion of Nature-Based Enterprises	Establish and manage 12 nature-based enterprises.
Community Based Wildlife Conservation	Enhancing Wildlife Conservation	a) Establish 1 wildlife enterprise. b) Install 20 km of electric fencing. c) Manage 1,000 wildlife incidents. d) Establish 1 animal safari walk/orphanage in partnership with KWS.
Pollution Control and Management	Enhancing pollution control measures	a) Investigate and manage 15 pollution incidents. b) Undertake 18 SEAs, EIAs and environmental audits. c) Conduct 84 environmental inspections. d) Produce 4 reports on soil, water and air quality. e) Review 24 EIAs. f) Prepare 3 baseline survey reports on pollution-prone areas.
Environment al Education, Advocacy and Research	Strengthen Environmental Education, Advocacy and Research	a) Train 10 farmer groups, conservation groups and institutions. b) Develop and adopt 1 natural product. c) Conduct 3 radio/TV programs and disseminate IEC materials. d) Conduct 60 community capacity-building forums on sand conservation.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Programme/ Focus Area	Strategic Interventions	Priority Activities/Projects FY 2027/28
Sustainable Natural Resource Development	Enhance Sustainable Natural Resources Management	a) Approve 3 mineral extraction sites. b) Map 1 mineral resource. c) Establish 1 mineral processing plant. d) Rehabilitate 1 mining site. e) Construct 15 sand conservation structures. f) Hold 2 sand stakeholder engagement forums. g) Establish 30 Sand Management Committees. h) Designate 30 sand harvesting sites. i) Develop 1 sand regulation framework. j) Conduct 13 sensitization forums. k) Undertake 30 surveillance visits to sand harvesting sites.
	Promotion of Natural Resources Value Addition	a) Establish 1 natural resource value chain. b) Register 1 group in natural resource management. c) Organize and attend 1 trade fair.
Integrated Solid Waste Management	Improve solid waste management	a) Establish 10 functional waste transfer stations. b) Acquire and operationalize 1 waste transport skip loader.
Integrated Liquid Waste Management	Enhance sanitation in urban areas	a) Prepare 1 sewerage and waste management plan. b) Establish 1 public sanitation facility. c) Purchase and maintain 1 exhauster vehicle.
Climate Change Mainstreamin g	Promote climate resilience	a) Hold 3 sensitization forums on climate-smart technologies. b) Reach 250,000 climate information recipients. c) Hold 5 climate mainstreaming forums. d) Implement 5 community climate actions. e) Support adoption of 2,000 renewable/energy efficiency technologies. f) Implement 5 climate-resilient projects.
Policy, Legal and Institutional Frameworks Development	Strengthen governance	a) Develop and operationalize 3 new policies/legislations/institutional frameworks. b) Review 2 existing policies/frameworks. c) Establish 5 functional institutional structures.

4.5.2. Agriculture and Rural Development Sector

176. In FY 2027/28 and the medium term, the sector will implement the programmes and key interventions stipulated below:

Table 23: Agriculture and Rural Development Strategic Interventions

Programme	Strategic Intervention	Planned Activities/Projects for FY 2027/28
Agriculture Extension and Capacity Development Programme	Revitalization of Agricultural Extension Services	a) Strategic deployment of specialized extension officers aligned to key value chains in specific ward b) Utilization of digital platforms for advisory services and farmer profiling c) Conducting on-farm demonstrations and field days to showcase innovations d) Timely dissemination of climate-smart technologies and best practices
Value Chain Development Programme	Zoning and Strategic Value Chain Development	a) Implementing agro-ecological zoning to guide investment and enterprise targeting

Programme	Strategic Intervention	Planned Activities/Projects for FY 2027/28
		b) Strengthening selected value chains (e.g., mango, pulses, dairy, poultry) through infrastructure development, capacity building on value addition, and access to finance c) Promoting contract farming and cluster-based production models for economies of scale
Agricultural Credit & Input Programme	Expansion of Access to Affordable Credit and Inputs	a) Improving input subsidies and promoting fair distribution in partnership with the National government b) Promoting access to affordable credit through partnerships with SACCOs, microfinance institutions, and farmer cooperatives c) Supporting aggregation of inputs through farmers' Sacco to leverage economies of scale
Climate Change Resilience Building Programme	Promotion of Climate-Smart and Resilient Agriculture	a) Training farmers on drought-resilient crops, conservation agriculture, and sustainable land management b) Capacity building on water-efficient irrigation technologies such as drip and solar-powered systems c) Encouraging agroforestry and integrated soil fertility management practices
Market Access Programme	Enhancement of Market Access and Value Addition	a) Establishing and operationalizing aggregation centres and bulking facilities b) Supporting value addition initiatives and processing at the ward and county level c) Providing farmers with access to real-time market information and digital trading platforms d) Facilitating linkages with local and export markets

4.5.3. Transport, Infrastructure, Public Works, Energy and ICT Sector

177. The sector comprises the Transport, Infrastructure, Public Works, Energy, and ICT subsectors. It's a key enabler of socio-economic development, improving road connectivity, public infrastructure, energy access, and digital services across the County. The sector will focus on constructing, upgrading, and maintaining roads and drainage infrastructure; expanding reliable, sustainable energy, particularly renewable energy; developing and maintaining public works and facilities; and enhancing ICT infrastructure, digital connectivity, and e-government services. The County will further strengthen the capacity of the Road Construction Unit through the acquisition of modern road construction equipment.

Table 24: Transport, Infrastructure, Public Works, Energy and ICT Sector Strategic Interventions

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2027/28
Rural Roads Improvement	Increase rural road connectivity in the county	a) Open 160 KMs of new roads b) Gravelling of 180 KMs of road c) Grading and spot murraming of 1,600 Kms of roads d) Mapping of 15,000 KMs of road e) Construct 20 drifts f) Excavation of 20,000 M ³ of catch water drains
Urban Roads Improvement	Enhance urban roads network	a) Upgrade 16 KMs of urban roads to bitumen status b) Gravelling of 0.8 KMs of urban roads c) Construct 2 parking zones/lots d) Construct 1 bus park

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2027/28
		e) Construction of 15KMs of storm water drainage structures done
Public Transport	Promote establishment of a safe, efficient, inclusive and environmentally sustainable transport system for people and goods	a) Sensitise 20,000 public service operators on road safety b) Purchase of 100 electric vehicles
Housing	Support access to adequate, affordable, safe and climate-resilient housing while creating an enabling environment for housing investment.	c) Develop a housing strategic plan d) Identify 3 areas for county housing programme
Engineering innovation	No. of electric vehicles	Develop and roll out 2 roads technologies
Rural Electrification	Improve electricity access across the county	a) Connect 3 health facilities with electricity b) Connect 500 households with electricity
Green energy promotion	Enhance adoption of green energy	a) Solarisation of 5 health facilities b) Install 25 integrated solar market lights c) Conduct 3 sensitisation meetings on clean cooking d) Install 10 electric vehicles charging infrastructure in the county
Urban Electrification	Maintenance and improvement of energy infrastructure	a) Install 6 high mast floodlights b) Install and maintain 150 grid powered streetlights
ICT and Internet Development	Enhance internet connectivity	a) Connect 2 sub county offices to internet b) Establish a disaster recovery site c) Establish a public Wi-Fi hotspot
	Improve technical support	a) Purchase 300 end user licenses b) Maintenance and servicing of 250 ICT equipment c) Purchase 29 laptops
	Improve on ICT literacy and innovation	a) Construct a model CICs, equip and operationalize. b) Equip and upgrade 14 CICs c) Train 1,500 community members on digital skills and emerging technologies d) Hold 2 youth innovation hackathon e) Roll out 2 tech and innovation challenges
	Enhance automation of government services	Deploy a county ERP system

4.5.4. Health Services Sector

178. The overarching goal of the health sector is to achieve Universal Health Coverage (UHC). The government aims to realize this through the implementation of three core programs, which include: Preventive and Promotive Health Services, Curative and Rehabilitative Services, and Health Planning and Administration.

Sector Priorities

179. During FY 2027/28, the sector will focus on:

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

- i. Expanding primary and community-based healthcare to improve access to preventive, promotive, maternal and child health services.
- ii. Reduce the burden of communicable and non-communicable diseases through enhanced HIV/AIDS services, NCD screening and management, and mental health outreach.
- iii. Improve the quality and availability of curative and rehabilitative services, including reliable access to essential medicines and medical supplies.
- iv. Expand specialized, emergency and referral healthcare capacity through model facilities, functional theatres, ambulance services and appropriate medical equipment.
- v. Address critical health workforce gaps and improve staff performance through recruitment, deployment, skills development, and better workforce planning.
- vi. Increase access to affordable healthcare through universal health coverage and sustainable health financing, including expanded SHA/SHIF
- vii. Establish a new inpatient psychiatric unit and amenity ward and increase functional ICU beds from 5 to 8.
- viii. Establish casualty departments in six (6) health facilities and procurement of two more ambulances in order to improve emergency response
- ix. Roll out backup haematology and chemistry machines in six (6) hospital laboratories
- x. Accelerate digital transformation and evidence-based health management through full integration of Tiberbu and improved use of health data for planning, monitoring, and decision-making.

Table 25; Health Sector, Strategic Interventions

Programme/ Focus Area	Strategic Interventions	Priority Activities/Projects FY 2027/28
Preventive and Promotive Health Care	Enhance access to essential primary health care services	a) Strengthen disease surveillance and response by sample collection (AFP), weekly reporting, and holding quarterly review meetings b) Improve WASH and Community-Led Total Sanitation (CLTS) activities to ensure that 2500 villages are declared ODF and 50% of public schools in the county have required sanitation & hygiene standards c) Strengthen school health programs through school health clubs and life skills mentorship in 500 schools. d) Carry out Community awareness campaigns on WASH targeting 60,000 citizens e) Allocate resources for recruitment, equipping, training, and facilitation of all Community Health Providers. f) Purchase 300 bicycles for community health promoters g) Strengthen health promotion services and integrated outreach programs
Reproductive, Maternal, New-born, Child, and Adolescent Health and Nutrition (RMNCAH+N)	Improve uptake of Reproductive, Maternal, New-born, Child, and Adolescent Health and Nutrition (RMNCAH+N)	a) Capacity building of 1000 Health Workers on baby friendly community initiative and baby friendly Hospital initiatives b) Carry out awareness campaigns and seminars to improve skilled birth attendants, uptake of family planning, and ANC attendance c) Carry out immunisation advocacy at the community and facility level and improve the vaccine supply chain at all levels d) Set up 6 skill labs for On Job Training (OJT) and mentorship on reproductive health for healthcare givers e) Capacity build youth to increase adolescent health & nutrition awareness among other life skill

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Programme/ Focus Area	Strategic Interventions	Priority Activities/Projects FY 2027/28
		f) Support nutrition interventions targeting the first 1000 days g) Carry out awareness campaigns and community education to ensure early detection and treatment of cervical cancer
Curative Healthcare Services	Strengthen curative healthcare services	a) Timely acquisition of essential health products and technologies to increase drug fill rate from 75% to 80%. b) Training and capacity building for health staff on the new SHA system c) Implementation of Makueni UHC targeting 18,000 vulnerable and poor households d) Support implementation of SHA/SHIF programme targeting 70% of the households in the county e) Procurement of two additional ambulance vehicles f) Remodel six health facilities to provide 24-hour health care services. g) Establish diagnostic capacity through the purchase of mobile x-ray digital processors for Kalawa and Mutyambua sub county hospitals h) Construction of radiology (X-ray, scan & Office) in Kyambeke sub county hospital i) Construction and equipping of High Dependency Unit (HDU) at Makueni county referral hospital j) Construction and equipping of an Oxygen Plant in Makindu Sub-County Hospital k) Establishment of an emergency and trauma centre in Sultan Hamud hospital
Rehabilitative Healthcare Services	Enhance rehabilitative healthcare services	a) Timely supply of health commodities and introduce mobile clinics b) Distribute rehabilitative equipment and appliances equitably c) Strengthen orthopaedic, physiotherapy and occupational therapy services d) Conduct community-based rehabilitation services e) Establish workshop for orthopaedic appliances f) Establish a Rehabilitation centre
Mental health	Improve mental health among community	a) Reduce mental health burden among the community through psycho-counselling outreaches targeting 60,000 patients b) Carry out 400 community mental outreaches and 40 psychosocial support and mentorship to drug addicts c) Provision of 17 counselling spaces
Health Automation	Enhance access to health services through automation	d) Equip health research and innovation unit e) Increase the Percentage of health modules incorporated in Tiberbu from 80% to 92%
Health Infrastructure	Improve Existing Health Facility Infrastructure	a) Renovation of nine health facilities b) Construction and equipping of four new functional theatres c) Establish six model health facilities d) Equipping of nine health facilities e) Construction of six maternity blocks and equipping of three existing maternity blocks f) Construction of new OPD blocks in three health facilities g) Construction of laboratory blocks in two health facilities and equipping of laboratories in six health facilities h) Fencing of fifteen (15) health facilities i) Construction of wards in four health facilities j) Construction of staff quarters in nine health facilities k) Construction of WASH facilities (toilets/latrines, placenta pits, ash pits and incinerators) in 15 health facilities l) Construction and equipping of Makueni County Referral Hospital (MCRH) Specialized Centre

4.5.5. Education, Social Protection and Recreation Sector

180. In the FY 2027/28, the government will prioritize implementing strategies and interventions that will enhance access to quality education and training, promote youth up skilling and empowerment and advance socio-economic empowerment of vulnerable groups. The following strategic interventions will be implemented in the medium term;

Table 26; Education, Social Protection and Recreation Sector, Strategic Interventions

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2027/28
Early Childhood Development Education	Improve ECDE development	a) Construct classrooms in 66 ECDE Centres b) Support 41,000 ECDE learners with capitation c) Capacity build 2,400 ECDE teachers
County Technical Training	Enhance CTTI development	a) Upgrade 13 CTTI through infrastructural development and equipping b) Support 9000 trainees with CTTI capitation c) Equip 70% of the VTCs with functional ICT infrastructure
Support to education	Support school transition and retention	Support a total of 607 needy and bright students with scholarships
	Enhance uptake of Library and resource Centres services	a) Establish 1 library at the county headquarters b) Provide community outreach to citizens c) Establish and equip 10 school libraries d) Support full development of e-library
Internship, mentorship and Volunteerism	Promote employment capacity of youths	a) a)Enroll 90 interns in the internship programme b) b)Place 600 trainees in the attachment programme c) c)Offer mentorship to 450 youths d) d)Engage 300 youths on volunteerism program
Youth empowerment	Enhance Youth participation in economic activities in the county	a) Enrol 100 youths in the Makueni Youth Apprenticeship Programme b) Support 70 youths through the Ujuzi Teketeke Programme c) Train 90 youths on motor vehicle and motorcycle driving d) Engage 1,800 youths in Ajira Mtaani e) Incubate 5 youth group businesses f) Organize 6 youth forums on drugs and substance abuse, nutrition, sexual and reproductive health, and HIV/AIDS g) Support 10 Boda Boda SACCOs and welfare groups
Sports and Talent development	Nurture sports talents in the county	a) Develop and rehabilitate 5 playfields b) Construct one modern stadium c) Organize 3 levels of county leagues d) Establish an elite sports academy e) Scout 5 talented players
Social Protection	Enhance support and protection of the vulnerable members of society	a) Support 200 vulnerable groups to start income-generating activities b) Support 400 ultra-poor households to transition from extreme poverty under the Ultra-Poor Graduation Model Programme c) Support 180 PWDs with assorted assistive devices d) Support 650 senior citizens with food aid, other non-food items, and medical cover e) Establish one safe centre for the elderly f) Support 3,000 OVC children with food and non-food items

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2027/28
		g) Establish 30 child-safe spaces h) Organize 6 mental health awareness forums i) Train 15 staff on GBV response j) Support 6,000 boys and girls with dignity packs k) Organize 2 awareness forums on gender mainstreaming l) Establish 5 gender desks in police stations m) Provide legal representation for 120 child abuse cases n) Establish a GBV Recovery Centre at the sub-county headquarters o) Train 200 Anti-GBV Champions p) Construct 2 rehabilitation centres

4.5.6. General Economic and Commercial Affairs Sector

181. The Sector is committed to re-engineering enterprise and promoting enterprise growth to create sustainable profitability to traders. This will be implemented through the following interventions in the medium term;

Table 27: General Economic and Commercial Affairs Sector Strategic Interventions

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2027/28
Trade Development and Promotion	Enhancing entrepreneurship through training and providing credit,	a) Capacity build 100 entrepreneurs b) Connect 200 businesses to affordable business financing
	Improving the market infrastructure,	a) Develop/renovate 10 market sheds b) Improve market hygiene constructing 20 public toilets, provision of 6 skip bins and 35 bins c) Procure 1 skip loader d) Digitalize business registration procedures across the county e) Create 30 market centres governance committees f) Construct 2 livestock markets g) Completion and equipping of Nunguni modern business centre h) Construction of a new modern business centre
	Marketing the county's products to provide market linkages,	a) Hold/participate in 3 trade fairs and exhibitions b) Link 55 producers to market c) Support Value addition of 5 local products d) Support 30 products access international markets e) Declare and operationalize 5 new market days
	Strengthen consumer protection	a) Verify 8,000 Weight and measure equipment b) Collect KShs. 1,500,000 revenue
Industrial Development and Promotion	Supporting value addition and innovation in county products,	a) promote 2 cottage industries b) support 6 business innovations c) Approve establishment of SEZA in Makueni County d) Establishment of Wote Jua Kali Park with a Common Manufacturing Facility
Tourism Development and Promotion	Promoting tourism product diversification while improving tourism and cultural infrastructure.	a) support 20 Tourism sector stakeholders b) Establish 1 tourism supporting infrastructure c) Promote 3 activities/ programmes d) innovative 1 tourist attractions/high-value niche products (sports and eco-tourism activities)

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2027/28
Arts and Creative Industries and Culture Development and Promotion	Promote culture and heritage activities	a) Support 4 music and cultural festivals b) Sensitize 100 cultural and creative industries practitioners on intellectual property rights c) Document and digitize 10 Akamba Traditional/indigenous knowledge and cultural expressions d) Conduct 1 Akamba Food Festival e) protect and preserve 3 sacred and historical sites f) Establish 1 County Public Museum g) Develop 1 Akamba traditional cultural dress h) Assist 50 artists to record at the Makueni Recording Studios

4.5.7. Lands and Urban Development Sector

182. The County Government will continue to improve land tenure security and urban planning and development. This will be realized in the medium term through the following interventions;

Table 28: Lands and Urban Development Strategic Interventions

Programme/Focus Area	Strategic Intervention	Priority Activities – FY 2027/28
Land Survey, Mapping and Titling	Enhance land tenure security and facilitate land acquisition for strategic investments.	a) Issue 4,000 title deeds to enhance land tenure security. b) Survey 5,000 land parcels across the County. c) Facilitate issuance of title deeds for 80 public utilities to strengthen security of public land. d) Acquire 2 parcels of land for public strategic development projects and land banking.
Land Digitization and Management	Strengthen land administration and management through digital land information systems.	a) Increase users accessing land services through digital platforms to 12,000 users. b) Maintain automation of 100% of land-based revenue streams. c) Increase land-based revenue by 36%. d) Ensure 100% of ratable properties in the Valuation Roll are rated.
Physical Planning and Development	Promote sustainable land use planning, development control and orderly spatial development.	a) Prepare and approve 4 Physical and Land Use Development Plans (LP&LUDPs). b) Implement 1 LP&LUDP. c) Process and approve 500 building permits and other development applications. d) Facilitate determination of 10 physical and land use planning appeal cases through the Liaison Committee. e) Adopt 1 additional GIS technology in the GIS laboratory. f) Develop, enact and operationalize 4 planning policies, regulations and bills, including zoning, development control, land use and development and GIS-related instruments. g) Complete and approve 3 market plans.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Programme/Focus Area	Strategic Intervention	Priority Activities – FY 2027/28
Municipalities and Townships	Strengthen urban development control and institutionalize functional municipalities, towns and markets.	a) Establish 1 new municipality. b) Prepare 1 Municipal Spatial Plan for Mbooni-Kee Municipality. c) Construct 2 bus parks. d) Open 10 km of new roads in Emali-Sultan Hamud Municipality. e) Murram 5 km of roads and construct 3 culverts in Wote Municipality. f) Cabro-pave 3,000 square metres in Wote Municipality and 1 km in Emali-Sultan Hamud Municipality. g) Develop 1.5 km of NMT. h) Install 8 floodlights. i) Install 40 streetlights. j) Construct 1.5 km of storm-water management systems. k) Construct 1 office block. l) Establish 2 new market plans in the municipalities. m) Purchase 1 garbage compactor truck and 14 skip bins n) Purchase 1 skip-bin loader. o) Construct 7 public toilets. p) Construct 3 boda Boda sheds, 3 trade infrastructure facilities and 1 sports facility in Emali-Sultan Hamud Municipality. q) Construct or rehabilitate 2 DTF facilities and establish/maintain 1 solid waste dumpsite.

4.5.8. Devolution Sector

183. In FY 2027/28 and the medium term, the sector will implement the programmes and key interventions stipulated below:

Table 29; Devolution Sector Strategic Interventions

Programme	Strategic Intervention	Planned Activities/Projects for FY 2027/28
Public Service Management and Service Delivery	Improve service delivery performance	a) Strengthening public service performance, workforce capacity and human resource development b) Implementing performance management
Strategic Partnerships developed	Strengthen the capacity of government to coordinate development partnerships	a) Strengthening strategic partnerships, resource mobilization and intergovernmental relations b) Promote regional integration opportunities (SEKEB) c) Promote donor engagement fairs d) Position Makueni County as a favorable donor destination
Legislation and Litigation	Enhance Policy, Legal, and Regulatory Framework	a) Enhancing legal governance, compliance, and litigation management b) Defending the County in Court cases c) Legal advisories d) Draft and review Policy, legal, and institutional frameworks
County Leadership, Governance and Coordination	Enhance working environment for decentralized units	a) Construction of a modern county government office block b) Construction of a Sub County office c) Construction of 5 Ward offices

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Programme	Strategic Intervention	Planned Activities/Projects for FY 2027/28
	Coordination, management and supervision of Government functions	a) Coordination of Sub County Meetings b) Coordination of public service delivery at the sub county level c) Coordination and dissemination of public information on the status of implementation of the Government development agenda d) Coordination and supervision of the implementation of developmental activities to empower the community e) Facilitation and coordination of citizen participation in the development of policies and plans and delivery of services f) Capacity building of the Administration
Participatory Development and Civic Education	Enhancing citizen participation, civic engagement and accountability	a) Community inclusion in participation and decision-making b) Integrate environmental, social, climate, gender, and disaster risk considerations into 80% of participatory processes c) Strengthening County Grievance Redress d) Develop and disseminate civic education materials e) Engage Civil Society Organizations (CSOs). f) Community feedback forums
Research and Knowledge Management	Increase county government effectiveness, retain knowledge and continuous improvement	a) Develop, publish and share Knowledge products b) Conduct devolution survey. c) Initiate Community-Led Development (CLD) programmes. d) Operationalize ward Units as centres of development. e) Develop Bill to establish the school. f) Engagements with the School Board. g) Develop County Knowledge Compendiums.
Disaster Management and Coordination	Strengthening disaster risk reduction, preparedness and response capacity	a) Coordination of disaster response, relief, rehabilitation and reconstruction exercises b) Prepare flood contingency and response plan. c) Develop drought contingency plan. d) Develop Disaster Risk Management (DRM) information database. e) Establish two fire and rescue stations at Mombasa Road and Kikima. f) Conduct Disaster Risk Reduction stakeholder meetings. g) Continuously updating the county disaster Risk Profile including fires, floods, drowning, mudslides etc.
Alcoholic Drinks and Substance Control	Strengthen alcohol and substance control.	a) compliance inspections b) Conduct stakeholder's consultative forums c) Support persons affected by substance use disorders.
Resource Mobilization	Strengthen fiscal sustainability	a) Conduct stakeholder engagement forums and partnership meetings b) Develop and implement resource mobilization strategies and proposals
Economic Policy, Planning, Budget and Public Expenditure Management	Enhance efficiency, accountability and effectiveness in public expenditure	a) Undertake economic research, analysis and preparation of county economic plans and policies b) Coordinate preparation and review of the County Budget Estimates and budget implementation plans c) Implement and monitor integrated and efficient county payment systems

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Programme	Strategic Intervention	Planned Activities/Projects for FY 2027/28
		d) Prepare and submit periodic financial and expenditure reports within stipulated timelines e) Update and maintain the county asset register
Internal Control and Enterprise Risk Management	Strengthen fiscal accountability and mitigate financial and institutional risks	a) Conduct internal audits and provide assurance on county programmes and operations b) Undertake follow-up audits and monitor implementation of audit recommendations c) Develop and update institutional risk registers and mitigation plans
Monitoring, Evaluation, Accountability, Learning and County Statistical Systems	Strengthen performance, accountability and implementation of county plans and budgets	a) Conduct routine monitoring of programmes and development projects b) Undertake field verification and inspection of projects and programmes c) Prepare periodic programme and project performance reports d) Establish, update and maintain county programme and project databases e) Develop and update county statistical reports and information products

4.6. Sector Indicative Ceilings

184. In FY 2027/28, the county's resource allocation to sectors and departments will be guided by the priorities outlined in this 2026 County Budget Review and Outlook Paper (CBROP), as well as by fiscal responsibility, sustainability, and community needs. The CBROP priorities align with projects identified in the County Annual Development Plan (CADP) for 2027/28. Sector working groups will justify all programs for FY 2027/28 and the Medium-Term Expenditure Framework (MTEF), emphasizing efficiency, effectiveness, and economy. Departments and agencies will re-evaluate existing programs using appropriate costing methods, prioritizing high-impact initiatives that support rural livelihoods, create jobs, and foster economic recovery

185. The resource allocation criteria for FY 2027/28 are guided by:

- a. Alignment of program and project priorities with the 2027/28 CADP and the 2023-27 County Integrated Development Plan (CIDP).
- b. Linkage of programs to climate change mitigation and adaptation.
- c. Completion of ongoing projects and viable stalled projects.
- d. Completion of phased and new flagship project priorities.
- e. The degree to which a program creates jobs, reduces poverty, and achieves the core mandates of the departments and agencies.
- f. The program's cost-effectiveness, efficiency, and sustainability.
- g. Consideration of non-discretionary expenditure items within sectors.
- h. Consideration of projects requiring counterpart or matching funding for those funded by conditional allocations, grants, or development partners.
- i. Actual and projected Appropriation in Aid (AIA) for the departments and agencies.
- j. Payment of verified pending bills.

186. Employee compensation changes must comply with the Salaries and Remuneration Commission (SRC) guidelines and are subject to the availability of funds, as confirmed by the County Treasury. The county government has frozen recruitment for new

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

positions, except for critical staff or replacements due to natural attrition, retirements, and resignations, which must be budget-neutral and approved by the County Executive Committee.

- 187.** Departments shall accurately estimate the cost of operations and maintenance expenditures including all discretionary and non-discretionary items such as utilities, electricity and water, including any outstanding arrears.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Table 30: Summary of Indicative Ceilings for MTEF period FY 2025/26– FY 2029/30

No	DEPARTMENT	FY 2025/26 Printed Budget Estimates	FY 2027/28 Development Budget Ceiling Estimates	FY 2027/28 Budget Ceiling Estimates	Ratio	FY 2028/29 Projected Budget Ceiling Estimates	FY 2029/30 Projected Budget Ceiling Estimates
1	Governorship	236,874,658.00	-	239,222,333	1.9%	241,614,556	243,789,087
2	County Secretary	589,329,211.00	-	595,176,823	4.7%	601,128,591	606,538,748
3	County Attorney	63,755,096.00	-	58,412,132	0.5%	58,996,253	59,527,219
4	Devolution, Public Participation, County administration and Special Programs	740,023,272.00	432,004,750	772,293,803	6.1%	780,016,741	787,036,892
5	Finance and Socio-Economic Planning	572,192,562.00	90,000,000	583,950,017	4.6%	584,419,326	586,584,155
6	Agriculture, Livestock, Fisheries and Cooperative Development	472,990,741.00	217,000,000	501,660,126	4.0%	506,676,727	511,236,818
7	Makueni County Fruit Development and Marketing Authority	132,993,345.00	71,657,363	110,057,823	0.9%	111,158,401	112,158,827
8	ICT, Education and Internship	1,166,661,938.00	260,500,000	1,201,663,673	9.5%	1,213,680,310	1,224,603,432
9	Gender, Children, Youth, Sports and Social Services	280,075,638.00	127,900,000	209,102,607	1.7%	211,193,633	213,094,376
10	Health Services	4,937,871,943.51	1,902,477,715	5,259,855,345	41.6%	5,312,453,898	5,360,265,983
11	Trade, Marketing, Industry, Culture and Tourism	160,547,188.00	22,000,000	153,569,304	1.2%	155,104,997	156,500,942
12	Infrastructure, Transport, Public Works, Housing and Energy	512,998,201.00	248,987,057	403,388,135	3.2%	407,422,017	411,088,815
13	Lands, Urban Planning & Development, Environment and Climate change	524,463,008.60	417,925,789	491,844,300	3.9%	496,762,743	501,233,608
14	Wote Municipality	147,982,012.00	76,849,051	158,281,589	1.3%	159,864,404	161,303,184
15	Emali-Sultan Hamud Municipality	101,932,519.00	72,962,450	125,639,207	1.0%	126,895,599	128,037,660
16	Mbooni-Kee Municipality	28,145,594.00	23,000,000	35,730,662	0.3%	36,087,968	36,412,760
17	Water, Sanitation and Irrigation	741,117,049.65	554,165,703	694,571,297	5.5%	701,517,010	707,830,663
18	Makueni County Sand Conservation and Utilization Authority	86,484,700.00	15,000,000	93,093,622	0.7%	94,024,558	94,870,779
19	County Public Service Board	64,906,251.00	-	66,174,501	0.5%	66,836,246	67,437,772
	Sub Totals	11,561,344,927.76	4,532,429,879	11,753,687,298	92.9%	11,865,853,979	11,969,551,721
20	County Assembly	854,631,315.00	15,000,000	895,022,928	7.1%	903,973,157	912,108,916
	Sub Totals	12,415,976,243	4,547,429,879	12,648,710,226	100.0%	12,769,827,136	12,881,660,636

4.7. Public Participation and Stakeholders Engagement

- 188.** As required by the Public Finance Management (PFM) Act, 2012, the 2026 County Budget Review and Outlook Paper has been prepared through an inclusive approach with involvement and engagement of all sectors and stakeholders. The paper was presented to County Budget and Economic Forum (CBEF) and their inputs taken into consideration.

CHAPTER FIVE: MEDIUM TERM REVENUE STRATEGY

- 189.** The Constitution of Kenya (2010) authorizes county governments to levy taxes and fees to fund local development initiatives and public service delivery. Consistent with this mandate, Section 132 of the Public Finance Management Act (2012) requires the preparation of a County Finance Act that outlines strategies to enhance Own Source Revenue (OSR) and provides a legal framework for imposing and administering taxes, levies, and charges.
- 190.** As the custodian of public finance at the county level, the County Treasury is mandated to implement revenue mobilization measures that ensure adequate and sustainable funding for county development programs. This includes strengthening OSR systems and strategies to meet growing demand for quality public services and infrastructure.
- 191.** In FY 2025/26, Own Source Revenue (OSR) accounted for 13% of the County's total budget funding. While this marks a notable improvement over previous years, the County still needs to reduce its heavy reliance on transfers from the National Exchequer, whose growth has largely stagnated. To strengthen the County's resource base, efforts will focus on unlocking the potential of land-based revenue, automating revenue systems, and intensifying public awareness campaigns about the benefits of timely payment of taxes, fees, and charges. In addition, the County will implement a series of strategic initiatives to boost revenue mobilization and promote financial discipline. These initiatives will include:

No	Objective	Strategies
1.	Promote Voluntary Compliance and Taxpayer Engagement	a) Implement sustained taxpayer education and sensitization campaigns (radio, forums, and market clinics). b) Promote benefits of formalization and compliance through community outreach. c) Identify and train market leaders as local revenue champions.
2.	Enhance Revenue Resilience to Economic Disruptions	a) Provide early payment incentives (5–10% discounts). b) Offer flexible or seasonal payment options for informal and seasonal traders. c) Link revenue collection efforts with business support and resilience programs.
3.	Strengthen Land-Based Revenue Administration	a) Clean LIMs data by verifying ownership, correcting plot sizes, and removing duplicates. b) Complete GIS mapping of all parcels to support accurate billing and spatial analysis. c) Conduct arrears audit to write off uncollectible amounts and prioritize realistic debts. d) Fully integrate LIMs, Zizi, and EDAMS to ensure end-to-end digital transaction visibility. e) Review the 2% Struck rate policy and propose a tiered system that considers land use and affordability f) Develop automated reminders (SMS/Email). g) Enhance Ardhi Makueni portal
4.	Automation Gaps	a) Enhance Revenue Management System b) Enhance OSR Officer daily reporting and performance management system
5.	Strengthen Legal and Policy Frameworks	a) Develop tariff and pricing policy b) Finalize on Tax Waiver Administration Bill c) Draft new policies to support digital taxation, automation, and voluntary compliance mechanisms. d) Align county legislation with the National Policy on Enhancement of County OSR.
6.	Build Human Resource and Institutional Capacity	a) Conduct a skills audit and implement targeted training programs. b) Introduce a performance-based reward and recognition system. c) Establish continuous professional development programs for revenue staff.
7.	Build on the PPPs and Bonds – Green and Infrastructure bond.	a) Establish PPP units in the County Treasury to strengthen the utilization of PPP model of financing b) Capacity build staff on PPP Models and Proposal development

CHAPTER SIX CONCLUSION

- 192.** The 2026 CBROP will inform the preparation of the 2027 CFSP, which will focus on implementing the County development agenda under the CIDP 2023–2027 as outlined in FY 2027/28 Annual Development Plan.
- 193.** Indicative sector ceilings will guide the preparation of the 2027 CFSP and FY 2027/28 budget estimates, with all programmes aligned to the CIDP 2023–2027 and ADP 2027/28.
- 194.** Given the constrained fiscal environment, the County will strengthen budget credibility, fiscal discipline, and efficiency by prioritizing programs and projects that promote wealth creation, protect livelihoods, create jobs, support businesses, and stimulate economic growth.
- 195.** Departments will be required to accelerate implementation of their programmes and projects to ensure their completion.
- 196.** All departments shall strictly adhere to the 2027/28–2029/30 Budget Calendar and submit all required inputs within the prescribed timelines to facilitate timely finalization of the FY 2027/28 MTEF budget.

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

ANNEX 1: FY 2025/26-2029/30 MTEF INDICATIVE CEILINGS

Department/Entity	Economic Classification	FY 2024/25 Printed Budget Estimates	FY 2025/26 Printed Budget Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Budget Ceiling Estimates	FY 2028/29 Projected Budget Ceiling Estimates	FY 2029/30 Projected Budget Ceiling Estimates
Governorship	Compensation to Employees	55,030,330	57,781,847	78,255,832	80,603,507	81,409,542	82,142,228
	Operations & Maintenance	483,696,050	458,320,900	158,618,826	158,618,826	160,205,014	161,646,859
	Recurrent	538,726,380	516,102,747	236,874,658	239,222,333	241,614,556	243,789,087
	Development Gross						
	Total	538,726,380	516,102,747	236,874,658	239,222,333	241,614,556	243,789,087
County Secretary	Compensation to Employees	58,767,432	195,312,450	194,920,397	200,768,009	202,775,689	204,600,670
	Operations & Maintenance	76,400,000	71,331,927	394,408,814	394,408,814	398,352,902	401,938,078
	Recurrent	135,167,432	266,644,377	589,329,211	595,176,823	601,128,591	606,538,748
	Development Gross						
	Total	135,167,432	266,644,377	589,329,211	595,176,823	601,128,591	606,538,748
County Attorney Office	Compensation to Employees	19,935,936	20,932,733	21,901,195	22,558,231	22,783,813	64,051,177
	Operations & Maintenance	28,903,447	36,923,100	35,853,901	35,853,901	36,212,440	64,051,177
	Recurrent	48,839,383	57,855,833	57,755,096	58,412,132	58,996,253	128,102,354
	Development Gross	9,300,000	20,800,000	6,000,000			
	Total	58,139,383	78,655,833	63,755,096	58,412,132	58,996,253	128,102,354
Devolution, Public Service, Public Participation and Special Programmes	Compensation to Employees	216,104,393	226,909,613	224,017,701	230,738,232	233,045,614	235,143,025
	Operations & Maintenance	107,750,564	115,845,388	109,550,821	109,550,821	110,646,329	111,642,146
	Recurrent	323,854,957	342,755,001	333,568,522	340,289,053	343,691,944	346,785,171
	Development Gross	37,500,000	407,200,000	406,454,750	432,004,750	436,324,798	440,251,721
	Total	361,354,957	749,955,001	740,023,272	772,293,803	780,016,741	787,036,892
Finance & Socio- economic Planning	Compensation to Employees	226,697,666	232,388,115	229,679,511	236,569,896	238,935,595	241,086,016
	Operations & Maintenance	316,188,022	245,246,141	257,380,121	257,380,121	259,953,922	262,293,508
	Recurrent	542,885,688	477,634,256	487,059,632	493,950,017	498,889,518	503,379,523
	Development Gross	28,800,000	55,252,124	85,132,930	90,000,000	90,900,000	91,718,100
	Total	571,685,688	532,886,380	572,192,562	583,950,017	584,419,326	586,584,155
Agriculture, Livestock, Fisheries and Cooperative Development	Compensation to Employees	224,510,531	235,736,058	232,121,994	239,085,654	241,476,510	243,649,799
	Operations & Maintenance	39,489,513	33,489,866	45,574,472	45,574,472	46,030,217	46,444,489
	Recurrent	264,000,044	269,225,924	277,696,466	284,660,126	287,506,727	290,094,288
	Development Gross	261,864,071	344,529,758	195,294,275	217,000,000	219,170,000	221,142,530
	Total	525,864,115	613,755,682	472,990,741	501,660,126	506,676,727	511,236,818
	Compensation to Employees	16,602,102	17,432,207	18,303,817	18,852,932	19,041,461	19,212,834

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Department/Entity	Economic Classification	FY 2024/25 Printed Budget Estimates	FY 2025/26 Printed Budget Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Budget Ceiling Estimates	FY 2028/29 Projected Budget Ceiling Estimates	FY 2029/30 Projected Budget Ceiling Estimates
Makueni County Fruit Development and Marketing Authority	Operations & Maintenance	23,627,230	19,568,228	19,547,528	19,547,528	19,743,003	19,920,690
	Recurrent	40,229,332	37,000,435	37,851,345	38,400,460	38,784,464	39,133,524
	Development Gross	56,499,364	52,063,174	95,142,000	71,657,363	72,373,937	73,025,303
	Total	96,728,696	89,063,609	132,993,345	110,057,823	111,158,401	112,158,827
ICT, Education and Internship	Compensation to Employees	714,757,884	721,713,765	838,391,165	863,542,900	872,178,329	880,027,934
	Operations & Maintenance	111,369,343	84,445,762	77,620,773	77,620,773	78,396,981	79,102,554
	Recurrent	826,127,227	806,159,527	916,011,938	941,163,673	950,575,310	959,130,487
	Development Gross	321,800,000	262,180,410	250,650,000	260,500,000	263,105,000	265,472,945
	Total	1,147,927,227	1,068,339,937	1,166,661,938	1,201,663,673	1,213,680,310	1,224,603,432
Gender, Children, Youth, Sports and Social Services	Compensation to Employees	51,966,026	54,564,327	51,565,638	53,112,607	53,643,733	54,126,527
	Operations & Maintenance	21,389,604	25,695,300	28,090,000	28,090,000	28,370,900	28,626,238
	Recurrent	73,355,630	80,259,627	79,655,638	81,202,607	82,014,633	82,752,765
	Development Gross	164,815,000	187,678,672	200,420,000	127,900,000	129,179,000	130,341,611
	Total	238,170,630	267,938,299	280,075,638	209,102,607	211,193,633	213,094,376
Health Services	Compensation to Employees	2,455,083,449	2,502,049,461	2,765,634,592	2,848,603,630	2,877,089,666	2,902,983,473
	Operations & Maintenance	633,760,972	651,180,399	508,774,000	508,774,000	513,861,740	518,486,496
	Recurrent	3,088,844,421	3,153,229,860	3,274,408,592	3,357,377,630	3,390,951,406	3,421,469,969
	Development Gross	1,062,729,401	974,681,381	1,663,463,352	1,902,477,715	1,921,502,492	1,938,796,015
	Total	4,151,573,822	4,127,911,241	4,937,871,944	5,259,855,345	5,312,453,898	5,360,265,983
Trade, Marketing, Industry, Culture and Tourism	Compensation to Employees	58,990,000	67,763,862	60,737,185	62,559,301	63,184,894	63,753,558
	Operations & Maintenance	83,980,000	75,849,831	69,010,003	69,010,003	69,700,103	70,327,404
	Recurrent	142,970,000	143,613,693	129,747,188	131,569,304	132,884,997	134,080,962
	Development Gross	34,250,000	82,500,000	30,800,000	22,000,000	22,220,000	22,419,980
	Total	177,220,000	226,113,693	160,547,188	153,569,304	155,104,997	156,500,942
Infrastructure, Transport, Public Works, Housing and Energy	Compensation to Employees	82,719,715	86,855,701	80,831,144	83,256,078	84,088,639	84,845,437
	Operations & Maintenance	56,022,564	76,591,812	71,145,000	71,145,000	71,856,450	72,503,158
	Recurrent	138,742,279	163,447,513	151,976,144	154,401,078	155,945,089	157,348,595
	Development Gross	841,264,094	521,396,738	361,022,057	248,987,057	251,476,928	253,740,220
	Total	980,006,373	684,844,251	512,998,201	403,388,135	407,422,017	411,088,815
Lands, Urban Planning and Development,	Compensation to Employees	56,904,726	60,863,833	46,726,451	48,128,245	48,609,527	49,047,013
	Operations & Maintenance	28,896,556	27,513,091	25,790,266	25,790,266	26,048,169	26,282,602
	Recurrent	85,801,282	88,376,924	72,516,717	73,918,511	74,657,696	75,329,615
	Development Gross	336,221,435	344,546,292	451,946,292	417,925,789	422,105,047	425,903,993

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Department/Entity	Economic Classification	FY 2024/25 Printed Budget Estimates	FY 2025/26 Printed Budget Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Budget Ceiling Estimates	FY 2028/29 Projected Budget Ceiling Estimates	FY 2029/30 Projected Budget Ceiling Estimates
Environment and Climate change	Total	422,022,717	432,923,216	524,463,009	491,844,300	496,762,743	501,233,608
Wote Municipality	Compensation to Employees	2,954,428	3,790,553	23,319,218	24,018,795	24,258,982	24,477,313
	Operations & Maintenance	69,170,867	63,003,223	57,413,743	57,413,743	57,987,880	58,509,771
	Recurrent	72,125,295	66,793,776	80,732,961	81,432,538	82,246,863	82,987,085
	Development Gross	54,883,771	89,833,771	67,249,051	76,849,051	77,617,542	78,316,099
	Total	127,009,066	156,627,547	147,982,012	158,281,589	159,864,404	161,303,184
Emali-Sultan Hamud Municipality	Compensation to Employees	8,830,055	12,610,000	23,556,236	24,262,923	24,505,552	24,726,102
	Operations & Maintenance	26,980,186	29,928,960	28,413,834	28,413,834	28,697,972	28,956,254
	Recurrent	35,810,241	42,538,960	51,970,070	52,676,757	53,203,525	53,682,356
	Development Gross	74,145,569	58,533,771	49,962,449	72,962,450	73,692,075	74,355,303
	Total	109,955,810	101,072,731	101,932,519	125,639,207	102,951,844	103,878,411
Kee-Mbooni Municipality	Compensation to Employees			2,835,594	2,920,662	2,949,868	2,976,417
	Operations & Maintenance			9,810,000	9,810,000	9,908,100	9,997,273
	Recurrent			12,645,594	12,730,662	12,857,968	12,973,690
	Development Gross			15,500,000	23,000,000	23,230,000	23,439,070
	Total			28,145,594	35,730,662	36,087,968	36,412,760
Water, Sanitation and Irrigation	Compensation to Employees	82,009,068	86,109,521	94,918,052	97,765,594	98,743,249	99,631,939
	Operations & Maintenance	35,364,931	29,770,151	42,640,000	42,640,000	43,066,400	43,453,998
	Recurrent	117,373,999	115,879,672	137,558,052	140,405,594	141,809,649	143,085,936
	Development Gross	396,117,578	447,962,318	603,558,998	554,165,703	559,707,360	564,744,727
	Total	513,491,577	563,841,990	741,117,050	694,571,297	701,517,010	707,830,663
Makueni County Sand Conservation and Utilization Authority	Compensation to Employees	25,342,473	26,609,596	33,630,736	34,639,658	34,986,055	35,300,929
	Operations & Maintenance	26,251,406	42,439,000	43,453,964	43,453,964	43,888,504	44,283,500
	Recurrent	51,593,879	69,048,596	77,084,700	78,093,622	78,874,558	79,584,429
	Development Gross	10,000,000	25,000,000	9,400,000	15,000,000	15,150,000	15,286,350
	Total	61,593,879	67,439,000	52,853,964	58,453,964	59,038,504	59,569,850
County Public Service Board	Compensation to Employees	41,499,472	45,866,176	42,274,996	43,543,246	43,978,678	44,374,486
	Operations & Maintenance	36,667,788	27,885,008	22,631,255	22,631,255	22,857,568	23,063,286
	Recurrent	78,167,260	73,751,184	64,906,251	66,174,501	66,836,246	67,437,772
	Development Gross						
	Total	78,167,260	73,751,184	64,906,251	66,174,501	66,836,246	67,437,772
County Assembly	Compensation to Employees	431,065,553	495,224,277	474,370,164	579,336,161	585,129,522	590,395,688

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

Department/Entity	Economic Classification	FY 2024/25 Printed Budget Estimates	FY 2025/26 Printed Budget Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Budget Ceiling Estimates	FY 2028/29 Projected Budget Ceiling Estimates	FY 2029/30 Projected Budget Ceiling Estimates
	Operations & Maintenance	439,572,613	344,407,039	365,261,151	300,686,767	303,693,635	306,426,878
	Recurrent	870,638,166	839,631,316	839,631,315	880,022,928	888,823,157	896,822,566
	Development Gross	32,000,000	58,000,000	15,000,000	15,000,000	15,150,000	15,286,350
	Total	902,638,166	897,631,316	854,631,315	895,022,928	903,973,157	912,108,916
Overall Budget	Compensation to Employees	4,829,771,239	5,150,514,094	5,537,991,618	5,794,866,258	5,847,444,729	5,900,071,732
	Operations & Maintenance	2,645,481,656	2,459,435,125	2,370,988,472	2,306,414,088	2,329,478,229	2,347,348,589
	Recurrent	7,475,252,895	7,609,949,219	7,908,980,090	8,101,280,347	8,176,922,958	8,247,420,321
	Development Gross	3,722,190,283	3,932,158,408	4,506,996,153	4,547,429,879	4,592,904,178	4,634,240,316
	Total	11,197,443,178	11,542,107,627	12,415,976,243	12,648,710,226	12,769,827,136	12,881,660,636

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

ANNEX 2: MAKUENI COUNTY COMPOSITION OF SECTOR WORKING GROUPS

No	Sector	Departments/Agencies
1	Water, Sanitation, Environment & Natural Resources	a) Water, Sanitation and Irrigation b) Makueni Rural Water Board(MARUWAB) c) Environment & Climate Change and Mining, d) Sand Authority
2	Agriculture and Rural Development	a) Agriculture, Livestock, Fisheries and Cooperatives Development b) Makueni County Fruit Developing And Marketing Authority
3	Transport, Infrastructure, Public Works Energy And ICT	a) Roads, Transport, Works & Energy, Urban Development & Housing, b) ICT
4	Health Services	Health Services
5	Social Protection, Education And Recreation	a) Education and internship b) Youth, Sports, Gender, Children, & Social Services
6	General Economic And Commercial Affairs	Trade, Marketing, Industry, Culture and Tourism
7	Lands And Urban Development	a) Lands and Urban Development b) Wote Municipality c) Emali-Sultan Hamud Municipality and d) Kee- Mbooni Municipality
8	Devolution Sector	a) Office of The Governor b) County Attorney c) County Secretary d) Finance and Socio Economic Planning e) Devolution, County Administration, Participatory Development & Public Service, f) County Public Service Board(CPSB), g) County Assembly

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

ANNEX 3: MAKUENI COUNTY FY 2026/27 MEDIUM TERM FRAMEWORK BUDGET CALENDAR

S/No	Activity	Responsibility	Timeline
1.	Budget Circular		
	Develop and Issue a circular on Budget preparation and MTEF guidelines- FY 2027/28- 2029/30 MTEF Period	CECM Finance & Socio-Economic Planning	31 st July 2026
2	FY 2025/26 Budget Implementation Report		
3	a) Issuance of circular to accounting officers on their submissions to the Treasury on the 15 th day after the end of each quarter	CECM Finance & Socio-Economic Planning	3 rd July 2026
	b) Drafting and consolidation of the BIR	CECM Finance & Socio-Economic Planning	28 th July 2026
	c) Submission to the county executive	CECM Finance & Socio-Economic Planning	30 th July 2026
	d) Submission of 2025/26 annual BIR to County Assembly and OCOB	CECM Finance & Socio-Economic Planning	31 st July 2026
	e) Dissemination and publication	CECM Finance & Socio-Economic Planning	31 st July 2026
4	FY 2026/27 Supplementary budget 1 estimates		
	a) Preparation of FY 2026/27 Supplementary 1 brief	CECM Finance & Socio-Economic Planning	17 th July 2026
	b) Submission of a brief to the county executive	CECM Finance & Socio-Economic Planning	21 st July 2026
	c) Issuance of circular to accounting officers on FY 2026/27 Supplementary budget 1 estimates preparation	CECM Finance & Socio-Economic Planning	22 nd July 2026
	d) Engagements with departments and consolidation of the supplementary budget	CECM Finance & Socio-Economic Planning	7 th August, 2026
	e) Presentation and approval of Revised Budget Estimates by the County Executive	CECM Finance & Socio-Economic Planning	12 th August, 2026
	f) Presentation and consultation of Revised Budget Estimates (1) with CBEF and county executive committee	CECM Finance & Socio-Economic Planning	18 th August, 2026
	g) Submission of FY 2026/27 Supplementary Budget(1) estimates to the county assembly	CECM Finance & Socio-Economic Planning	20 th August, 2026
5	Preparation of Annual Development Plan (ADP) - FY 2027/28		
	a) Review of previous year performance and identification of sector priorities	CECM Finance & Socio-Economic Planning	21 st July 2026

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

S/No	Activity	Responsibility	Timeline
	b) Public participation- sub ward and ward level	Chief Officers-Planning & budget and Devolution	14 th August 2026
	c) Convening of County Sector Working groups(SWGs)	Chief Officer-Planning, Budget and Revenue	18 th August 2026
	d) Drafting of the ADP-FY 2027/28	County Treasury	23 rd August 2026
	e) Submission of the ADP- FY 2027/28 to County Executive Committee	CECM Finance & Socio-Economic Planning	27 th August 2026
	f) Presentation of the ADP – FY 2027/28 to County Budget and Economic Forum (CBEF)	CECM Finance & Socio-Economic Planning	27 th August 2026
	g) Submission of ADP – FY 2027/28 to County Assembly	CECM Finance & Socio-Economic Planning	31 st August 2026
6	2026 County Budget Review and Outlook Paper (CBROP)		
	a) Issuance of circular to Sectors on 2026 CBROP	CECM Finance & Socio-Economic Planning	26 th August,2026
	b) CBROP Sector Consultations	All departments- Finance and Planning	4 th September 2026
	c) Consolidation of CBROP	County Treasury	11 th September 2026
	d) Submission of 2026 CBROP to the County Executive committee	County Treasury	15 th September 2026
	e) Presentation of County Budget Review and Outlook Paper to county executive committee	CECM Finance & Socio-Economic Planning	21 st September 2026
	f) Presentation and consultation of County Budget Review and Outlook Paper to County Budget and Economic Forum (CBEF) and approval county executive committee	CECM Finance & Socio-Economic Planning	25 th September,2026
	g) Submission of County Budget Review and Outlook Paper (BROP) to the County Assembly	CECM Finance & Socio-Economic Planning	30 th September 2026
7	FY 2026/27 first Quarter Budget Implementation Report		
	a) Issuance of circular to accounting officers on preparation and submission to the Treasury on the 15th day after the end of each quarter	CECM Finance & Socio-Economic Planning	2 nd October 2026
	b) Consolidation of Q1 BIR	Chief Officer-Planning, Budget and Revenue	22 nd October 2026
	c) Submission to County Executive committee	CECM Finance & Socio-Economic Planning	27 th October 2026
	d) Submission to County Assembly	CECM Finance & Socio-Economic Planning	30 th October 2026

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

S/No	Activity	Responsibility	Timeline
8	2027 County Fiscal Strategy Paper(CFSP) and County Debt Management Strategy(CDMS)		
	a) Issuance of circular on 2026 CFSP and CDMS	CECM Finance & Socio-Economic Planning	2 nd November,2026
	b) Preparation of 2027 CFSP sector reports	Sector Working Group Members	13 th November, 2026
	c) Preparation of draft 2027 County Fiscal Strategy Paper (CFSP)	County Treasury	20 th November, 2026
	d) Preparation of 2027 CFSP and 2027/28 Budget estimates Advertisement	Chief Officers-Planning & Budget and Devolution	20 th November, 2026
	e) Running of the 2027 CFSP and 2027/28 Budget estimates advertisement	Chief Officers-Planning & budget and Devolution	20 th November,2026
	f) Training of lead facilitators	Chief Officers-Planning & budget and Devolution	27 th November,2026
	g) Sensitization of administrators and WDOs	Chief Officers-Planning & budget and Devolution	27 th November,2026
	h) Radio talk shows on 2027 CFSP and 2027/28 Budget estimates	Chief Officers-Planning & budget and Devolution	27 th November,2026
	i) Participatory Budgeting -Citizen Engagements on the 2027/28 budget and CFSP(sub ward, ward, youth forums, diaspora, development partners and CSOs)	CECM Finance & Socio-Economic Planning and CECM Devolution	11 th December, 2026
	j) Preparation and Submission of final CFSP,CDMS and public participation reports to the county executive committee	Chief Officers-Planning & budget and Devolution	17 th December 2026
	k) Submission of final CFSP,CDMS and public participation reports to the county executive committee for approval	CECM Finance & Socio-Economic Planning and CECM Devolution	18 th December, 2026
	l) Consultation on 2027 County Fiscal Strategy Paper and CDMS with County Budget and Economic Forum (CBEF) and cabinet	CECM Finance & Socio-Economic Planning	11 th January,2027
	m) Submission of 2027 CFSP Debt Management Strategy Paper (CDMSP) to County Assembly	CECM Finance & Socio-Economic Planning	15 th January,2027
9	FY 2026/27 Second Quarter budget implementation report		
	a) Circular to accounting officers on their submissions to the Treasury on the 15 th day after the end of each quarter	CECM Finance & Socio-Economic Planning	5th January 2027
	b) Consolidation of Q 2 BIR	Chief Officer-Planning, Budget and Revenue	22 nd January 2027
	c) Submission to County Executive	CECM Finance & Socio-Economic Planning	26 th January 2027

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

S/No	Activity	Responsibility	Timeline
	d) Submission to County Assembly	CECM Finance & Socio-Economic Planning	30 th January 2027
10	FY 2027/28 Budget Estimates		
	a) Issue of circular for finalization of 2027/28-2029/30 MTEF estimates	CECM Finance & Socio-Economic Planning	15 th January 2027
	b) Preparation of Departmental itemized and Programmed Based Budget (PBB)	CECM Finance & Socio-Economic Planning	29 th January 2027
	c) Review and finalization of Departmental itemized and Programmed Based Budgets.	Chief Officer-Planning, Budget and Revenue	5 th February, 2027
	d) Submission of Budget Estimates to County Executive for approval and CBEF for consultation	CECM Finance & Socio-Economic Planning	10 th February, 2027
	e) Consultation on 2027/28 Budget with County Budget and Economic Forum (CBEF) and approval by cabinet	CECM Finance & Socio-Economic Planning	18 th February 2027
	f) Submission of 2027/28 Budget to County Assembly	CECM Finance & Socio-Economic Planning	26 th February, 2027
11	Third Quarter Budget Implementation Report		
	a) Circular to accounting officers on their submissions to the Treasury on the 15th day after the end of each quarter	CECM Finance & Socio-Economic Planning	2 nd April 2027
	b) Consolidation of third quarter Budget Implementation Report	County Treasury	23 rd April 2027
	c) Submission to County Executive	CECM Finance & Socio-Economic Planning	26 th April 2027
	d) Submission to County Assembly	CECM Finance & Socio-Economic Planning	30 th April 2027
12	2027 Finance Bill		
	a) Issuance of circular on 2027 finance bill	CECM Finance & Socio-Economic Planning	2 nd April 2027
	b) Submission of departmental/sectoral inputs for the finance bill	Accounting officers	9 th April 2027
	c) Preparation of 2027 finance bill	Chief Officer-Planning, Budget and Revenue	16 th April 2027
	d) Preparation of 2027 finance bill Advertisement	Chief Officer-Planning, Budget and Revenue	16 th April 2027
	e) Running of the 2027 finance bill advertisement	Chief Officer-Planning, Budget and Revenue	16 th April 2027

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

S/No	Activity	Responsibility	Timeline
	f) Training of lead facilitators	Chief Officer-Planning, Budget and Revenue	23 rd April 2027
	g) Sensitization of administrators and WDOs	Chief Officer-Planning, Budget and Revenue	23 rd April 2027
	h) Radio talk shows on 2027 finance bill	CECM Finance & Socio-Economic Planning	23 rd April 2027
	i) Public participation on 2027 finance bill	CEC Finance & Socio-Economic Planning	27 th April 2027
	j) Finalization of the finance bill and preparation of public participation report	CECM Finance & Socio-Economic Planning	29 th April 2027
	k) Submission of 2027 finance bill to the county assembly	CECM Finance & Socio-Economic Planning	30 th April 2027