

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

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Makueni County  
P.O. Box 78-90300,  
MAKUENI

Our Ref: GMC/FIN/BGT.30/VOL.9(73)

Date: 21<sup>st</sup> April, 2026

To:

Kevin Mutuku,

Clerk,

Makueni County Assembly,

P.O. Box 572-90300,

**WOTE, MAKUENI**



Dear Sir,

**RE: RESUBMISSION OF THE 2026 COUNTY FISCAL STRATEGY PAPER (CFSP)**

We acknowledge receipt of your letter, Ref: **MKN/CA/ADM/2026(194)**, requesting the resubmission of an amended 2026 CFSP by **6th April 2026**. We note the Assembly's position regarding procedural gaps, specifically the concern that the CFSP was based on an earlier version of the **FY 2026/27 County Annual Development Plan (CADP)** and did not fully reflect the resolutions contained in the approved CADP report.

In response to these concerns, the County Treasury wishes to clarify as follows:

1. At the time the request for the CADP resubmission was initiated, the County Treasury had already submitted the **2026 CFSP** via letter **GMC/FIN.30/VOL.9 (65)** dated **27th February 2026**.
2. The subsequent amendments to the FY 2026/27 CADP were primarily focused on formatting requirements rather than a change in strategic substance. Specifically, the revisions included detailed project lists that had been omitted in the initial draft; however, these additions did not alter the underlying fiscal projections or the strategic priorities established in the CFSP.
3. **Section 117 (6) and (7)** of the **Public Finance Management (PFM) Act, 2012**, provide that the County Assembly should consider and adopt the CFSP with or without amendments within 14 days of submission. The County Assembly may

therefore adopt the submitted 2026 CFSP with recommendations for consideration by the County Treasury when finalising the 2026/27 budget proposal.

However, in response to the Assembly's request, we hereby formally **resubmit the 2026 County Fiscal Strategy Paper (CFSP)** for review and approval. The County Treasury remains committed to ensuring all planning and budget documents are procedurally sound and fully aligned with legislative requirements.

Kind regards.



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

Cc.

1. H.E Governor
2. H.E Deputy Governor
3. Hon Speaker of the County Assembly

REPUBLIC OF KENYA

GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

RESUBMITTED 2026 MAKUENI COUNTY FISCAL STRATEGY PAPER

Theme

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*“Empowering the community for a vibrant, inclusive and resilient economy”*

Makueni County Fiscal Strategy Paper (CFSP) 2026  
To obtain copies of the document, please contact:  
County Executive Committee Member - Finance, Planning, Budget and Revenue

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**MAKUENI, KENYA**

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The document is also available on the internet at: [www.makueni.go.ke](http://www.makueni.go.ke)

## FOREWORD

The Makueni County Fiscal Strategy Paper (CFSP) 2026 is developed in accordance with Section 117 of the Public Finance Management (PFM) Act, 2012 and Article 220(2) of the Constitution of Kenya. This document outlines the fiscal and policy framework that will guide the preparation of the County Budget Estimates for FY 2026/27 and the Medium-Term Expenditure Framework (MTEF). It highlights the County Government's strong commitment to prudent fiscal management, inclusive growth, and effective service delivery.

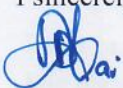
The CFSP 2026 aligns with the County Integrated Development Plan (CIDP) 2023–2027 and the FY 2026/27 Annual Development Plan (ADP). It takes into account recent fiscal performance, current macroeconomic conditions, and emerging development priorities. The strategy emphasizes fiscal sustainability, efficient resource allocation, and the highest standards of accountability in public resource management.

In the medium term, the County Government will focus on eight key thematic areas:

- 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.

The preparation of this CFSP involved extensive stakeholder consultations, reaffirming our commitment to transparency and citizen-driven development. The County Government is dedicated to collaborating with the County Assembly, development partners, the private sector, and the people of Makueni to achieve sustainable socio-economic transformation.

I sincerely appreciate and recognize all stakeholders who contributed to the preparation of this Paper.



**DAMARIS MUMO KAVOI,**  
**COUNTY EXECUTIVE COMMITTEE MEMBER-FINANCE, PLANNING, BUDGET AND**  
**REVENUE AND HEAD OF COUNTY TREASURY**

## **ACKNOWLEDGEMENT**

The preparation of the Makueni County Fiscal Strategy Paper (CFSP), 2026 was made possible through the collective effort, dedication, and technical expertise of various stakeholders. The County Government sincerely acknowledges all individuals and institutions whose contributions ensured that this document is comprehensive, evidence-based, and aligned with the County's development priorities.

We express our profound appreciation to His Excellency the Governor, the Deputy Governor and the County Executive Committee for their strategic leadership, policy guidance, and commitment to prudent financial management and sustainable development.

Special recognition goes to the County Executive Committee Member for Finance for her exemplary leadership in public financial management and strategic planning. The coordination of the budget process, adherence to legal and policy frameworks, and oversight of fiscal sustainability were instrumental in developing this Strategy Paper.

We also acknowledge the invaluable contributions of the technical team from the Department of Finance and Socio-Economic Planning. Their professionalism and teamwork were central to the successful preparation of this document. The team included ; Anastacia Muendo (Director Budget and Expenditure), Stanlus Matheka ( Ag Director Socio-economic Planning), Sospeter Musembi (Director Administration), Mark Muthoka (Ag Director Revenue), Patrick Nzula (Ag Director Monitoring and Evaluation), Benson Kiniva (Deputy Director Revenue Services), Evelyne Mueni (Deputy Director Human Resource Management) and Joshua Mbithi (Assistant Director Human Resource Management) The team further comprise of Evelyne Mutanu (Senior Public Communication Officer), Charity Mumo (Senior Economist), Evans Kisilu (Senior Economist), Hastings Mwangangi (Senior Statistician), Jeremiah Mutunga (budget officer) Richard Mwendwa (budget officer), Mathias Mbweli (Economist), Jacob Kyungu (Economist), Nathan Wahome (Economist), Ruth Mwangeli (Economist), Lydia Kerubo (Economist), Justus Mutunga (Statistician), Patricia Kanzi (Statistician) and Benjamin Mengo (Monitoring and Evaluation), Eunice Mutua(HRM). The team was well supported by Budget Interns namely Francis Mwova, Franklin Mambo, Margaret Muteti, Eunice Ngumbi and Sharon Boniface. Their analytical rigor and commitment to results-based planning significantly enhanced the quality of this document.

We extend our gratitude to the County Budget and Economic Forum (CBEF) for their constructive engagement and stakeholder representation and the Sector Working Groups (SWGs) for their technical support that strengthened the fiscal and policy framework of this Strategy Paper. Our special thanks goes to the citizens of Makueni County for their active participation and valuable input during the consultative process.

The Makueni County Fiscal Strategy Paper, 2026 reaffirms the County Government's commitment to fiscal discipline, transparency, and people-centered development in pursuit of sustainable economic growth and improved service delivery.



**DR. GEOFFREY NGOVI MUTHOKA**  
**AG. CHIEF OFFICER – SOCIO-ECONOMIC PLANNING, BUDGET, REVENUE,**  
**MONITORING AND EVALUATION**

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## **ABBREVIATIONS AND ACRONYMS**

<b>ADP</b>	Annual Development Plan
<b>AfDB</b>	African Development Bank
<b>AGMs</b>	Annual General Meetings
<b>AI</b>	Artificial Insemination
<b>AIA</b>	Appropriations in Aid
<b>AMS</b>	Agricultural Mechanization Services
<b>ANC</b>	Antenatal Care
<b>ASTGS</b>	Agriculture Sector Transformation Growth Strategy
<b>ATC</b>	Agricultural Training Centre
<b>ATVET</b>	Agricultural Technical Vocational Education and Training Centre
<b>BETA</b>	Bottom Up Economic Transformation Agenda
<b>BPS</b>	Budget Policy Statement
<b>CA</b>	County Assembly
<b>CBEF</b>	County Budget and Economic Forum
<b>CBK</b>	Central Bank of Kenya
<b>CBPP</b>	Contagious Bovine Pleuro pneumonia
<b>CBROP</b>	County Budget Review and Outlook Paper
<b>CCPP</b>	Contagious Caprine Pleuropneumonia
<b>CCRI</b>	County Climate Resilience Investment
<b>CFSP</b>	County Fiscal Strategy Paper
<b>CHPs</b>	Community Health Promoters
<b>CICs</b>	County Innovation Centres
<b>CIDP</b>	County Integrated Development Plan
<b>CIGs</b>	Community Interest Groups
<b>CIHMIS</b>	County Integrated Health Management Information System
<b>CIMES</b>	County Integrated Monitoring and Evaluation Systems
<b>CLTS</b>	Community-Led Total Sanitation
<b>COB</b>	Controller of Budget
<b>CPI</b>	Consumer Price Index
<b>CPSB</b>	County Public Service Board
<b>CRA</b>	Commission on Revenue Allocation
<b>CRF</b>	County Revenue Fund
<b>CTTIs</b>	County Technical Training Institutes
<b>DANIDA</b>	Danish International Development Agency
<b>DRIVE</b>	De-Risking and Value Enhancement
<b>DRM</b>	Disaster Risk Management
<b>DRR</b>	Disaster Risk Reduction
<b>ECDE</b>	Early Childhood Development Education
<b>ESS</b>	Environmental and Social Safeguards
<b>FLLoCA</b>	Financing Locally Led Climate Action
<b>FMD</b>	Foot and Mouth Disease
<b>FY</b>	Financial Year

<b>GBV</b>	Gender-Based Violence
<b>GCP</b>	Gross County Product
<b>GCR</b>	Global Credit Rating
<b>GDP</b>	Gross Domestic Product
<b>GIS</b>	Geographic Information System
<b>GRM</b>	Grievance Redress Mechanisms
<b>HR</b>	Human Resources
<b>ICT</b>	Information Communication Technology
<b>IDA</b>	International Development Association (World Bank)
<b>IFAS</b>	Iron and Folic Acid Supplementation
<b>IGAs</b>	Income Generating Activities
<b>IMF</b>	International Monetary Fund
<b>KABDP</b>	Kenya Agricultural Business Development Project
<b>KDSP</b>	Kenya Devolution Support Program
<b>KNBS</b>	Kenya National Bureau of Statistics
<b>KYISA</b>	Kenya Youth Inter-county Sports Association
<b>LIMS</b>	Land Information Management System
<b>LPLUDP</b>	Local Physical and Land Use Development Plan
<b>LSD</b>	Lumpy Skin Disease
<b>MARPs</b>	Most at Risk Populations
<b>MARUWAB</b>	Makueni Rural and Urban Water Board
<b>MaSCOM</b>	Makueni County Agriculture Sector Steering Committee
<b>MCCPDC</b>	Makueni County Child Protection and Development Centre
<b>MCRH</b>	Makueni County Referral Hospital
<b>MCSCUA</b>	Makueni County Sand Conservation and Utilization Authority
<b>MIGVAP</b>	Makueni Integrated Grain Value Addition Plant
<b>MSMEs</b>	Micro, Small and Medium Enterprises
<b>MT</b>	Metric Tonnes
<b>MTDMS</b>	Medium-Term Debt Management Strategy
<b>MTEF</b>	Medium Term Expenditure Framework
<b>MTP</b>	Medium Term Plan
<b>MYAP</b>	Makueni Youth Apprenticeship Program
<b>NARIGP</b>	National Agricultural and Rural Inclusion Growth Project
<b>NAVCDP</b>	National Agricultural Value Chain Development Project
<b>NDMA</b>	National Drought Management Authority
<b>NEMA</b>	National Environment Management Authority
<b>NHIF</b>	National Health Insurance Fund
<b>O&amp;M</b>	Operations and Maintenance
<b>ODF</b>	Open Defecation Free
<b>OSR</b>	Own Source Revenue
<b>OVC</b>	Orphans and Vulnerable Children
<b>PER</b>	Public Expenditure Review
<b>PFM</b>	Public Finance Management
<b>PFMA</b>	Public Finance Management Act

<b>PIM</b>	Public Investment Management
<b>PLWD</b>	People Living with Disabilities
<b>PPPs</b>	Public Private Partnerships
<b>PrC</b>	Partnership Resource Centre
<b>PWDs</b>	Persons with Disabilities
<b>REREC</b>	Rural Electrification and Renewable Energy Corporation
<b>RRI</b>	Rapid Results Initiatives
<b>SACCO</b>	Savings and Credit Cooperative
<b>SAGAs</b>	Semi-Autonomous Government Agencies
<b>SDGs</b>	Sustainable Development Goals
<b>SEKEB</b>	South Eastern Kenya Economic Bloc
<b>SHA/SHIF</b>	Social Health Insurance Fund
<b>SWG</b> s	Sector Working Groups
<b>UHR</b>	Unified Human Resource System
<b>UIG</b>	Urban Institutional Grant
<b>USAID</b>	United States Agency for International Development
<b>VMGs</b>	Vulnerable and Marginalized Groups
<b>WASH</b>	Water, Sanitation, and Hygiene

## EXECUTIVE SUMMARY

The Makueni County Fiscal Strategy Paper (CFSP) 2026 establishes the fiscal policy framework for the preparation of the FY 2026/27 County Budget and the Medium-Term Expenditure Framework, in accordance with the Public Finance Management Act of 2012. This paper aligns county fiscal planning with the 2023–2027 County Integrated Development Plan (CIDP), the FY 2026/27 Annual Development Plan (ADP), and national development priorities.

In FY 2024/25, the county demonstrated strong revenue performance and improved expenditure absorption, particularly in recurrent spending, despite challenges such as delays in conditional grants and cash flow constraints. The growth of Own Source Revenue reflects ongoing efforts to enhance local revenue mobilization and efficiency.

The CFSP prioritizes on “**Empowering the community for a vibrant, inclusive and resilient economy**”, targeting areas such as water and sanitation, agriculture, infrastructure, health services, education, social protection, trade, land management, and governance. These priorities, shaped by public participation, aim to enhance service delivery and promote economic empowerment.

The paper is organized into six chapters, each highlighting key insights and strategies:

**Chapter One** outlines the legal, policy, and strategic framework for preparing the Makueni County Fiscal Strategy Paper (CFSP) 2026, in accordance with Section 117 of the Public Finance Management Act, 2012, and Article 220(2) of the Constitution of Kenya. It defines the CFSP's purpose as providing a comprehensive fiscal policy framework to guide the preparation of the FY 2026/27 County Budget and the Medium-Term Expenditure Framework (MTEF). This chapter aligns county fiscal priorities with the 2023–2027 County Integrated Development Plan (CIDP) and the FY 2026/27 Annual Development Plan (ADP), emphasizing fiscal discipline, sustainability, accountability, and inclusive development through enhanced public participation.

**Chapter Two** reviews the county's recent fiscal performance, focusing on revenue and expenditure outcomes for FY 2024/25 and the first half of FY 2025/26. It highlights strong revenue performance, driven by equitable share transfers and improved own source revenue (OSR) collection, despite a decline in conditional grants. The chapter also presents sectoral and departmental expenditure trends, demonstrating progress in priority sectors such as health, education, water, agriculture, and infrastructure, while identifying areas needing improved efficiency and absorption capacity.

**Chapter Three** provides an overview of the national macroeconomic environment and its implications for county fiscal planning. It examines key indicators including economic growth trends, inflation, and employment levels, assessing their impact on revenue performance, service delivery costs, and household welfare. The chapter underscores the necessity for prudent fiscal management in light of economic uncertainties, rising cost pressures, and limited fiscal space, while maintaining a focus on inclusive growth and resilience at the county level.

**Chapter Four** outlines the county's medium-term development priorities, aligned with the CIDP, ADP, and outcomes of public participation. It details strategic policy shifts and sector-specific priorities aimed at

accelerating socioeconomic transformation. Key focus areas include expanding water and sanitation access, promoting climate-smart agriculture, enhancing road and energy infrastructure, ensuring universal access to quality healthcare and education, empowering youth, strengthening social protection, and developing trade, tourism, land management, urban planning, and governance systems. This chapter emphasizes community empowerment, equity, sustainability, and value for money in public investments.

**Chapter Five** presents the county's medium-term fiscal outlook, detailing projected revenues, expenditures, deficits, and financing strategies. It outlines expected allocations from the equitable share, own source revenue projections, conditional grants, loans, and external financing. The chapter discusses strategies for enhancing revenue mobilization, managing expenditures, addressing pending bills, maintaining principles of fiscal responsibility, managing debt sustainably, and mitigating fiscal risks. It also provides indicative expenditure projections by economic classification and reinforces the county's commitment to prudent and sustainable fiscal management.

**Chapter Six** provides sector and departmental budget ceilings for FY 2026/27, encompassing recurrent and development expenditures. It offers guidance on horizontal resource allocation on personnel emoluments, operations and maintenance, and development allocations to ensure alignment with county priorities, fiscal responsibility principles, and available resources. This chapter guarantees equitable and strategic resource allocation across departments to support effective service delivery, the implementation of flagship projects, and the achievement of medium-term development objectives.

## 1.0 INTRODUCTION

1. The 2026 County Fiscal Strategy Paper (CFSP) is prepared pursuant to Section 117 of the Public Finance Management Act, 2012, and in line with Article 220(2) of the Constitution of Kenya. The PFMA mandates the County Treasury to prepare and submit the paper to the County Executive Committee for approval and subsequently to the County Assembly, by 28<sup>th</sup> February each year. The CFSP sets out the broad strategic fiscal priorities and the policy framework that will guide the preparation of the 2026/27 County Budget Estimates and the Medium-Term Expenditure Framework. It builds on the strategic direction of the County Integrated Development Plan (CIDP) 2023–2027 and the FY 2026/27 Annual Development Plan (ADP).

### Objectives of the 2026 County Fiscal Strategy Paper (CFSP)

2. The objectives of this CFSP are to:
  - 1) **Provide a strategic and evidence-based fiscal framework** to guide the preparation of the County Budget Estimates for FY 2026/27 and the Medium-Term Expenditure Framework, ensuring alignment with the Annual Development Plan (ADP) 2026/27 and the County Integrated Development Plan (CIDP) 2023–2027.
  - 2) **Align county fiscal policy and resource allocation** with the key development objectives articulated in the FY2026/27 Annual Development Plan;
    - a) Increasing water production by 4,000M3/day and access to safe water from 46 percent to 60 percent, decreasing the average distance to the nearest water sources from 3.5 Kms to 2Kms, and enhance liquid and solid waste management in urban areas.
    - b) Provision of comprehensive extension services targeting 70 percent of registered farmers, zoning and strategic value chain development, expansion of access to affordable credit and inputs, promotion of climate-smart resilient agriculture, and enhancement of market access for agricultural produces and products.
    - c) Enhancing road connectivity, modern and sustainable energy infrastructure and access to information and communication technology.
    - d) Enhancing access to essential primary healthcare, curative & rehabilitative services and strengthening healthcare financing systems.
    - e) Improving access to inclusive, quality education and training (ECDE and VTCs), youth upskilling, tooling and empowerment, socio-economic empowerment of vulnerable groups, and strengthening policy, legal, and research frameworks.
    - f) Promotion of fair trade practices, development of tourism infrastructure and enhancement of cultural heritage, musical expression, and artistic endeavors
    - g) Enhancing land digitization, urban planning and development, physical planning, survey and titling.
    - h) Land succession support for vulnerable households through legal clinics and legal aids for land ownership and land survey
    - i) Promoting accountable management of public resources, improving management systems and organizational structures, strengthening human resource management,

enabling meaningful public engagement in development activities, and data utilization for effective governance.

- 3) **Promote fiscal discipline, sustainability and accountability** through prudent revenue mobilization, effective expenditure management, and adherence to fiscal responsibility principles in line with national and county planning frameworks.
- 4) **Provide indicative sector ceilings and resource envelopes** that reflect the ADP's strategic priorities and realistic revenue projections to guide departments in preparing their budget estimates.
- 5) **Enhance participatory and transparent budgeting processes**, ensuring broad stakeholder engagement and integration of Environmental, Social, Health, Climate and Disaster (EHS & CDR) Mainstreaming in the participatory processes

## 2.0 COUNTY GOVERNMENT FISCAL PERFORMANCE

3. The County Government’s FY 2025/26 Supplementary Budget (1) estimates amounted to Kshs 13,106,070,306, with 63 percent (Kshs 8,256,824,293) allocated to recurrent expenditure and 37 percent (Kshs 4,849,246,013) to development expenditure, reflecting the County’s commitment to fiscal sustainability and prioritization of development spending. The budget was financed mainly through the Equitable Share of Kshs 8,976,335,654 (68 percent), supplemented by reallocated funds from FY 2024/25 amounting to Kshs 916,003,457 (7 percent), Own Source Revenue of Kshs 1,667,556,464 (13 percent), and Conditional allocation, loans and grants totalling to Kshs 1,546,174,731 (12 percent).

### 2.1 Revenue Performance

4. The County’s overall revenue performance in FY 2024/25 stood at 96 percent, with actual revenues amounting to Kshs 11,113,783,719 against a budgeted target of Kshs 11,580,212,378, indicating strong revenue realization. Tables 1 and 2 present a detailed analysis of revenue performance for FY 2024/25 and provide a comparative assessment of actual revenue outturns over the period FY 2022/23 to FY 2024/25, highlighting revenue trends and growth patterns over the medium term.

**Table 1: Revenue Performance for the FY 2024/25 (Kshs)**

Revenue Source	FY 2024/25 Revised Budget (2) Estimates	Performance as at Jun 30, 2025	Variance	Performance Rate (Percent)
Equitable Share	8,497,308,272	8,497,308,448	176	100
Conditional Allocations - Loans and Grants	607,277,601	321,729,343	285,548,258	53
Total Conditional Allocations, Loans And Grants	607,277,601	321,729,343	285,548,258	53
Other Revenues Sub Total	<b>9,104,585,873</b>	<b>8,819,037,791</b>	<b>285,548,082</b>	<b>97</b>
County Own Generated Revenue- Other Streams	905,177,623	512,217,089	392,960,534	57
County Own Generated Revenue- AIA	566,255,700	778,335,657	-212,079,957	137
Total OSR	<b>1,471,433,323</b>	<b>1,290,552,746</b>	<b>180,880,577</b>	<b>88</b>
Total OSR & Other Revenues FY 2024/25	<b>10,576,019,196</b>	<b>10,109,590,537</b>	<b>466,428,659</b>	<b>96</b>
FY 2023/24 Reallocation Funds	1,004,193,182	1,004,193,182	0	100
<b>Total Revenues</b>	<b>11,580,212,378</b>	<b>11,113,783,719</b>	<b>466,428,659</b>	<b>96</b>

Source: County Treasury, 2026

5. Actual revenue performance in FY 2024/25 registered a 12 percent increase in absolute terms compared to FY 2023/24 actual receipts, reflecting improved cash flow during the financial year, largely due to timely exchequer releases. However, conditional allocations, loans, and grants declined by 24 percent in FY 2024/25, underscoring the need to strengthen planning and absorption capacity for conditional funding within the medium-term fiscal framework.

**Table 2: Comparison of Actual Revenues - FY 2022/23 – FY 2024/25 (Kshs. Millions)**

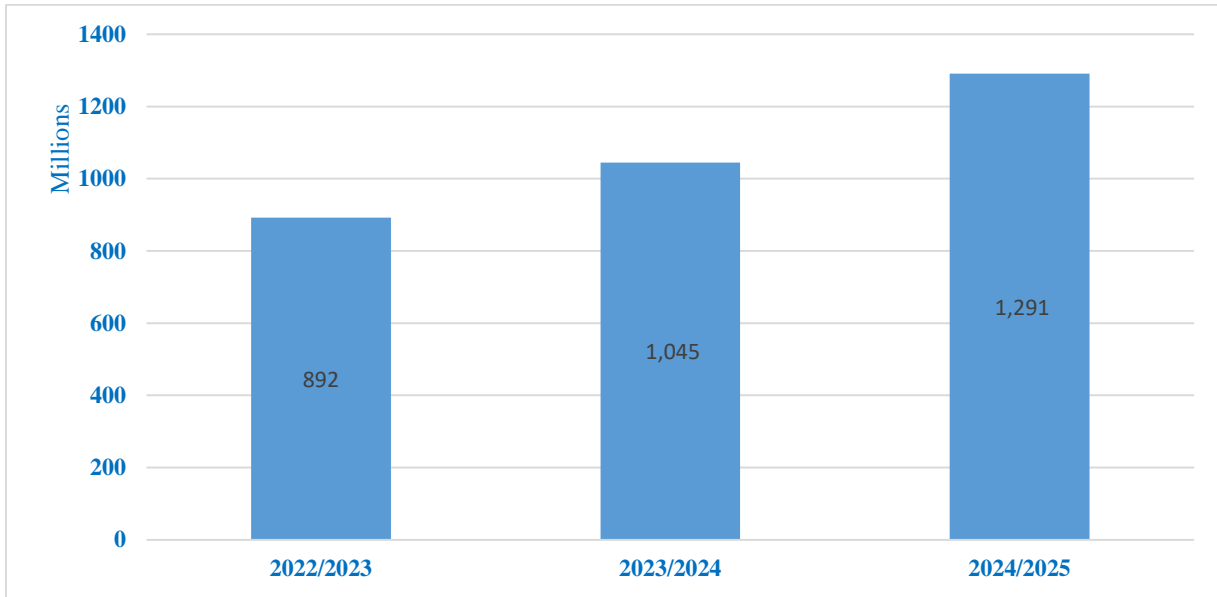
Sources	FY 2022/23 Actuals	FY 2023/24 Actuals	FY 2024/25 Actuals	Change 23/24 Vs 24/25	Percentage Change
Equitable Share	8,132	7,779	8,497	718	9
Conditional Allocations (Loans and Grants)	441	425	322	-103	-24
Own Source Revenue	892	1,045	1,291	246	23
Reallocation Funds	1103	641	1,004	363	57
<b>Total</b>	<b>10,568</b>	<b>9,889</b>	<b>11,114</b>	<b>1,224</b>	<b>12</b>

Source: County Treasury, 2026

#### 2.1.1 Own Source Revenue Collection

6. Own Source Revenue (OSR) demonstrated sustained growth over the period, increasing from Kshs 1,045,086,846 in FY 2023/24 to Kshs 1,290,552,746 in FY 2024/25, representing a 23 percent increase. This upward trend reflects the County Government’s continued efforts to

strengthen local revenue mobilization, improve collection efficiency, and broaden the revenue base.



**Figure 1: Own Source Revenue Performance FY 2022/23 – 2024/25**

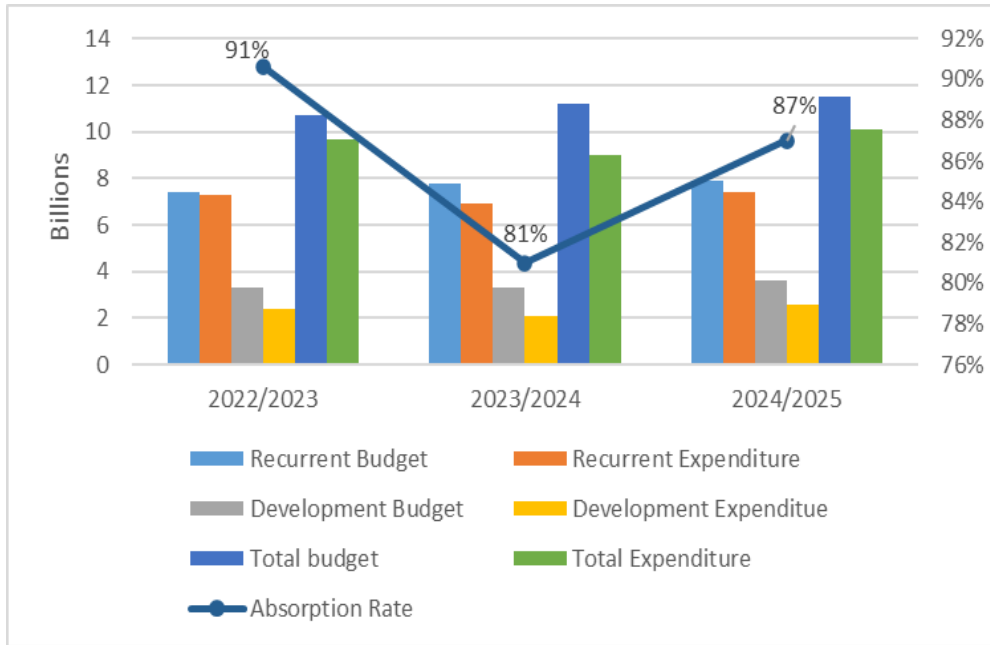
*Source: County Treasury.*

- The improvement in Own Source Revenue performance during FY 2024/25 was driven by a range of targeted administrative and technological reforms aimed at enhancing efficiency and compliance. Key measures included the full rollout of a unified invoicing framework, the introduction of discounts for early compliance and instalment payment options, strengthened interdepartmental coordination for integrated revenue collection, and expanded use of cashless payment platforms to improve transparency and reduce leakages. In addition, the county leveraged business census data to support targeted enforcement and planning and implemented rapid revenue enhancement initiatives. These efforts were complemented by public sensitization campaigns through roadshows and market clinics, which encouraged voluntary compliance and contributed to stronger, more sustainable local revenue performance.

## 2.2 Expenditure Performance

### 2.2.1 Expenditure Performance, FY 2022/23-2024/25

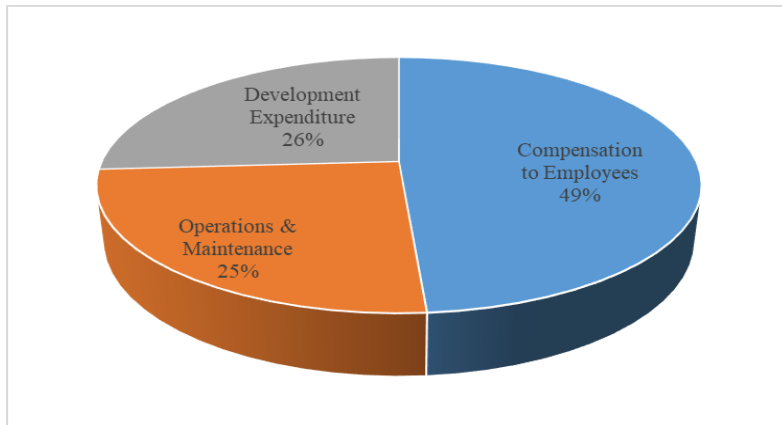
- In the FY 2024/25, the County’s cumulative expenditure amounted to KShs. 10,080,142,766 translating to an overall absorption rate of 87 percent. The County Executive expended KShs 9,246,840,313 against its allocated budget of KShs 10,742,471,512, achieving an absorption rate of 86 percent. Similarly, the County Assembly spent KShs 835,260,455 out of its budget allocation of KShs 837,740,866, reflecting a higher absorption rate of 99.7 percent. The total recurrent expenditure for FY 2024/25 was KShs. 7,460,728,999, reflecting 94 percent absorption rate, up from 88 percent reported in FY 2023/24. The development expenditure for the period was KShs. 2,619,413,768 with a 71 percent absorption rate, marking a 9 percent increase from the 62 percent achieved in FY 2023/24.



**Figure 2: FY 2022/23 - FY 2024/25 Expenditure and absorption performance**  
 Source: The County Treasury

**2.2.2 Expenditure by Economic Classification**

9. The expenditure on salary was 49 percent, development 26 percent and operations and maintenance at 25 percent of the total county expenditure as shown in figure 3 below: -



**Figure 3; Expenditure by Economic Classification**

10. Table 3 below shows the expenditure of the County Executive and Assembly by Economic Classification for FY 2024/25;

**Table 3: Departmental Expenditures Per Economic Classification**

Economic Classification	Absorption 2022/23	Absorption 2023/24	FY 2024/25 Revised Budget 2	Expenditure as at 30th June 2025	Absorption 2024/25
<b>County Executive</b>					
Salaries	100	91	4,746,548,777	4,465,115,006	94

Economic Classification	Absorption 2022/23	Absorption 2023/24	FY 2024/25 Revised Budget 2	Expenditure as at 30th June 2025	Absorption 2024/25
O&M	94	83	2,338,962,288	2,179,219,255	93
Recurrent	97	88	7,085,511,065	6,644,334,261	94
Development	79	63	3,656,960,448	2,602,506,051	71
<b>Sub Total</b>	<b>91</b>	<b>80</b>	<b>10,742,471,513</b>	<b>9,246,840,311</b>	<b>86</b>
<b>County Assembly</b>					
Salaries	100	93	451,423,604	451,423,604	100
O&M	100	94	364,972,247	364,971,134	100
Recurrent	100	94	816,395,851	816,394,738	100
Development	48	29	21,345,015	18,865,717	88
<b>Sub Total</b>	<b>98</b>	<b>89</b>	<b>837,740,866</b>	<b>835,260,455</b>	<b>100</b>
<b>Total Budget</b>					
Salaries	100	91	5,197,972,381	4,916,538,610	95
O&M	95	85	2,703,934,535	2,544,190,389	94
Recurrent	98	88	7,901,906,915	7,460,728,999	94
Development	79	62	3,678,305,463	2,619,413,768	71
<b>Total Budget</b>	<b>92</b>	<b>81</b>	<b>11,580,212,378</b>	<b>10,080,142,766</b>	<b>87</b>

### 2.2.3 Departmental Expenditures per Economic Classification

11. In the FY 2024/25, the analysis of expenditure per economic classification across departments showed that health services recorded the highest expenditure of KShs. 3,742,565,594 reflecting an absorption rate of 89 percent followed by ICT, Education and Internship with a total of KShs 1,096,813,279 at 92 percent absorption rate. Office of County Attorney had the lowest expenditure of KShs 42,475,778 with 88 percent absorption. Table 4 below shows the departmental expenditures per economic classification with their overall absorption rates.

**Table 4: FY 2024/25 Expenditures per economic classification**

S/No	Department	Total Budget	O&M Expenditure	Salaries Expenditure	Development Expenditure	Total Expenditure	Overall Absorption Rate (%)
1	Governorship	492,830,807	437,580,720	50,444,469		488,025,189	99
2	County Secretary	464,745,270	56,710,506	406,610,513		463,321,019	100
3	County Attorney	48,440,335	23,171,236	18,274,608	1,029,934	42,475,778	88
4	Devolution, Public Participation, County administration and Special Programs	347,497,456	92,138,636	198,770,594	1,334,054	292,243,284	84
5	Finance and Socio-Economic Planning	598,475,724	324,301,533	207,262,253	18,499,284	550,063,070	92
6	Agriculture, Livestock, Fisheries and Cooperative Development	622,244,704	35,907,402	206,233,970	242,675,436	484,816,809	78
7	Makueni County Fruit Development and Marketing Authority	83,656,423	18,952,584		48,101,176	67,053,760	80
8	ICT, Education and Internship	1,188,923,637	206,559,784	685,107,445	205,146,050	1,096,813,279	92
9	Gender, Children, Youth, Sports and Social Services	274,949,771	81,146,901	47,635,524	99,591,675	228,374,100	83

S/No	Department	Total Budget	O&M Expenditure	Salaries Expenditure	Development Expenditure	Total Expenditure	Overall Absorption Rate (%)
10	Health Services	4,199,913,813	595,462,701	2,323,588,201	823,514,692	3,742,565,594	89
11	Trade, Marketing, Industry, Culture and Tourism	176,206,485	71,968,175	54,074,167	24,157,782	150,200,124	85
12	Infrastructure, Transport, Public Works, Housing and Energy	680,735,322	46,482,800	75,826,405	472,246,122	594,555,328	87
13	Lands, Urban Planning & Development, Environment and Climate change	619,077,104	27,366,915	52,162,666	254,677,415	334,206,996	54
14	Wote Municipality	120,245,616	54,763,888		28,536,561	83,300,449	69
15	Emali-Sultan Hamud Municipality	69,590,011	22,437,293	2,942,680	19,586,064	44,966,037	65
16	Water, Sanitation and Irrigation	620,887,017	23,192,404	75,174,979	358,410,961	456,778,344	74
17	Sand Conservation and Utilization Authority	63,553,699	33,200,221	22,965,349	4,998,844	61,164,414	96
18	County Public Service Board	70,498,317	27,875,555	38,041,183		65,916,738	94
19	County Assembly	837,740,866	364,971,134.35	451,423,604	16,907,717	835,260,455	100
	<b>Total</b>	<b>11,580,212,378</b>	<b>2,544,191,501</b>	<b>4,916,538,610</b>	<b>2,602,506,051</b>	<b>10,080,142,766.45</b>	<b>87</b>

## 2.2.4 Departmental Expenditure by Programme and Sub programme

12. The county adopted the programme based budgeting across county departments and agencies. The programmes and sub programmes expenditure performance are illustrated in table 5 below.

**Table 5: Expenditure by Programme and Sub Programmes**

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at30th June 2025		Absorption Rate ( %)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
<b>Land, Physical Planning &amp; Mining</b>							
Programme 1: General administration & planning	SP1. General administration & planning	66,811,226	-	62,133,073		93	
Programme 2 : Land Survey & Mapping	SP2. Land Survey & Mapping	2,383,921	21,238,385	2,285,887	20,974,429	96	99
Programme 3 : Urban planning	SP3. 1 Urban planning	6,147,465	50,854,639	5,567,071	46,420,746	91	91
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	1,080,000	1,600,000	795,296	1,599,024	74	100
Programme 5: Environment management and protection	SP 5. 1 Environment management and protection	9,454,968	459,506,500	8,748,254	185,683,216	93	40
	<b>Sub Total</b>	<b>85,877,580</b>	<b>533,199,524</b>	<b>79,529,581</b>	<b>254,677,415</b>	<b>93</b>	<b>48</b>
<b>Wote Municipality</b>							
Wote Municipality	SP 1. 1 Wote Municipality	69,931,405	50,314,211	54,763,888	28,536,561	78	57
	<b>Sub Total</b>	<b>69,931,405</b>	<b>50,314,211</b>	<b>54,763,888</b>	<b>28,536,561</b>	<b>78</b>	<b>57</b>
<b>Emali-Sultan Hamud Municipality</b>							
Emali-Sultan Hamud Municipality	SP 1. 1 Emali-Sultan Hamud Municipality	32,044,280	37,545,731	25,379,973	<b>19,586,064</b>	79	52
	<b>Sub Total</b>	<b>32,044,280</b>	<b>37,545,731</b>	<b>25,379,973</b>	<b>19,586,064</b>	<b>79</b>	<b>52</b>
<b>Sand Authority</b>							
General administration & planning	SP 1.1: General administration & Planning	58,553,699	5,000,000	56,165,570	4,998,844	96	100
	<b>Sub Total</b>	<b>58,553,699</b>	<b>5,000,000</b>	<b>56,165,570</b>	<b>4,998,844</b>	<b>96</b>	<b>100</b>
<b>Health Services</b>							

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at30th June 2025		Absorption Rate ( %)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration & planning	SP1. 1 General administration & planning	2,658,433,748	893,061,115	2,481,193,267	743,839,713	93	83
Curative health care services	SP2. 1 :Curative health care services	361,247,607	27,235,846	350,286,108	23,906,451	97	88
Preventive and promotive health care services	SP3. 1 Preventive and promotive health care services	94,820,972	165,114,525	87,571,527	55,768,528	92	34
	<b>Sub Total</b>	<b>3,114,502,327</b>	<b>1,085,411,486</b>	<b>2,919,050,902</b>	<b>823,514,692</b>	<b>94</b>	<b>76</b>
<b>Infrastructure, Transport, Public works , Housing &amp; Energy</b>							
General administration & planning	SP1. 1 General administration & planning	92,976,455	10,586,455	87,112,628	8,289,897	94	78
Road Transport	SP2.1 : Road transport	19,092,000	423,213,770	18,346,381	370,653,688	96	88
Infrastructure development	SP3.3: Infrastructure development	950,000		950,000		100	
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	17,265,899	116,650,743	15,900,197	93,302,537	92	80
	<b>Sub Total</b>	<b>130,284,354</b>	<b>550,450,968</b>	<b>122,309,205</b>	<b>472,246,122</b>	<b>94</b>	<b>86</b>
<b>ICT, Education and Internship</b>							
General administration & planning	SP1. 1 General administration & planning	728,618,038	-	695,500,439	-	95	
Early childhood development education	SP2.1 : Early childhood development education	19,846,371	177,847,807	17,833,345	154,726,411	90	87
Technical training & -non-formal education	SP3.3: Technical training & non-formal education	1,025,000	39,946,549	891,667	36,914,337	87	92
Support to Education and Library Services	SP4.1:Support to Education and Library Services	155,577,357	59,500	142,666,757	59,500	92	100
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	17,578,067	29,317,694	16,941,677	13,445,802	96	46
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	19,107,254	-	17,833,345	-	93	
	<b>Sub Total</b>	<b>941,752,087</b>	<b>247,171,550</b>	<b>891,667,229</b>	<b>205,146,050</b>	<b>95</b>	<b>83</b>

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at30th June 2025		Absorption Rate ( %)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
<b>Trade, Industry &amp; Cooperatives</b>							
General administration & planning	SP1. 1 General administration & planning	116,877,767	-	104,615,144	-	90	
Trade development & promotion	SP2.1; Trade development & promotion	7,800,000	32,219,270	7,562,541	22,809,963	97	71
Industrial development and promotion	SP3. 1 Industrial development and promotion	2,096,088	2,000,000	1,260,423	414,700	60	
Tourism development & promotion	SP4. 1 Tourism development & promotion	7,963,360	1,500,000	7,562,541	933,120	95	62
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	5,750,000		5,041,694	-	88	
	<b>Sub Total</b>	<b>140,487,215</b>	<b>35,719,270</b>	<b>126,042,342</b>	<b>24,157,782</b>	<b>90</b>	<b>68</b>
<b>Department of Gender, Children, Youth, Sports, and Social Services</b>							
General administration & planning	P1: General administration & planning	62,224,260	-	55,376,443	-	89	
Gender and Social Development	P2: Gender and Social Development	16,933,187	62,758,708	14,166,067	52,788,919	84	84
Sports development	P3; Sports development	57,092,459	44,375,435	48,937,321	39,997,686	86	90
Youth empowerment	P4; Youth empowerment	12,222,973	19,342,749	10,302,594	6,805,070	84	35
	<b>Sub Total</b>	<b>148,472,879</b>	<b>126,476,892</b>	<b>128,782,425</b>	<b>99,591,675</b>	<b>87</b>	<b>79</b>
<b>County Attorney</b>							
General Administration & Support Services	P1: General administration & planning	43,240,335	5,200,000	41,445,844	1,029,934	96	20
	<b>Sub Total</b>	<b>43,240,335</b>	<b>5,200,000</b>	<b>41,445,844</b>	<b>1,029,934</b>	<b>96</b>	20
<b>Governorship</b>							
General Administration & Support Services	P1: General administration & planning	492,830,807		488,025,189		99	
	<b>Sub Total</b>	<b>492,830,807</b>	<b>-</b>	<b>488,025,189</b>		<b>99</b>	
<b>County Secretary</b>							

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at30th June 2025		Absorption Rate ( %)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	464,745,270		463,321,019		100	
	<b>Sub Total</b>	<b>464,745,270</b>	-	<b>463,321,019</b>		<b>100</b>	
<b>CPSB</b>							
Public Service Human Resource Management and Development.	SP2 : Public Service Human Resource Management and Development.	70,498,317		65,916,738		94	
	<b>Sub Total</b>	<b>70,498,317</b>		<b>65,916,738</b>		<b>94</b>	
<b>Finance &amp; Socio Economic Planning</b>							
General Administration & Support Services	SP1: General administration & planning	364,770,432	23,134,141	331,814,315	18,499,284	91	80
Public financial management	Sub-Programme 2.1:Financial Accounting services	13,211,436	-	10,631,276	-	80	
	Sub-Programme 2.2; Budget formulation, coordination and management	113,704,677	-	113,704,677	-	100	
	Sub-Programme 2.3; Internal audit services	7,300,000	-	5,315,638	-	73	
	Sub-Programme 2.4; Resource mobilization	41,844,223	-	37,209,465	-	89	
	Sub-Programme 2.5; Supply chain management services	2,965,000	-	2,965,000	-	100	
	Sub-Programme 2.6; Economic planning	11,789,525	-	10,631,276	-	90	
	Sub-Programme 2.7; Monitoring & Evaluation	8,100,000	-	7,666,276	-	95	
	Sub-Programme 2.8; County Statistics	7,373,355	-	7,373,355	-	100	
	Sub-Programme 2.9; Enterprise Risk Management	1,082,936	-	1,063,128	-	98	
	Sub-Programme 2.10; Assets Management	3,200,000	-	3,189,383	-	100	
	<b>Sub Total</b>	<b>575,341,584</b>	<b>23,134,141</b>	<b>531,563,787</b>	<b>18,499,284</b>	<b>92</b>	<b>80</b>

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at30th June 2025		Absorption Rate ( %)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
<b>Devolution, Public participation, County Administration and Special Programmes</b>							
General Administration & Planning	SP1: General Administration & Planning	244,897,348	37,500,000	229,818,293		94	0
Participatory Development .& civic education	SP2: Participatory Development .& civic education	19,633,520	-	17,454,554		89	
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	-	-				
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	28,992,044	1,035,054	28,030,114	1,035,054	40	100
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	11,170,590	299,000	11,636,369	299,000	36	100
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	3,969,900	-	3,969,900		100	
	<b>Sub Total</b>	<b>308,663,402</b>	<b>38,834,054</b>	<b>290,909,230</b>	<b>1,334,054</b>	<b>94</b>	<b>3</b>
<b>Water, Sanitation and Irrigation</b>							
General administration & planning	SP1: General Administration & Planning	98,452,698	10,652,500	88,530,645	7,168,219	90	67
Water infrastructure Development	SP 2.1: Water harvesting and storage	3,840,000	196,211,124	3,840,000	136,196,165	100	69
	SP2: Piped water supply infrastructure	3,680,000	194,418,683	2,951,021	136,196,165	80	70
	SP.3: Ground water development	3,380,000	110,252,012	3,045,716	78,850,411	90	72
	<b>Sub Total</b>	<b>109,352,698</b>	<b>511,534,319</b>	<b>98,367,383</b>	<b>358,410,961</b>	<b>90</b>	<b>70</b>
<b>Agriculture, Livestock, Fisheries And Cooperative Development</b>							
General administration & planning	SP1: General Administration & Planning	240,269,981	184,421,677	220,870,062	149,147,325	92	81

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at30th June 2025		Absorption Rate ( %)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,733,643	76,095,241	2,321,414	75,025,803	85	99
Agribusiness and information management	SP3; Agribusiness and information management	5,223,982	44,354,302	4,842,827	2,120,114	93	5
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	11,250,000	50,393,103	10,685,655	12,782,196	95	25
Cooperative Development	SP 5:Cooperative Development	3,900,000	3,602,775	3,421,414	3,600,000	88	100
	<b>Sub Total</b>	<b>263,377,606</b>	<b>358,867,098</b>	<b>242,141,372</b>	<b>242,675,437</b>	<b>92</b>	<b>68</b>
<b>Makueni Fruit Development and Marketing Authority</b>							
General Administration & Support Services	P1: General administration & planning	35,555,220	48,101,203	18,952,584	48,101,176	53	100
	<b>Sub Total</b>	<b>35,555,220</b>	<b>48,101,203</b>	<b>18,952,584</b>	<b>48,101,176</b>	<b>53</b>	<b>100</b>
<b>County Assembly</b>							
Legislation and Representation	SP1: Legislation and Representation	816,395,851	21,345,015	816,394,738	18,865,717	100	88
	<b>Sub Total</b>	<b>816,395,851</b>	<b>21,345,015</b>	<b>816,394,738</b>	<b>18,865,717</b>	<b>100</b>	<b>88</b>
<b>Total County Budget</b>		<b>7,901,906,915</b>	<b>3,678,305,463</b>	<b>7,460,729,000</b>	<b>2,621,371,768</b>	<b>94</b>	<b>71</b>

## 2.3 FY 2025/26 Half Year Fiscal Performance

### 2.3.1. FY 2025/26 Half Year Revenue Performance

13. The FY 2025/26 budget of Ksh 13,106,070,306 is financed through four main revenue streams, with the Equitable Share constituting the largest component at Ksh 8,976,335,654 (68 percent), County Own Source Revenue accounts for Ksh 1,667,556,464 (13 percent), Conditional Allocations (Loans and Grants) amount to Ksh 1,546,174,731 (12 percent) and FY 2024/25 reallocations at

Ksh 916,003,457 (seven percent). Revenue performance by the end of the second quarter of FY 2025/26 stood at 37 percent, with cumulative receipts of Ksh 4,905,763,111. This represents a four percent decline in performance compared to a 41 percent recorded same period in FY 2024/25. The lower revenue performance was mainly attributable to the drop in Own Source Revenue and delays in equitable share and loans & grants disbursement.

### 2.3.1.1. Own Source Revenue

14. Own Source Revenue realized during the period amounted to Kshs 472,692,832, translating to a 28 percent performance against the target and reflecting a marginal decline of Kshs 594,448.20 compared to the Kshs 473,287,280 collected in the second quarter of FY 2024/25. Revenue inflows were largely generated from Health AIA, which contributed Kshs 342,123,196, and normal revenue streams, amounted to Kshs 130,569,636. A detailed breakdown of performance by revenue stream is provided in the table below, highlighting variations in collection trends across sectors.

**Table 6: FY 2025/26 Second Quarter OSR Performance per Stream**

S/No	Sources	Targets 2025/26	Actual 2025/26	Variance	Performance (%)
	A) OWN SOURCES	Kshs	Kshs	Kshs	
1.	Advertisement & Wall Branding Fees	31,411,990	2,054,400	29,357,590	7
2.	Agricultural Cess Fees	28,317,987	9,924,891	18,393,096	35
3.	Building Materials cess Fees	4,706,554	1,134,900	3,571,654	24
4.	Community Information Centres Fees	1,573,222	47,100	1,526,122	3
5.	Conservancy Fees	8,102,091	577,880	7,524,211	7
6.	Coop Audit services Fees	498,187	34,300	463,887	7
7.	Development Approvals Fees( all lands development fees	65,550,897	8,661,553	56,889,344	13
8.	Fines and Penalties Fees	1,573,222	168,330	1,404,892	11
9.	Fire certificate Fees	1,573,222	269,450	1,303,772	17
10.	Hire of County Facilities / Equipment /Gym Fees	1,573,222	174,900	1,398,322	11
11.	Liquor License Fees	96,818,675	8,975,055	87,843,620	9
12.	Market Entrance Fees	65,550,897	13,316,310	52,234,587	20
13.	Motor Veh/Cycle Reg Fees	4,706,554	132,000	4,574,554	3
14.	Parking Fees	67,530,534	8,454,164	59,076,370	13
15.	Plot Rates/Rent Fees & other dues	131,691,752	7,349,560	124,342,192	6
16.	Renewal Fees(Kiosks)	10,986,330	694,940	10,291,390	6
17.	Single Business Permits /Application Fees	230,739,157	13,695,452	217,043,705	6
18.	Stall Rent Fees	12,087,585	3,109,950	8,977,635	26
19.	Stock Market Fees	17,279,216	4,949,882	12,329,334	29
20.	Stock Movement Fees	10,986,330	2,678,710	8,307,620	24

S/No	Sources	Targets 2025/26	Actual 2025/26	Variance	Performance (%)
21.	Veterinary Health Fees	22,942,814	5,879,230	17,063,584	26
22.	Water & Environment Fees- Consent, NEMA, mining, penalties	4,706,554	392,600	4,313,954	8
23.	Weights & Measures Fees	3,133,333	389,110	2,744,223	12
24.	Tetheka interest revenue	18,742,114	-		0
25.	Other Revenues(Salary Refund, Direct Customer Deposits)	0	8,525,666	-8,525,666	0
26.	Agriculture- Agricultural Training Conference Fees	4,706,554	94,500	4,612,054	2
27.	Agriculture- Mechanization Fees	3,133,333	373,900	2,759,433	12
28.	Public health Services Fees	51,824,539	5,114,665	46,709,874	10
29.	Makueni Fruit Processing Plant Fees	92,872,511	6,531,224	86,341,287	7
30.	Sand Authority Fees	72,237,088	16,865,014	55,372,074	23
	<b>Sub Total</b>	<b>1,067,556,464</b>	<b>130,569,636</b>	<b>936,986,828</b>	<b>12</b>
	<b>AIA</b>				
31.	Medical Health Services Fees	182,388,000	126,468,258	55,919,742	69
32.	SHA/SHIF Reimbursement Fees	417,612,000	215,640,938	201,971,062	52
33.	Universal Health Care Registration Fees		14,000	-14,000	0
	<b>Sub Total</b>	<b>600,000,000</b>	<b>342,123,196</b>	<b>257,876,804</b>	<b>57</b>
	<b>TOTAL OWN SOURCE REVENUE</b>	<b>1,667,556,464</b>	<b>472,692,832</b>	<b>1,194,863,632</b>	<b>28</b>

Source: County Treasury, 2026

### 2.3.1.2. Equitable Share, Conditional Allocations, Loans and Grants Performance

15. During the first half of FY 2025/26, receipts from the Equitable Share reached 41 percent of the annual target, reflecting relatively steady disbursement from the National Government. In contrast, Conditional Allocations, including other loans and grants, recorded no receipts during the period, resulting in a significant variance from projected inflows. This uneven disbursement pattern constrained the County's cash flow and adversely affected the timely implementation of earmarked programmes, underscoring the need for improved predictability and alignment of conditional funding releases within the fiscal year.

**Table 7: FY 2025/26 Second Quarter Equitable share, conditional allocations, loans and grants**

Sources	16. Targets 2025/26	Actual 2025/26 as at 31 <sup>st</sup> December, 2025	Variance	Performance (%)
Equitable share from National Government	8,976,335,654	3,725,179,296	5,459,268,832	41
Conditional Allocation -Other loans and Grants	1,546,174,731	0	1,546,174,731	0
<b>Total- 2024/25</b>	<b>10,522,510,385</b>	<b>3,725,179,296</b>	<b>7,005,443,563</b>	<b>35</b>

Source: County Treasury, 2026

**2.3.1.3. Revenue Trend for FY 2023/24, 2024/25 and 2025/26**

17. Over the years’ revenue performance has registered significant growth as shown in the table below-

**Table 8: Revenue Performance Per Source in comparison with quarter Two for FY 2023/24, 2024/25 and 2025/26**

No	Revenue Source	FY 2023/24 Budget Estimates	Performance as at Dec 31, 2023	Performance Rate (%)	FY 2024/25 Budget Estimates	Performance as at Dec 31, 2024	Performance Rate (%)	FY 2025/26 Budget Estimates	Performance as at Dec 31, 2025	Performance Rate (%)
1.	Equitable Share	9,096,472,661	2,790,302,118	25	9,767,009,318	4,474,584,490	40	9,892,339,111	4,433,070,279	41
2.	Conditional Allocations - (Loans And Grants)	933,842,598	500,000	0	990,048,872	31,000,000	3	1,546,174,731	0	0
	<b>Other Revenues Sub Total</b>	<b>10,030,315,259</b>	<b>2,790,802,118</b>	<b>23</b>	<b>10,757,058,190</b>	<b>4,505,584,490</b>	<b>36</b>	<b>11,438,513,842</b>	<b>4,433,070,279</b>	<b>35</b>
3.	County Own Generated Revenue- Other Streams	865,000,000	145,817,098	17	905,177,623	165,198,317	18	1,067,556,464	130,569,636	12
	County Own Generated Revenue- AIA	375,000,000	222,070,115	59	566,255,700	308,088,963	54	600,000,000	342,123,196	57
	<b>Total OSR</b>	<b>1,240,000,000</b>	<b>367,887,213</b>	<b>30</b>	<b>1,471,433,323</b>	<b>473,287,280</b>	<b>32</b>	<b>1,667,556,464</b>	<b>472,692,832</b>	<b>28</b>
	<b>FY 2022/23 to 2024/25 Reallocations</b>	<b>641,011,699</b>	<b>641,011,699</b>	<b>100</b>	<b>1,004,193,182</b>	<b>1,004,193,182</b>	<b>100</b>	<b>916,003,457</b>	<b>707,890,983</b>	<b>77</b>
	<b>Total OSR &amp; Other Revenues</b>	<b>11,270,315,259</b>	<b>3,158,689,331</b>	<b>28</b>	<b>12,228,491,513</b>	<b>4,978,871,770</b>	<b>41</b>	<b>13,106,070,306</b>	<b>4,905,763,111</b>	<b>37</b>

Source:County Treasury, 2026

18. Quarter Two revenue performance improved from 28 percent in FY 2023/24 to 41 percent in FY 2024/25 before slightly declining to 37 percent in FY 2025/26, mainly driven by stronger Equitable Share receipts. Conditional allocations remained low across all years, while County Own Source Revenue showed moderate performance, with AIA streams consistently outperforming other OSR streams. Overall, the trend indicates improving revenue performance, though gaps persist in conditional grants and non-AIA OSR collection.

**Table 9:Revenue Performance Per Stream in comparison with half year for FY 2023/24, 2024/25 and 2025/26**

No	Revenue Stream	2023/24			2024/25			2025/26		
		Target	Q2 Performance	Performanc e Rate (%)	Target	Q2 Performance	Performanc e Rate (%)	Target	Q2 Performance	Performance Rate (%)
	<b>A) Own Sources</b>	<b>KShs</b>	<b>KShs</b>		<b>KShs</b>	<b>KShs</b>		<b>KShs</b>	<b>KShs</b>	
1.	Advertisement & Wall Branding Fees	20,000,000	3,134,139	16	20,922,470	8,633,074	41	31,411,990	2,054,400	7
2.	Agricultural Cess Fees	18,000,000	7,995,868	44	18,000,000	10,128,493	56	28,317,987	9,924,891	35
3.	ASK Show Fees	3,000,000		-						
4.	Building Materials cess Fees	3,000,000	1,372,625	46	3,000,000	1,126,700	38	4,706,554	1,134,900	24
5.	Community Information Centres Fees	1,000,000	113,950	11	1,000,000	76,740	8	1,573,222	47,100	3

No	Revenue Stream	2023/24			2024/25			2025/26		
		Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)
	A) Own Sources	KShs	KShs		KShs	KShs		KShs	KShs	
6.	Conservancy Fees	6,000,000	826,950	14	6,000,000	653,269	11	8,102,091	577,880	7
7.	Coop Audit services Fees	300,000	38,300	13	300,000	34,700	12	498,187	34,300	7
8.	Development Approvals Fees( all lands development fees	45,000,000	8,585,170	19	48,000,000	8,035,847	17	65,550,897	8,661,553	13
9.	Fines and Penalties Fees	1,000,000	534,000	53	1,000,000	1,209,027	121	1,573,222	168,330	11
10.	Fire certificate Fees	1,000,000	133,100	13	1,400,000	275,950	20	1,573,222	269,450	17
11.	Hire of County Facilities	1,000,000	256,000	26	1,000,000	1,138,550	114	1,573,222	174,900	11
12.	Liquor License Fees	70,000,000	5,850,901	8	70,000,000	7,009,331	10	96,818,675	8,975,055	9
13.	Market Entrance Fees	45,000,000	14,992,212	33	45,000,000	14,234,399	32	65,550,897	13,316,310	20
14.	Motor Vehicle./Cycle Reg. Fees	3,000,000	340,903	11	3,500,000	332,000	9	4,706,554	132,000	3
15.	Parking Fees	43,000,000	12,882,017	30	44,000,000	16,079,260	37	67,530,534	8,454,164	13
16.	Plot Rates/Rent Fees & other dues	170,000,000	6,746,237	4	196,855,153	11,813,072	6	131,691,752	7,349,560	6
17.	Renewal Fees(Kiosks)	7,000,000	1,016,000	15	7,000,000	726,200	10	10,986,330	694,940	6
18.	Single Business Permits /Application Fees	200,000,000	18,845,250	9	200,000,000	15,188,475	8	230,739,157	13,695,452	6
19.	Stall Rent Fees	7,700,000	2,468,401	32	8,700,000	3,798,000	44	12,087,585	3,109,950	26
20.	Stock Market Fees	11,000,000	4,661,880	42	11,000,000	4,416,747	40	17,279,216	4,949,882	29
21.	Stock Movement Fees	7,000,000	2,157,345	31	7,000,000	1,981,435	28	10,986,330	2,678,710	24
22.	Veterinary Health Fees	13,000,000	3,390,258	26	17,500,000	4,654,433	27	22,942,814	5,879,230	26
23.	Water & Environment Fees- Consent, NEMA mining, penalties	3,000,000	280,360	9	3,500,000	422,100	12	4,706,554	392,600	8
24.	Weights & Measures Fees	2,000,000	776,600	39	2,500,000	726,300	29	3,133,333	389,110	12
25.	Tetheka interest revenue							18,742,114	-	0
26.	Other Revenues(Direct deposits, Insurance compensation and Salary Refund)		44,000			3,658,895		0	8,525,666	0
27.	Agriculture- Agricultural Training Conference Fees	3,000,000	1,547,810	52	3,000,000	4,674,940	156	4,706,554	94,500	2

No	Revenue Stream	2023/24			2024/25			2025/26		
		Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)	Target	Q2 Performance	Performance Rate (%)
	<b>A) Own Sources</b>	<b>KShs</b>	<b>KShs</b>		<b>KShs</b>	<b>KShs</b>		<b>KShs</b>	<b>KShs</b>	
28.	Agriculture-Mechanization Fees	2,000,000	1,256,617	63	2,000,000	492,200	25	3,133,333	373,900	12
29.	Public health Services Fees	33,000,000	3,574,851	11	36,000,000	5,325,297	15	51,824,539	5,114,665	10
30.	Makueni Fruit Processing Plant Fees	100,000,000	27,894,000	28	100,000,000	16,672,021	17	92,872,511	6,531,224	7
31.	Sand Authority Fees	46,000,000	14,101,355	31	47,000,000	21,680,863	46	72,237,088	16,865,014	23
	<b>Normal Streams Sub Total</b>	<b>865,000,000</b>	<b>145,817,098</b>	<b>17</b>	<b>905,177,623</b>	<b>165,198,317</b>	<b>18</b>	<b>1,067,556,464</b>	<b>130,569,636</b>	<b>12</b>
32.	Medical Health Services Fees	120,000,000	99,485,510	83	176,430,000	144,346,468	82	182,388,000	126,468,258	69
33.	NHIF and Linda Mama	250,000,000	120,088,605	48	382,475,700	162,199,716	42	417,612,000	215,640,938	52
34.	Universal Health Care Registration Fees	5,000,000	2,496,000	50	7,350,000	1,542,780	21		14,000	0
	<b>AIA Sub Total</b>	<b>375,000,000</b>	<b>222,070,115</b>	<b>181</b>	<b>566,255,700</b>	<b>308,088,963</b>	<b>54</b>	<b>600,000,000</b>	<b>342,123,196</b>	<b>57</b>
	<b>Total Own Source Revenue</b>	<b>1,240,000,000</b>	<b>367,887,213</b>	<b>30</b>	<b>1,471,433,323</b>	<b>473,287,280</b>	<b>32</b>	<b>1,667,556,464</b>	<b>472,692,832</b>	<b>28</b>

Source:County Treasury, 2026

#### 2.4. Receipts into Makueni County Revenue Fund(CRF) for Half year of FY 2025/26

19. The total receipts into Makueni County Revenue Fund(CRF) during the period under review amounted to KShs. 3,857,163,429 mainly from National government disbursements and Own Source Revenue receipts. This excludes health AIA that are utilized at the health facilities.

##### 2.4.1. Exchequer Disbursements from the National Government

20. The Equitable share receipts transferred to Makueni County Revenue Fund amounted to Kshs. 3,725,179,296 for quarter two FY 2025/26, representing 41 percent of the approved equitable share.

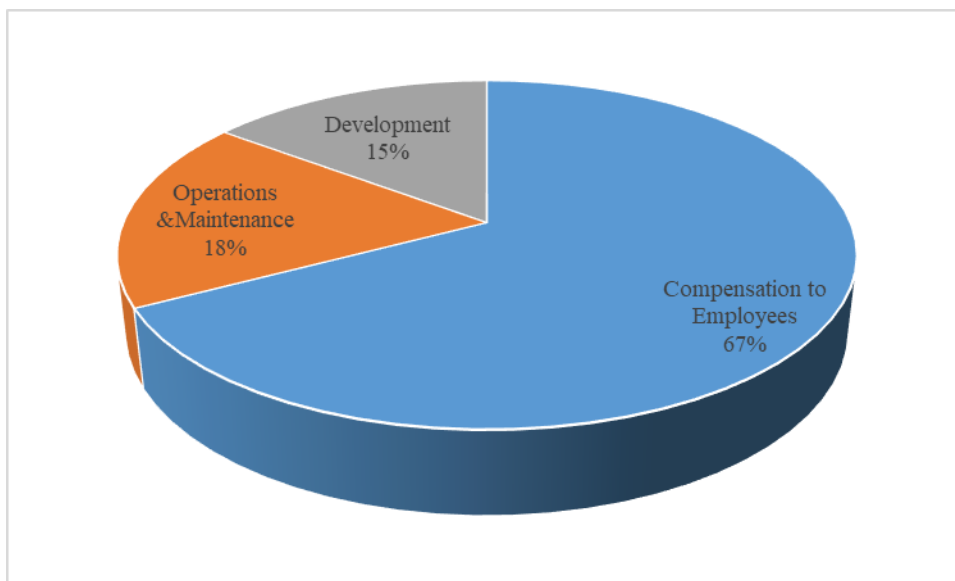
##### 2.4.2. Funds released to the Makueni Operational Accounts (approvals by COB)

21. The office of Controller of budget approved funds withdrawals totaling Kshs. 3,599,922,457 from Makueni County Revenue Fund; Kshs. 3,258,474,247 (91 percent) to Makueni County Executive and Kshs 341,448,210 (9 percent) to Makueni County Assembly. The funds released to the County Executive's Operational Accounts for development and recurrent expenditures amounted to Kshs. 431,748,212 (13 percent) and Kshs. 2,826,726,035 (87 percent) respectively.

#### 2.5. FY 2025/26 Half Year Expenditure Performance

##### 2.5.1 Overall Expenditure Performance for the First Half of 2025/26

22. During the first half of FY 2025/26, the County's cumulative expenditure amounted to Ksh 3,665,378,993, against a budget of Kshs 13,106,070,306. This translated to an overall absorption rate of 28 percent. Out of the total expenditure, 67 percent was spent on compensation to employees,18 percent on operations and maintenance and 15 percent on development activities.



**Figure 4: Overall Expenditure Performance for the First Half of FY 2025/26**

**2.5.2 FY 2025/26 Half Year Expenditure by Economic Classification**

23. The County Government utilized Ksh 3,154,859,990 for recurrent expenditures and Ksh 510,519,003 for development, representing absorption rates of 38 percent and 10 percent, respectively.

**Table 10: Expenditure by Economic Classification of The County Executive and County Assembly**

Economic Classification	FY 2024/25 Supplementary Budget(1) Estimates	Expenditures as at 31st December, 2024	Absorption Rate (%)	FY 2025/26 Supplementary Budget(1) Estimates	Expenditures as at 31st December, 2025	Absorption Rate (%)
<b>County Executive</b>						
Compensation to Employees	4,746,548,777	2,184,174,400	46	5,029,746,844	2,255,803,526	45
Operations & Maintenance	2,276,147,942	751,201,750	33	2,243,794,035	599,397,672	27
<b>Recurrent</b>	<b>7,022,696,719</b>	<b>2,935,376,150</b>	<b>42</b>	<b>7,273,540,879</b>	<b>2,855,201,198</b>	<b>39</b>
Development	4,220,327,803	534,471,537	13	4,807,418,814	497,266,195	10
<b>Sub Total</b>	<b>11,243,024,522</b>	<b>3,469,847,687</b>	<b>31</b>	<b>12,080,959,693</b>	<b>3,352,467,393</b>	<b>28</b>
<b>County Assembly</b>						
Compensation to Employees	451,423,604	208,673,280	46	495,224,277	189,823,103	38
Operations & Maintenance	454,698,372	230,311,733	51	469,407,039	109,835,690	23
<b>Recurrent</b>	<b>906,121,976</b>	<b>438,985,013</b>	<b>48</b>	<b>964,631,316</b>	<b>299,658,792</b>	<b>31</b>
Development	79,345,015	-	0	60,479,298	13,252,808	22
<b>Sub Total</b>	<b>985,466,991</b>	<b>438,985,013</b>	<b>45</b>	<b>1,025,110,614</b>	<b>312,911,600</b>	<b>31</b>
<b>Total Budget</b>						
Compensation to Employees	5,197,972,381	2,392,847,680	46	5,524,971,121	2,445,626,629	44
Operations & Maintenance	2,730,846,314	981,513,483	36	2,713,201,074	709,233,362	26
<b>Recurrent</b>	<b>7,928,818,695</b>	<b>3,374,361,163</b>	<b>43</b>	<b>8,238,172,195</b>	<b>3,154,859,990</b>	<b>38</b>
Development	4,299,672,818	534,471,537	12	4,867,898,112	510,519,003	10
<b>Total Budget</b>	<b>12,228,491,513</b>	<b>3,908,832,700</b>	<b>32</b>	<b>13,106,070,307</b>	<b>3,665,378,993</b>	<b>28</b>

24. The County Executive's spending decreased to Ksh 3,352,467,393, down from KShs 3,469,847,687 in FY 2024/25, leading to a reduction in the absorption rate from 31 percent to 28 percent. Similarly, the County Assembly's expenditure dropped to Ksh 312,911,600 in FY 2025/26, compared to Ksh 438,985,013 in FY 2024/25, resulting in a decline in the absorption rate from 45 percent to 31 percent.

**2.5.3 FY 2025/26 Half Year Departmental Expenditures**

25. In the first half of FY 2025/26, the Department of Health Services recorded the highest expenditure at Ksh 1,757,982,712. The Department of Education, ICT, and Internship followed with an expenditure of Ksh 429,359,606, while the County Assembly ranked third with a spending Ksh 312,11,600. In contrast, the Fruit Development Authority had the lowest expenditure at Ksh 9,227,226.

**Table 11: Departmental Expenditures**

S/N	Departments	FY 2025/26 Supplementary Budget (1) Estimates	Salaries Expenditure 31 <sup>st</sup> December, 2025	O&M Expenditure as at 31 <sup>st</sup> December, 2025	Total Recurrent Expenditure as at 31 <sup>st</sup> December, 2025	Development Expenditure 31 <sup>st</sup> December, 2025	Total Expenditure as at 31 <sup>st</sup> December, 2025	Overall Absorption (%)
1.	Agriculture	714,271,597	117,721,029	8,173,511	125,894,540	5,139,350	131,033,890	18
2.	Attorney	81,925,899	8,721,972	5,959,327	14,681,299	-	14,681,299	18
3.	CPSB	73,251,184	19,110,907	9,434,517	28,545,424	-	28,545,424	39
4.	CS	631,707,545	97,656,225	10,166,250	107,822,475	-	107,822,475	17
5.	Devolution	791,455,001	94,545,672	56,038,098	150,583,770	10,000,000	160,583,770	20

S/N o	Departments	FY 2025/26 Supplementary Budget (1) Estimates	Salaries Expenditure 31 <sup>st</sup> December, 2025	O&M Expenditure as at 31 <sup>st</sup> December, 2025	Total Recurrent Expenditure as at 31 <sup>st</sup> December, 2025	Development Expenditure 31 <sup>st</sup> December, 2025	Total Expenditure as at 31 <sup>st</sup> December, 2025	Overall Absorption (%)
6.	Education	1,101,332,886	360,856,883	33,312,881	394,169,763	35,189,843	429,359,606	39
7.	Emali Municipality	114,532,398	-	8,346,391	8,346,391	9,500,000	17,846,391	16
8.	Finance	504,805,518	116,194,058	65,983,168	182,177,226	2,099,206	184,276,432	37
9.	Fruit Dev Authority	87,050,657	-	7,890,006	7,890,006	1,387,220	9,277,226	11
10.	Gender	329,628,894	27,275,955	20,020,709	47,296,664	1,172,131	48,468,795	15
11.	Governor	494,464,747	24,248,120	79,441,560	103,689,680		103,689,680	21
12.	Health	4,297,984,306	1,251,023,731	198,836,260	1,449,859,990	308,122,722	1,757,982,712	41
13.	Lands	696,398,315	25,359,931	5,733,801	31,093,732	29,968,262	61,061,994	9
14.	Sand authority	84,548,596	12,785,261	25,294,973	38,080,234	1,164,475	39,244,709	46
15.	Trade	262,379,637	28,234,943	21,782,597	50,017,540	1,921,692	51,939,232	20
16.	Transport	965,446,644	36,189,876	16,572,205	52,762,081	39,697,702	92,459,783	10
17.	Water	670,576,747	35,878,967	18,621,619	45,391,634	42,659,763	88,051,397	13
18.	Wote Municipality	179,199,124	-	16,898,750	16,898,750	9,243,831	26,142,581	15
	<b>Sub total</b>	<b>12,080,959,695</b>	<b>2,255,803,529</b>	<b>608,506,623</b>	<b>2,855,201,200</b>	<b>497,266,197</b>	<b>3,352,467,396</b>	28
19.	County Assembly	1,025,110,613	182,208,702	106,727,035	299,658,792	13,252,808	312,911,600	31
	<b>Total Budget</b>	<b>13,106,070,308</b>	<b>2,438,012,231</b>	<b>715,233,658</b>	<b>3,154,859,992</b>	<b>510,519,004</b>	<b>3,665,378,996</b>	28

## 2.5.4 FY 2025/26 Half Year Expenditure by Programme and Sub programme

26. Analysis of the expenditures per sub-programmes indicates that General Administration and Planning in the health services department recorded the highest expenditure of Ksh 1,630,386,573. This was followed by General Administration in ICT, Education, and Internship, which had an expenditure of Ksh 362,013,754. The County Assembly's Legislation and Representation sub-programme recorded the third highest expenditure of Ksh 312,911,600.

**Table 12;Expenditure By Programme and Sub Programme**

Programme	Sub-Programme	Revised Approved Estimates		Actual Expenditure		Absorption Rate (%)	
		(Kshs.)		(Kshs.)		Recurrent	Development
		Recurrent	Development	Recurrent	Development		
<b>Lands, Urban Planning &amp; Development, Environment and Climate change</b>							
Programme 1: General administration & planning	SP1. General administration & planning	68,533,833	-	29,045,641		42	
Programme 2: : Land Survey & Mapping	SP2. Land, urban planning and Development	6,093,091	79,230,384	1,068,730	1,206,862	18	2
Programme 4: Mining mapping & development	SP4. 1 Mining mapping & development	850,000	199,714	208,180		24	0
Programme 5: Environment management and protection	SP 5. 1 Environment management and protection	11,600,000	529,891,294	771,181	28,761,400	7	5
	<b>Sub Total</b>	<b>87,076,924</b>	<b>609,321,391</b>	<b>31,093,732</b>	<b>29,968,262</b>	<b>36</b>	<b>5</b>
<b>Wote Municipality</b>							
Wote Municipality	SP 1. 1 Wote Municipality	66,593,777	112,605,348	16,898,750	9,243,831	25	8
	<b>Sub Total</b>	<b>66,593,777</b>	<b>112,605,348</b>	<b>16,898,750</b>	<b>9,243,831</b>	<b>25</b>	<b>8</b>
<b>Emali-Sultan Hamud Municipality</b>							
Emali-Sultan Hamud Municipality	SP 1. 1 Emali-Sultan Hamud Municipality	42,538,960	71,993,438	8,346,391	9,500,000	20	13
	<b>Sub Total</b>	<b>42,538,960</b>	<b>71,993,438</b>	<b>8,346,391</b>	<b>9,500,000</b>	<b>20</b>	<b>13</b>
<b>Makueni County Sand Conservation and Utilization Authority</b>							
General administration & planning	SP 1.1: General administration & Planning	72,548,596	12,000,000	38,080,234	1,164,475	52	10
	<b>Sub Total</b>	<b>72,548,596</b>	<b>12,000,000</b>	<b>38,080,234</b>	<b>1,164,475</b>	<b>52</b>	<b>10</b>
<b>Health Services</b>							
General administration & planning	SP1. 1 General administration & planning	2,642,506,727	1,028,292,205	1,354,689,496	275,697,077	51	27
Curative health care services	SP2. 1 :Curative health care services	353,401,785	13,600,962	85,896,473	5,550,074	24	41
Preventive and promotive health care services	SP3. 1 Preventive and promotive health care services	141,253,133	118,929,494	9,274,021	26,875,571	7	23
	<b>Sub Total</b>	<b>3,137,161,645</b>	<b>1,160,822,661</b>	<b>1,449,859,990</b>	<b>308,122,722</b>	<b>46</b>	<b>27</b>
<b>Infrastructure, Transport, Public works , Housing &amp; Energy</b>							
General administration & planning	SP1. 1 General administration & planning	104,112,513	-	50,519,361		49	

Programme	Sub-Programme	Revised Approved Estimates		Actual Expenditure		Absorption Rate (%)	
		(Kshs.)		(Kshs.)		Recurrent	Development
		Recurrent	Development	Recurrent	Development		
Road Transport	SP2.1 : Road transport	27,945,000	725,411,182	1,240,260	10,660,932	4	1
Infrastructure development	SP3.3: Infrastructure development	1,945,000	1,000,000	260,000		13	
Energy Infrastructure & development	SP4.1:Energy Infrastructure & development	23,095,000	81,937,949	742,460	29,036,770	3	35
	<b>Sub Total</b>	<b>157,097,513</b>	<b>808,349,130</b>	<b>52,762,081</b>	<b>39,697,702</b>	<b>34</b>	<b>5</b>
<b>ICT, Education and Internship</b>							
General administration & planning	SP1. 1 General administration & planning	731,352,040	-	362,013,754		49	
Early childhood development education	SP2.1 : Early childhood development education	18,309,687	193,690,236	5,108,652		28	0
Technical training & non-formal education	SP3.3: Technical training & non-formal education	1,650,000	77,615,361	507,982	28,500,000	31	37
Support to Education and Library Services	SP4.1:Support to Education and Library Services	27,829,000	3,350,000	22,747,361		82	
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	16,530,000	17,006,562	1,799,336	6,689,843	11	39
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	14,000,000	-	1,992,680	-	14	
	<b>Sub Total</b>	<b>809,670,727</b>	<b>291,662,159</b>	<b>394,169,765</b>	<b>35,189,843</b>	<b>49</b>	<b>12</b>
<b>Trade, Marketing, Industry, Culture and Tourism</b>							
General administration & planning	SP1. 1 General administration & planning	134,582,981	-	41,506,376	-	31	
Trade development & promotion	SP2.1; Trade development & promotion	7,023,056	101,559,984	4,894,154	1,921,692	70	2
Industrial development and promotion	SP3. 1 Industrial development and promotion	945,175	2,585,300	-	-	0	
Tourism development & promotion	SP4. 1 Tourism development & promotion	3,543,634	2,564,880	1,158,410	-	33	0
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	7,074,626	2,500,000	2,458,600	-	35	
	<b>Sub Total</b>	<b>153,169,472</b>	<b>109,210,164</b>	<b>50,017,540</b>	<b>1,921,692</b>	<b>33</b>	<b>2</b>
<b>Department of Gender, Children, Youth, Sports, and Social Services</b>							
General administration & planning	P1: General administration & planning	76,051,247	1,000,000	27,659,751		36	
Gender and Social Development	P2: Gender and Social Development	34,856,857	54,875,667	5,355,027	474,331	15	1
Sports development	P3; Sports development	79,604,846	27,310,224	5,572,265	298,000	7	1
Youth empowerment	P4; Youth empowerment	42,225,654	13,704,399	8,709,620	399,800	21	3
	<b>Sub Total</b>	<b>232,738,604</b>	<b>96,890,290</b>	<b>47,296,663</b>	<b>1,172,131</b>	<b>20</b>	<b>1</b>
<b>County Attorney</b>							
General Administration & Support Services	P1: General administration & planning	81,925,899		14,681,299		18	
	<b>Sub Total</b>	<b>81,925,899</b>		<b>14,681,299</b>		<b>18</b>	
<b>Governorship</b>							
General Administration & Support Services	P1: General administration & planning	494,464,747		103,689,679		21	
	<b>Sub Total</b>	<b>494,464,747</b>		<b>103,689,679</b>		<b>21</b>	
<b>County Secretary</b>							

Programme	Sub-Programme	Revised Approved Estimates		Actual Expenditure		Absorption Rate (%)	
		(Kshs.)		(Kshs.)		Recurrent	Development
		Recurrent	Development	Recurrent	Development		
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	631,707,545		107,822,475		17	
	<b>Sub Total</b>	<b>631,707,545</b>	<b>-</b>	<b>107,822,475</b>	<b>-</b>	<b>17</b>	
<b>County Public Service Board</b>							
Public Service Human Resource Management and Development.	SP2: Public Service Human Resource Management and Development.	73,251,184		28,545,424		39	
	<b>Sub Total</b>	<b>73,251,184</b>	<b>-</b>	<b>28,545,424</b>	<b>-</b>	<b>39</b>	
<b>Finance &amp; Socio Economic Planning</b>							
General Administration & Support Services	SP1: General administration & planning	283,334,256	55,771,261	129,662,881	2,099,206	46	4
Public financial management	Sub-Programme 2.1: Financial Accounting services	20,900,000	-	10,699,752		51	
	Sub-Programme 2.2; Budget formulation, coordination and management	48,600,000	-	21,561,292		44	
	Sub-Programme 2.3; Internal audit services	11,050,000	-	2,222,333		20	
	Sub-Programme 2.4; Resource mobilization	41,950,000	-	10,035,565		24	
	Sub-Programme 2.5; Supply chain management services	5,700,000	-	1,833,545		32	
	Sub-Programme 2.6; Economic planning	14,300,000	-	4,605,858		32	
	Sub-Programme 2.7; Monitoring & Evaluation	10,750,000				0	
	Sub-Programme 2.8; County Statistics	5,550,000	-	491,413		9	
	Sub-Programme 2.9; Enterprise Risk Management	1,900,000				0	
	Sub-Programme 2.10; Assets Management	5,000,000	-	1,064,587		21	
	<b>Sub Total</b>	<b>449,034,256</b>	<b>55,771,261</b>	<b>182,177,226</b>	<b>2,099,206</b>	<b>41</b>	<b>4</b>
<b>Devolution, Public participation, County Administration and Special Programmes</b>							
General Administration & Planning	SP1: General Administration & Planning	247,544,813	437,500,000	129,609,948	10,000,000	52	2
Participatory Development .& civic education	SP2: Participatory Development .& civic education	52,316,000	1,300,000	6,913,582		13	
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	200,000				0	
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	33,688,699	5,000,000	10,619,043		32	0
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	8,205,489	900,000	2,158,373		26	0
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	4,800,000	-	1,282,823		27	
	<b>Sub Total</b>	<b>346,755,001</b>	<b>444,700,000</b>	<b>150,583,769</b>	<b>10,000,000</b>	<b>43</b>	<b>2</b>
<b>Water, Sanitation and Irrigation</b>							

Programme	Sub-Programme	Revised Approved Estimates		Actual Expenditure		Absorption Rate (%)	
		(Kshs.)		(Kshs.)		Recurrent	Development
		Recurrent	Development	Recurrent	Development		
General administration & planning	SP1: General Administration & Planning	104,679,673	20,300,598	40,290,015	655,719	38	3
Water infrastructure Development	SP 2.1: Water harvesting and storage	4,680,000	91,768,358	1,867,299	8,200,289	40	9
	SP2: Piped water supply infrastructure	3,670,000	334,687,357	1,655,464	24,534,503	45	7
	SP.3: Ground water development	4,250,000	106,540,762	1,578,855	9,269,252	37	9
	<b>Sub Total</b>	<b>117,279,673</b>	<b>553,297,075</b>	<b>45,391,633</b>	<b>42,659,763</b>	<b>39</b>	<b>8</b>
<b>Agriculture, Livestock, Fisheries And Cooperative Development</b>							
General administration & planning	SP1: General Administration & Planning	264,721,684	318,666,422	117,987,750	3,648,792	45	1
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,821,740	41,894,196	2,106,225	1,490,558	75	4
Agribusiness and information management	SP3; Agribusiness and information management	4,280,000	34,908,077	1,722,254		40	0
Livestock Production, Management and Development	SP 4:Livestock Production, Management and Development	8,612,500	24,586,468	3,879,650		45	0
Cooperative Development	SP 5:Cooperative Development	3,090,000	10,690,511	198,660		6	0
	<b>Sub Total</b>	<b>283,525,924</b>	<b>430,745,674</b>	<b>125,894,539</b>	<b>5,139,350</b>	<b>44</b>	<b>1</b>
<b>Makueni Fruit Development and Marketing Authority</b>							
General Administration & Support Services	P1: General administration & planning	<b>37,000,435</b>	<b>50,050,222</b>	7,890,006	1,387,220	21	3
	<b>Sub Total</b>	<b>37,000,435</b>	<b>50,050,222</b>	<b>7,890,006</b>	<b>1,387,220</b>	<b>21</b>	<b>3</b>
<b>County Assembly</b>							
Legislation and Representation	SP1: Legislation and Representation	964,631,315	60,479,298	299,658,792	13,252,808	31	22
	<b>Sub Total</b>	<b>964,631,315</b>	<b>60,479,298</b>	<b>299,658,792</b>	<b>13,252,808</b>	<b>31</b>	<b>22</b>
<b>Total County Budget</b>		<b>8,238,172,193</b>	<b>4,867,898,110</b>	<b>3,154,859,989</b>	<b>510,519,004</b>	<b>38</b>	<b>10</b>

## 2.6. Sectoral Performance, FY2022/23-2024/25

### 2.6.1 Water, Sanitation, Environment and Natural Resources

#### a. FY 2024/25 Financial performance

27. The sector's expenditure for FY 2024/25 was KShs. 456,778,344, against a budget of KShs. 620,887,017 resulting in a 74 percent absorption rate. This was a one percent decrease from 75 percent recorded in FY 2023/24. Figure 5 shows the sector budget, expenditure and absorption rates over the last three years.

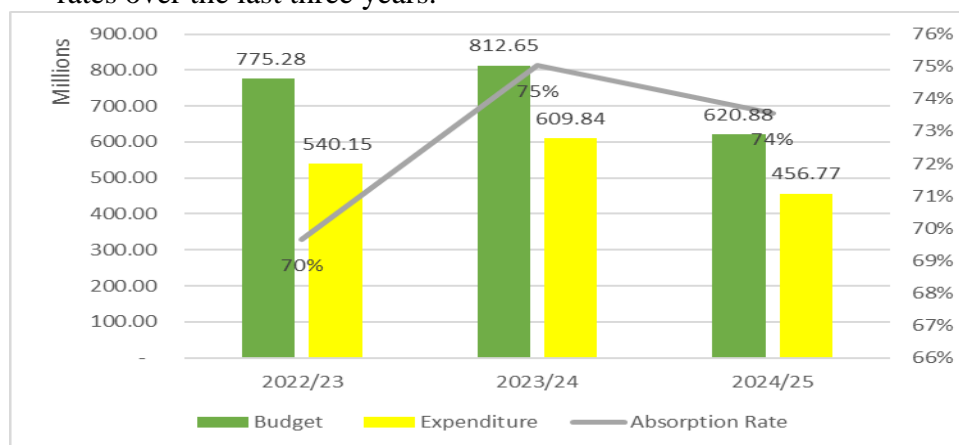


Figure 5: Water Sector, FY 2022/23- FY 2024/25 Expenditure performance

Source: County Treasury, 2026

#### b. FY 2024/25 Non-Financial Performance Review

28. In the period under review, the sector accomplished key milestones to increase water access, water harvesting, storage, and last-mile water connectivity to households and public institutions through; construction of 10 small dams, each with an average capacity of 5,000 M<sup>3</sup>, rehabilitation of 23 earth dams, construction of 5 sand dams, drilling and equipping of 21 boreholes, resulting to increased volumes of water harvested. To reduce the distance to water sources and minimize the time taken to access water sources, 400 Km of pipeline extension was done, and water was distributed to 214 markets and 103 public institutions from 28 water projects. These efforts benefitted a total of 42,618 households hence, reduced the distance to the water source from 4 Kms to 3.5Kms.

29. Under water governance, the sector achieved significant milestones aimed at enhancing water service delivery and ensuring compliance with regulatory standards. These included the development of the County Water and Sanitation Strategy and Investment Plan (CWSS&IP), alongside the drafting of the Makueni County Water Bill, 2024. Institutional governance was strengthened through successful recruitment of a Board of Directors for WOWASCO. Additionally, the sector vetted and issued registration certificates to 92 water service providers, supervised and managed committee elections for 67 rural water supplies and conflicts affecting 46 rural water supplies were effectively resolved contributing to improved community ownership and service delivery. As part of its capacity-building initiatives, the sector trained 30 project sustainability committees on integrity management, aiming to strengthen transparency and accountability in water service delivery. In addition, a comprehensive inventory of all water supplies was successfully developed.

30. In an effort to reduce non-revenue water and promote greater transparency and accountability in the sector, six water projects were successfully automated. To cut down on the cost of water production, the sector upgraded 20 projects by converting their pumping systems to solar power resulting in a 30 percent reduction in energy expenses.
31. Significant progress was made by the water companies in aligning their tariff structures with regulatory requirements. KIMAWASCO's water tariff review was successfully finalized, approved, and gazetted, enabling the utility to implement the revised tariffs. WOWASCO and MBONWASCO submitted their water tariff application, which are at advanced stage of review by WASREB, reflecting steady progress toward regulatory compliance and enhanced financial sustainability across all three companies.
32. Climate change mitigation and adaptation remained a key priority, with notable achievements contributing to enhanced climate resilience. A total of 16 climate-resilient water infrastructure projects were constructed, benefiting 5,416 households. As a result, 8,280 households currently have access to water within a two-kilometre radius, significantly improving water accessibility. Under the Climate Smart Agriculture (CSA) component, 1,443 farmers were supported through the establishment of 10 demonstration farms, capacity-building on climate-smart agricultural practices, and the distribution of vertical and conical gardening bags to promote kitchen gardening across seven wards.
33. In the area of environmental conservation, forestry, and landscape restoration, the County Government, working in collaboration with forestry sector stakeholders, planted 35,000 assorted tree seedlings across the county. In addition, 7,500 avocado seedlings were distributed to households under the Climate Resilience Programme. The government also supported the establishment of four nature-based enterprises, benefiting 650 individuals through initiatives including tree nursery development, apiculture, aquaculture, and pasture improvement.
34. To strengthen sand conservation efforts, the Kwa Ndiku sand dam was constructed in partnership with the Kiimakiu Kalanzoni community. This intervention is expected to benefit approximately 350 households across eight villages within the ward by enhancing water retention, supporting ecosystem restoration, and improving community livelihoods.

### **FY 2025/26 Half Year Performance**

#### **a. Financial Performance**

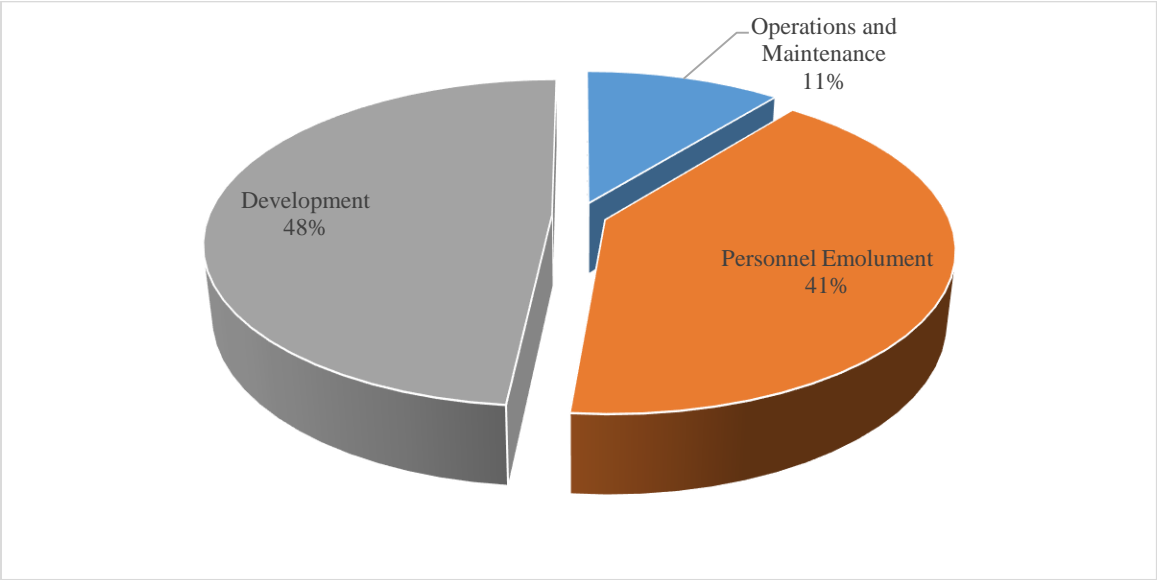
35. During the first half of FY 2025/26, the Department spent a total of Kshs. 88,051,397 against a budget of KShs. 670,576,747 representing an overall absorption rate of 13 percent. The department utilized KShs 45,391,634 for recurrent expenditures and KShs 42,659,763 for development, representing absorption rates of 39 percent and eight percent respectively.

**Table 13: Expenditure per Economic Classification for Water Department**

<b>Economic Classification</b>	<b>FY 2025/26 Supplementary(1) Budget Estimates</b>	<b>Expenditures As At 31st December 2025</b>	<b>Absorption Rate (%)</b>
<b>Recurrent Expenditure</b>			
Operations	24,620,151	8,743,218	36
Maintenance	6,550,000	769,449	12
<b>Sub Total</b>	<b>31,170,151</b>	<b>9,512,667</b>	<b>31</b>
Personnel	86,109,521	35,878,967	42
<b>Total Recurrent</b>	<b>117,279,673</b>	<b>45,391,634</b>	<b>39</b>
Development Expenditure			
Capital Expenditure	553,297,075	42,659,763	8

Economic Classification	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31st December 2025	Absorption Rate (%)
<b>TOTAL</b>	<b>670,576,747</b>	<b>88,051,397</b>	<b>13</b>

36. The total expenditure incurred during the period was 41 percent on personnel emoluments, 48 percent on development, and 11 percent on operations and maintenance.



**Figure 6: Water sector Expenditure by main economic classification**  
*Source: County Treasury, 2026*

**b. Non-Financial Performance**

- 37. During the first half of 2025/26, the County Government enhanced access to water services and reduced distances to water sources through the construction of one earth dam with two additional dams under construction, extended a total of 124 kilometres of water pipelines, four new boreholes drilled, six existing boreholes equipped, four boreholes rehabilitated and one sump tank constructed. As a result, 650 rural households were reached through the additional distributed water sources. Under urban and rural water governance, 80 community water schemes/project sustainability management committees were capacity built for effective water management and sustainability.
- 38. During the reporting period, the County Government, working in partnership with development partners, advanced environmental conservation and climate-smart livelihoods through support for apiculture, aquaculture, tree nursery establishment, pasture development, and the propagation of indigenous tree species. Over 300 community groups and individuals adopted nature-based enterprises such as beekeeping, fish farming, and tree nurseries, leading to the creation of more than 40 jobs at the community level. Strategic collaboration with local communities and landscape restoration actors also enabled targeted support to vulnerable groups, with at least 15 groups establishing nature-based enterprises within the last six months.
- 39. Significant progress was further achieved in landscape restoration, water conservation, and environmental governance. Three sand dams were constructed during the period, alongside

ongoing catchment protection and restoration activities. Tree planting initiatives resulted in the establishment of over 13,900 trees during the OND rainy season. Environmental compliance and oversight were upheld through regular audits, inspections, and Environmental Impact Assessment reviews, supported by strengthened partnerships with conservation stakeholders. Additionally, a stakeholder review meeting was held to validate the Climate Action Report.

## 2.6.2 Agriculture and Rural Development

### a. FY 2024/25 Financial Performance

40. The sector’s allocation has declined from KShs. 1,046,317,668 in FY 2022/23 to KShs. 622,244,704 in FY 2024/25. The revised budget for FY 2024/25 stood at KShs. 622,244,704, with KShs. 358,867,098 (58 percent) earmarked for development expenditure and KShs. 63,377,606 (42 percent) for recurrent expenditure. Notably, FY 2023/24 recorded the lowest absorption rate at 63 percent, largely due to delays in the disbursement of donor funds.

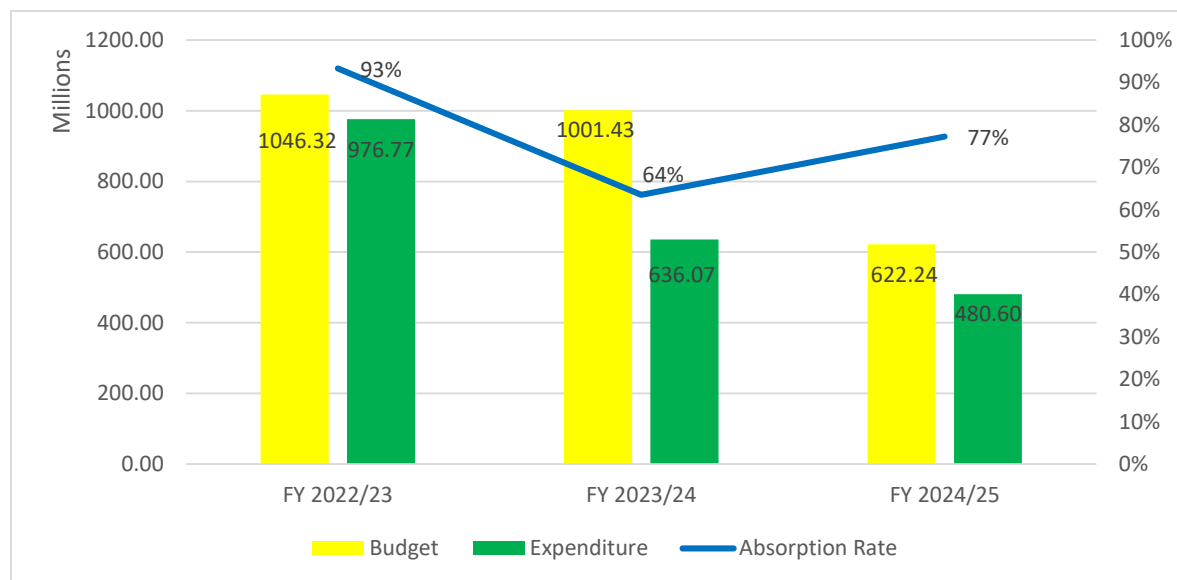


Figure 7: Expenditure trends sector of Agriculture and Rural Development

### b. Non-Financial Performance

41. During the period under review, the Government accelerated efforts to enhance food and nutrition security, improving livelihoods and agricultural productivity through strategic interventions. The department made significant achievements within the following programs.

#### a) Land, Crop development & productivity

42. The County significantly scaled up agricultural support initiatives to improve productivity, food security and farmer resilience. This was achieved through the following interventions: 146,000 farmers accessed extension services aimed at improving farming practices to increase yield. 36.782 Metric Tons (MT) of certified seeds, comprising 27.464 MT of maize, 3.806 MT of beans, and 5.512 MT of green grams, were distributed to 18,277 farmers across ten wards. A total of 26,600 coffee seedlings were distributed to members of four cooperative societies,

namely Kikima (20,100 seedlings), Kithangathini (4,517 seedlings), Kithumani (878 seedlings) and Masokani (1,105 seedlings).

43. In addition, the Agricultural Mechanization Services (AMS) supported farmers by undertaking land preparation on 106 acres and facilitating fodder harvesting that yielded 16,527 bales, generating revenue amounting to Ksh. 529,701. To further enhance water access and irrigation capacity, AMS also excavated 76 farm ponds, directly benefiting an equal number of 76 households.
44. The delineation of the Areas of Low Pest Preference (ALPP) was undertaken in collaboration with KEPHIS, covering core areas, buffer zones, risk factors and farmer registration in 8 wards. A data collection kit (ODK) with the requisite questionnaire was developed and deployed across eight wards, leading to the successful mapping of 10,220 farmers.

**b) Agribusiness, information management and Market Access**

45. The county made notable progress in value addition to improve post-harvest management and market access by operationalizing one aggregation/pack house center and three cold rooms, marking a major milestone in strengthening post-harvest handling and market access. In partnership with five exporters, 483,446 MT of mangoes were exported to international markets in Oman, Dubai, Qatar, and the UK, enabling Makueni farmers to access global markets.
46. The Government of Makueni County partnered with the National Government through NCPB to implement the last mile distribution of the subsidized fertilizer to areas that are close to farmers. Towards this partnership, the county initiated and operationalized seven (7) satellite depots, having received 60,961 bags (50 Kg) in the 2024/25 seasons.

**c) Livestock Resources Management and Development**

47. In the livestock sub-sector, the department strengthened animal health and productivity through extensive vaccination and breeding programs. A total of 110,808 cattle and 72,503 goats and sheep were vaccinated, exceeding quarterly targets, while 2,237 artificial inseminations were conducted across 11 wards to enhance dairy productivity through genetic improvement. Veterinary Services achieved a major milestone by administering 231,164 vaccinations against CCPP. Further, 28,808 poultry were vaccinated, and 2,678 dogs received rabies vaccines, reaching a total of 33,874 farmers and significantly improving animal health and livestock production. A total of 415 breeding Galla goats were distributed in Thange, Mito Andei, Kikumbulyu North, Kikumbulyu South and Nguumo wards, benefitting over 1,200 farmers. In pasture development 1,368 ha of fodder was established by the county and partners including; FAO, Twende and FloCCA yielding over 370,000 bales and 4,000 tons of silage.

**d) Cooperative Development and Management**

48. The cooperative unit recorded 30 new cooperative societies through accelerated community mobilization and engagement. This led to a 20 percent increase in members' savings, doubling the initial target of 10 percent. There are also efforts to enhance transparency, governance, and economic empowerment through collective action. To foster transparency and accountability, the department conducted 45 audits and supervised 48 annual general meetings.

**e) Agricultural Training Center (Kwa Kathoka)**

49. During the period under review, the ATC centre served as a hub for disseminating modern agricultural practices, hosting demonstrations and facilitating knowledge transfer to farmers. The Centre trained 259 farmers and 84 youth for TVET certification, conducted demonstrations on drip irrigation, horticulture, and tree seedling propagation (12,242 seedlings), hatched 80,000 fingerlings, supported a dairy unit, and hosted a field day attended by 234 participants, promoting practical skills and modern farming techniques.

f) **Makueni County Fruit Development and Marketing Authority**

50. Under the MCFDMA a total of 1,486 drums of fruit puree were processed while production of 22 MT of ready to Drink (RTD) juice achieved. Similarly, the authority sold 24,000 liters of water generating Ksh. 800,000 in own source revenue. The total revenue generated from fruit product and water sales stood at Ksh. 32.06 million.

g) **Nation Value Chain Value Development Program**

51. During the period under review, the county through NAVCDP program supported five value chains (Dairy, Poultry, Tomatoes, Apiculture and Mango). Over 198,516 farmers were profiled, with 89,094 linked to e-voucher input support. The program mobilized 5,052 Common Interest and Vulnerable and Marginalized Groups (CIGs/VMGs), of which 1,044 were federated into Farmer Producer Organizations (FPOs).

52. The cooperative unit recorded 30 new cooperative societies through NAVCDP reflecting accelerated community mobilization and engagement. This marked 20% increase in members' savings doubling the initial target of 10%. These efforts have enhanced transparency, governance, and economic empowerment through collective action.

53. All 30 SACCOs successfully conducted their first Annual General Meetings (AGMs) and underwent comprehensive training in leadership, management, and financial literacy to strengthen their organizational capacity. As part of the support initiatives, 15 SACCOs each received an inclusion grant of Ksh. 1,000,000, amounting to a total of Ksh. 15,000,000 hence enhancing accountability and boosting income.

54. Mobilization efforts targeting Community Interest Groups (CIGs), Vulnerable and Marginalized Groups (VMGs), and individual members have led to a significant increase in SACCO membership, with a total of 17,015 members joining so far. Ongoing education on savings and investment in shares has also been provided to SACCOs, CIGs, and their members, resulting in a cumulative member contribution of Ksh. 21,884,986.

55. Under the Participatory Integrated Community Development (PICD) process, implementation was successfully carried out across all 30 wards. As a result, 30 Community Development Plans (CDPs) and 30 Micro-Catchment Action Plans were developed, guiding local development priorities. To support these plans, 30 Community-Driven Development Committees (CDDCs), 30 Social Accountability and Integrity Committees (SAICs), and 30 Land Management Committees (LMCs) were established.

56. Through the PICD process, a total of 38,410 community members were engaged comprising 13,444 men, 24,966 women, and 215 persons with disabilities (PWDs). Each of the 30 CDDCs formalized their partnership with the County Government by signing Memorandums of Understanding (MoUs), reinforcing their role in local development.

57. All 90 established community institutions were strengthened through capacity-building sessions focusing on their roles and responsibilities. This included targeted training, backstopping, and regular follow-ups during activity implementation to ensure effectiveness.

58. In irrigation development, two pilot sites covering over 2,200 hectares were mapped for Farmer-Led Irrigation Development (FLID), and 60 farm ponds were geo-tagged. The Agripreneur model involved 141 active youth and women. Additionally, over 1,400 soil samples were analyzed to inform sustainable land use and productivity improvement.

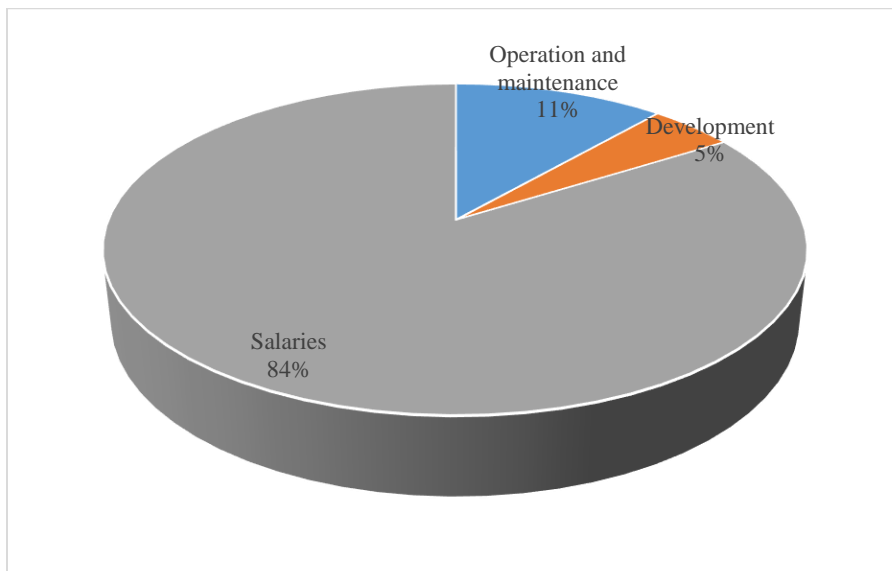
**h) The 2025 Makueni Agricultural and Trade Fair**

59. The 2025 Makueni Agricultural and Trade Fair successfully provided a dynamic platform for advancing climate-smart agriculture, agribusiness innovation, and sector coordination. The trade fair served as a key avenue for showcasing county priorities, attracting private sector interest, and catalyzing knowledge exchange across value chains. A total of 7,485 participants attended the trade fair including; Exhibitors from private companies, government institutions, and cooperatives, farmers from across the 30 wards in Makueni County, youth, women groups, and persons with disabilities, development partners including AGRA, Green life, CGA, and Univision SACCO and National and County Government officials.

**FY 2025/26 Half Year Financial Performance**

**a. Financial Performance**

60. The sector received a total budget allocation of KSh. 801,322,254.54 for the fiscal year 2025/26. In the first half, it utilized KSh. 140,311,115.92, representing 18 percent absorption rate. Salary and wages accounted for the highest budget absorption, totalling KSh. 117,721,029, which represents 84 percent of the expenditure. Operations and maintenance incurred costs of KSh. 8,173,511, equivalent to 11 percent, while development recorded an expenditure of KShs. 6,526,570 which is five percent. The figure below illustrates the departmental expenditures by economic classification.



**Figure 8: Agriculture sector FY 2025/26 Half Year Expenditure**

*Source: County treasury 2026*

**Table 14: Budget Summary and Expenditure as at 31<sup>st</sup> December 2025**

Economic Classification	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31st December 2025	Absorption on Rate (%)
Salaries	253,168,265.00	117,721,029.00	46
O&M	67,358,093.54	16,063,516.92	24
Recurrent	320,526,358.54	133,784,545.92	42
Development	480,795,896.00	6,526,570.00	1
<b>Total</b>	<b>801,322,254.54</b>	<b>140,311,115.92</b>	<b>18</b>

61. During the first half of FY 2025/26, the absorption rate for the development was the least at 1 percent. This was a result of delay in preparation of cabinet papers hence delay in procurement. Salary recorded the largest absorption at 46 percent while operation and maintenance absorbed 24 percent of the allocated amount.

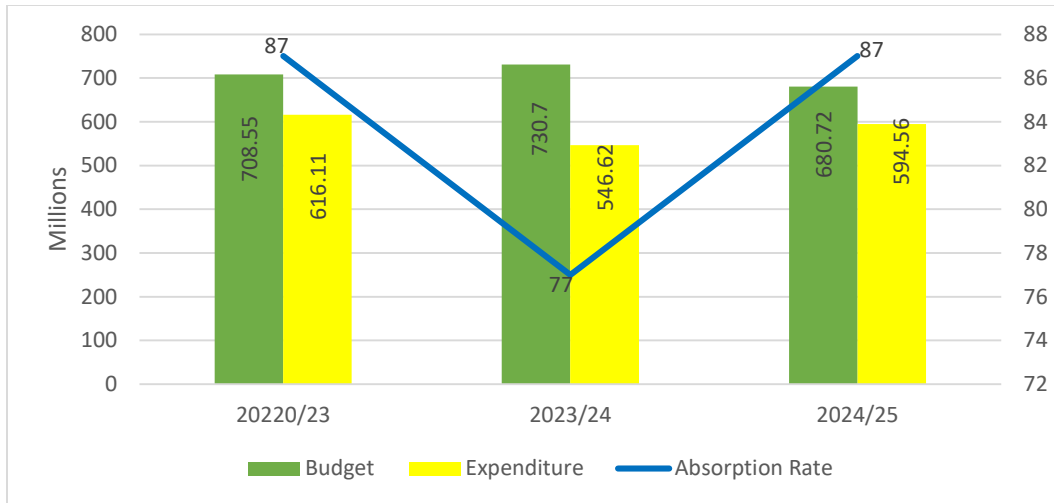
### **FY 2025/26 Half Year Non-Financial Performance**

62. The department distributed 32 MT of assorted certified seeds to 15,753 farmers across the county, excavated 7 farm ponds, distributed 15,000 avocado seedlings to 3 wards, trained 10,221 farmers on integrated pest management system, successfully hosted the 2025 Makueni Agricultural and Trade Fair at Makindu ASK Grounds with 7,487 farmers and 130 exhibitors participating. In ATC, 28 trainees (cohort 2) sat for their written and practical exams from 21 July 2025 to 2nd August 2025. On Rabies Control Programme (2025–2028), 21,066 dogs were vaccinated, a total of 1,822 Artificial Insemination (AI) services were delivered, 12,500 farmers received direct extension support across apiculture, dairy, goat, sheep, and poultry value chains. Specifically, 30,957 farmers received extension services, 3,396 birds vaccinated against NCD and Fowl pox, 8,567 beef carcasses inspected, 26,461 goat/sheep carcasses inspected and a revenue of KShs. 6,155,690 was collected. The Makueni County Fruit Development and Marketing Authority initiated the processing of puree, purified water, ready to drink juice and generated a cumulative revenue amounting to KShs 22.8 Million during the period under review.

### **2.6.3 Transport, Infrastructure, Public Works, Energy and ICT**

#### **a. FY 2024/25 Financial Performance**

63. In FY 2024/25, the sector had a budgetary allocation of KShs. 680,735,322 which comprised of KShs. 550,450,968 for development and KShs. 130,284,354 for recurrent budget. The total expenditures amounted to KShs. 594,555,327, translating to 87 percent absorption rate an increase from 77 percent recorded in FY 2023/24. Recurrent absorption recorded 94 percent and development 86 percent. The figure below illustrates budgetary allocation, expenditure and absorption rate trend for the sector.



**Figure 9: FY 2024/25 Sector Fiscal Performance**

Source: County Treasury

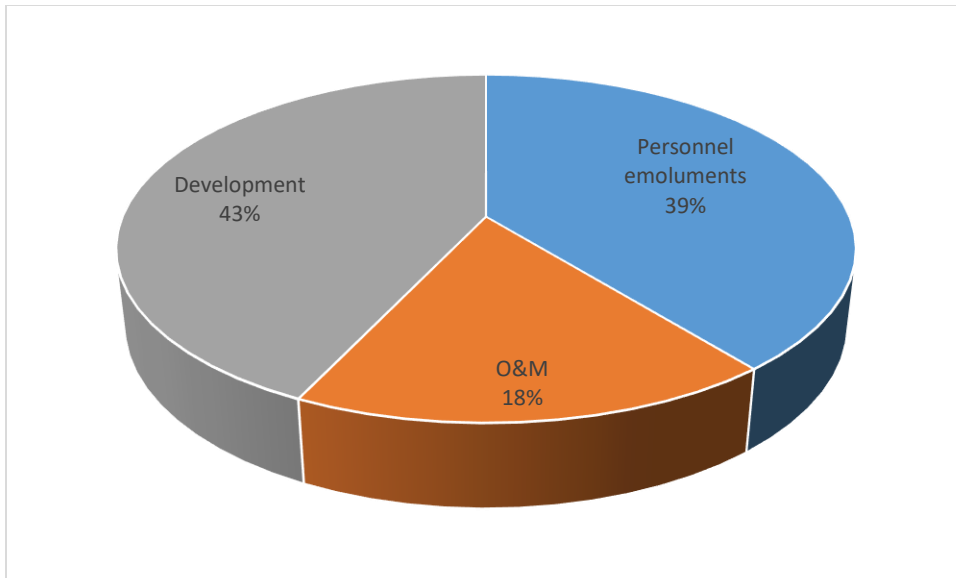
**b. FY 2024/25 Non-Financial Performance**

- 64. During the period under review, road network connectivity was improved through; opening and widening of 365.1 km, grading of 2,010.4 km and gravelling of 56.6 km of roads. Additionally, 14 drifts were constructed, 1,336.5 meters of culverts were installed and 33,500 cubic meters of catch water mitre drains were excavated.
- 65. In the energy subsector, the county government, in partnership with Strathmore University and the World Rescue Institute launched Makueni County Energy Plan and developed Draft Makueni Energy Policy 2025. To bolster safety and extend hours of economic activities around market and urban areas, 17 grid floodlights, 45 integrated solar market lights and 70 grid streetlights were installed.
- 66. In Public Works and Housing sub sector, in support of the National Development Agenda on housing, the County Rural and Urban Affordable Housing Committee developed a comprehensive assessment report on Wote affordable housing in partnership with Institute of Engineers of Kenya on quality of works, compliance on environmental and social safeguards and the effectiveness of site-level supervision.

**FY 2025 /26 Half Year Performance**

**a. Financial Performance**

- 67. In the first half of FY 2025/26, the department had total expenditure of KShs 92,459,783 against a budget of KShs 965,446,643 translating to an absorption rate of 10 percent. This expenditure comprised 43 percent development, 39 percent for personnel emoluments and 18 percent for operations and maintenance. Figure 10 illustrates the departmental expenditures by economic classification.



**Figure 10: Infrastructure, Expenditure Summary per Economic classification for Transport Department**

**b. FY 2025/26 Half Year Non-Financial Performance**

68. The department realised the following outputs against the set targets for FY 2025/26. In road infrastructure development; 45Kms of road were opened, 11.3 Kms of road gravelled, 510.6 Kms of roads maintained, 1,100 square meters of roads Cabro paved and 1 drift was constructed. In energy promotion and development program, 14 streetlights and 15 high mast floodlights were installed.

**2.6.4 Health Services**

69. The health sector is mandated to provide equitable, affordable and quality healthcare to all citizens. The government has focused on strengthening and scaling up a cost-effective, preventive and promotive healthcare system with special attention to controlling communicable and non-communicable diseases, reproductive health, child health and emergency services.

70. The total health sector expenditure for FY 2024/25 was Kshs 3,983,809,668 against a budget of Kshs. 4,199,913,815 which translates to an absorption rate of 95 percent. Figure 11 provides details of the budget allocation, expenditures, and absorption rates for the last three years.

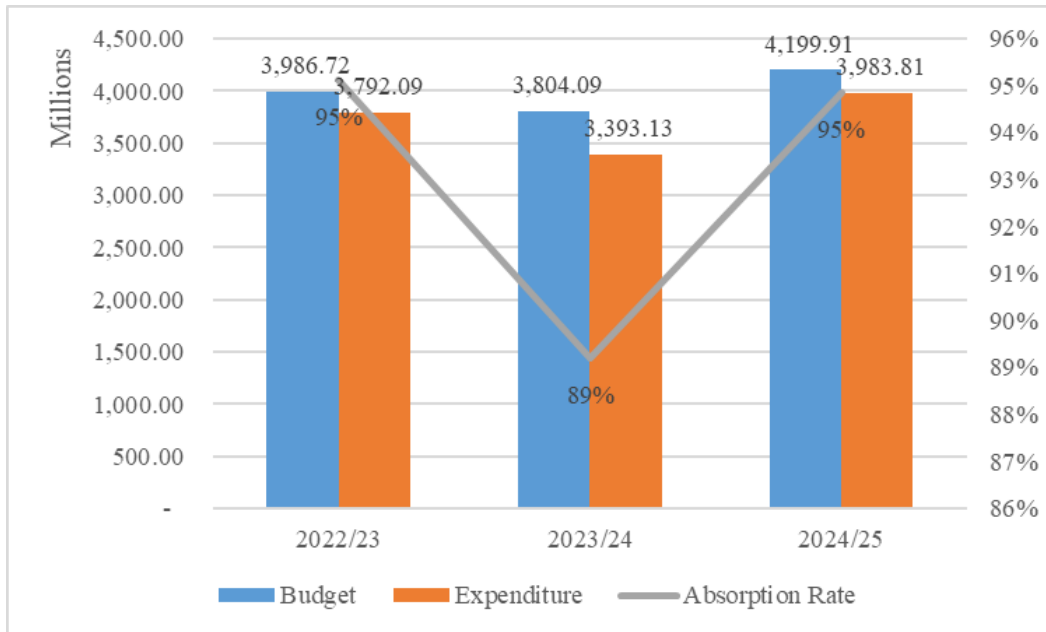


Figure 11: Budget Vs Expenditure Performance

a) **Preventive and Promotive Services**

71. The proportion of deliveries conducted by skilled personnel increased from 89 percent in 2023 to 92 percent in 2024. This improvement was largely attributed to the continuous maternal and child health outreach efforts and the construction of additional maternity wards across the county. The proportion of children aged between 6 and 59 months who received Vitamin A supplementation rose from 82 percent to 89 percent which was attributed to the availability of the supplements and routine outreach to Early Childhood Development (ECD) centres. Sanitation efforts also recorded outstanding success, with a total of 1,549 villages declared Open Defecation Free (ODF), surpassing the initial target of 600.
72. As part of the implementation of the Community Health Strategy, the sector prioritized strengthening the capacity of Community Health Promoters (CHPs) to deliver essential health services at the household level. Out of a total of 3,600 CHPs, 3,566 (99%) were equipped with standard medical tool kits, marking a significant milestone in improving community-based healthcare delivery. These tools enabled CHPs to effectively conduct screening for Non-Communicable Diseases (NCDs) such as hypertension and diabetes, identify malnutrition among children using Mid Upper Arm Circumference (MUAC), and carry out basic assessments of general health conditions at the community level.
73. The Sector successfully conducted several specialized medical and surgical camps aimed at improving access to healthcare. Through these medical and surgical camps, healthcare workers from different cadres were actively engaged and benefited from on-the-job training, acquiring additional skills and expertise. Additionally, 19 integrated community outreaches were conducted, reaching 4,623 patients at the community level.

b) **Curative and Rehabilitative Services**

74. In curative and rehabilitative health services, the average hospital length of stay reduced slightly from 4.5 days to 4.3 days, indicating enhanced efficiency in patient care and

management. Laboratory services also improved during the year, with 65 percent of health facilities establishing sample referral networks and an equal proportion of laboratories enrolled in external quality assurance schemes. The drug fill rate increased from 65 percent to 70 percent, reflecting progress in pharmaceutical services despite persisting supply chain challenges that require further attention, while SHA coverage rose significantly from 15 percent to 30 percent of the population, demonstrating increased access to health protection mechanisms.

75. In terms of staff welfare and career progression, the county elevated 917 healthcare workers. Among them, 56 doctors including 6 consultants were promoted to Job Group R, while 3 senior consultants advanced to Job Group S. The sector confirmed on permanent and pensionable 216 contract healthcare workers across various cadres, such as nurses, clinical officers, lab technologists and pharmaceutical technologists.

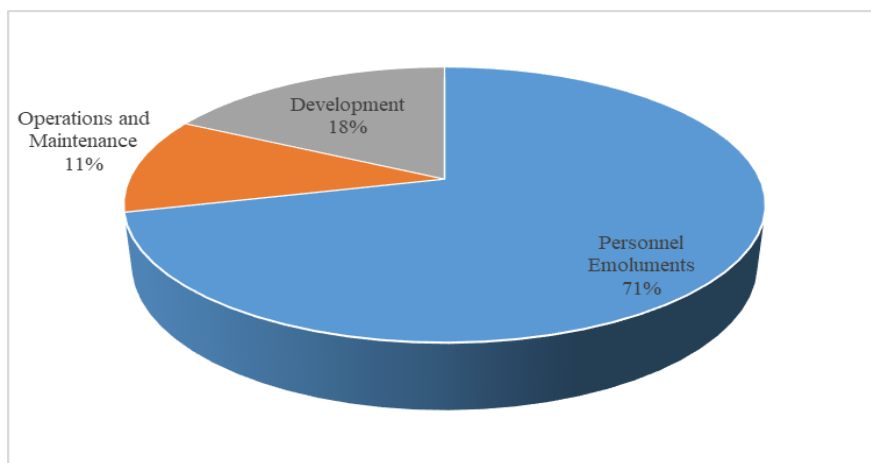
### c) **Health Planning and Administration**

76. The sector undertook infrastructure development initiatives which included construction of Thithi dispensary, upgraded and equipped 58 facilities to provide more comprehensive services. Digital X-Ray processors were supplied in Kisau SCH, Matiliku SCH, and operationalization of X-ray Blocks in Kambu SCH and Emali SCH. Six Facilities were upgraded to Model Facility standard through optimization of services, this included staffing and supply of more equipment and commodities. In collaboration with development partners, the following projects were implemented: Maternity block at Sultan Hamud Sub-County Hospital with support from the Safaricom Foundation, New Hospital block and staff houses at Ngaakaa Health Centre in partnership with World Vision, and an ablution block at Kambi Mawe Health Centre in partnership with ENI, construction and equipping of maternity blocks in Kako and Kikumini Health centres in partnership with VaMed along with ongoing equipment support from various stakeholders.
77. In line with the county's commitment to digitizing health systems, fifteen health facilities received Digital Health Commodities Management Systems, enhancing efficiency in the tracking and management of medical supplies. Moreover, the County Integrated Health Management Information System (CIHMIS), also known as "Afya Makueni," was expanded to three more Level 4 hospitals. This system has greatly improved the monitoring of health commodities, patient records, and revenue collection across the facilities. Withdrawal of USAID staff and funding has negatively affected implementation of health projects and programs.

## **FY 2025/26 Half Year Performance**

### **a. Financial Performance**

78. In the first six months of FY 2025/26, the Department of Health Services reported a cumulative expenditure of Ksh. 1,757,982,712 out of a budget of Ksh 4,297,984,306. This translated to an overall absorption rate of 41 percent. This expenditure comprised 71 percent for personnel emoluments, 18 percent for development, and 11 percent for operations and maintenance. Figure 16 below presents the departmental expenditures by economic classification.



**Figure 12: Second quarter; Department of Health Services Expenditure per Economic Classification**

79. During the first half of FY 2025/26, the departmental absorption rate decreased by four percent from 45 percent to 41 percent. Recurrent and development expenditure performed at 46 percent and 27 percent respectively.

**Table 15: Expenditure By Economic Classification**

Economic Classification	FY 2024/25 Supplementary(1) Budget Estimates	Expenditures as at 31 <sup>st</sup> Dec, 2024	Absorption Rate (%)	FY 2025/26 supplementary Budget (1) Estimates	Expenditures as at 31 <sup>st</sup> Dec, 2025	Absorption Rate (%)
Salaries	2,455,083,449	1,225,707,019	50	2,502,049,461	1,251,023,731	50
O&M	<b>661,586,995</b>	<b>280,126,452</b>	42	635,112,184	198,836,260	31
<b>Recurrent</b>	<b>3,116,670,444</b>	<b>1,505,833,471</b>	<b>48</b>	<b>3,137,161,645</b>	<b>1,449,859,991</b>	<b>46</b>
Development	1,120,254,180	382,068,469	34	1,160,822,661	308,122,722	27
<b>Total</b>	<b>4,236,924,624</b>	<b>1,887,901,940</b>	<b>45</b>	<b>4,297,984,306</b>	<b>1,757,982,712</b>	<b>41</b>

**b. FY 2025/26 Half Year Non-Financial Performance**

80. In curative care services, the average inpatient length of stay was 4.4 days, slightly exceeding the target of 4.2 days. Further, only 78 percent of facilities had functional sample referral networks, falling short of the 80 percent target. Laboratory services performed well, with 92 percent of laboratories enrolled in external quality assurance schemes, surpassing the target of 90 percent. The department achieved the following under Rehabilitative services; 16,654 physiotherapy visits, , 13,675 orthopaedic visits and 7,634 occupational therapy visits. In general administration, two health facilities were renovated.

81. During the review period, the county launched Tiberbu, a digital health claims system that is part of Taifa Care. This initiative, implemented by the Digital Health Authority in collaboration with the Makueni County Government, is transforming healthcare by digitizing service delivery, enabling real-time SHA claims, and reducing patient care turnaround times.

82. In Preventive and promotive services, the county achieved full immunization coverage at 100 percent, IFAS supplementation at 100 percent, a TB cure rate of 94 percent, and 100 percent ART coverage among expectant women living with HIV. However, skilled deliveries reached 87 percent against a target of 93 percent, while attendance for the 4th ANC visit was at 69 percent, below the target of 73 percent.

## 2.6.5 Social Protection, Education, and Recreation

### i. Education and Internship Sub-Sector

#### a. FY 2024/25 Financial Performance

83. In FY 2024/25, the sub-sector expenditure was Ksh 1,096,813,279 compared to a budget allocation of KShs. 1,188,923,637 resulting in a 92 percent absorption rate. This reflects a 13 percent increase from the 79 percent recorded in FY 2023/24. Figure 13 illustrates the sub-sector's budget, expenditure, and absorption rates over the medium term.



**Figure 13: Education and Internship Sub Sector Performance**

#### b. FY 2024/25 Non-Financial Performance Review

84. In the fiscal year 2024/25 the sub-sector completed the construction of new classrooms in 34 ECDE centres, aimed at providing a conducive learning environment. 959 teachers were capacity built on nurturing care framework and CBC curriculum to enhance holistic approach in child development. To promote retention and transition to secondary and other training institutions, a total of 18,173 needy students were supported through bursaries, while 675 bright and needy students benefitted from scholarships.

85. The department engaged 125 interns to impart them with skills to enhance their employability. 53 out of 61 Vocational Training Centres (VTCs) received capitation with an aim to subsidize

training cost and enhance access to vocation training. 633 community members across 15 Community Information Centres were trained on ICT to boost ICT literacy levels. Kiangini Community Information Centre was equipped and operationalized to provide ICT training at the grassroots level.

## **FY 2025/26 Half Year Performance**

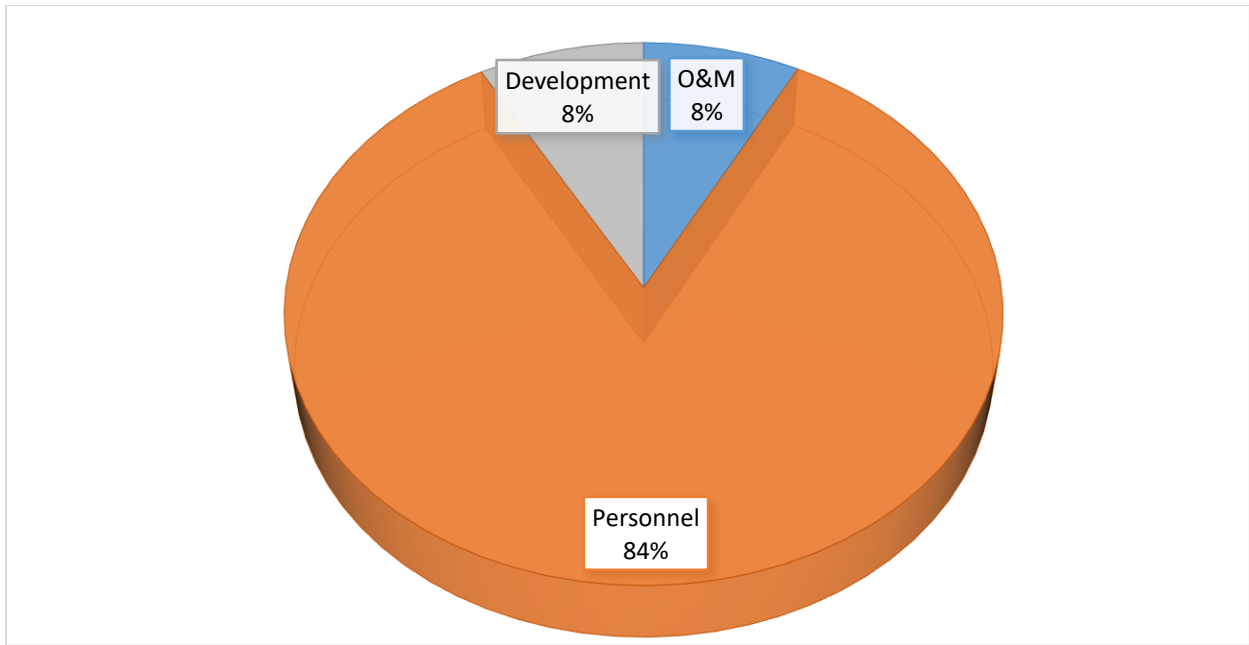
### **a. Financial Performance**

86. The total half year expenditure for the sub-sector for the FY 2025/26 was KShs 429,359,606 which translates to an absorption rate of 39 percent against the total budget of KShs. 1,101,332,886. The absorption rates for recurrent and development were 49 percent and 12 percent respectively.

**Table 16: Expenditure Summary for FY 2025/26 half year**

<b>Economic Classification</b>	<b>FY 2025/26 Supplementary(1) Budget Estimates</b>	<b>Expenditures As At 31<sup>st</sup> December 2025</b>	<b>Absorption Rate (%)</b>
Operations	18,095,762	6,871,410	38
Maintenance	69,861,200	26,441,470	38
<b>Sub-total</b>	<b>87,956,962</b>	<b>33,312,880</b>	<b>38</b>
Personnel Emoluments	721,713,765	360,856,882	50
<b>Total Recurrent</b>	<b>809,670,727</b>	<b>394,169,763</b>	<b>49</b>
Capital Expenditure	291,662,159	35,189,842	12
<b>Totals</b>	<b>1,101,332,886</b>	<b>429,359,606</b>	<b>39</b>

87. In the first six months of FY 2025/26, the Department reported a cumulative expenditure of Ksh. 429,359,606 out of a budget of Ksh 1,101,332,886. This translated to an overall absorption rate of 39 percent. This expenditure comprised 84 percent for personnel emoluments, eight percent for operations and maintenance and eight percent development. Figure 14 below presents the departmental expenditures by economic classification.



**Figure 14: Department of Education Expenditure by Economic Classification**

**b. FY 2025/26 Half Year Non-Financial Performance**

88. During the period under review, the county government engaged 104 interns to equip them with skills required in the job market. A total of 900 youth were on boarded to the 2Jiajiri Programme across 15 vocational training centres to enhance skills development and employability. The government also issued scholarships to 373 continuing students to support transition and retention in learning institutions. In addition, 81 students under the County Scholarship Programme qualified for university admission and are planned to receive continued scholarship support.

**ii. Gender and Social Services Sub-Sector**

**FY 2024/25 Performance**

**a. Financial Performance**

89. In FY 2024/25, the Gender, Children, Youth, Sports and Social Services sub-sector incurred total expenditure of KShs. 228,356,600 against a budget allocation of KShs. 274,949,771, translating to an absorption rate of 83 percent. This represents a 3 percent decline from the 86 percent absorption rate recorded in FY 2023/24 and FY 2022/23. Figure 15 presents details of the budget allocations, expenditures, and absorption rates over the last three financial years.

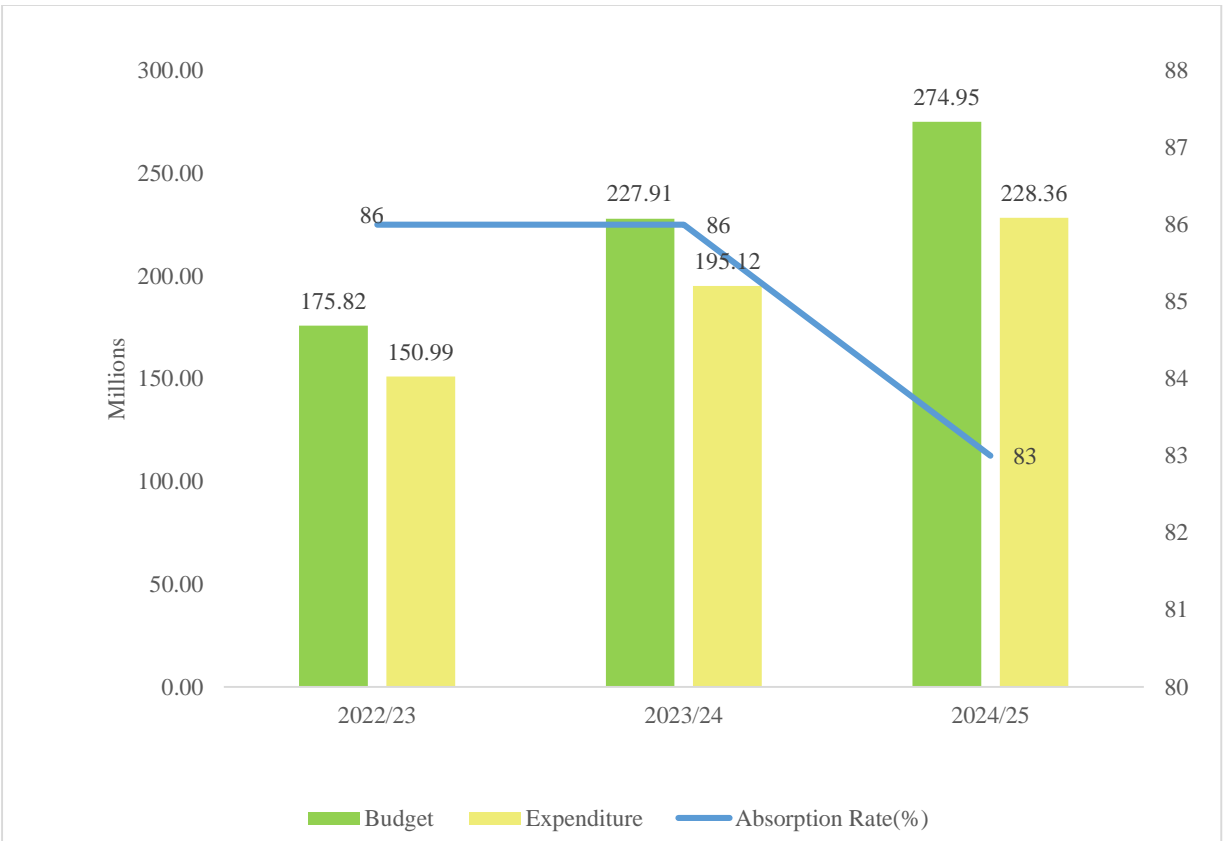


Figure 15: Gender and social services expenditure performance

90. In FY 2024/25, the government supported 200 elderly persons with food and non-food items, 576 persons living with disabilities with assorted assistive devices, 147 organized groups were issued with tents, chairs, public address systems and water tanks for social economic empowerment and 5,000 teenage boys and girls were issued with dignity pack.

91. Under skills development, the government engaged 11 apprentices, trained 317 youths in driving skills, and issued 30 youths with tools of trade. In sports and talent development, sporting activities were organized at three levels, ward level (Ligi Mashinani), sub-county level, and county level (Supa Cup) with participating teams awarded cash prizes, sports gear, and equipment. The sector also supported county teams to participate in the national-level KYISA games, where they attained first position in Men’s basketball and Women’s football, second position in Women’s basketball, Men’s football and Men’s volleyball, fifth position in Women’s volleyball resulting in six (6) sportspersons transitioning into professional sports. Additionally, the government invested in sports infrastructure through the development of six playing fields.

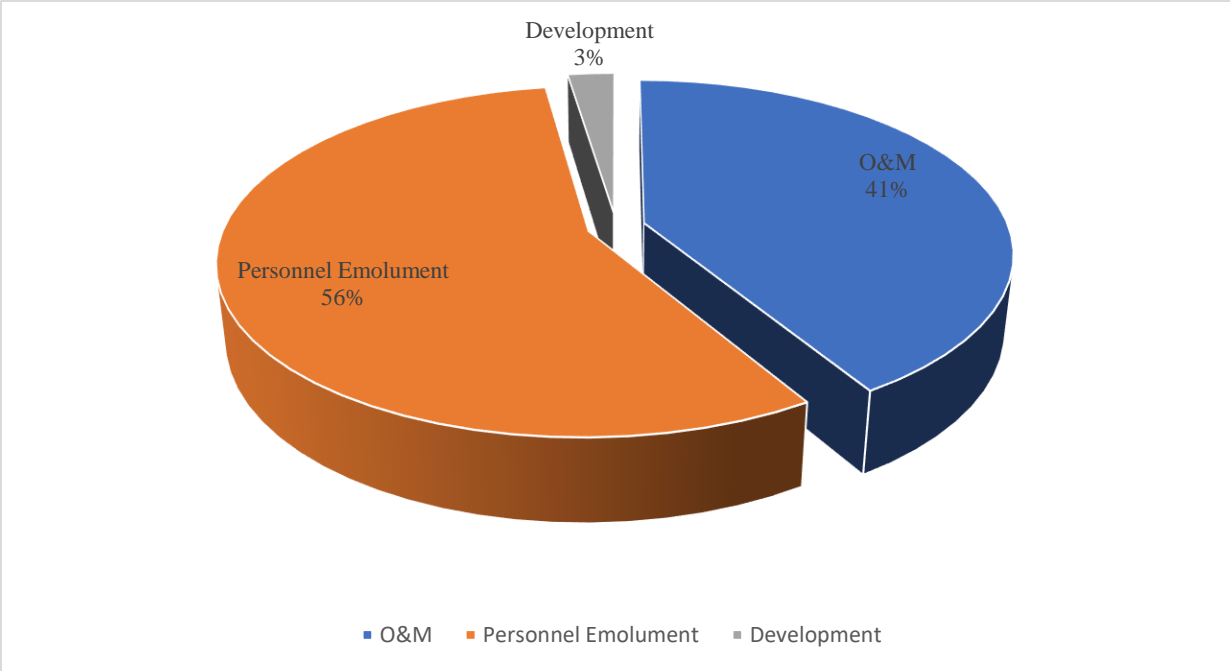
**b. FY 2025/26 Half Year Financial Performance**

92. In the first half of FY 2025/26, the department spent a total of KShs. 48,468,795 against a budget of KShs. 329,628,894, translating to an absorption rate of 15 percent. The absorption rate for recurrent expenditure stood at 20 percent, while development expenditure recorded an absorption rate of 1 percent.

Table 17: Expenditure Analysis per Economic Classification

Expenditure item	FY 2025/26 supplementary Budget (1) Estimates	Cumulative Expenditures as at 31st December 2025	Absorption Rate (%)
<b>Recurrent Expenditure</b>			
Operations	35,691,412	10,740,972	30
Maintenance	142,482,864	9,279,738	7
<b>Sub Total</b>	<b>178,174,276</b>	<b>20,020,710</b>	11
Personnel Emoluments	54,564,327	27,275,955	50
<b>Total Recurrent</b>	<b>232,738,604</b>	<b>47,296,664</b>	20
Capital Expenditure	96,890,290	1,172,131	1
<b>Total</b>	<b>329,628,894</b>	<b>48,468,795</b>	15

93. In the first half of FY 2025/26, total departmental expenditure comprised 41 percent Operations and Maintenance, 3 percent Development, and 56 percent Personnel Emoluments.



**Figure 16: Gender ,Expenditure by Main Economic Classification**

**FY 2025/26 Half Year Non-Financial Performance**

94. During the first half of FY 2025/26, a total of 239 Persons with Disabilities (PWDs) were supported through the provision of assorted assistive devices in partnership with Hope Mobility. In efforts to enhance sports development and nurture talent, one playground was completed, and ward-level sporting activities were supported under the Ligi Mashinani Programme reaching 1,422 teams across various disciplines. To strengthen sports governance and coordination at the grassroots level, Sports Executive Committees and Sports Federation Liaison Committees were constituted, comprising 7,680 members to oversee and support sports development across the County. Additionally, the Government reached 8,724 community members through the ongoing Huduma Mashinani Programme.

## 2.6.6 General Economic and Commercial Affairs

### a. Financial Performance

95. The sector allocation increased from KShs. 168,577,605 in FY 2023/24 to KShs. 176,206,485 in FY 2024/25 with an expenditure of KShs. 150,200,124 representing 85 percent a decline from 88 percent reported in FY 2023/24.

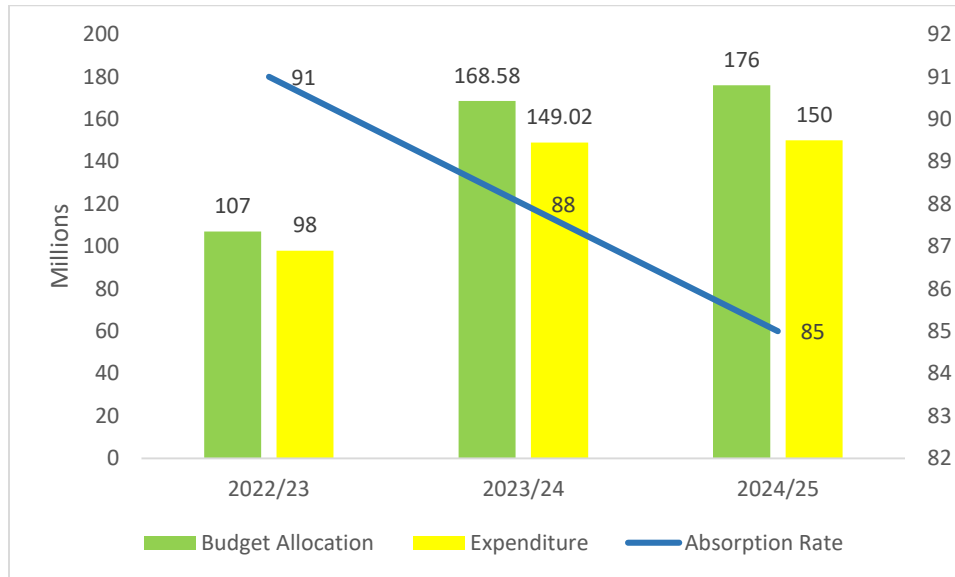


Figure 17: Trade Budget, Expenditure and Absorption Rate

### b. Non-Financial Performance

#### Trade

96. The sector created a conducive business environment by building the capacity of 425 entrepreneurs across all tiers of MSMEs, equipping them with essential entrepreneurial skills. To promote fair trade and safeguard consumer interests, 5,600 weighing and measuring instruments were verified, and 842 business premises inspected for regulatory compliance. These initiatives not only strengthened consumer protection but also generated KShs. 1,092,095 in own-source revenue. To improve market access and visibility for local products, the sector sponsored 16 youth and women-led MSMEs to participate in exhibitions organized by the Kenya Association of Manufacturers. In collaboration with the World Food Program (WFP), the sector also sensitized six women-led agro-based cottage industries and ten aggregators on the use of the *Soko Makueni* online marketing platform, the Weights and Measures Act, and the Trade Descriptions Act. Additionally, market governance was strengthened through the establishment of 87 market committees across the county, enhancing coordination, accountability, and effective management of trading spaces.

#### Tourism

97. To promote tourism development, the County Government implemented several key initiatives. Signage was installed at three strategic sites; Mbui Nzau, Nzau Hill, Kivale Hill, and officially launched Mbui Nzau as a new hiking destination. Additionally, 69 tourism stakeholders were sensitized on how to on-board their products onto the Destination Makueni platform. The County also supported six sector players to exhibit under the Destination Makueni booth at the Magical Kenya Travel Expo 2024 and renovated Makongo view point.

**Culture Promotion**

98. The Cultural sub-sector hosted two cultural festivals and exhibitions, and supported 10 artists, in music and performing arts. The 97th edition of the Kenya Music and Cultural Festival (KMCF) was held in Taita Taveta County where 342 participants from Makueni participated securing 17 trophies. To promote local talent, 103 artists, including gospel, secular musicians and church choirs received professional recording support at the Makueni Recording Studio.

**FY 2025/26 Half Year Performance**

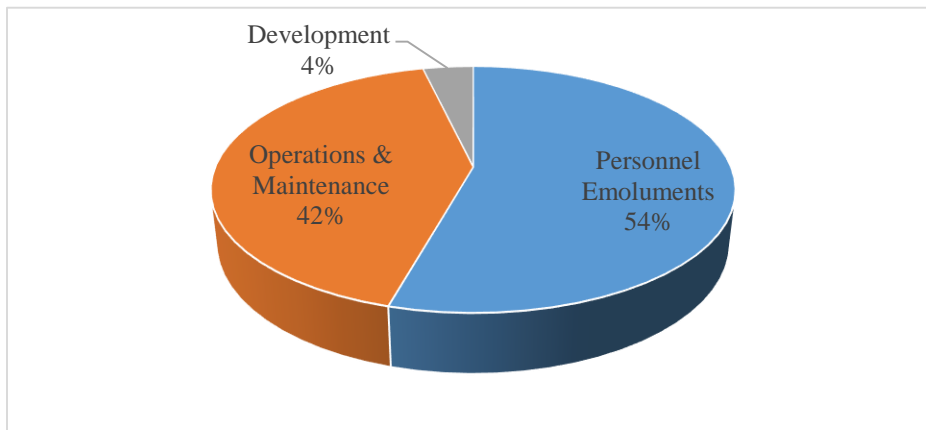
**a. Financial Performance**

99. In the first half of FY 2025/26, the departmental expenditure was KShs. 51,939,232 against a budget of KShs 262,379,637 which represented 20 percent absorption rate.

**Table 18: Trade Department, First Half Budget and Expenditures, FY 2024/25 and FY 2025/26**

Economic Classification	FY 2025/26 Supplementary(1) Budget Estimates	Expenditures As At 31 <sup>st</sup> December 2025	Absorption Rate (%)
Salaries	67,763,862	28,234,943	42
O&M	85,405,610	21,782,597	26
<b>Recurrent</b>	<b>153,169,472</b>	<b>50,017,540</b>	<b>33</b>
Development	109,210,164	1,921,692	2
<b>Total</b>	<b>262,379,637</b>	<b>51,939,232</b>	<b>20</b>

100. Figure 18 illustrates expenditure by economic classification. Personnel Emoluments recorded the highest spending at 28,234,943, accounting for 54 percent of the total expenditure. This was followed by Operations and Maintenance at 21,782,597, representing 42 percent. Development expenditure was the lowest at 1,921,692, constituting 4 percent of the total.



**Figure 18: Expenditure percentage per economic classification**

**b. FY 2025/26 Half Year Non-Financial Performance**

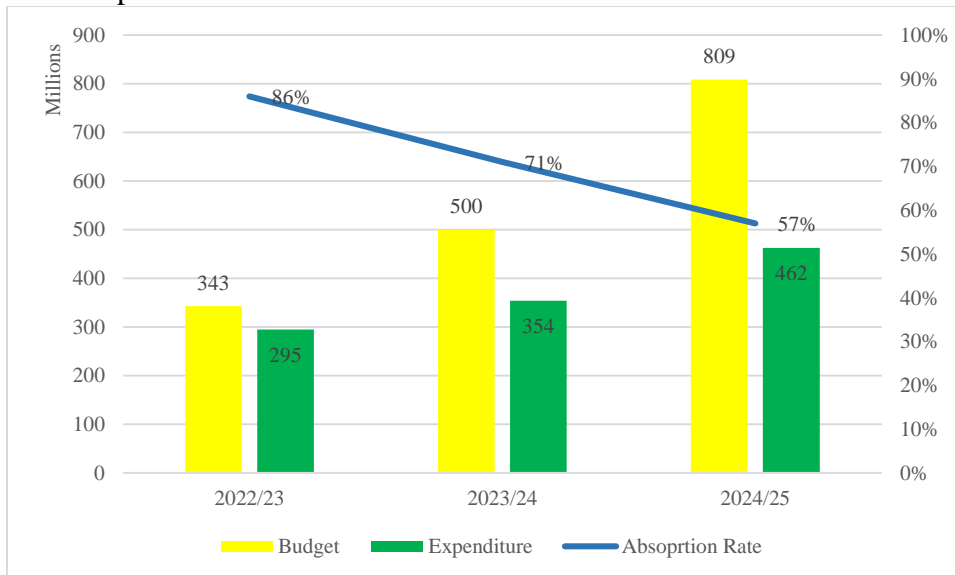
101. During the period under review, the County Government participated in three trade fairs and exhibitions, and convened Makueni county investors and Jua Kali association stakeholders’ forum to promote market access and visibility for local traders. Consumer protection was supported through verification of 1,800 weighing and measuring equipment. In industrial development, one innovation was supported to promote value addition and entrepreneurship, while one cottage industry was promoted and supported through marketing to improve visibility, market access, and income generation. In the tourism and cultural sector, one tourism circuit was organized, and two stakeholders were engaged during the World Tourism Day celebrations at Kivale Forest. Additionally, two cultural festivals and exhibitions were held to promote cultural heritage.

**2.6.7 Lands and Urban Development**

**FY 2024/25 Fiscal Performance**

**a. Financial Performance**

102. The sector’s budget allocation for FY 2024/25 was KShs. 808,912,731 composing of KShs. 120,245,616 for Wote Municipality, KShs. 69,590,011 for Emali-Sultan Hamud Municipality and KShs. 619,077,104 for Lands, Urban Development, Environment and Climate Change. The sector spent Kshs. 462,473,482 translating to an absorption rate of 57 percent, a reduction from 71 percent recorded in FY 2023/24.



**Figure 19: Lands and Urban Development Sector Budget, Expenditure and Absorption Rate**

**b. Non-Financial Performance**

103. The sector made significant progress in urban development and land management during the period under review; an urban physical development plan was prepared for Tawa town to guide development of the town, **Ardhi** Makueni system was rolled out and implemented, and digitization of land management and administration was undertaken. Urban plans for Kathulumbi, Kalawa, Kwa Kathoka, Thithi, Kiboko and Kayata were approved. To secure land tenure and property rights for citizens, the County Government supported the issuance of 700

title deeds and 283 letters of allotment. The sector initiated the process of acquiring land for the construction of Mulata and Ndumoni dispensaries in Nzau/Kilili/Kalamba Ward.

104. To enhance the urban infrastructure, an area of 2,720m<sup>2</sup> was Cabro-paved along the stretch from Galana to Co-operative Bank Junction in Wote Municipality to expand parking space, improve storm water drainage, and the overall aesthetics of the town. Emali-Sultan Hamud Municipality opened and unclogged 4,350 meters of drainage channels in Emali and Sultan Hamud towns, engaged 464 market cleaners on a casual basis to manage solid waste across 28 urban/ market centres and procured a cleaning machinery package (tractor, trailer, bowser, and pump) to enhance sanitation services, alongside the provision of protective gear for market cleaners.

105. In FY 2024/2025, the sector made significant progress towards the creation of Mbooni-Keke Municipality. The Charter was prepared and approved, paving the way for the operationalization of the municipality.

## FY 2025/26 Half Year Financial Performance

### a. Financial Performance

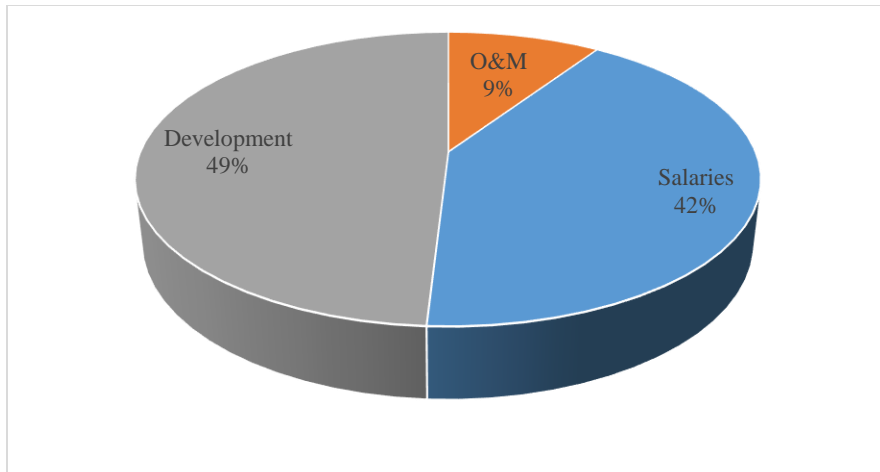
106. The total departmental expenditure for the first half year of the FY 2025/26 was KShs 61,061,993 against annual budget of KShs 696,398,315 which translated to an absorption rate of 8.77 percent.

**Table 19: Department Lands Summary of Budget and Expenditures**

Economic Classification	FY 2024/25 Supplementary (1) Budget Estimates	Expenditures as at Dec 31st, 2024	Absorption Rate (%)	FY 2025/26 Supplementary Budget (1) Estimates	Expenditures as at Dec 31st, 2025	Absorption Rate (%)
Salaries	56,904,726	28,452,363	50	60,863,833	25,359,931	42
O&M	26,599,434	10,885,558	41	26,213,091	5,733,801	22
Recurrent	83,504,160	39,337,921	47	87,076,924	31,093,732	36
Development	545,625,496	54,440,830	10	609,321,391	29,968,262	5
<b>Total</b>	<b>629,129,656</b>	<b>93,778,751</b>	<b>15</b>	<b>696,398,315</b>	<b>61,061,993</b>	<b>9</b>

### Expenditure by Economic Classification

107. The total expenditure constituted of development expenditure 49 percent and personnel emoluments 42 percent, and operations and maintenance 9 percent. Figure 20 shows the departmental expenditures per economic classification;



**Figure 20: Department Lands Expenditure by Economic Classification**

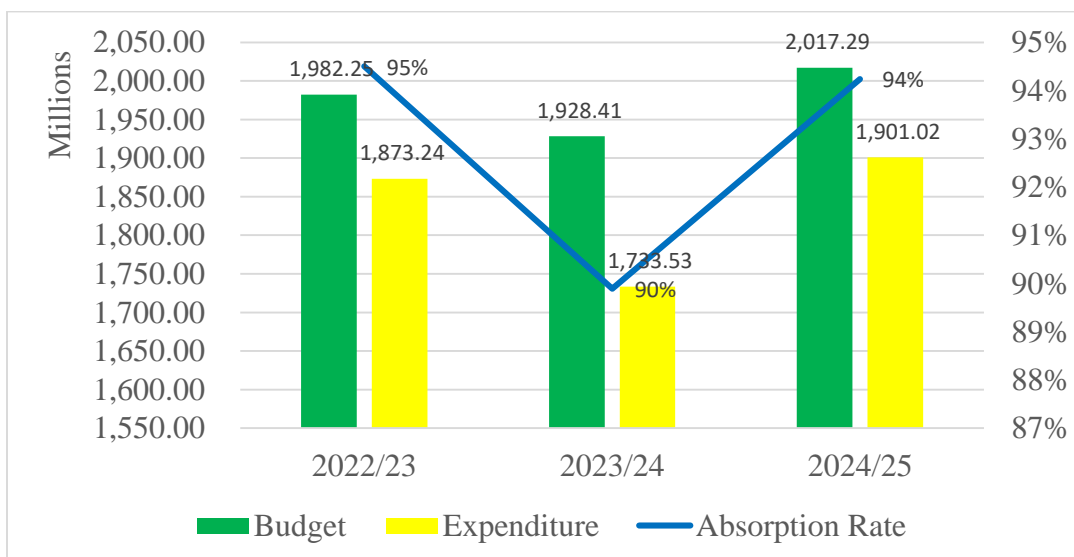
**b. FY 2025/26 Half Year Non-Financial Performance**

108. The department initiated surveys for Tawa and Matiliku markets to enhance land tenure security. Kiunduani local physical and land-use plan was developed to guide optimal land development. Additionally, 10,124 users accessed land services through the *Makueni Ardhi* digital platform, improving land-based own-source revenue collection.

**2.6.8 Devolution Sector**

109. 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).

110. In FY 2024/25, the sector recorded an expenditure of KShs. 1,901,015,146 against a budget of KShs. 2,017,287,909 representing an absorption rate of 94 percent, which was four percent increase compared to FY 2023/24. The figure below provides details of the budget allocation, expenditures, and absorption rates for the last three years



## Figure 21: Devolution Sector Expenditure Performance FY 2022/23-FY 2024/25

111. During FY 2024/25, the sector achieved the following milestones;

1. **Legal Services;**

- a. The Office of County attorney reviewed seven legislations, three policies, and facilitated the drafting of eight Bills and three additional policies, including key laws on Public participation, Forestry, Climate Change, and Solid Waste Management.
- b. Legal access and awareness were also expanded through facilitation of 7 legal advisory clinics focused on land and succession matters. These clinics benefited 2,917 residents and enabled 304 households to file succession petitions, promoting access to justice and peaceful resolution of inheritance disputes.

2. **Resource Mobilization;** The county stepped up efforts in resource mobilization to improve fiscal discipline and accountability. Own Source Revenue was KShs 1,290,552,746 representing performance of 88 percent as compared to the target of Kshs 1,471,433,323 for the financial year. This is a 23 percent increase compared to FY 2023/24.

3. **Data Management;** In collaboration with KNBS the county prepared the County Statistical Abstract 2024, which has guided the planning and budgeting of the county government and other development partners.

4. **Result Based Monitoring and Evaluation;** The sector prepared and disseminated Development Profile for each ward that provides an overview of milestones achieved in the County for the FY 2022/23 and FY2023/24. Prepared CIDP III Indicators handbook that will track CIDP implementation.

5. **Participatory Development and Civic Education;**

- a. the County continued to promote inclusive governance through extensive public participation and civic education initiatives. Over the period a total of 394,527 residents participated in public forums on key bills and budgeting process.
- b. A total of 5,898 Developments Committee Members were elected and institutionalized from cluster to ward level to ensure inclusive planning and decision-making and 543 PMCs established and trained to oversee the implementation of all county projects

6. **Disaster Management;** The county effectively responded to 75 emergencies, including fires, drowning incidents, crocodile attacks, and pit rescues, leading to the successful rescue of over 100 victims and safeguarding of property.

7. **Public Service Transformation;** County Public Service Board recruited 109 officers, promoted 409 officers and reviewed terms of employment from contractual to permanent and pensionable terms for 705 officers across the County Departments

8. **Second Kenya Devolution Support Programme (KDSP II);** The program aims to strengthen county performance in financing, management, coordination, and accountability of resources through three key result areas.

- a. Sustainable Financing and Expenditure Management, revenue administration was enhanced through regular updating of revenue systems. Key policy instruments such as the Revenue Enhancement Action Plan, Finance Act 2025, and Tax Waivers and Administration Act 2025, as well as the mapping of revenue streams, was realized. These interventions shall strengthen the county's ability to mobilize and manage own-source revenue more effectively.

- b. Intergovernmental Coordination, Institutional Performance, and Human Resource Management; payroll processes were fully automated with all staff migrated to HRIS-Ke, staff and skills audits conducted, and HRMIS rolled out. Further, Payroll audit implementation plans were developed, while performance contracting was cascaded across departments with integrated performance management practices applied. As a result, efficiency, accountability, and transparency in human resources and institutional performance will be significantly improved.
- c. Oversight, Participation, and Accountability, the county promoted openness and citizen engagement by updating the project monitoring system, training project management committees, and taking stock of projects implemented from FY 2013/14 to FY 2024/25, including geo-spatial mapping.

**FY 2025/26 Half Year Financial Performance**

112. The sector incurred an expenditure of Ksh 904,866,315 against an allocation of 3,602,720,505 translating to an absorption rate of 25 per cent. The table below indicates that budget performance for the seven departments.

**Table 20: Devolution Financial Performance for FY 2025/26**

S/N	Department	FY 2025/26 Supplementary Budget (1) Estimates	Expenditure as at 31st December, 2025	Overall Absorption (%)
1	Governorship	494,464,747	103,689,679	21
2	County Attorney	81,925,899	14,681,299	18
3	County Secretary	631,707,545	107,822,475	17
4	Devolution, Public Participation, County administration and Special Programs	791,455,001	160,583,770	20
5	Finance and Socio-Economic Planning	504,805,518	184,276,431	37
6	County Public Service Board	73,251,182	20,901,061	29
7	County Assembly	1,025,110,613	312,911,600	31
	<b>Total Budget</b>	<b>3,602,720,505</b>	<b>904,866,315</b>	<b>25</b>

**a. FY 2025/26 Half Year Non-Financial Performance**

113. During the period, the sector achieved the following;
- a) Total County Own Source Revenue (OSR) collected by the end of the second quarter amounted to KShs 472,692,832, representing a 28 percent performance against the annual target.
  - b) To enhance data-driven decision-making, the government, in partnership with KNBS, developed the County Statistical Abstract 2025. It further developed the county and ward development profiles which outlines the key achievements by the government for the FY 2022/23, FY 2023/24 and FY 2024/25.
  - c) The county government responded to 19 disaster incidents and enhanced community awareness, contributing to a reduction in disaster occurrences.

- d) Under the participatory development and civic education programme, a total of 1,100 public participation forums were held, reaching 48,251 citizens who were sensitized, trained, and educated on themed civic education. 485 functional Community Development Committees were engaged to support local development initiatives

## **3.0 RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK**

### **3.0.Introduction**

114. The national real Gross Domestic Product (GDP) increased from KShs 10,416,150 Million in 2023 to KShs 10,908,286 Million in 2024 (Economic Survey, 2025). This represents a 4.7 percent expansion, slightly higher than the revised 5.7 percent growth recorded in 2023. The 2024 performance reflects continued resilience of the economy, supported by stable macroeconomic policies, improved agricultural productivity, and recovery across key service sectors.

### **3.1. National Macro-Economic Performance**

115. According to the 2026 BPS, Kenya's economy has demonstrated remarkable resilience over the past three years, consistently growing at a pace that outperforms both the global and regional averages. This strength is rooted in deliberate policies and the benefits of a diversified economy. The economy has thus been able to withstand adverse impacts of domestic and external shocks. In 2024, the economy grew by 4.7 percent supported by positive growths in all sub-sectors except construction, and mining and quarrying. Further, in the first and second quarters of 2025, the economy remained strong with a growth of 4.9 percent and 5.0 percent, respectively. This growth was primarily underpinned by strong performance in the agriculture sector, a recovery of the industry sector, and the resilience of services sector. All economic sectors recorded positive growth rates in the first half of 2025.

#### **3.1.1. Inflation Outcomes**

116. Overall average annual inflation increased to 3.8 percent but remained below the mid-point of the policy target range of  $5.0 \pm 2.5$  percent from June 2024. The moderation in inflation was supported by an ample food supply following favourable weather conditions and targeted government interventions, subdued fuel inflation reflecting exchange rate stability and lower international oil prices, as well as a decline in non-core inflation due to the lagged effects of earlier monetary policy tightening.

117. Overall year on year inflation stood at 4.6 percent in October 2025, compared to 2.7 percent in October 2024. The marginal uptick reflects the gradual easing of monetary policy. Core inflation increased to 2.7 percent in October 2025 from 1.8 percent in October 2024, largely driven by higher prices of processed food items. Meanwhile, non-core inflation rose to 9.9 percent in September 2025, up from 5.1 percent in October 2024, mainly due to sharper increases in transport costs and elevated prices of vegetables alongside pressures from utilities and energy.

118. The Central Bank of Kenya through the Monetary Policy Committee (MPC) has gradually eased monetary policy by lowering the Central Bank Rate (CBR) from 13.0 percent in August 2024 to 9.25 percent in October 2025. This is meant to augment the previous policy actions aimed at stimulating lending by banks to the private sector and supporting economic activities. It also seeks to ensure that inflationary expectations remain firmly anchored and the exchange rate also remain stable. Maintaining macroeconomic stability will remain critical to anchoring inflation expectations, sustaining economic growth, and improving the living standards of the population.

#### **3.1.2. Unemployment**

119. Kenya's unemployment rate remained at 5.4 percent, while youth unemployment stood higher at 12.0 percent, pointing to continued sluggish absorption of young people into productive employment. According to the 2025 Economic Survey, total employment in the modern and informal sectors, excluding small-scale agriculture, increased from 20.0 million

in 2023 to 20.8 million in 2024. This translated into the creation of 782.3 thousand new jobs during the year.

120. Job creation was largely driven by the informal sector, which generated 703.7 thousand jobs in 2024, accounting for 90.0 percent of total new employment, although this was slightly lower than the 720.9 thousand jobs created in 2023. The modern sector recorded a more modest expansion, creating 78.6 thousand jobs, representing a growth of 2.4 percent.

121. In terms of earnings, nominal average annual earnings increased from KSh 894.2 thousand in 2023 to KSh 933.1 thousand in 2024. However, real average annual earnings per employee declined marginally, from KSh 667.3 thousand to KSh 665.4 thousand, reflecting the impact of inflation on purchasing power. Overall, these trends underscore ongoing challenges related to job quality, real income growth, and youth employment, despite continued expansion in total employment.

### **3.1.3. National 2026 Economic Outlook**

122. Kenya's economic outlook for 2026 is expected to strengthen, with real GDP projected to grow by 5.3 percent, supported by broad-based recovery on the supply side. Growth will be anchored by a resilient agricultural sector benefiting from favourable weather conditions, climate-smart investments, and Government initiatives to enhance productivity and market access. Strong linkages with agro-processing, exports, and rural incomes will reinforce economy-wide expansion. Industrial activity is projected to firm up as production costs ease and exchange rate stability improves, while the construction sector is set for a turnaround following the clearance of verified pending bills, which will revive stalled projects and stimulate demand for construction materials and related manufacturing. The services sector; finance, ICT, trade, tourism, and transport is expected to retain strong momentum, supported by initiatives to promote sustainable and community-based tourism, expand port infrastructure, and strengthen logistics and cruise tourism.

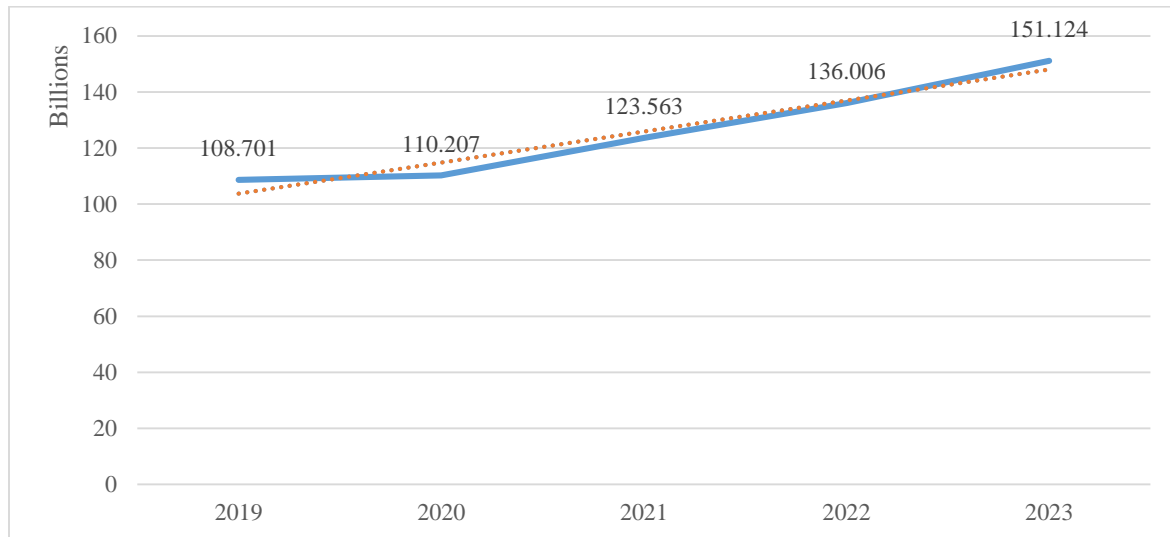
123. On the demand side, growth will be enhanced by resilient private consumption and investment amid a stable macroeconomic environment. Lower inflation, easing lending rates, and prudent monetary policy will support household purchasing power and reduce cost pressures on firms, while strong diaspora remittances will continue to provide an important buffer for consumption and foreign exchange inflows. Private investment is expected to benefit from improved competitiveness, reduced regulatory bottlenecks, enhanced market efficiency, and expanding Public-Private Partnerships (PPPs), particularly in infrastructure, agriculture, energy, ICT, health, and manufacturing. Fiscal consolidation will keep growth in public consumption modest, while development spending is expected to rise in support of BETA priorities, including continued clearance of pending bills.

124. Externally, Kenya's position is projected to remain stable, supported by rising exports, improved access to regional and global markets, resilient agricultural exports, growing service exports, and a more favourable global environment, even as import demand picks up to support industrial recovery and strengthening domestic consumption.

## **3.2. County Economic Performance and Outlook in 2026**

125. Makeni Gross County Product (GCP) was at Kshs 151.12 Billion in 2023, having expanded by 11.12 percent from Kshs 136 Billion recorded in 2022. However, its contribution to the national economy remains relatively small, with an average annual rate of about 1.1 percent. The county's economy is primarily driven by agriculture, with a focus on value

addition in key agricultural products. Figure 22 below shows the County’s Gross Product from 2019 to 2023 in billions



**Figure 22: Makueni Average Contribution to National GCP by Sector, 2019 – 2023**

126. Looking ahead, Makueni County’s Gross County Product (GCP) is projected to grow by over 10 percent, driven by strategic investments in agriculture, infrastructure, eco-tourism, and human capital development, economic diversification and private-sector-led development. The main engines of sustained economic growth will be;

- a. Investments in agro-processing, irrigation schemes, rural electrification, and climate-resilient farming practices will enhance agricultural productivity, promote value addition, and improve household incomes.
- b. Expansion of eco- and cultural tourism, anchored on the county’s natural landscapes and heritage sites, will diversify income sources and stimulate growth in hospitality and related services.
- c. Roads rehabilitation and expansion, will enhance connectivity between production zones, markets, and urban centers, while facilitating trade, logistics, and access to services.
- d. Investments in ICT infrastructure and digital skills development will support e-commerce, innovation hubs, and ICT-enabled services, providing new opportunities for business and employment.
- e. Strengthening education and vocational training will build human capital, enhance productivity, and equip youth with the skills required to participate in emerging sectors.
- f. Revamping MSMEs through access to affordable credit, business development services, and market linkages with a special focus on youth and women led enterprises to enhance productivity and employment
- g. Promoting light manufacturing and cottage industries such as fruit processing, honey, leather, and construction materials
- h. Investments in water harvesting

127. Nevertheless, challenges such as climate variability, political disruptions, and limited industrialization may constrain rapid economic transformation, highlighting the need for targeted and adaptive interventions.

## 4.0 DEVELOPMENT PRIORITIES - FY 2026/27 – 2028/29 MEDIUM TERM EXPENDITURE FRAMEWORK

### 4.0. Introduction

128. The FY 2026/27-2028/29 Medium-Term Expenditure Framework is guided by the development philosophy of “*Wauni wa Kwika Nesa na Ulungalu*” – the passion to serve with integrity, with a rallying call “**Our people, our Priority**”. The MTEF Priorities are geared towards realizing the CIDP 2023-27 theme on “A resilient economy for sustainable development”. The Development priorities are guided by the CIDP 2023-27, the 2026/27 ADP, Public inputs from public participation forums held within the County, virtual youth and diaspora forums. The priorities were also refined during engagement of the county sector working groups which offered the technical analysis of the information towards the sector priorities.

### 4.1. Key FY 2026/27 Medium-Term Expenditure Framework Policy Shift

129. The development theme for FY 2026/27 “**Empowering the community for a vibrant, inclusive, and resilient economy**”. To achieve this, the County government will implement the following strategic policy shifts:

- a) **Water (The “Maji Nyumbani” programme) and Sanitation:** –The focus shifts will be household level connectivity and system efficiency. The government will seek to:
  - i. Increase water production by 4,000M<sup>3</sup> /day
  - ii. Investment in surface water harvesting
  - iii. Increase access to safe water from 46.4 to 60 percent
  - iv. Reduce average distance to source from 3.5km to 2 km
  - v. Reduce the Non-Revenue Water from 30 percent to 20 percent
  - vi. Enhance liquid and solid waste management
- b) **Agriculture and food security:** The government will endeavor to transition from subsistence agriculture to a climate smart value chain development. This will be attained through:
  - i. Provision of comprehensive extension services targeting 70 percent of registered farmers,
  - ii. Agricultural zoning, strategic value chain development, and expansion of access to affordable credit and inputs,
  - iii. Prioritization of climate-smart agriculture
  - iv. Enhancement of market access for agricultural produce and products through cooperatives
- c) **Infrastructure, Energy and ICT:** The Government will focus on:
  - i. Construction and maintenance of roads to enhance road connectivity and link production centres to markets
  - ii. Expansion of sustainable and affordable energy solutions for households and businesses.
  - iii. Ensuring widespread, affordable internet connectivity and the automation of government processes to improve service delivery
- d) **Universal Health Coverage (UHC) and Health Financing:** The Government will align Health Authority (SHA) to ensure universal health coverage. This will be achieved by;

- i. Covering 60 percent of households under the Makueni UHC program integrated with SHA
  - ii. Identifying and enrolling 18,000 vulnerable/indigent households into SHA for FY 2026/27.
  - iii. Strengthening primary healthcare, curative, and rehabilitative services through pooled resource mobilization
- e) **Education and Youth Training:** The government will support education and youth training by:
  - i. Improving access to inclusive, quality education and training (ECDE and VTCs)
  - ii. Moving beyond basic training to specific upskilling, tooling, and empowerment for youth and vulnerable groups
  - iii. Strengthening the School Feeding Programme to boost enrollment and retention in ECDEs.
  - iv. Integrating ICT into ECDE and VTC administration and pedagogy.
- f) **Social Protection and Talent Development:** With a focus of transitioning from dependency to sustainable livelihoods, the government will:
  - i. Implement sequenced support to help extremely poor households achieve economic independence through Ultra-Poor Graduation Programme
  - ii. Utilize sports for social cohesion, youth empowerment and talent nurturing
  - iii. Economic empowerment of youth, women and PWDs
- g) **Economic growth, Trade and Tourism:** - the government will strengthen Makueni competitiveness in the regional market through:
  - i. Supporting entrepreneurship and quality market development for local products.
  - ii. Promotion of fair trade practices.
  - iii. Developing infrastructure and marketing for diverse attractions and cultural conservation.
  - iv. Preserve cultural heritage through the Akamba Cultural and Heritage Centre, a public museum, festivals, and
  - v. Initiate support for local artists and traditional practitioners.
- h) **Land Management and Urban planning:** - Modernization of land administration will be carried out to stimulate investment through the following strategic areas:
  - i. Adopting Digital Land Information Systems for transparent development control.
  - ii. Accelerating land adjudication, titling, and providing legal clinics/aid for succession support to vulnerable households
  - iii. Prioritizing climate-resilient urban infrastructure and protecting public land/ecosystems.
  - iv. Land succession support for vulnerable households through legal clinics and legal aid for land ownership and land survey.
- i) **Governance and Human Resource Management:** The Government optimize the available staff skills as key enabler of effective service delivery. The key focus areas will be:
  - i. Strengthening civic education, public engagement, data utilization, and management systems to enhance accountability and transparency
  - ii. Prioritizing staff mental health, wellness programs, and timely promotions to boost morale and staff overall welfare

- iii. Progressively moving HR functions to the sub-county level to reduce decision-making delays and improve frontline responsiveness

## 4.2. 2026 CFSP Public Participation

### 4.2.1 Public Participation Outputs and Alignment to County Sectors

130. In accordance with Article 201(a) of the Constitution of Kenya, 2010, and the Public Finance Management Act, 2012, the County Government of Makeni is required to uphold transparency, accountability, and public participation in preparing the County Fiscal Strategy Paper (CFSP) and the 2026/27 Annual Budget Estimates. Section 117 of the PFM Act requires the County Treasury to seek and consider the views of the Commission on Revenue Allocation (CRA), the public, and other stakeholders when formulating the CFSP. Additionally, Section 125(2) mandates effective public participation throughout the county budget process. Section 137 of the PFM Act establishes the County Budget and Economic Forum (CBEF) as the formal mechanism for stakeholder consultation in preparing the CFSP and budget estimates, ensuring inclusive and informed decision-making.

131. The County Government of Makeni, led by the County Treasury and the Department of Devolution, Public Participation, County Administration, and Special Programs, conducted public participation across the county's 60 sub-wards, 30 wards, and three municipalities. The county also facilitated virtual participation for youth and the county citizens in the diaspora. The schedule of participation is detailed in the following table:

S/No	Level of Public Participation	Timeline	Time
1.	Sub Ward Public Participation forums	11 <sup>th</sup> -12 <sup>th</sup> February, 2026	10:00AM-1:00PM
2.	Ward Public Participation Forums	17 <sup>th</sup> – 18 <sup>th</sup> February, 2026	10:00AM-1:00PM
3.	Municipality Public Participation Fora	19 <sup>th</sup> February, 2026	10:00AM-1:00PM
4.	Virtual/ Online Youth Participation Forum	19 <sup>th</sup> February, 2026	7:30PM-9:30PM
5.	Virtual/ Online Diaspora Participation Forum	19 <sup>th</sup> February, 2026	6:00PM-8:00PM

132. The objective of public participation was to ensure that the 2026 County Fiscal Strategy Paper (CFSP) and the FY 2026/27 Budget Estimates reflected the community's priorities and addressed local needs. The county's development priorities and interventions were identified during the public forums.

133. During these forums, the County Government provided feedback on performance from FY 2022/23 to FY 2024/25 and reviewed the implementation of FY 2025/26 programs and projects. Citizens had the opportunity to identify and prioritize projects and programs for the FY 2026/27 Budget Estimates. The detailed analysis of the projects derived from the public participation forums is provided in Annex 4.

### 4.2.2 2026 CFSP Public Participation Summary Attendance

134. The County engaged a total of 20,706 citizens during the public participation forums. Participants included individuals from civil society organizations, community-based organizations, faith-based organizations, the business community, the private sector, professionals, people with disabilities, youth, women, and the elderly, through both physical and virtual engagements. Among the participants, 521 were persons with disabilities and 5,103 were youth. The attendance data is tabulated below:

**Table 21: 2026 CFSP Public Participation Summary Attendance**

S/No.	Level	Gender	Age(Years)			PWD	Total
			Below 35	35-59	60 and Above		
1	Sub ward	Male	1,143	3,448	1,060	153	<b>5,651</b>
		Female	1,601	4,117	937	138	<b>6,655</b>
		<b>Total</b>	<b>2,744</b>	<b>7,565</b>	<b>1,997</b>	<b>291</b>	<b>12,306</b>
2	Ward	Male	900	2,123	741	138	<b>3,764</b>
		Female	1,112	2,519	461	71	<b>4,092</b>
		<b>Total</b>	<b>2,012</b>	<b>4,642</b>	<b>1,202</b>	<b>209</b>	<b>7,856</b>
3	Wote Municipality	Male	32	69	10	5	<b>111</b>
		Female	22	61	8	4	<b>91</b>
		<b>Total</b>	<b>54</b>	<b>130</b>	<b>18</b>	<b>9</b>	<b>202</b>
4	Emali Sultan Hamud Municipality	Male	96	73	9	3	<b>178</b>
		Female	86	41	12	6	<b>139</b>
		<b>Total</b>	<b>182</b>	<b>114</b>	<b>21</b>	<b>9</b>	<b>317</b>
5	Youth	Male	98	7	2	4	<b>107</b>
		Female	48	6	0	0	<b>54</b>
		<b>Total</b>	<b>146</b>	<b>13</b>	<b>2</b>	<b>4</b>	<b>161</b>
6	Diaspora	Male					<b>0</b>
		Female					<b>0</b>
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66</b>
8	<b>Grand Total</b>	Male	2,269	5,720	1,822	303	<b>9,700</b>
		Female	2,869	6,744	1,418	219	<b>10,940</b>
		<b>Total</b>	<b>5,138</b>	<b>12,464</b>	<b>3,240</b>	<b>522</b>	<b>20,706</b>

### 4.3. Sector Priorities in the Medium Term

#### 4.3.1 Water, Sanitation, Environment and Natural Resources

135. The sector's primary responsibility is to ensure that all residents of Makueni County have access to safe water, sanitation, and hygiene, in accordance with SDG 6, as well as promoting zero hunger through sustainable irrigation development under SDG 2. It also plays a key role in achieving SDG 13 on climate action and SDG 15 on life on land. The sector consists of two sub-sectors: Water, Sanitation & Irrigation, and Environment and Natural Resources, along with agencies such as the Makueni County Sand Conservation and Utilization Authority (MCSC&UA) and the Climate Fund Board. The vision of the sector is: "A people-centered leadership in sustainable natural resource conservation, management, and utilization." The county government will implement interventions for climate change adaptation and mitigation measures.

136. The overall goal of the sector is to ensure sustainable development, management, and utilization of natural resources in a clean and secure environment. Specifically, the sector endeavours to ensure:

- a) Access to affordable quality water for household consumption and productive use
- b) Sustainable development of water resources and sanitation infrastructure;
- c) Protection, conservation and restoration of natural resources and environment for sustainable development, posterity and building community resilience;
- d) Climate change resilience in natural resource management.
- e) Build community climate resilience

f) Enhance environmental quality and standards

137. The County will focus on expanding last-mile water access by prioritising household connections and neighbourhood water points in underserved rural, peri-urban, and high-density settlements, ensuring that water infrastructure translates into reliable and proximate access for households and public institutions. Emphasis will be placed on improving reliability through rehabilitation of distribution networks, reduction of non-revenue water, and strengthening of water utilities to enhance operational efficiency, billing, and customer service.

138. In addition, the County will focus on building climate-resilient and sustainable water services by promoting rainwater harvesting, micro-storage solutions, and renewable energy for water supply systems, while strengthening community and institutional governance. Through capacity building of Water User Associations, blended financing, and continuous monitoring of performance, the County will ensure equitable, affordable, and resilient water service delivery across Makueni County.

139. The county will also boost irrigated agriculture by rehabilitating irrigation schemes, supporting water harvesting, and promoting micro-irrigation at the household level to enhance food security.

**Table 22: Water, Sanitation, Environment and Natural Resources Priorities**

<b>Programme/Focus Area</b>	<b>Strategic Interventions</b>	<b>Priority Activities/Projects FY 2026/27</b>
Water Harvesting and Storage	Integrated Water Harvesting, Storage, Treatment & Distribution	a) Construct/desilt/expand/rehabilitate 6 small dams of 50,000M <sup>3</sup> –500,000M <sup>3</sup> . b) Construct/rehabilitate 5 sand dams/weirs with sumps.
Ground Water Development		a) Drill/rehabilitate/equip 21 boreholes.
Piped Water Supply Infrastructure		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) Connect 300 urban households with piped water. e) Connect 20 urban centres/markets with reliable piped water. f) Connect 20 public institutions with piped water. g) Install solar power in 9 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 2 irrigation schemes. b) Put 108 hectares under irrigation.
	Protection and Restoration of Forests and Catchments	a) Map and survey 4 county forests.

<b>Programme/Focus Area</b>	<b>Strategic Interventions</b>	<b>Priority Activities/Projects FY 2026/27</b>
Forest & Landscape Restoration and Management		<ul style="list-style-type: none"> <li>b) Restore 50 hectares of county forests and catchment areas.</li> <li>c) Restore 200 hectares of farmland.</li> <li>c) Conserve and restore 20 km of riparian areas.</li> <li>d) Restore 14 hectares of degraded wetlands.</li> <li>e) Train 4 Community Forest Associations/organizations.</li> <li>f) Plant 64,000 tree seedlings.</li> <li>g) Protect 1 spring.</li> <li>h) Purchase 20 water tanks.</li> <li>i) Construct 5 km of cut-off drains.</li> <li>j) Restore 5 hectares of land.</li> <li>k) Construct 5 km of terraces.</li> </ul>
	Promotion of Nature-Based Enterprises	<ul style="list-style-type: none"> <li>a) Establish and manage 12 nature-based enterprises.</li> </ul>
Community Based Wildlife Conservation	Enhancing Wildlife Conservation	<ul style="list-style-type: none"> <li>a) Establish 1 wildlife enterprise.</li> <li>b) Manage 1,000 wildlife incidents.</li> <li>c) Establish 1 animal safari walk/orphanage in partnership with KWS.</li> </ul>
Pollution Control and Management	Enhancing pollution control measures	<ul style="list-style-type: none"> <li>a) Investigate and manage 15 pollution incidents.</li> <li>b) Undertake 18 SEAs, EIAs and environmental audits.</li> <li>c) Conduct 84 environmental inspections.</li> <li>d) Produce 4 reports on soil, water and air quality.</li> <li>e) Review 24 EIAs.</li> <li>f) Prepare 3 baseline survey reports on pollution-prone areas.</li> </ul>
Environmental Education, Advocacy and Research	Strengthen Environmental Education, Advocacy and Research	<ul style="list-style-type: none"> <li>a) Train 10 farmer groups, conservation groups and institutions.</li> <li>b) Develop and adopt 1 natural product.</li> <li>c) Conduct 3 radio/TV programs and disseminate IEC materials.</li> <li>d) Conduct 60 community capacity-building forums on sand conservation.</li> </ul>
Sustainable Natural Resource Development	Enhance Sustainable Natural Resources Management	<ul style="list-style-type: none"> <li>a) Approve 3 mineral extraction sites.</li> <li>b) Map 1 mineral resource.</li> <li>c) Establish 1 mineral processing plant.</li> <li>d) Rehabilitate 1 mining site.</li> <li>e) Construct 15 sand conservation structures.</li> <li>f) Hold 2 sand stakeholder engagement forums.</li> </ul>

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
		<ul style="list-style-type: none"> <li>g) Establish 30 Sand Management Committees.</li> <li>h) Designate 30 sand harvesting sites.</li> <li>i) Develop 1 sand regulation framework.</li> <li>j) Conduct 13 sensitization forums.</li> <li>k) Undertake 30 surveillance visits to sand harvesting sites.</li> </ul>
	Promotion of Natural Resources Value Addition	<ul style="list-style-type: none"> <li>a) Establish 1 natural resource value chain.</li> <li>b) Register 1 group in natural resource management.</li> <li>c) Organize and attend 1 trade fair.</li> </ul>
Integrated Solid Waste Management	Improve solid waste management	<ul style="list-style-type: none"> <li>a) Establish 10 functional waste transfer stations.</li> <li>b) Acquire and operationalize 1 waste transport skip loader.</li> </ul>
Integrated Liquid Waste Management	Enhance sanitation in urban areas	<ul style="list-style-type: none"> <li>a) Prepare 1 sewerage and waste management plan.</li> <li>b) Establish 1 public sanitation facility.</li> <li>c) Purchase and maintain 1 exhauster vehicle.</li> </ul>
Climate Change Mainstreaming	Promote climate resilience	<ul style="list-style-type: none"> <li>a) Hold 3 sensitization forums on climate-smart technologies.</li> <li>b) Reach 250,000 climate information recipients.</li> <li>c) Hold 5 climate mainstreaming forums.</li> <li>d) Implement 5 community climate actions.</li> <li>e) Support adoption of 2,000 renewable/energy efficiency technologies.</li> <li>f) Implement 5 climate-resilient projects.</li> </ul>
Policy, Legal and Institutional Frameworks Development	Strengthen governance	<ul style="list-style-type: none"> <li>a) Develop and operationalize 3 new policies/legislations/institutional frameworks.</li> <li>b) Review 2 existing policies/frameworks.</li> <li>c) Establish 5 functional institutional structures.</li> </ul>

### 4.3.2 Agriculture and Rural Development

140. In FY 2026/27, the sector will implement interventions geared towards achieving the county's long-term goal of a food-secure county and an increased households' income. To ensure inclusiveness, the sector will take deliberate effort for ensure youth and women inclusion in the agricultural interventions. Specifically, the sector will endeavor to enhance agricultural production and productivity and income for the rural farmers through:

#### 1. Revitalization of Agricultural Extension Services

141. The sector will enhance access to comprehensive and responsive extension services covering crop production, livestock, and veterinary care targeting at least 70% of registered farmers. This will be achieved through:

- (i) Strategic deployment of specialized extension officers aligned to key value chains in specific ward
- (ii) Utilization of digital platforms for advisory services and farmer profiling
- (iii) Conducting on-farm demonstrations and field days to showcase innovations
- (iv) Timely dissemination of climate-smart technologies and best practices

**2. Zoning and Strategic Value Chain Development**

142. The sector will promote enterprise specialization and optimize resource use by:

- (i) Implementing agro-ecological zoning to guide investment and enterprise targeting.
- (ii) Strengthening selected value chains (e.g., mango, pulses, dairy, poultry) through infrastructure development, capacity building on value addition, and access to finance.
- (iii) Promoting contract farming and cluster-based production models for economies of scale.

**3. Expansion of Access to Affordable Credit and Inputs**

143. To support improved productivity and reduce production costs, the county will:

- (i) Improve input subsidies and promote fair distribution in partnership with the National government
- (ii) Promote access to affordable credit through partnerships with SACCOs, microfinance institutions, and farmer cooperatives
- (iii) Support aggregation of inputs through farmers' SACCO to leverage economies of scale.

**4. Promotion of Climate-Smart and Resilient Agriculture**

144. The sector will promote adaptation and mitigation of climate-related risks by:

- (i) Training farmers on drought-resilient crops, conservation agriculture, and sustainable land management
- (ii) Capacity building on water-efficient irrigation technologies such as drip and solar-powered systems
- (iii) Encouraging agroforestry and integrated soil fertility management practices

**5. Enhancement of Market Access and Value Addition**

145. Market access and value addition will be supported to improve the commercialization of agriculture by:

- (i) Establishing and operationalizing aggregation centres and bulking facilities
- (ii) Supporting value addition initiatives and processing at the ward and county level
- (iii) Providing farmers with access to real-time market information and digital trading platforms
- (iv) Facilitating linkages with local and export markets

**Table 23: Sector Programmes, Strategic Interventions, and Priority Activities for FY 2026/27**

<b>Programme</b>	<b>Strategic Intervention</b>	<b>Planned Activities/Projects for FY 2026/27</b>
Agriculture Extension and	Revitalization of	a) Strategic deployment of 10 specialized extension officers aligned to key value chains in specific wards

Programme	Strategic Intervention	Planned Activities/Projects for FY 2026/27
Capacity Development Programme	Agricultural Extension Services	<ul style="list-style-type: none"> <li>b) Increase proportion of farmers accessing extension services to 70%</li> <li>c) Enhance agricultural training at ATC kwa Kathoka and increase enrolment to 90 (60 farmers 30 youth and women)</li> <li>d) Utilization of digital platforms for advisory services and farmer profiling</li> <li>e) Conducting on-farm demonstrations and field days to showcase innovations</li> <li>f) Timely dissemination of climate-smart technologies, best practices and enrol 9,375 farmers to insurance services</li> <li>g) Enhance production by increasing acreage ploughing to 150 Ha targeting 1,000 farmers and collect a revenue of KShs. 2,000,000 through Agricultural Mechanization program</li> <li>h) Intensify pest and diseases control by increasing proportion of incidence of notifiable pest and diseases to 100%, increase number of farms certified as pest and disease free to 40,000 and vaccinate 300,000 livestock</li> </ul>
Value Chain Development Programme	Zoning and Strategic Value Chain Development	<ul style="list-style-type: none"> <li>a) Implementing agro-ecological zoning to guide investment and enterprise targeting</li> <li>b) Enhance fruit production and value addition</li> <li>c) Strengthening selected value chains through NAVCDP program (e.g., mango, tomatoes, dairy, poultry and Apiculture) through infrastructure development, capacity building on value addition, and access to finance</li> <li>d) Increase industrial crop production</li> <li>e) Promoting contract farming and cluster-based production models for economies of scale</li> <li>f) Improve livestock genes</li> <li>g) Improve poultry production</li> <li>h) Enhance livestock production through pasture development, vaccination, AI services, provision of bee hives and fingerlings</li> </ul>

Programme	Strategic Intervention	Planned Activities/Projects for FY 2026/27
Agricultural Credit & Input Programme	Expansion of Access to Affordable Credit and Inputs	a) Improve input subsidies b) Promote access to affordable credit through partnerships with SACCOs, microfinance institutions, and farmer cooperatives
Climate Change Resilience Building Programme	Promotion of Climate-Smart and Resilient Agriculture	a) Training farmers on drought-resilient crops, conservation agriculture, sustainable land management and water efficient irrigation technologies b) 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 e) Enhance cooperatives management

### 4.3.3 Transport, Infrastructure, Public Works, Energy and ICT

146. The sector plays a crucial role in driving sustainable and inclusive economic growth. During the plan period, the sector aims to develop and improve essential infrastructure to boost economic development and enhance residents' quality of life. Key priorities include: enhancing road connectivity through the construction, upgrading and maintenance of roads; expanding modern and sustainable energy infrastructure, and improving access to reliable and affordable energy solutions and increasing access to information and communication technology by ensuring widespread, affordable internet connectivity across the county.

**Table 24: Transport, Infrastructure, Public Works, Energy and ICT Sector Strategic Interventions For FY 2026/27**

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
Road Infrastructure development	Increase road connectivity in the county	Open 150 Kms of new roads
		Construct 7 drifts
		Grading and spot maintenance of 1,500 Kms of roads
		Gravelling of 16 Km of urban roads
ICT and Internet Development Programme	Enhance internet connectivity	Connect 15 health facilities and departments to internet
		Establish 1 Disaster recovery site

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
	Improve technical support	Establish 2 public Wi-Fi hotspots
		Purchase 300 end user licenses
		Maintenance and servicing of 250 ICT equipment
	Improve on ICT literacy and innovation	Construct 3 model CICs, equip and operationalize.
		Equip and upgrade 4 CICs
		Hold 2 youth innovation hackathons
		Hold 1 innovation week
	Enhance automation of government services	Roll out 5 tech and innovation challenges
		Establish a county owned source revenue management system
		Connect 6 sub county headquarters to internet
Rural Electrification	Improve electricity access across the county	Connect 700 households with electricity
		Carry out feasibility studies to determine the energy demand for public schools and electrify 20 schools without electricity
		Mapping out electrified cold rooms and identify capacity for plant cold rooms
Green energy promotion and adoption	Enhance adoption of green energy	Establish and operationalize one energy centre
		Solarization of 2 health facilities
		Install 5 solar floodlights
		10 Percent completion on E mobility feasibility study
Urban Electrification	Maintenance and improvement of energy infrastructure	Install 2 high mast floodlights
		Maintain 10 grid streetlights
Legal and policy reform	Preparation of policies	Formulation and approval of 2 policies

#### 4.3.4 Health Services

147. The primary goal of the health sector is to achieve Universal Health Coverage (UHC) with the vision of "A healthy and productive county with a high quality of life." In FY 2026/2027, the County Government, in collaboration with the national government and development partners, will prioritize strengthening Primary Healthcare Networks by integrating community health units, dispensaries, health centers, and referral facilities. This integration aims to enhance continuity of care and improve referral efficiency. The government is committed to ensuring that all residents of Makueni County have equitable access to quality, affordable healthcare without experiencing financial hardship.

148. The Makueni UHC program will expand to cover 60% of households in the SHA registrations across Makueni County, strategically pooling and mobilizing resources to sustain health programs and improve health outcomes. The government will continuously map, identify, and enroll vulnerable and indigent households into the SHA, targeting a total of 18,000 households in FY 2026/27 and over the medium term. This initiative will align the county healthcare financing with national healthcare financing reforms.
149. The County will further invest in health infrastructure through the completion of key projects, construction, rehabilitation, and equipping of facilities, focusing on expanding specialized services at Makueni County Referral Hospital and other level IV Hospitals to minimize out-of-county referrals.
150. Community health services will be enhanced by scaling up the Community Health Promoters program to ensure adequate coverage and improve the delivery of preventive and promotive services. The County will also address human resource gaps through absorption of the UHC Staff, targeted recruitment, equitable deployment of health workers, promotion and continuous capacity building of health care workers.
151. To improve financial sustainability, the County will align with national health financing reforms, strengthen facility-level financing, and ring-fence resources for Health Products and Technologies. Additionally, the County will scale up digital health systems to enhance efficiency, transparency, and coordination in service delivery.
152. 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.
  - a) Under **Preventive and Promotive Services**, emphasis will be placed on enhancing access to essential primary healthcare. This includes efforts to:
    - i. Reduce maternal, infant, and child mortality rates
    - ii. Strengthen prevention immunization, nutrition, routine screening and enhance early diagnosis and treatment of non-communicable diseases
    - iii. Enhance mental health among the residents
    - iv. Strengthen community health strategy through refilling of medical kits and capacity building of the community health promoters and other relevant actors
  - b) The **Curative and Rehabilitative Services** focus will be on improving cost-effectiveness and quality of treatment services across health facilities through:
    - i. Enhancing health commodity security to ensure the availability of quality essential health products and technologies
    - ii. Strengthen the referral systems for timely care
    - iii. Carry out patient empowerment schedules on safe care practices involving patients and family members, including home-based care
  - c) **Planning and Administration interventions** will aim at:
    - i. Strengthening healthcare financing systems
    - ii. Equipping of health facilities to support service delivery
    - iii. Digitization of the health services to enhance process efficiency
    - iv. Strengthen the collaboration across the strategic health stakeholders for increased resource mobilization and knowledge sharing to fill the gap due to withdrawal of USAID funding.

153. All these initiatives are geared towards achieving comprehensive healthcare, 24-hour service provision, and a strengthened referral system.

**Table 25: Health Sector, Strategic Interventions**

<b>Programme/ Focus Area</b>	<b>Strategic Interventions</b>	<b>Priority Activities/Projects FY 2026/27</b>
Preventive and Promotive Health Care Maternal and new born	Enhance access to essential primary health care services	<ul style="list-style-type: none"> <li>a) Strengthen disease surveillance and response by sample collection (AFP), weekly reporting, and holding quarterly review meetings</li> <li>b) Strengthen prevention immunization, nutrition, routine screening and enhance early diagnosis &amp; treatment of non-communicable diseases</li> <li>c) Improve WASH and Community-Led Total Sanitation (CLTS) activities by triggering and declaring 70 villages ODF</li> <li>d) Strengthen school health programs through school health clubs and life skills mentorship in 500 schools.</li> <li>e) Reduce mental health burden among the community through psycho-counselling outreaches.</li> <li>f) Strengthen the Community Health Strategy by mapping, training and redistribution of CHPs, using the link facility for commodity distribution, establish 2 extra Community Health Units (CHUs) and allocate more resources for equipment, training, and facilitation for all Community Health promoters</li> <li>g) Strengthen health promotion services and integrated outreach programs</li> <li>h) Enhance/Strengthen PCNs through reverse referrals and maintain six (6) primary care networks</li> <li>i) Equip the facilities as per the policy norms &amp; standards</li> <li>j) Operationalize the model health facility</li> <li>k) Expand Health promotion - Behaviour change communication(BCC)</li> <li>l) Renovating &amp; equipping a centralized cold chain store and enhance preventive maintenance of CCE (Cold chain equipment)</li> </ul>
	Improve uptake of Reproductive, Maternal, New-born, Child, and Adolescent Health and Nutrition (RMNCAH+N)	<ul style="list-style-type: none"> <li>a) Strengthen ANC, delivery &amp; postnatal care by carrying out awareness campaigns and seminars to improve skilled birth attendants, uptake of family planning, and ANC attendance</li> <li>b) Carry out immunization advocacy at the community and facility level and improve the vaccine supply chain at all levels</li> <li>c) Set up 6 skill labs for On Job Training (OJT) and mentorship on reproductive health for healthcare givers</li> <li>d) Capacity build youth to increase adolescent health &amp; nutrition awareness among other life skills</li> <li>e) Support nutrition interventions targeting the first 1000 days</li> <li>f) Carry out awareness campaigns and community education to ensure early detection and treatment of cervical cancer</li> <li>g) Strengthen referral system</li> <li>h) Provision of nutrition commodities and supplements</li> </ul>
Curative Healthcare Services	Strengthen curative healthcare services	<ul style="list-style-type: none"> <li>a) Timely acquisition of essential health products and technologies to increase drug fill rate from 65% to 70%.</li> <li>b) Training of health staff on the new SHA system</li> <li>c) Implementation of Makueni UHC targeting the vulnerable households in the county</li> </ul>

Programme/ Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
		<ul style="list-style-type: none"> <li>d) Establish diagnostic capacity through the purchase of x-ray digital processors in Kyambeke and Kalawa sub county hospitals)</li> <li>e) Procurement of CT-scan equipment and other laboratory equipment for Mbooni sub county hospital</li> <li>f) Increase bed capacity for ICU &amp; Renal unit with adequate specialized staff at MCRH</li> <li>g) Construct and operationalize ICU &amp; Renal unit in Makindu SCH.</li> <li>h) Strengthen Antimicrobial Stewardship(AMS) capacity</li> <li>i) Equipping HPT stores with shelves, pallets &amp; temperature monitoring equipment</li> <li>j) Construction of additional Blocks-Expand infrastructure in the hospitals</li> <li>k) Renovate old and dilapidated buildings</li> <li>l) Provide essential equipment, furniture, beddings and linen</li> <li>m) Compliance to standard treatment guidelines</li> <li>n) Develop a county Preventive maintenance plan</li> <li>o) Enhance/Improve ambulance coverage county wide; increasing ambulance fleet</li> <li>p) Equip all ambulances with basic life support &amp; install real time ambulance tracking system(Administrative)</li> <li>q) Strengthen dental services</li> <li>r) Strengthen integrated specimen referral system</li> </ul>
	Enhance rehabilitative healthcare services	<ul style="list-style-type: none"> <li>a) Timely supply of health commodities and introduce mobile clinics</li> <li>b) Provide rehabilitative equipment and appliances</li> <li>c) Strengthen orthopaedic, physiotherapy and occupational therapy services</li> <li>d) Conduct community-based rehabilitation services</li> <li>e) Establish orthopaedic lab for functioning of appliances</li> </ul>
Health Management Information System (HMIS)	Enhance access to health services through provision of reporting tools and automation	<ul style="list-style-type: none"> <li>a) Continuous training on digital health &amp; health information systems</li> <li>b) Collaborate with the network providers and the system providers for improved network connectivity and digital health &amp; health information systems</li> <li>c) Strengthen &amp; equip health research and knowledge management unit</li> <li>d) Automate and integrate/harmonize all healthcare HMIS across all the facilities</li> <li>e) Advocate for Integration of PMTS, CHIMIS &amp; CFMIS (ICT)</li> <li>f) Provide adequate documentation and reporting tools for non-automated programmes</li> <li>g) Provide ICT equipment for automation</li> <li>h) Conduct data quality audits</li> </ul>
Health Planning, monitoring and evaluation	Strengthen the health planning cycle	<ul style="list-style-type: none"> <li>a) Conduct performance reviews</li> <li>b) Strengthen supporting supervision across the health facilities</li> <li>c) Adhere to the planning cycle and health work plan</li> </ul>

Programme/ Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
Health Infrastructure	Improve existing health facility infrastructure	<ul style="list-style-type: none"> <li>a) Construction of MCRH Microwave housing</li> <li>b) Renovation of nine health facilities</li> <li>c) Establish six model health facilities to provide 24-hour health care services.</li> <li>d) Equipping of eight (8) health facilities</li> <li>e) Construction of two maternity block</li> <li>f) Construction of seven dispensary blocks</li> <li>g) Construction of three laboratory blocks</li> <li>h) Fencing of ten health facilities</li> <li>i) Construction of wards in four health facilities</li> <li>j) Construction of staff quarters in five health facilities</li> <li>k) Construction of a Mortuary blocks</li> <li>l) Procurement of 10 additional ambulance vehicles</li> <li>m) Operationalize 5 non-operational county ambulances.</li> <li>n) Construction of OPD Blocks in three health facilities</li> <li>o) Electrification of four health facilities</li> <li>p) Construction of ablution blocks in three health facilities</li> <li>q) Construction of a theatre block in Emali model health centre</li> <li>r) Construction of an x-ray room in Nthongoni sub county hospital;</li> <li>s) Construction of an incinerator in three health facilities</li> </ul>
Human resource management & development	Strengthen human resource management and development	<ul style="list-style-type: none"> <li>a) Recruitment and deployment of county health workers</li> <li>b) Confirmation of UHC workers to permanent and pensionable terms subject to resource allocation and transfer of funds to the County Government from the National Government</li> <li>c) Training of the county health workers</li> <li>d) Institutionalize training programmes for the hospital board &amp; committees</li> <li>e) Recruit specialists in radiology, anaesthesia and critical care</li> </ul>
Health care Financing	Strengthen healthcare financing	<ul style="list-style-type: none"> <li>a) Implement social health programmes by supporting 18,000 vulnerable households under Makueni UHC</li> <li>b) Expand Health insurance coverage through Social Health Authority(SHA)</li> <li>c) Optimize all the revenues streams across all facilities</li> <li>d) Increase county allocation to the department of Health to 40%</li> <li>e) Cost the health services</li> </ul>

#### 4.3.5 Social Protection, Education, and Recreation

154. Education and training remain a key enabler of the National Government's Bottom-Up Economic Transformation Agenda for inclusive growth. The education, social protection, and recreation sector development agenda seeks to promote access to quality education, socio-economic empowerment of the vulnerable population and talent development. The government in medium term plans to;

- a) Enhance access to quality education for ECDE and VTCs,

- b) Promote a holistic and multisector approach on matters Early Childhood Development (ECD) focusing on good health, adequate nutrition, responsive caregiving, opportunities for early learning, safety and security of the children.
- c) Implement the pre-school feeding programme in collaboration with the strategic partners.
- d) Enhance support to education through scholarships
- e) Enhance youth empowerment through talent development, skills training and sports development
- f) Provide support to vulnerable and Most at Risk Populations (MARPs) to effectively contribute to the realization of inclusive economic development.

**Table 26: Sector Priorities in The Medium Term**

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
Early Childhood Development Education	Improve ECDE development	a) Construct classrooms in 71 ECDE Centres.
		b) Support 40,000 ECDE learners with capitation
		c) Capacity build 970 ECDE teachers and officers
		d) Enhance ECDE staffing through recruitment of 6 teachers
		e) Construct and equip 1 Wote Daycare
County Vocational Training	Enhance VTCs development	a) Upgrade 14 VTCs through infrastructural development and equipping
		b) Connect 6 VTCs to the power grid and solar
		c) Support 5,000 trainees with VTCs capitation
		d) Provide specialized training for 60 instructors
Support to education	Support retention and transition through Scholarships	Support 456 continuing students with scholarships
	Enhance uptake of Library and resource Centres services	a) Establish 1 library at the county headquarters
		b) Purchase 3,000 information materials
Internship, mentorship and Volunteerism	Promote employment capacity of youths	c) Capacity build 23 library staff
		d) Support full development of e-library
		a) Enroll 90 interns in the internship programme
		b) Place 600 trainees in the attachment programme
Social Protection	Gender Equality & Empowerment	c) Organize 4 mentorship forums
		d) Engage 500 Volunteers
	Makueni County Empowerment Fund (MCEF)	Gender Equality & Empowerment
b) Heighten GBV prevention, response, and management.		
		a) Offer financial inclusion and affordable credit
		b) Provide financial literacy and business development skills for sustainable development

<b>Programme/Focus Area</b>	<b>Strategic Interventions</b>	<b>Priority Activities/Projects FY 2026/27</b>
	Child Welfare & Protection	<ul style="list-style-type: none"> <li>a) Establish safe spaces for vulnerable children, including orphans and street children</li> <li>b) Provide legal representation of child abuse cases</li> <li>c) Operationalize children sector working groups, document children success stories for replication, establish and strengthen partnerships to support children initiatives</li> <li>d) Conduct campaigns to educate communities on child rights and protection against abuse.</li> <li>e) Operationalize Makueni County Child Rescue Centre (MCCRC).</li> <li>f) Expand menstrual hygiene programs</li> </ul>
	Social Services & Community Support	<ul style="list-style-type: none"> <li>a) Support organized groups to start income generating activities</li> <li>b) Hold elderly Persons Social Protection forums in each ward.</li> <li>c) Establish a safe centre for the elderly</li> <li>d) Support the elderly with food and non-food items.</li> <li>e) Support teenage boys and girls with dignity pack</li> <li>f) Facilitate access for assistive devices for PWDs.</li> <li>g) Offer counselling and social reintegration programs for individuals recovering from addiction, violence or trauma.</li> <li>h) Capacity build PWD stakeholders, strengthen and establish partnerships to support PWDs initiatives and document best practice</li> </ul>
Youth Services	Youth Empowerment and Employment	<ul style="list-style-type: none"> <li>a) Provide funding and mentorship for youth-led businesses and start-ups.</li> <li>b) Enroll youths in the Makueni Youth Apprenticeship Programmes</li> <li>c) Partner with businesses and education department to offer on-the-job training for young people.</li> <li>d) Support the youth through Ujuzi teketeke</li> <li>e) Motor vehicle and motorcycle empowerment through registration, training and licensing</li> <li>f) Sensitization on mental health, drug and substance abuse</li> </ul>
Sport and Talent Development	Sports Development	Organize leagues and tournament (Ligi Mashinani, Supa Cup and KYISA ) to nurture young talent.
	Sports Tourism & Economic Development	Hosting sports events to boost the local economy
	Partnerships & Private Sector Involvement	PPPs in facility development, management and sponsorships
	Infrastructure Development	<ul style="list-style-type: none"> <li>a) Upgrade sports facilities, playing fields, and community centres</li> <li>b) Establish multi-disciplinary talent centre for kids</li> </ul>
	Elite Athlete Development	Support outstanding athletes
	Inclusion in Sports	Promote participation of PWDs in Special Olympics & Paralympics.

#### 4.3.6 General Economic and Commercial Affairs

155. The sector will focus on the following in FY 2026/27 and the MTEF:
- Improve market facilities, accessibility and security
  - Enhance hygiene, waste management, and public sanitation in markets and public spaces.
  - Support local traders, improve business environment, increase local revenue.
  - Promote cultural identity, tourism and creative economy.
  - Promote the revitalization and development of cottage industries within the county.
156. During the FY 2026/27, the government will implement the following programme priorities and strategic interventions:

**Table 27: General Economic and Commercial Affairs Sector priorities**

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
Trade development and promotion	Business Re-engineering	<ol style="list-style-type: none"> <li>Support entrepreneurship and promote fair trade Practices</li> <li>Provide decent trade infrastructure through construction of two market sheds</li> <li>Promote sustainable market governance in county public markets.</li> <li>Ensure a clean and healthy trade environment through improved solid waste management</li> <li>Promote digital marketing and e-commerce adoption</li> <li>Construct three public sanitation facilities</li> <li>Purchase and supply skip bins for waste management</li> </ol>
Industrial Development and Promotion	Cottage industry development	Establish Special Economic Zone (SEZ) infrastructure
Tourism Development and Promotion	Revitalize tourism in the county	<ol style="list-style-type: none"> <li>Developing and diversifying tourism products and activities</li> <li>Leveraging on <b>destination marketing platforms</b>, including participation in the Magical Kenya Travel Expo, the Destination Makeni online platform, promotion booklets and World Tourism Day events</li> <li>Development of tourism infrastructure</li> </ol>
Arts and Creative Industries and Culture Development and Promotion	To preserve culture and heritage	<ol style="list-style-type: none"> <li>Design County Public Museum in collaboration with the National Museums of Kenya (NMK).</li> <li>Hold <i>Akamba</i> indigenous food festival.</li> <li>Mapping and registration of traditional medicine practitioners.</li> <li>Training of cultural and creative industries practitioners in the protection of their intellectual property right and monetizing of their artistic works.</li> <li>Host Makeni County Music and Cultural Festival.</li> </ol>

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
		<ul style="list-style-type: none"> <li>f) Support county teams to participate in the Kenya Music and Cultural Festival (KMCF).</li> <li>g) Operationalization of the Mukamba Cultural and Heritage Centre, Kibwezi.</li> <li>h) Support cultural activities</li> </ul>

### 4.3.7 Lands and Urban Development

#### Sector Priorities in the Medium Term

157. The sector's core objective is to promote the security of land tenure, urban planning, and development.

The medium-term priorities will aim to:

- a. Promote security of land tenure by undertaking survey, mapping and titling of public land, land verification and validation to resolve ownership disputes and surveying of market centres with approved physical land use and development plans.
- b. Enhance Makueni Ardhi System by integrating Makueni LIMS and EDAMs.
- c. Prepare and implement local physical and land use development plans
- d. Develop urban infrastructure, market lightning, waste disposal and sanitation.

**Table 28: Lands and Urban Development Strategic Interventions**

Programme/Focus Area	Strategic Interventions	Priority Activities FY 2026/27
Land Survey, Mapping and Titling	<ul style="list-style-type: none"> <li>a) Enhance security of land tenure</li> <li>b) Acquisition of land for strategic investments</li> </ul>	<ul style="list-style-type: none"> <li>a) Issuance of 9000 title deeds</li> <li>b) Resolving land disputes across the county</li> <li>c) Facilitate verification of allotment letters</li> <li>d) Facilitating purchase of land for strategic investment opportunities</li> </ul>
Land Digitization and Management	Strengthen land administration and management	<ul style="list-style-type: none"> <li>a) Establish perimeter boundaries for markets</li> <li>b) Prepare market survey files</li> </ul>
Physical Planning and Development	Support urban planning and infrastructure development	<ul style="list-style-type: none"> <li>a) Prepare market urban land plans for approval</li> <li>b) Enhance development control and compliance in urban areas with</li> </ul>

Programme/Focus Area	Strategic Interventions	Priority Activities FY 2026/27
		<p>approved Physical and Land Use Development Plans</p> <p>c) Verify and validate plots in Makueni Ardhi</p> <p>d) Prepare Municipal Spatial Plan and Municipal Integrated Plan for Mbooni-Kee Municipality.</p> <p>e) Establish and operationalize Makindu-Kibwezi Municipality.</p> <p>f) Approval and gazettelement of Management Plan for Ngai Ndethya settlement scheme.</p>
Urban Development	Improve urban areas' liveability	<p>a) Grading and gravelling of roads in the three municipalities</p> <p>b) Install 17 high mast solar-powered floodlights within the municipalities</p> <p>c) Carry out storm water management within the municipalities</p> <p>d) Construct a modern bus park in Wote Town</p> <p>e) Purchase 5 skip bins for Wote Municipality</p> <p>f) Construct 3 public toilets within Wote Municipality.</p> <p>g) Construct 3 public toilets within Mbooni-Kee Municipality</p> <p>h) Purchase 2 skip bins for Mbooni-Kee Municipality.</p>

#### 4.3.8 Devolution Sector

158. The sector aims to achieve the following objectives:
- i. Promote transparent and accountable management of public resources
  - ii. Improve human resource management systems and structures
  - iii. Improve service delivery performance,
  - iv. Empower citizens to actively participate in meaningful development activities
  - v. Strengthen data utilization in government processes
  - vi. Disaster risk reduction
  - vii. Promote research, knowledge management and capacity building
  - viii. Enhance policy, legal, and regulatory framework.

**Table 29: Sector Programmes, Strategic Interventions, and Priority Activities/Projects for FY 2026/27**

Programme/Focus Area	Strategic Interventions	Priority Activities/Projects FY 2026/27
<b>Public Service Management Reforms</b>		
Public Service Management Reforms /Human Resource Productivity	Human Resource Productivity	<ul style="list-style-type: none"> <li>a. Review staff establishment</li> <li>b. Develop/Review Career Progression guidelines</li> <li>c. Train staff on productivity improvement and measurement</li> <li>d. Development of HR Plans</li> <li>e. Structured capacity development, and enhanced psychosocial support</li> <li>f. Timely confirmation, promotions and regular staff engagement</li> <li>g. Decentralization of Human resource functions to sub-county</li> <li>h. Development of HR policies</li> <li>i. Development of the Makeni Public Service Reform Strategy.</li> </ul>
	Automation of HR functions and payroll management	<ul style="list-style-type: none"> <li>a. Mapping out HR functions and development of attendant modules</li> <li>b. Integrating HRIS-ke with IFMIS</li> <li>c. Automation of pension module</li> </ul>
	Performance Management	<ul style="list-style-type: none"> <li>a. Automation of performance Management</li> <li>b. Performance evaluation</li> <li>c. Rewards for exemplary performance</li> </ul>
	Human Resource Reforms	<ul style="list-style-type: none"> <li>a. Automation of Human Resource functions - CPSB dashboard</li> <li>b. Conducting HR clinics on Public Service</li> <li>c. Construction of Public service board offices</li> <li>d. Development of Policies and Strategic Plan for the Public Service Board</li> </ul>
Integrated Records & Knowledge Management	Digital Transformation & Continuity	<ul style="list-style-type: none"> <li>a. Strengthening of a centralized registry.</li> <li>b. Digitization of vital county assets, land, and legal records.</li> <li>c. Construction/refurbishment of a county records center (archives).</li> <li>d. Implementation of the data protection &amp; privacy framework for public records</li> </ul>
Fleet & Public Utilities Management	Operational Logistics Efficiency	<ul style="list-style-type: none"> <li>a. Development of an automated fleet management system.</li> <li>b. Fleet audits to reduce operational costs and leakages.</li> <li>c. Management of public utilities and Government Property inventory</li> </ul>
<b>County Leadership, Governance and Coordination</b>		

<b>Programme/Focus Area</b>	<b>Strategic Interventions</b>	<b>Priority Activities/Projects FY 2026/27</b>
County Leadership, Governance and Coordination	Enhance working environment for decentralized units	a. Construction of Kibwezi West Sub County office b. Construction of Nguumo ward office
	Improve public communication	a. Develop and implement a County branding manual to enhance corporate identity. b. Enhance visibility on county projects and programmes
	Constitutional & Legislative Compliance	a. Implementation of a legislative tracker for all bills and policies submitted to the assembly. b. Establishment of a county policy review committee to audit and update sector guidelines.
Strategic Partnerships developed	Strong donor and Investor Relations	a. Establish Partners Caucus forums b. Profiling of development partners c. Establishment of an online County Partnership Resource Centre (PrC) with partner information d. Operationalization of the Makueni County Partnerships Policy, 2025
Intergovernmental Relations	Improved efficacy of intergovernmental relations structures	a. Engaging regularly with National Government MDAs and other intergovernmental relations structures (IBEC, IGRTC, CoG etc) b. Participate in Intergovernmental sector forums and advocate for county priorities c. Coordination of intergovernmental relations at the county and decentralized Level d. Coordination of SEKEB activities and quarterly Summit meetings.
<b>Legislation and Litigation</b>		
Legislation and Litigation	Strengthen county legal processes	a. Arbitration/opinion drafting and attestation of legal instruments b. Case Management c. Legal Clinics and Legal Aids for Land Ownership, Succession Support, and Land Survey d. Conveyancing e. Monitor implementation of the National and County legislations f. Management of legal instruments executed by the County to ensure compliance g. Conduct legal audit
<b>Participatory Development, Civic Education, Research, documentation and knowledge management</b>		
Participatory Development Enhancement	Public Participation Coordination	a. Strengthening the county participatory development committee b. Public participation tools development c. Capacity building, management and documentation of public participation initiatives across departments

<b>Programme/Focus Area</b>	<b>Strategic Interventions</b>	<b>Priority Activities/Projects FY 2026/27</b>
		<ul style="list-style-type: none"> <li>d. Finalization of public participation dashboard, public participation data analytics</li> <li>e. Capacity building of Ward HODs</li> <li>f. Strengthening Ward reporting under one government approach</li> </ul>
Knowledge Management	Operationalization of the School for Devolution & Community Led Development	<ul style="list-style-type: none"> <li>a. Develop and roll out school curriculum</li> <li>b. Develop a bill for the establishment of the school</li> <li>c. Operationalization of the departmental committees for research &amp; KM</li> </ul>
Strengthening Civic Education and access to information	Increasing access to information	<ul style="list-style-type: none"> <li>a. Undertake harmonized civic education across the wards</li> <li>b. Undertake 60 Community Feedback forums across the sub wards</li> <li>c. Re-establishment of GRM committee</li> <li>d. Establishment of OGP Committee</li> <li>e. Develop and Implement OGP Plan</li> </ul>
Disaster Management and Coordination	Enhance coordination of special programs and emergency relief efforts.	<ul style="list-style-type: none"> <li>a. Sensitize the citizens on various disasters and their implications with the aim of pursuing them to appreciate preparedness to disasters</li> <li>b. Purchase of food and non- food items for stockpiling in readiness of disaster</li> <li>c. Coordination of disaster response, relief, rehabilitation and reconstruction exercises</li> </ul>
	Strengthen fire response capacity across the county	<ul style="list-style-type: none"> <li>a. Response to fire outbreaks and other related emergencies</li> <li>b. Maintenance of the established fire stations</li> <li>c. Fire safety inspection and mapping of businesses dealing with flammable goods</li> <li>d. Purchase of two fire engine (prototype) for Makindu and Konza Technopolis fire stations</li> </ul>
Alcoholic Drinks Control, Licensing & Coordination	Coordination of alcoholic drinks control.	<ul style="list-style-type: none"> <li>a. Inspection of alcoholic drinks premises</li> <li>b. Enforcement and compliance of alcoholic drinks and general control</li> <li>c. Community rehabilitation, treatment and psycho-social support</li> </ul>
Public Finance Management	Enhance fiscal discipline	<ul style="list-style-type: none"> <li>a. Implementing programme-based planning and budgeting &amp; zero based budgeting</li> <li>b. Enhancing documentation, management and reporting of the county assets,</li> <li>c. Undertaking annual expenditure review,</li> <li>d. Preparation of CSA 2026 and development profiles</li> </ul>
Resource Mobilization	Increased proportion of funding from own source revenue	<ul style="list-style-type: none"> <li>a. Undertake a comprehensive revenue mapping</li> <li>b. Enhance voluntary compliance</li> <li>c. Operationalize self-service portals</li> <li>d. Enhance interdepartmental linkages</li> <li>e. Enhance customer feedback mechanism</li> </ul>

<b>Programme/Focus Area</b>	<b>Strategic Interventions</b>	<b>Priority Activities/Projects FY 2026/27</b>
		f. Procure a new revenue system

## 5.0 RESOURCE ENVELOPE FOR THE FY 2024/25 – 2028/29 MEDIUM TERM EXPENDITURE FRAMEWORK

### 5.1 County Fiscal Outlook

159. The County Government is committed to strengthening resource mobilization as a key policy priority for achieving sustainable socio-economic transformation. In pursuit of fiscal sustainability, the County seeks to progressively reduce its reliance on equitable transfers from the National Government, which have continued to increase at a declining rate. Accordingly, the County will implement targeted policy interventions aimed at stimulating local economic growth, promoting shared prosperity, expanding employment opportunities, and reducing poverty levels, thereby enhancing household incomes. These measures are expected to strengthen own-source revenue performance and improve the County’s capacity to finance its development priorities. In addition, the County will enhance strategic partnerships with development partners, donors, and private sector investors to mobilize additional resources in support of the County’s development agenda.

### 5.2 Revenue Allocation to County Governments

160. In the 2026 Budget Policy Statement (BPS), counties are projected to receive an equitable share of revenue amounting to Ksh 420 billion. This reflects an increase of Ksh 5 billion from the Ksh 415 billion allocated in FY 2025/26. The proposed allocation for FY 2026/27, totalling Ksh 420 billion, represents 21.9 percent of the most recent audited and approved national revenue of Ksh 1,920 billion for FY 2021/22, in accordance with Article 203(3) of the Constitution.

**Table 30: Revenue Allocation to County Governments in Millions**

Budget Item	2023/24	2024/25	2025/26	2026/27
<b>1. Baseline (i.e. Allocation in the Previous FY)</b>	<b>370,000</b>	<b>385,425</b>	<b>387,425</b>	<b>415,000</b>
Adjustment for RMLF	-			
<b>2. Adjusted equitable share base</b>	<b>370,000</b>	<b>385,425</b>	<b>387,425</b>	<b>415,000</b>
Adjustment for Revenue Growth	15,000	2,000	27,575	5,000
Conversion for Conditional Allocation Grants for Equitable Share (RMLF, Level 5 Hospitals, Compensation for User Fees Foregone and Rehabilitation of Youth Polytechnics)	-	-		
Equalization Fund	-	-		
Transfer of Library Services	425	-		
<b>Computed Equitable Revenue Allocation</b>	<b>385,425</b>	<b>387,425</b>	<b>415,000</b>	<b>420,000</b>

Source; National BPS, 2026.

**Table 31: Revenue Allocation to County Governments by Category in Millions**

Type/Level of Allocation	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
A County Equitable Share	370,000	370,000	385,425	387,425	415,000	420,000
B Additional Conditional Allocations, of which:						
a) GoK Funded	7,537	5,200	13,161	4,584	12,930	18,293
b) Allocations from proceeds of loans and grants	32,343	17,159	33,202	35,659	57,735	57,400
<b>C Total County Allocations (A+B)</b>	<b>409,880</b>	<b>392,359</b>	<b>431,787</b>	<b>429,427</b>	<b>485,666</b>	<b>495,693</b>

Source: National BPS, 2026

### 5.3 FY 2026/27 County Government Resource Envelope

161. Revenues for FY 2026/27 are projected to grow by 3 percent, increasing from KSh 11,542,107,627 in the FY 2025/26 printed budget estimates to KSh 11,865,050,029. The anticipated growth is largely driven by a rise in the equitable share, alongside additional conditional loans and grants, as outlined in Table 32. Overall, the budget will be funded through three main sources: the equitable share (76 percent), conditional allocations (11 percent), and own-source revenue (13 percent).

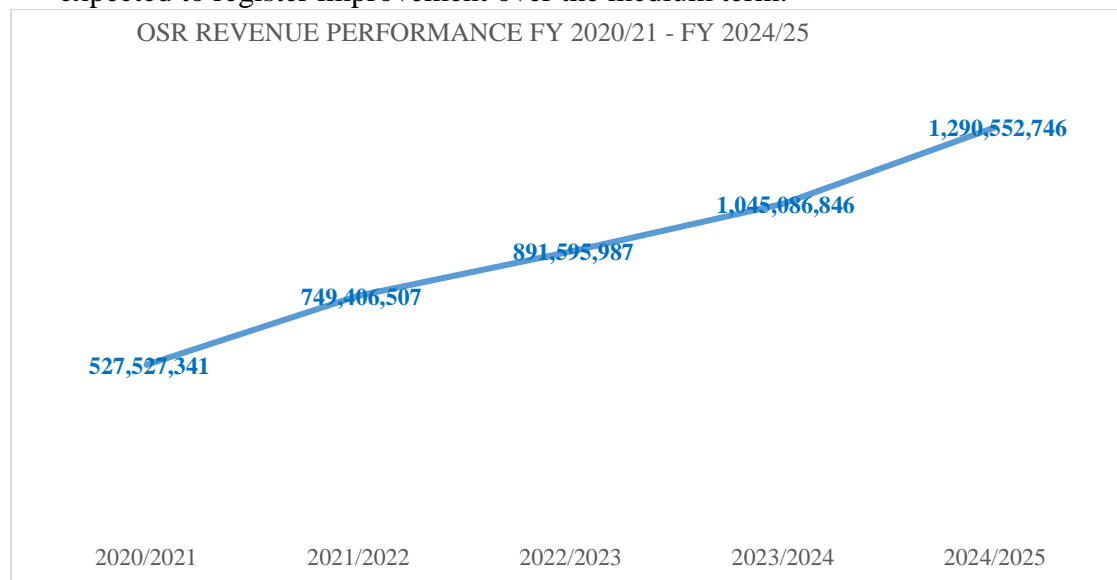
**Table 32: Fiscal Revenues for FY 2025/26-2027/28 MTEF Period in KShs**

No	Revenues Source	FY 2024/25 Actuals Receipts	FY 2025/26 Printed Estimates	FY 2026/27 Projection	Ratio	Absolute change(FY 2025/26 to FY 2026/27)	% Change in revenue(FY 2025/26 to FY 2026/27)	JUSTIFICATION
1	Equitable Share from National Government	8,497,308,448	8,866,423,364	9,079,953,950	76	213,530,586	2	Based on the 2026 budget policy statement
2	Conditional Allocations Loans and Grants -	321,729,343	1,175,684,263	1,285,096,079	11	109,411,816	9	Based on the 2026 budget policy statement and current conditional allocation/grants/donor funds in the FY 2025/26 Budget Estimates
3	County Own Generated Revenue	1,290,552,746	1,500,000,000	1,500,000,000	13	0	0	Based on the 2026 County Treasury Revenue projections
	<b>Total</b>	<b>10,109,590,537</b>	<b>11,542,107,627</b>	<b>11,865,050,029</b>	<b>100</b>	<b>322,942,402</b>	<b>3</b>	

Source: Makeni County Treasury Projections, 2026

### 5.4 Own Source Revenue Mobilization

162. The County recorded improved own source revenue performance in FY 2024/25, registering a 23 percent increase. OSR collections is estimated at KSh 1,500,000,000 and is expected to register improvement over the medium term.



**Figure 23: County Own Source Revenue for FY 2020/21 -2026/27**

Source: County Treasury, 2026.

163. Own source revenue performance has shown a sustained upward trend, increasing from KShs 527,527,341 in FY 2020/21 to KShs 1,290,552,746 in FY 2024/25. This growth underscores improved revenue administration and compliance over the period, as illustrated in Figure 23. Consequently, the share of OSR in financing the County budget has improved, reaching 12 percent in FY 2023/24 from below 10 percent in earlier years. The County targets to increase this contribution to 20 percent by 2028.

164. To attain the set targets, the county has an Own Source Revenue mobilization strategy in place with three specific objectives;

- a. Increase the proportion of funding from own source revenue from 12% to 20% by 2028
- b. Improve customer satisfaction from 70% to 90% by 2028
- c. Improve staff productivity by 2028.

165. Key measures which seek to enhance compliance, deepen automation, and enhance ease of doing business are being implemented as follows: -

Strategic Area	Interventions
a) Undertake comprehensive mapping of all revenue sources	<ol style="list-style-type: none"> <li>i. Identification &amp; categorization of all revenue sources</li> <li>ii. Data collection, picking of revenue source’s GIS coordinates</li> <li>iii. Data analysis &amp; reporting</li> <li>iv. Integrate all revenue sources and geo points into the revenue system</li> <li>v. Profiling emerging revenue streams</li> </ol>
b) Improve revenue forecasting	<ol style="list-style-type: none"> <li>i. Develop and visualize forecasting models in setting revenue targets for departments, Agencies and officers</li> <li>ii. Conduct periodic reviews and adjustments of targets</li> <li>iii. Capacity building of staff on revenue forecasting models</li> <li>iv. Structuring &amp; formalizing unstructured streams</li> </ol>
c) Leverage on technology and innovation	<ol style="list-style-type: none"> <li>i. Integrate revenue system with other county systems</li> <li>ii. Continuous system configuration</li> <li>iii. Unified billing of various fees &amp; charges</li> <li>iv. Dashboard for real time revenue updating, monitoring &amp; reporting</li> <li>v. Adoption of technological innovations</li> </ol>
d) Streamline third party data sharing	<ol style="list-style-type: none"> <li>i. Development of third party data sharing framework</li> <li>ii. Stakeholder engagement for sharing information</li> <li>iii. Implement a structured plan for continuous detection of unregistered tax payers</li> <li>iv. Development of Build Operate and Transfer (BOT) policy for County stalls</li> </ol>
e) Establishment of a data management unit	<ol style="list-style-type: none"> <li>i. Recruitment/ deployment of data analyst</li> <li>ii. Routine update of tax payers’ register</li> <li>iii. Keeping and updating stock of arrears</li> <li>iv. Conduct sensitivity analysis on revenue raising measures</li> <li>v. Undertake periodic surveys</li> <li>vi. Dissemination of survey reports</li> <li>vii. Adoption of innovations in data analytics</li> </ol>
f) Performance monitoring and accountability	<ol style="list-style-type: none"> <li>i. Timely revenue reporting and performance review</li> <li>ii. Increase number of cess points</li> </ol>

	<ul style="list-style-type: none"> <li>iii. Tracking individual performance per market, per stream</li> <li>iv. Implementation of audit recommendations on revenue</li> <li>v. Develop mechanism for advance payments</li> <li>vi. Develop a revenue debt management policy</li> </ul>
g) Strengthen legal and policy framework	<ul style="list-style-type: none"> <li>i. Development of Tariffs &amp; pricing policy</li> <li>ii. Development of revenue and tariff administration bill</li> <li>iii. Development of Enforcement and compliance policy</li> <li>iv. Strengthen intergovernmental collaboration in development of tax policies</li> </ul>
h) Enhance voluntary compliance	<ul style="list-style-type: none"> <li>i. Offer discounted fees for timely compliance</li> <li>ii. Provide for instalment payments</li> <li>iii. Structured sensitization forums for tax payers</li> <li>iv. Recognition and awards for taxpayers</li> </ul>
i) Establishment of an alternative dispute resolution mechanism	<ul style="list-style-type: none"> <li>i. Establish a county revenue tribunal</li> <li>ii. Development of framework for monitoring and documenting disputes</li> <li>iii. Public and staff awareness on dispute resolution processes</li> <li>iv. Operationalize the office of the county ombudsman</li> <li>v. Implement dispute resolution outcomes</li> </ul>
j) Establishment of county courts	<ul style="list-style-type: none"> <li>i. Training of county prosecutors</li> <li>ii. Develop a framework of operation between County and judiciary</li> <li>iii. Capacity building of staff on court procedures and processes</li> <li>iv. Conduct stakeholder engagements</li> </ul>
k) Enhance stakeholder engagement	<ul style="list-style-type: none"> <li>i. Conduct market outreach</li> <li>ii. Conduct joint stream specific revenue clinics with relevant departments and agencies</li> <li>iii. Regular stakeholder consultative forums</li> <li>iv. Identify revenue champions in markets</li> <li>v. Organize quarterly topical radio shows on OSR</li> </ul>
l) Tax payers self-service portals	<ul style="list-style-type: none"> <li>i. Operationalization of client's self-service portal</li> <li>ii. Integration with mobile apps</li> <li>iii. Training citizens on portal usage</li> </ul>
m) Enhance customer feedback mechanism	<ul style="list-style-type: none"> <li>i. Facilitate a 24-hour automated customer service Center</li> <li>ii. Revamped use of revenue customer service line</li> <li>iii. Activate social media channels for feedback</li> <li>iv. Conduct periodic customer satisfaction surveys</li> <li>v. Document FAQs on revenue</li> </ul>
n) Improve infrastructural facilities	<ul style="list-style-type: none"> <li>i. Expansion, Modernization and Maintenance of infrastructural facilities</li> <li>ii. Enhance collaboration with agencies in infrastructural developments</li> </ul>
o) Improve staff welfare	<ul style="list-style-type: none"> <li>i. Adopt staff reward mechanisms</li> <li>ii. Training and capacity building of staff</li> <li>iii. Acquisition of adequate working tools and facilitation</li> <li>iv. Recruitment of optimal staff numbers</li> <li>v. Conversion of staff on contract to permanent and pensionable terms</li> <li>vi. Establish staff wellness and counselling programmes</li> <li>vii. Establishment of grievances handling mechanism</li> <li>viii. Implement recommendations from staff satisfaction surveys</li> </ul>
p) Enhance interdepartmental linkages	<ul style="list-style-type: none"> <li>i. Undertake joint departmental and decentralized OSR meetings</li> <li>ii. Establish interdepartmental communication platform</li> <li>iii. Develop a framework for resource allocation aligned with revenue targets</li> </ul>

q) Improve work environment	i. Construction, Renovation and equipping of ward offices ii. Promote a safe, healthy and inclusive workplace
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## 5.5 External Resource Mobilization, Strengthening Partnerships and Collaborations

166. Makueni County's resource basket has been steadily declining in relation to increasing development needs. To bridge this fiscal gap, the County Government is dedicated to diversifying its funding sources beyond the exchequer allocations and conditional allocations, grants and loans. The county has a dedicated strategic partnerships directorate and will implement the following strategic interventions in the FY 2026/27 MTEF period:

- a) Operationalize the Strategic Partnerships Policy, 2025
- b) Formulate a County Public Investments Management (PIM) Framework, County Public-Private Partnerships (PPP) Framework and an External Resource Mobilization Strategy
- c) Establish a Multi-Sectoral Grants Management Unit comprising of representatives from various Sector Working Groups (SWGs) to oversee grant applications and compliance.
- d) Empower the Strategic Partnerships Directorate by enhancing the External Resource Mobilization Unit to improve donor intelligence and increase success rates in competitive Requests for Proposals (RFPs).
- e) Build Technical Coordination Capacity by Strengthen the internal capabilities of government departments to manage and coordinate multi-partner projects effectively.
- f) Standardize Partnership Procedures by Develop and disseminate standardized operating procedures (SOPs) for government staff and development partners.
- g) Operationalize a Robust Communication Strategy to ensure effective information flow between the county, the public, and investors to foster trust and transparency.
- h) Institutionalize Partner Engagement Forums by conducting regular discussions with development partners to align priorities and assess progress.
- i) Collaborate with local stakeholders to create coordination mechanisms that ensure external projects align with the county's core development agenda.
- j) Foster an Enabling Environment for Private Investment: Streamline processes to promote innovation and encourage private sector-led job creation for the local population.
- k) Leverage Regional Blocs: Utilize the South Eastern Kenya Economic Bloc (SEKEB) to attract large-scale investments and capitalize on economies of scale.

## 5.6 Conditional Allocations, Loans and Grants

167. Over the years, the county government has experienced a steady decline in the actual amounts received from Conditional Allocations, Loans, and Grants. In FY 2024/25, actual grant receipts declined by 25 percent, falling from KShs 424.51 million in FY 2023/24 to KShs 319.99 million. In response to this trend, the county government intends to enhance collaboration with development partners and the national government to mobilize additional resources and secure financing for priority county development initiatives through conditional allocations, loans, and grants.

168. In FY 2026/27, projected funding from these sources is expected to increase substantially, rising from KShs 958.037 million to KShs 1,285.1 million over the medium term. In addition,

matching funds amounting to KShs 172.64 million have been allocated. This financing is intended to support the implementation of a wide range of development programmes and projects across key sectors, including agriculture, devolution, health, infrastructure, climate change, and urban development.

**Table 33: Conditional allocation, loans and grants and matching funds per department**

No	Department	Project Name/Expenditure Item	FY 2025/26 Funding	Matching Grant	Matching Fund	Total Grants And Matching Funds
1	Agriculture	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	231,250,000	Matching Grant- IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000	236,250,000
	<b>Agriculture,Livestock,Fisheries and Co-operatives Development Total</b>		<b>231,250,000</b>		<b>5,000,000</b>	<b>236,250,000</b>
2	Devolution	IDA(World Bank)-Second Kenya Devolution Support Program-Institutional Grant-Level 1 Grant((KDSP)	36,454,750			36,454,750
3	Devolution	IDA(World Bank)-Second Kenya Devolution Support Program-Service Delivery and Investment Grant-(Level 2 Grant)((KDSP)	352,500,000	KDSP-II Matching Grant (Operations & Coordination of the Devolution SWG)	12,000,000	364,500,000
	<b>Devolution Total</b>		<b>388,954,750</b>		<b>12,000,000</b>	<b>400,954,750</b>
4	Health Services	Community Health Promoters (CHPs) Project	113,700,000			113,700,000
5	Health Services	Basic Salary Arrears for County Government Health Workers.	30,568,273	Kenya Water and Sanitation and Hygiene (K-WASH)Programme	5,000,000	35,568,273
6	Health Services	Nutrition International Donor funding		Nutrition Programme - matching grant	2,000,000	2,000,000
7	Health Services	DANIDA- Primary healthcare in devolved context	11,934,000	DANIDA – Matching grant for level 2 and 3 facilities	12,636,000	24,570,000
	<b>Health Services Total</b>		<b>156,202,273</b>		<b>19,636,000</b>	<b>175,838,273</b>
8	Lands Urban Planning & Development, Environment & Climate Change	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	11,000,000	CCIS(County Climate Institutional Support) FLLoCA Matching Grant	11,000,000	22,000,000
9	Lands Urban Planning & Development, Environment & Climate Change	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	142,746,435	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant - Matching Grant	90,000,000	232,746,435
10	Lands Urban Planning & Development, Environment & Climate Change	Urban Institutional Grant (UIG) - World Bank	35,000,000			35,000,000

11	Lands Urban Planning & Development, Environment & Climate Change	IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	40,167,542			40,167,542
12	Lands	Allocation for 20% Share of Mineral Royalties	99,857			99,857
	<b>Lands Urban Planning &amp; Development, Environment &amp; Climate Change Total</b>		<b>229,013,834</b>		<b>101,000,000</b>	<b>330,013,834</b>
13	Infrastructure	Roads Maintenance Levy Fund (RMLF)	146,891,738	Rural Electrification Programme - REREC Matching grant	30,000,000	176,891,738
14	Infrastructure	0.5% Housing Levy to CRUAHCs conditional additional allocations financed from National Government's share of revenue	1,987,622	Matching fund for dissemination of CEP		1,987,622
	<b>Infrastructure Total</b>		<b>148,879,360</b>		<b>30,000,000</b>	<b>178,879,360</b>
15	Water, Sanitation and Irrigation	Kenya Water and Sanitation and Hygiene (K-WASH)Programme	130,795,862	Kenya Water and Sanitation and Hygiene (K-WASH)Programme	5,000,000	135,795,862
	<b>Water, Sanitation and Irrigation Total</b>		<b>130,795,862</b>		<b>5,000,000</b>	<b>135,795,862</b>
	<b>Grand Total</b>		<b>1,285,096,079</b>		<b>172,636,000</b>	<b>1,457,732,079</b>

## 5.7 Expenditure Projections by Main Economic Classification

169. The recurrent expenditure for FY 2026/27 is projected to be KShs 8,305,535,020 an increase of four percent from KShs 7,609,949,219 in the FY 2025/26 printed estimates. The development expenditure is estimated to be KShs 3,559,515,009 representing 30 percent of the total county budget. The expenditure projections in the MTEF are as provided in the table 34 below;

**Table 34: Expenditure Projections**

Expenditure Economic Classification	FY 2024/25 Supplementary Budget Estimates (2)	Cumulative Expenditure as at 30th June 2025	FY 2025/26 Budget Estimates	Ration	FY 2025/26 Supplementary Budget 1	FY 2026/27 Expenditure Ceilings	Ration	FY 2027/28 Projected Budget Estimates	FY 2028/29 Projected Budget Estimates
Operation and Maintenance	2,703,934,534	2,549,725,751	2,459,435,125	21%	2,713,201,074	2,352,363,774	20%	2,469,981,963	2,593,481,061
Personnel Emolument	5,197,972,381	4,916,538,610	5,150,514,094	45%	5,524,971,120	5,953,171,246	50%	6,250,829,808	6,563,371,299
<b>Recurrent Sub Total</b>	<b>7,901,906,915</b>	<b>7,466,264,361</b>	<b>7,609,949,219</b>	<b>66%</b>	<b>8,238,172,194</b>	<b>8,305,535,020</b>	<b>70%</b>	<b>8,720,811,771</b>	<b>9,156,852,360</b>
Capital Expenditure	3,678,305,464	2,615,405,348	3,932,158,408	34%	4,867,898,113	3,559,515,009	30%	3,737,490,759	3,924,365,297
<b>Total Budget</b>	<b>11,580,212,379</b>	<b>10,081,669,709</b>	<b>11,542,107,627</b>	<b>100%</b>	<b>13,106,070,306</b>	<b>11,865,050,029</b>	<b>100%</b>	<b>12,458,302,530</b>	<b>13,081,217,657</b>

Source: County Treasury, 2026

## 5.8 Overall Deficit, Borrowing and Financing

170. The county government shall continue to adhere to prudent fiscal management and sustainable public finance principles by implementing a balanced budget for FY 2026/27 and Medium Term. The government anticipates nil fiscal deficit in FY 2026/27 and in medium term. The planned expenditures will be fully financed by mobilizing resources through

equitable share allocations, own-source revenue, conditional grants, and other allowable funding streams. The county remains committed to maintaining fiscal discipline by ensuring that expenditures align with realistic revenue projections, thereby avoiding fiscal deficits and ensuring long-term financial stability. The county will prioritize enhancing revenue collection efficiency, eliminating non-essential expenditures, and channeling resources toward high-impact development initiatives that maximize community empowerment as well as build county economic resilience.

171. Based on the audited revenue for FY 2024/25 of Ksh 11,057,792,021, Makeni County is eligible for borrowing up to Ksh 2,211,558,404. As part of its strategy to bridge infrastructure financing gaps, the county is actively exploring the issuance of an infrastructure bond of up to Ksh. 1.5 billion. This initiative aims to mobilize affordable, long-term financing to accelerate strategic development projects, particularly in roads, water, and urban infrastructure. The county will ensure that any borrowing is undertaken responsibly, adhering to legal borrowing thresholds and debt sustainability principles. Additionally, a robust debt management strategy will be in place to guarantee timely repayment and optimal utilization of borrowed funds, safeguarding the county's fiscal health while advancing economic growth and service delivery.

### **5.9 Management and Payment of Pending Bills**

172. The county is dedicated to effective financial management by reducing and managing pending bills to ensure fiscal sustainability and smooth service delivery. As of July 1, 2025, the County Government had outstanding pending bills totalling Ksh 821.14 million, which included Ksh 656.36 million for the County Executive and Ksh 164.78 million for the County Assembly. As at December 31, 2025, the County Executive had settled Ksh 402.92 million, reducing its pending bills to Ksh 253.44 million, while the County Assembly settled Ksh 42.40 million, leaving a balance of Ksh 122.38 million.
173. The key pending bills budgeted for settlement in FY 2026/27 and the medium term include Ksh 39,417,551 for the Local Authorities Provident Fund (LAP FUND) and Ksh 90,337,063 in legal dues.
174. The county government will implement the following strategies for management and payment of pending bills: -
- a. **Transition to Accrual Accounting:** The county government is moving from a cash basis of accounting to an accrual basis. Consequently, settling verified pending bills and payables will be given priority as a "First Charge" in the upcoming financial year's budget.
  - b. **Implementation of the Electronic Government Procurement (e-GP) System:** The county will fully implement the Electronic Government Procurement (e-GP) system to prevent the build-up of pending bills.
  - c. **Adoption of the Public Investment Management (PIM) Framework:** To ensure that projects are both viable and well-conceived, the county will fully adopt the Public Investment Management (PIM) Framework.
  - d. **Enhancements to County Own Source Revenue (OSR) Measures:** The accumulation of pending bills has partly resulted from the underperformance in own source revenue(OSR) by the county government targets. To address this issue, the county will invest in a new revenue automation system and implement measures to increase revenue. This strategy will enable the county to fulfil all its liabilities and eliminate the risk of accumulating pending bills.

## 5.10 Medium Term Debt Management Strategy

175. Debt management focuses on maintaining fiscal discipline and sustainability by ensuring that borrowing is aligned with the county’s development goals, as outlined in the planning documents. The 2026 Makueni County's Medium-Term Debt Management Strategy (MTDMS) outlines the county's approach to managing public debt and ensuring fiscal prudence and sustainability. The county prioritizes financing high-impact projects, such as infrastructure and social services, while managing risks through careful selection of borrowing instruments. By balancing internal revenue generation with prudent borrowing, the County aims to keep debt levels within manageable limits, ensuring that debt servicing does not undermine essential public services or future growth.
176. According to the 2020 credit rating conducted by Global Credit Rating (GCR) on behalf of the National Treasury, World Bank, and Commission on Revenue Allocation (CRA), Makueni County demonstrates a robust capacity to manage debts below KShs. 2 Billion.
177. In accordance with Section 179(1) of the Public Finance Management (PFM) Regulations, 2015, the county’s total public debt must not exceed twenty percent (20 percent) of the most recent audited revenues approved by the county assembly. Based on the audited revenues for FY 2024/25 of KSh. 11,057,792,021 Makueni County is eligible to borrow up to KSh. 2,211,558,444. To accelerate development while maintaining fiscal discipline, Makueni County is strategically positioning itself to issue an Infrastructure Bond a structured, long-term financing solution designed to unlock capital for transformative projects in transport, water, and energy.
178. Beyond infrastructure bonds, the county is also exploring green bonds to expand its resource base for urban renewal and climate-resilient projects. These financing tools will attract private sector investment, enhance financial sustainability, and reduce reliance on traditional revenue sources. All borrowing will be undertaken prudently, with a robust debt management framework ensuring affordability, accountability, and alignment with national and county fiscal policies. Makueni County remains committed to sustainable financing strategies that balance development needs with long-term fiscal stability.

## 5.11 Fiscal Sensitivity Analysis

179. The Government undertook a sensitivity analysis on resource mobilization to evaluate the impact of revenue performance on the County’s FY 2026/27 resource envelope. The analysis examined the potential effects of variations in key revenue streams namely the equitable share, conditional grants, and own-source revenue based on performance trends observed over the last three financial years. The results offer valuable insights into how changes in these revenue sources may affect overall budget performance and fiscal planning.

**Table 35: Revenue Sensitivity Analysis**

Scenarios	Worst					Best
	Equitable Share Transfers	Delay by 3 Months	Delay by 2 Months	Delay by 1 Months	No Delays in Transfers	No Delays in Transfers
	<b>OSR Mobilized</b>	<b>82%</b>	<b>84%</b>	<b>86%</b>	<b>88%</b>	<b>100%</b>
Equitable Share	9,079,953,950	6,809,965,463	7,566,628,292	8,323,291,121	9,079,953,950	9,079,953,950
Conditional Allocation	1,285,096,079	1,053,778,785	1,079,480,706	1,105,182,628	1,130,884,550	1,285,096,079
Own Source Revenue	1,500,000,000	1,230,000,000	1,260,000,000	1,290,000,000	1,320,000,000	1,500,000,000
<b>Budget Mobilized</b>	<b>11,865,050,029</b>	<b>9,093,744,247</b>	<b>9,906,108,998</b>	<b>10,718,473,749</b>	<b>11,530,838,500</b>	<b>11,865,050,029</b>
<b>Possible Budget Deficit</b>		<b>(2,771,305,782)</b>	<b>(1,958,941,031)</b>	<b>(1,146,576,280)</b>	<b>(334,211,530)</b>	<b>0</b>

Source; County Treasury, 2025

180. The analysis examines revenue performance over the past three years, outlining four worst-case scenarios and one best-case scenario. A "what-if" assessment indicates that if revenue performance falls to 82 percent and equitable share disbursement is delayed by three months, the county will face a budget deficit of KShs 2,771,305,782 exceeding its borrowing capacity. However, if revenue performance improves to 84 percent with a two-month delay in equitable share, the deficit would reduce to KShs 1,958,941,03. In the previous fiscal year, revenue performance stood at 86 percent, and if maintained, the county would experience a deficit of KShs 1,146,576,280 with a one-month delay in equitable share disbursement. The most likely worst-case scenario assumes equitable share is released on time and revenue collection improves to 88 percent, resulting in a deficit of KShs 334,211,530.
181. The fiscal deficit continues to widen as county own-source revenue (OSR) has not attained its full potential. Recent budgets have been based on macroeconomic assumptions that have largely fallen short, with only minor deviations in exchequer receipts and OSR performance. The government will strengthen resource mobilization and ensure timely requisition of equitable share from the National Government to mitigate the risk of a widening budget deficit.
182. Persistent shortfalls in OSR projections have contributed to revenue deficit in the budget. While recent Rapid Results Initiatives (RRIs) have improved OSR collection to 88 percent this still falls short of the target. The sensitivity analysis assumes that Gross County Product (GCP), interest rates, and inflation will remain stable in the medium term.

## 5.12 Transfer to Entities

183. The County Government has established agencies and authorities that include; the Makueni Sand Authority, Makueni County Fruit Development and Marketing Authority, Wote Municipality, Emali-Sultan Hamud Municipality, Mbooni-Kee Municipality and water companies to enable the institutions to discharge their statutory mandates and support service delivery at the devolved levels.
184. The government has established boards and budgets which account for 2.5 percent of the county overall budget for the entities and shall continue to promote their independence through timely transfer of funds and enhancement of revenue mobilization strategies to reduce over-reliance on the county exchequer.

## 5.13 Fiscal Responsibility Principles

185. In line with Article 201 of the Constitution of Kenya 2010, Section 107 of the Public Finance Management Act (PFMA) 2012, the County Government has adhered to the fiscal responsibilities as envisaged in the aforementioned statutes as follows:
- a. **The County Government's recurrent expenditure shall not exceed the county government's total revenue.** The County Government has ensured that allocation and expenditure on recurrent has not exceeded the County's total revenue. Actual recurrent expenditure in the FY 2024/25 stood at 74 percent. In the current FY 2025/2026, recurrent expenditure is projected at 66 percent while over the medium term 2026/2027-2027/2028 it is projected at 70 percent thus remaining within the limits of the PFM Act 2012.
  - b. **Over the medium term, a minimum of 30% of the County budget shall be allocated to development expenditure.** In the current FY 2025/2026, the allocation for development expenditure stands at 34 percent. The projected development expenditure for FY 2026/2027 will amount to Ksh. 3,559,515,009 which translates to 30 percent of the county budget.

- c. **The County Government’s expenditure on wages and benefits for public officers shall not exceed a percentage of the County government revenue as prescribed by the regulations.** Section 25(1) (b) of the PFM (County Governments) Regulations 2015 requires that County Governments’ wage bill shall not exceed 35 percent of their total revenue. The wage bill for the current FY 2025/26 is 45 percent of the total revenue. FY 2026/2027 wage bill is projected at 50 percent of the County budget which is higher than the prescribed 35 percent. The high wage bill is as a result of the implementation of the salary review by SRC and increment to NSSF contribution and worker’s collective bargaining agreements. To address this, the county government has frozen recruitment of employees to fill new positions except for recruitment of critical staff, replacement due to natural attritions, retirements and resignations which must be budget-neutral and approved by the County Executive. The government is also enhancing its resource mobilization strategies to increase the total revenue.
- d. **Over the medium term, the County Government’s borrowing shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.** The County will ensure that any borrowing as stipulated in the debt management strategy 2026 will be for financing development expenditure.
- e. **Public debt and obligations shall be maintained shall be maintained at a sustainable level as approved by the County Government.** The county government will ensure prudent fiscal management to mitigate the accumulation of any pending bills.

#### 5.14 Risk Mitigation Framework for FY 2026/27 – FY 2028/29 Medium Term

186. This section outlines the potential risks in the medium term and the mitigation measures the county will put in place to ensure the risks are mitigated.

**Table 36: Risks and mitigation measures**

<b>Fiscal Risk</b>	<b>Key areas of uncertainty</b>	<b>Mitigation measures</b>
Revenue risk	Underperformance of own source revenue (OSR) which results to unfunded budgets resulting to accumulation of pending bills.	<ul style="list-style-type: none"> <li>i. Strengthen revenue administration systems</li> <li>ii. Expand revenue base</li> <li>iii. Integrate climate-resilient revenue forecasting assumptions</li> </ul>
Intergovernmental Fiscal Transfer risks	Delays or reductions in disbursement of equitable share and conditional grants from the national government could disrupt implementation and service delivery	<ul style="list-style-type: none"> <li>i. Prioritize critical and ongoing programmes in cash flow planning</li> <li>ii. Strengthen reporting and compliance to avoid grant disbursement delays</li> </ul>
Expenditure and Budget Execution Risks	a. Poor budget absorption, accumulation of pending bills and misalignment between plans and	<ul style="list-style-type: none"> <li>i. Strengthen linkage between CIDP, ADP, CFSP and annual budgets</li> </ul>

Fiscal Risk	Key areas of uncertainty	Mitigation measures
	<p>budgets which negatively affects service delivery.</p> <p>b. Project cost variation might undermine fiscal sustainability</p>	<p>ii. Enhance quarterly budget execution</p> <p>iii. Strengthen internal controls and IFMIS utilization</p> <p>iv. Preparation of project concept notes and appraisal of all projects</p>
Rising wage bill	<p>Rising wage demands brought about by implementation of the SRC guidelines will lead to an increase in the wage bill, straining the county's budget hence limiting resources available for development projects.</p>	<p>Progressively implement the recommendations from Human Resource and the Wage bill conference.</p>
Macroeconomic and economic risks	<p>Inflation, exchange rate volatility and national macroeconomic instability increasing cost of service delivery</p>	<p>i. Promote local economic development and diversification</p> <p>ii. Enhance support to climate-smart agriculture and MSMEs</p>
Climate change and environmental risks	<p>a. Frequent and extreme weather events ranging from droughts, landslides, strong winds and other climate-related shocks affecting revenue, food security and expenditure pressures.</p> <p>b. Climate-induced disasters could increase emergency expenditures, diverting funds from planned programs.</p>	<p>i. Mainstream climate risk considerations into fiscal planning and budgeting</p> <p>ii. Allocate resources to disaster preparedness and emergency response</p> <p>iii. Strengthen climate-resilient investments</p>

## 6.0. COUNTY HORIZONTAL RESOURCE ALLOCATION

187. The allocation of county resources will be driven by a strategic, results-oriented approach to ensure maximum impact and value for public funds. Priority will be given to programmes that align with the Bottom-Up Economic Transformation Agenda (BETA) value chains, ensuring that county investments directly contribute to economic growth, job creation, and improved livelihoods. Additionally, all funded programmes must be anchored in the 2023-2027 County Integrated Development Plan (CIDP) to maintain strategic alignment, policy coherence, and long-term sustainability.
188. Thus, to ensure efficient resource allocation and utilization, the government will link programmes and projects with the priorities of 2023-27 CIDP and 2026/27 ADP, programmes that support mitigation and adaptation of climate change; completion of ongoing projects and viable stalled projects, degree to which a programme addresses socio economic empowerment and poverty reduction; degree to which a programme addresses the core mandate of the department as well as cost effectiveness, efficiency and sustainability of the programme.
189. Recognizing the critical importance of climate resilience, the county will prioritize programmes that drive climate change mitigation and adaptation, safeguarding livelihoods and fostering sustainable development. Efficiency and accountability will be key considerations, with resources channelled toward completing ongoing projects and clearing verified pending bills to eliminate resource wastage and maximize public investment returns.
190. Further, the county will invest in programmes that stimulate local economic growth, create employment opportunities, and reduce poverty, ensuring that resource allocation translates into tangible socio-economic benefits. The strategic relevance of programmes to departmental mandates, their measurable outputs and outcomes, and their impact on service delivery will also be central in funding decisions.

### 6.1.FY 2026/27 Recurrent Ceilings

#### 6.1.1. Personnel Emoluments

191. The personnel ceilings have been arrived at by considering the current wage bill in line with SRC circulars, payment of FY 2024/25 and 2025/26 salary arrears including for retirees, replacement critical positions of existing county staff across departments in the current financial year and projected for FY 2026/27. This takes consideration of mandatory annual wage bill, basic salary increment and SRC recommendations. In the medium term, the government will put in place strategies to ensure that pending gratuities are paid and conversion of staff from contract to Permanent and Pensionable (PnP). Table 37 below provides personnel ceilings in the medium term period.

**Table 37: Personnel Emoluments Ceiling FY 2026/27-2028/29 (in Millions)**

No	Department	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	FY 2026/27 Projected Estimates	FY 2027/28 Projected Estimates	FY 2028/29 Projected Estimates
1	Governorship	55.03	50.44	57.78	57.78	83.02	87.17	91.53
2	County Secretary	406.61	406.61	195.31	569.77	304.17	319.38	335.34
3	County Attorney	19.94	18.27	20.93	20.93	20.05	21.06	22.11
4	Devolution, Public Participation, County administration and Special Programs	216.10	198.77	226.91	226.91	238.18	250.08	262.59
5	Finance and Socio- Economic Planning	226.70	207.26	232.39	232.39	243.98	256.18	268.98
6	Agriculture, Irrigation, Livestock, Fisheries and	224.51	206.23	235.74	235.74	247.38	259.75	272.74

No	Department	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	FY 2026/27 Projected Estimates	FY 2027/28 Projected Estimates	FY 2028/29 Projected Estimates
	Cooperative Development							
7	Makueni Fruit Development and Marketing Authority	16.60	-	17.43	17.43	18.30	19.22	20.18
8	ICT, Education and Internship	714.76	685.11	721.71	721.71	889.47	933.94	980.64
9	Gender, Children, Youth, Sports and Social Services	51.97	47.64	54.56	54.56	54.71	57.44	60.31
10	Health Services	2,455.08	2,323.59	2,502.05	2,502.05	2,934.32	3,081.03	3,235.09
11	Trade, Marketing, Industry, Culture and Tourism	58.99	54.07	67.76	67.76	64.55	67.78	71.16
12	Infrastructure, Transport, Public Works, Housing and Energy	82.72	75.83	86.86	86.86	83.33	87.50	91.87
13	Lands, Urban Planning & Development, Environment and Climate change	56.90	52.16	60.86	60.86	50.96	53.50	56.18
14	Wote Municipality	2.95	-	3.79	3.79	23.22	24.38	25.60
15	Emali Sultan Hamud Municipality	8.83	2.94	12.61	12.61	23.56	24.73	25.97
16	Mbooni-Kee Municipality	-	-	-	-	2.84	2.98	3.13
17	Water, Sanitation and Irrigation	82.01	75.17	86.11	86.11	100.70	105.74	111.02
18	Makueni County Sand Conservation and Utilization Authority	25.34	22.97	26.61	26.61	35.68	37.46	39.34
19	County Public Service Board	41.50	38.04	45.87	45.87	39.55	41.52	43.60
	<b>Sub Totals</b>	<b>4,746.55</b>	<b>4,465.12</b>	<b>4,655.29</b>	<b>5,029.75</b>	<b>5,457.95</b>	<b>5,730.84</b>	<b>6,017.39</b>
20	County Assembly	451.42	-	495.22	495.22	495.22	519.99	545.98
	<b>Grand total</b>	<b>5,197.97</b>	<b>4,465.12</b>	<b>5,150.51</b>	<b>5,524.97</b>	<b>5,953.17</b>	<b>6,250.83</b>	<b>6,563.37</b>

Source; County Treasury, 2026

### 6.1.2. Operation and Maintenance

192. The operations and maintenance ceilings represent predefined expenditure limits for departments and Semi-Autonomous Government Agencies (SAGAs), established based on consideration of the following factors:

- a) Sectoral non-discretionary and mandatory expenditure items.
- b) Departmental and SAGAs' devolved and transferred functions in line with the sector mandates.
- c) Other operating costs that support the implementation of departmental programs and projects in line with government development priorities.
- d) Aligning departmental expenditures with available revenues and policy priorities

193. The tabulated operations and maintenance (O&M) budget ceilings for FY 2026/27 are as follows:

**Table 38: Operation and Maintenance Budget Ceilings in Millions**

NO	DEPARTMENT	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	FY 2026/27 O&M Projected Estimates	FY 2027/28 Projected Estimates	FY 2028/29 Projected Estimates
1	Governorship	438	438	458	437	447	470	493
2	County Secretary	58	57	71	62	68	71	75
3	County Attorney	23	23	37	61	35	37	39
4	Devolution, Public Participation, County Administration and Special Programs	93	92	116	120	110	115	121
5	Finance and Socio-Economic Planning	349	324	245	217	216	226	238
6	Agriculture, Livestock, Fisheries and Cooperative Development	39	36	33	48	32	33	35
7	Makueni County Fruit Development and Marketing Authority	19	19	20	20	19	20	20
8	ICT, Education and Internship	227	207	84	88	80	84	88
9	Gender, Children, Youth, Sports and Social Services	97	81	26	178	24	26	27
10	Health Services	659	595	651	635	613	644	676
11	Trade, Marketing, Industry, Culture and Tourism	82	72	76	85	72	76	79
12	Infrastructure, Transport, Public Works, Housing and Energy	48	46	77	70	73	76	80
13	Lands, Urban Planning & Development, Environment and Climate change	29	27	28	26	26	27	29
14	Wote Municipality	67	55	63	63	60	63	66
15	Emali-Sultan Hamud Municipality	23	28	30	30	28	30	31
16	Mbooni-Kee Municipality					10	11	11
17	Water, Sanitation and Irrigation	27	23	30	31	28	30	31
18	Makueni Sand Conservation and	33	33	42	46	40	42	44

NO	DEPARTMENT	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	FY 2026/27 O&M Projected Estimates	FY 2027/28 Projected Estimates	FY 2028/29 Projected Estimates
	Utilization Authority							
19	County Public Service Board	29	28	28	27	26	28	29
	<b>Sub Totals</b>	<b>2,339</b>	<b>2,185</b>	<b>2,115</b>	<b>2,244</b>	<b>2,008</b>	<b>2,108</b>	<b>2,214</b>
20	County Assembly	365	-	344	469	344	362	380
	<b>Sub Totals</b>	<b>2,704</b>	<b>2,185</b>	<b>2,459</b>	<b>2,713</b>	<b>2,352</b>	<b>2,470</b>	<b>2,593</b>

Source; County Treasury, 2026

## 6.2. Development Ceilings

194. The development theme for FY 2026/27 is geared towards “**Empowering the community for a vibrant, inclusive, and resilient economy**”. The 2026/27 Budget priorities are guided by the County Annual Development Plan and 2026 CBROP. The allocation of development budget in 2026 CFSP was guided by;

- a) Identified priorities through stakeholder engagements during the 2026 CFSP and FY 2026/27 Budget estimates public participation forums
- b) Linkage of the programme with the priorities of 2023-27 CIDP and 2026/27 ADP
- c) Linkage of programmes that support mitigation and adaptation of climate change;
- d) Completion of Non-operational, stalled, phased or ongoing viable projects
- e) Degree to which a programme addresses socio economic empowerment and poverty reduction;
- f) Degree to which a programme addresses the core mandate of the department
- g) Projects to be funded by conditional allocation, grants or donor funding, matching fund and AIA revenue
- h) Cost effectiveness, efficiency and sustainability of the programme;
- i) Appraisal of projects

195. The government in the medium term will strengthen sector working groups to conceptualize projects and programmes towards realizing the development theme. The following table provides breakdown of development ceilings per department;

**Table 39: Development Ceilings for FY 2026/27-2028/29 (in Millions)**

NO	Department	FY 2025/26 Supplementary Budget (1) Estimates	Donor Funding	Matching Fund	HQ Priorities	Identified Ward Priorities	AIA REVENUE	FY 2026/27 Projected Estimates	FY 2027/28 Projected Estimates	FY 2028/29 Projected Estimates	Ratio(%) out of total development budget
1	Governorship	-	-	-	-	-	-	-	-	-	0.00
2	County Secretary	-	-	-	-	-	-	-	-	-	0.00
3	County Attorney	-	-	-	-	1.00	-	1.00	1.05	1.10	0.03
4	Devolution, Public Participation, County administration and Special Programs	444.70	388.95	12.00	-	17.50	-	418.45	439.38	461.35	11.76
5	Finance and Socio-Economic Planning	55.77	-	-	134.68	-	-	134.68	141.42	148.49	3.78
6	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	430.75	231.25	5.00	2.00	38.94	-	277.19	291.05	305.60	7.79

NO	Department	FY 2025/26 Supplementary Budget (1) Estimates	Donor Funding	Matching Fund	HQ Priorities	Identified Ward Priorities	AIA REVENUE	FY 2026/27 Projected Estimates	FY 2027/28 Projected Estimates	FY 2028/29 Projected Estimates	Ratio(%) out of total development budget
7	Makueni Fruit Development and Marketing Authority	50.05	-	-	29.60	-	-	29.60	31.08	32.63	0.83
8	ICT, Education and Internship	291.66	-	-	10.00	211.80	-	221.80	232.89	244.53	6.23
9	Gender, Children, Youth, Sports and Social Services	96.89	-	-	13.00	107.85	-	120.85	126.89	133.24	3.40
10	Health Services	1,160.82	156.20	19.64	-	111.40	787.50	1,074.74	1,128.48	1,184.90	30.19
11	Trade, Marketing, Industry, Culture and Tourism	109.21	-	-	5.50	9.00	-	14.50	15.23	15.99	0.41
12	Infrastructure, Transport, Public Works, Housing and Energy	808.35	148.88	30.00	4.50	240.31	-	423.69	444.87	467.12	11.90
13	Lands, Urban Planning & Development, Environment and Climate change	609.32	188.85	101.00	2.50	7.70	-	300.05	315.05	330.80	8.43
14	Wote Municipality	112.61	20.08	-	23.00	-	-	43.08	45.24	47.50	1.21
15	Emali-Sultan Hamud Municipality	71.99	20.08	-	22.00	-	-	42.08	44.19	46.40	1.18
16	Mbooni-Kee Municipality	-	-	-	6.50	-	-	6.50	6.83	7.17	0.18
17	Water, Sanitation and Irrigation	553.30	130.80	5.00	47.00	244.50	-	427.30	448.66	471.09	12.00
18	Makueni County Sand Conservation and Utilization Authority	12.00	-	-	9.00	-	-	9.00	9.45	9.92	0.25
19	County Public Service Board	-	-	-	-	-	-	-	-	-	0.00
	<b>Sub Totals</b>	<b>4,807.42</b>	<b>1,285.10</b>	<b>172.64</b>	<b>309.28</b>	<b>990.00</b>	<b>787.50</b>	<b>3,544.52</b>	<b>3,721.74</b>	<b>3,907.83</b>	<b>99.58</b>
20	County Assembly	60.48	-	-	15.00	-	-	15.00	15.75	16.54	0.42
	<b>Grand Total</b>	<b>4,867.90</b>	<b>1,285.10</b>	<b>172.64</b>	<b>324.28</b>	<b>990.00</b>	<b>787.50</b>	<b>3,559.52</b>	<b>3,737.49</b>	<b>3,924.37</b>	<b>100.00</b>

# ANNEXTURES

## ANNEX I: DEPARTMENTAL CEILINGS

No	DEPARTMENT	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	FY 2026/27 Salaries Ceilings	FY 2026/27 O&M Ceilings	FY 2026/27 Recurrent Ceilings	FY 2026/27 Development Ceilings	FY 2026/27 Projected Estimates	Ratio (%)	FY 2027/28 Projected Estimates	FY 2028/29 Projected Estimates
1	Governorship	492,830,807	488,025,189	516,102,747	494,464,747	83,023,544	430,118,826	513,142,370	-	513,142,370	4.32	538,799,488	565,739,463
2	County Secretary	464,745,270	463,321,019	266,644,377	631,707,545	304,166,955	67,720,814	371,887,769	-	371,887,769	3.13	390,482,157	410,006,265
3	County Attorney	48,440,335	42,475,778	78,655,833	81,925,899	20,052,744	35,053,902	55,106,646	1,000,000	56,106,646	0.47	58,911,978	61,857,577
4	Devolution, Public Participation, County administration and Special Programs	347,497,456	292,243,285	749,955,001	791,455,001	238,175,681	109,980,822	348,156,502	418,454,750	766,611,252	6.46	804,941,815	845,188,906
5	Finance and Socio- Economic Planning	598,475,724	550,063,070	532,886,380	504,805,518	243,976,519	232,830,781	476,807,300	134,682,930	611,490,230	5.15	642,064,742	674,167,979
6	Agriculture, Livestock, Fisheries and Cooperative Development	622,244,704	480,603,457	613,755,682	714,271,597	247,379,110	31,794,472	279,173,582	277,190,000	556,363,582	4.69	584,181,761	613,390,849
7	Makueni County Fruit Development and Marketing Authority	83,656,423	67,053,760	89,063,609	87,050,657	18,303,817	18,577,604	36,881,421	29,600,000	66,481,421	0.56	69,805,492	73,295,767
8	ICT, Education and Internship	1,188,923,636	1,096,804,959	1,068,339,937	1,101,332,886	889,469,892	80,170,773	969,640,665	221,800,000	1,191,440,665	10.04	1,251,012,699	1,313,563,334
9	Gender, Children, Youth, Sports and Social Services	274,949,771	228,374,100	267,938,299	329,628,894	54,707,258	24,394,499	79,101,757	120,850,000	199,951,757	1.69	209,949,345	220,446,812
10	Health Services	4,199,913,813	3,742,565,594	4,127,911,240	4,297,984,306	2,934,318,406	613,214,990	3,547,533,396	1,074,738,273	4,622,271,669	38.96	4,853,385,253	5,096,054,515
11	Trade, Marketing, Industry, Culture and Tourism	176,206,485	150,200,124	226,113,693	262,379,637	64,548,307	72,010,003	136,558,310	14,500,000	151,058,310	1.27	158,611,225	166,541,787
12	Infrastructure, Transport, Public Works, Housing and Energy	680,735,322	594,555,328	684,844,251	965,446,644	83,330,129	72,714,422	156,044,551	423,689,360	579,733,911	4.89	608,720,607	639,156,637
13	Lands, Urban Planning & Development, Environment and Climate change	619,077,104	334,297,116	432,923,215	696,398,315	50,957,012	26,120,266	77,077,278	300,046,292	377,123,570	3.18	395,979,749	415,778,736
14	Wote Municipality	120,245,616	83,300,449	156,627,548	179,199,124	23,219,218	59,813,743	83,032,961	43,083,771	126,116,732	1.06	132,422,568	139,043,697
15	Emali-Sultan Hamud Municipality	69,590,011	48,901,235	101,072,731	114,532,398	23,556,236	28,413,834	51,970,070	42,083,771	94,053,841	0.79	98,756,533	103,694,360
16	Mbooni-Kee Municipality					2,835,594	10,000,000	12,835,594	6,500,000	19,335,594	0.16	20,302,374	21,317,493

No	DEPARTMENT	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2025/26 Budget Estimates	FY 2025/26 Supplementary Budget (1) Estimates	FY 2026/27 Salaries Ceilings	FY 2026/27 O&M Ceilings	FY 2026/27 Recurrent Ceilings	FY 2026/27 Development Ceilings	FY 2026/27 Projected Estimates	Ratio (%)	FY 2027/28 Projected Estimates	FY 2028/29 Projected Estimates
17	Water, Sanitation and Irrigation	620,887,017	456,543,637	563,841,990	670,576,747	100,700,905	28,263,065	128,963,970	427,295,862	556,259,832	4.69	584,072,824	613,276,465
18	Makueni Sand Conservation and Utilization Authority	63,553,699	61,164,414	94,048,596	84,548,596	35,679,678	40,290,565	75,970,243	9,000,000	84,970,243	0.72	89,218,755	93,679,693
19	County Public Service Board	70,498,317	65,916,738	73,751,184	73,251,184	39,545,963	26,473,355	66,019,319	-	66,019,319	0.56	69,320,284	72,786,299
	<b>Sub Totals</b>	<b>10,742,471,512</b>	<b>9,246,409,254</b>	<b>10,644,476,312</b>	<b>12,080,959,693</b>	<b>5,457,946,969</b>	<b>2,007,956,735</b>	<b>7,465,903,705</b>	<b>3,544,515,009</b>	<b>11,010,418,714</b>	<b>92.80</b>	<b>11,560,939,649</b>	<b>12,138,986,632</b>
20	County Assembly	837,740,866	835,260,455	897,631,315	1,025,110,613	495,224,277	344,407,039	839,631,315	15,000,000	854,631,315	7.20	897,362,881	942,231,025
	<b>Sub Totals</b>	<b>11,580,212,378</b>	<b>10,081,669,709</b>	<b>11,542,107,627</b>	<b>13,106,070,306</b>	<b>5,953,171,246</b>	<b>2,352,363,774</b>	<b>8,305,535,020</b>	<b>3,559,515,009</b>	<b>11,865,050,029</b>	<b>100.00</b>	<b>12,458,302,530</b>	<b>13,081,217,657</b>

Source; County Treasury, 2026

**Annex II: FY 2025/26– FY 2028/29 MTEF HQ Priorities**

No	Department	Location	Project Name	Description of Activities	2026/27 Proposed Allocation
1	Agriculture	All	Agriculture Mechanization Services(AMS)	farm ponds rehabilitation - Provision of mechanization services	2,000,000
	<b>Agriculture Total</b>				<b>2,000,000</b>
2	Education	HQ	CTTI Capitation		10,000,000
	<b>Education Total</b>				<b>10,000,000</b>
3	Emali-Sultan Hamud Municipality	Emali-Sultan Hamud Municipality	Municipality Development Allocation	Municipality Development Allocation	22,000,000
	<b>Emali-Sultan Hamud Municipality Total</b>				<b>22,000,000</b>
4	Finance	HQ	Supplementary Projects		60,000,000
5	Finance	HQ	Equipping of County Treasury Offices		10,000,000
6	Finance	HQ	Acquiring of Revenue System		64,682,930
	<b>Finance Total</b>				<b>134,682,930</b>
7	Gender	HQ	Youth, sports, gender and PWDs empowerment programme		13,000,000
	<b>Gender Total</b>				<b>13,000,000</b>
8	Infrastructure	HQ	Urban Electrification	b) Maintain 100 grid streetlights	3,000,000
9	Infrastructure	HQ	Maintenance of Electric Fence	Maintenance of Electric Fence	1,500,000
	<b>Infrastructure Total</b>				<b>4,500,000</b>
10	Lands	HQ	Resolution of boundary and land ownership disputes and issuance of public utilities' title	Resolution of boundary and land ownership disputes and issuance of public utilities' title	1,500,000
11	Lands	HQ	Implementation of FOLAREP		1,000,000
	<b>Lands Total</b>				<b>2,500,000</b>
12	Makueni County Fruit Processing Plant	HQ	MCFPP Development Allocation		29,600,000
	<b>Makueni County Fruit Processing Plant Total</b>				<b>29,600,000</b>
13	Mbooni-Kee Municipality	Mbooni-Kee Municipality	Municipality Development Allocation	Municipality Development Allocation	6,500,000

No	Department	Location	Project Name	Description of Activities	2026/27 Proposed Allocation
	<b>Mbooni-Kee Municipality Total</b>				<b>6,500,000</b>
14	Sand Authority	HQ	Sand Conservation Programmes	Sand Conservation Programmes	4,000,000
15	Sand Authority	HQ	Sand management committee meetings in the 6 sub counties/meeting held quarterly	Sand management committee meetings in the 6 sub counties/meeting held quarterly	3,000,000
16	Sand Authority	Kiimakui/Kalanzoni	Ring-fence accrued revenue program for commercial sites-Marwa earth dam catchment restoration through 2 kilometre terracing, grass reseeding and tree planting	Ring-fence accrued revenue program for commercial sites-Marwa earth dam catchment restoration through 2 kilometre terracing, grass reseeding and tree planting	1,000,000
17	Sand Authority	HQ	Repair of Kiboko sand dam-Below the bridge	Repair of Kiboko sand dam-Below the bridge	1,000,000
	<b>Sand Authority Total</b>				<b>9,000,000</b>
18	Trade	HQ	market infrastructure improvement	improvement of market infrastructure for market sheds, toilets and lighting of sheds	3,000,000
19	Trade	HQ	Skip bins	procurement and supply of skip bins for various markets	2,500,000
	<b>Trade Total</b>				<b>5,500,000</b>
20	Water	HQ	Irrigation interventions	In partnership with WFP	47,000,000
	<b>Water Total</b>				<b>47,000,000</b>
21	Wote Municipality	Wote Municipality	Municipality Development Allocation	Municipality Development Allocation	23,000,000
	<b>Wote Municipality Total</b>				<b>23,000,000</b>
22	County Assembly	HQ	CA Development		15,000,000
	<b>County Assembly Total</b>				<b>15,000,000</b>
	<b>Grand Total</b>				<b>324,282,930</b>

**Annex III: FY 2025/26 – FY 2028/29 MTEF Own Source Revenue Projections**

No	Sources	FY 2024/25 Targets	FY 2025/26 Budget Estimates Projections	FY 2025/26 Supplementary Budget 1 Estimates Projections	FY 2026/27 Projections	FY 2027/28 Projections	FY 2028/29 Projections
1	Advertisement and Wall Branding Fees	20,922,470	23,960,000	31,411,990	29,536,200	30,364,300	31,193,000
2	Agricultural Cess Fees	18,000,000	21,600,000	28,317,987	20,899,400	21,485,400	22,071,300
3	Building Materials Cess Fees	3,000,000	3,590,000	4,706,554	3,836,000	3,943,500	4,051,050
4	Community Information Centres Fees	1,000,000	1,200,000	1,573,222	508,000	522,000	536,000
5	Conservancy Fees	6,000,000	6,180,000	8,102,091	5,320,800	5,470,000	5,619,200
6	Cooperative Audit Services Fees	300,000	380,000	498,187	198,000	204,000	208,800
7	Development Approvals Fees (All Lands Development Fees)	48,000,000	50,000,000	65,550,897	20,028,900	20,590,600	21,152,000
8	Fines and Penalties Fees	1,000,000	1,200,000	1,573,222	1,950,800	2,005,400	2,060,200
9	Fire Certificate Fees	1,400,000	1,200,000	1,573,222	3,797,000	3,903,000	4,010,000
10	Hire Of County Facilities / Equipment /Gym Fees	1,000,000	1,200,000	1,573,222	1,676,000	1,723,000	1,771,000
11	Liquor License Fees	70,000,000	73,850,000	96,818,675	48,602,000	50,000,000	51,328,000
12	Market Entrance Fees	45,000,000	50,000,000	65,550,897	29,598,790	30,428,700	31,258,500
13	Motor Vehicle/Cycle Reg Fees	3,500,000	3,590,000	4,706,554	3,293,000	3,385,000	3,478,000
14	Parking Fees	44,000,000	51,510,000	67,530,534	38,635,700	39,719,000	40,803,000
15	Plot Rates/Rent Fees and Other Dues	196,855,153	100,450,000	131,691,752	24,078,000	24,753,000	25,428,100
16	Renewal Fees (Kiosks)	7,000,000	8,380,000	10,986,330	6,177,500	6,351,000	6,524,000
17	Single Business Permits /Application Fees	200,000,000	176,000,000	230,739,157	134,678,000	138,454,000	142,230,800
18	Stall Rent Fees	8,700,000	9,220,000	12,087,585	7,891,000	8,112,000	8,333,000
19	Stock Market Fees	11,000,000	13,180,000	17,279,216	9,756,800	10,030,400	10,304,000
20	Stock Movement Fees	7,000,000	8,380,000	10,986,330	4,918,200	5,056,000	5,193,800
21	Veterinary Health Fees	17,500,000	17,500,000	22,942,814	12,410,880	12,758,900	13,106,800

No	Sources	FY 2024/25 Targets	FY 2025/26 Budget Estimates Projections	FY 2025/26 Supplementary Budget 1 Estimates Projections	FY 2026/27 Projections	FY 2027/28 Projections	FY 2028/29 Projections
22	Water and Environment Fees- Consent, NEMA, Mining, Penalties	3,500,000	3,590,000	4,706,554	1,093,100	1,123,800	1,154,400
23	Weights and Measures Fees	2,500,000	2,390,000	3,133,333	1,168,540	1,201,300	1,234,000
24	Other Revenues(Tetheka)		0	18,742,114	13,405,090	13,467,000	11,593,660
25	Agriculture- Agricultural Training Conference Fees	3,000,000	3,590,000	4,706,554	5,111,200	5,254,000	5,397,000
26	Agriculture- Mechanization Fees	2,000,000	2,390,000	3,133,333	605,700	622,700	639,700
27	Public Health Services Fees	36,000,000	39,530,000	51,824,539	38,518,000	39,598,000	40,678,000
28	Makueni Fruit Processing Plant Fees	100,000,000	70,840,000	92,872,511	31,577,000	32,462,000	33,348,000
29	Sand Authority Fees	47,000,000	55,100,000	72,237,088	45,730,400	47,012,000	50,294,690
<b>Sub Total</b>		<b>905,177,623</b>	<b>800,000,000</b>	<b>1,067,556,464</b>	<b>545,000,000</b>	<b>560,000,000</b>	<b>575,000,000</b>
<b>AIA</b>							
31	Medical Health Services Fees	176,430,000	182,388,000	182,388,000	305,575,900	300,000,040	295,000,000
32	SHA/SHIF Reimbursement Fees	382,475,700	517,612,000	417,612,000	649,424,100	779,999,960	860,000,000
33	Universal Health Care Registration Fees	7,350,000					
<b>Sub Total</b>		<b>566,255,700</b>	<b>700,000,000</b>	<b>600,000,000</b>	<b>955,000,000</b>	<b>1,080,000,000</b>	<b>1,155,000,000</b>
<b>Total Own Source Revenue</b>		<b>1,471,433,323</b>	<b>1,500,000,000</b>	<b>1,667,556,464</b>	<b>1,500,000,000</b>	<b>1,640,000,000</b>	<b>1,730,000,000</b>

## ANNEX IV: FY 2025/26 – FY 2028/29 MTEF KEY PERFORMANCE INDICATORS

### A. Water, Sanitation, Environment and Natural Resources Sector.

Program	Key Performance Indicator	Baseline 2024/25	Targets			
			2025/26	2026/27	2027/28	2028/29
Water harvesting and storage	No. of small dams of 50,000M <sup>3</sup> & < 500,000M <sup>3</sup> constructed/ desilted/ expanded/ rehabilitated	10	2	6	7	8
	No. of sand dams/Weirs with Sumps constructed/ rehabilitated	5	8	5	7	7
Ground Water development	No. of Boreholes Drilled /rehabilitated/ Equipped	21	22	21	25	30
Piped water supply infrastructure	Km. of water pipelines constructed with water points	400	350	280.5	300	300
	No. of water treatment systems installed in unimproved water sources (CFU, Chlorine dosing units etc.)	9	2	6	1	1
	No. of urban households with access to piped water	11,000	11,300	11,600	11,900	12,200
	No. of New rural HH accessing water in community water Points /water kiosks constructed.	14,000	15,000	16,000	17,000	18,000
	No. of new urban centres/Markets connected with reliable piped water	214	15	20	25	30
	No. of new public institutions connected with piped water (schools, health centres)	103	10	20	20	20
	No. of water projects connected with solar	16	2	9	10	12
Urban and Rural Water Governance	No. of Water Service Providers meeting over 70% compliance as set out in the regulators' guidelines.	3	3	3	3	3
	No. of Community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability.	120	130	130	130	130
Irrigation development	No. of irrigation schemes established/rehabilitated	-	-	2	1	1
	Ha. of land under irrigation	123	72	108	110	115
Forest & Landscape Restoration and Management	No. of county forests mapped, surveyed and beacons	1	2	4		
	Area (Ha) of County forests and catchment areas under restoration	50	200	200	200	200
	Area (Ha)of farmland under restoration	-	200	200	200	200
	Length (km) of riverine conserved and restored	-	-	20	-	-
	No. of tree seedlings planted	-	-	64,000	-	-
	No. of nature-based enterprises established for conservation and management of forests	5	8	12	12	12
Pollution Control and Management	No. of community forest associations/organizations trained	-	-	4	4	4
	No. of SEA, EIAs and Environmental Audits done	13	18	18	18	18
	No. of environmental pollution incidents reported, investigated and managed	-	15	15	15	15
Sustainable natural resource utilization	No. of environmental inspections carried out	-	72	84	96	100
	No. of sand conservation structures constructed (gabions /sand dams)	3	-	15	15	15
	No. of designated sand harvesting sites	-	-	30	-	-

and environment protection	No. of sand management committees established	30	-	30	-	30
	No. of community capacity building forums on sand conservation and utilization	-	50	60	60	60
	No. of mineral extraction sites approved	3	3	3	3	3
	No. of mineral resources mapped	-	1	1	1	1
	No. of mineral processing plants established	-	-	1	-	-
Kenya Watershed Services Improvement	No of Makueni County Forest Landscape Restoration Regulations developed	-	1	-	-	-
	County Project Steering Committee Established	-	-	1	-	-
Climate Change Mainstreaming	No. of climate risk assessment reports reviewed	12	5	5	5	5
	No. of community climate actions implemented	16	5	5	5	5
	No. of sensitization on energy efficiency/ renewable energy technologies adoption	5	4	4	4	4
	No of sensitization forums on climate smart technologies held	8	3	3	3	3
	No. of forums held for climate change mainstreaming	3	5	5	5	5
Solid and liquid waste management	No. of urban centres with sewerage and waste management plan/design	-	1	1	-	1
	No. of functional and maintained public sanitation facilities established (sewerage system/DTF/containerized treatment)	0	1	1	-	1
	No. of waste transport skip loaders acquired	-	-	1	-	-
	No. of functional waste transfer stations established	-	-	10	10	-
Policy, Legal and Institutional Frameworks Development	No. of policies, legislatives and institutional frameworks developed, enacted and operationalized.	-	4	5	-	-

#### B. Transport, Infrastructure, Public Works, Energy and ICT

Programme Name	Key Performance Indicator	Baseline 2024/25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
Road Infrastructure Development Programme	KM. of new road opened/widened	365.1	100	150	200	250
	KM. of roads upgraded ( <i>paving- tarmac/ Cabro</i> )	-	3.35	10	10	10
	KM. of roads gravelled	56.6	170	300	300	300
	Number of drifts constructed	14	13	8	10	10
	No. of bridges constructed/ No. of box culverts constructed	-	0	1	0	0
	Meters of culverts constructed	1,336.5	1,400	1,500	1,600	1,700
	KM. of roads maintained (grading)	2,010.4	2,000	2,500	3,000	3,000
	M <sup>3</sup> of catch water drains excavated	33,500	50,000	50,000	50,000	50,000
	Number of Bus parks constructed	-	1	1	1	1
	Number of lorry parks constructed	-	1	1	0	0

Programme Name	Key Performance Indicator	Baseline 2024/25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
Public Works and Urban Infrastructure Development Program	Number of recreation parks and public places constructed	-	1	1	1	0
	KMs of storm water drainage channels constructed	-	-	15	15	15
Road Safety promotion	% reduction in road traffic incidents	-	50	65	75	85
Rural Electrification	No. of HHs and public amenities connected to electricity.	618	700	700	800	900
	No. grid powered high mast floodlights installed	15	13	10	10	10
	No. of streetlights installed	70	60	-	-	-
Green Energy Promotion and adoption	No. of solar floodlights installed	-	-	21	10	15
	No. of energy centres constructed	-	-	1	1	1
	No. of health facilities solarized.	-	2	2	2	2
	No. of integrated solar market lights installed	45	-	45	-	-
Maintenance and improvement of energy infrastructure	No. of floodlights maintained	-	80	105	135	
	No. of grid streetlights maintained	-		100	100	100
ICT Development	No. of public Wi-Fi hotspots established	1	1	2	4	5
	No. of CICs constructed, equipped and operationalized	1	1	3	3	3
	Proportion of government services automated	50%	60%	65%	85%	95%
	No. of tech and innovation challenges rolled out	6	4	4	4	4
	No. of policies formulated and approved	-	-	1	-	-
	No. of health facilities and departments connected with internet	6	-	15	-	-
	No. of Sub-County headquarters connected with internet	-	-	6	-	-
	No. of ICT equipment maintained and serviced	-	-	250	250	250

### C. Health Services Sector

Programme	Key Performance Indicator	Baseline 2024/25	Targets			
			Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
Health infrastructure	No. of health facilities with infrastructural development (maternity block/laboratory block/staff quarters/Mortuary/wards/ablution blocks/ODP Blocks/electrification/fencing)	28	30	36	40	45
	No. of model health facilities established	2	3	6	6	6
	MCRH Microwave house	-	-	1	-	-
	No. of existing health facilities renovated	13	18	10	10	10

Programme	Key Performance Indicator	Baseline 2024/25	Targets			
			Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
	No. of health facilities equipped	7	10	10	10	10
	No. of new ambulances purchased	2	-	10	-	-
	No. of facilities mainstreaming PWDs issues	2	243	243	243	243
	No. of dispensary blocks constructed	2	1	3	1	-
Health management information system	No. of health facilities automated to Health Management Information System (HMIS)	6	-	243	243	243
Curative & rehabilitative health care services	% of facilities stocked with essential drugs	70	75	78	80	85
	% of facilities with lab services	40	41	42	43	45
	No. of physiotherapy visits	24,500	25,000	25,500	25,800	26,000
	No. of orthopaedic visits	20,500	21,000	21,100	21,200	21,300
	No. of occupational therapy visits	12,300	13,700	13,900	14,000	14,500
	% of facilities with lab sample referral networks	75	80	85	90	100
	% of labs accredited in quality assurance schemes	83	85	86	88	90
Preventive and promotive health care services	% of mothers delivering under skilled personnel	92	92	94	96	98
	% of children aged 6 to 59 months supplemented with Vitamin A	88	90	92	95	100
	% of children under one year fully immunized	98	100	100	100	100
	% of women receiving family planning	67	68	69	70	72
	Proportion of mothers attaining 4 <sup>th</sup> ANC visit	69	73	77	79	85
	Proportion of pregnant women attending ANC receiving Iron and Folic Acid Supplement	98	100	100	100	100
	No. of CHPs with the minimum tool kit	3,566	3,642	3,642	3,642	3,642
	No. of CHUs equipped	240	242	242	242	245
	No. of PCNs strengthened through reverse referrals	6	6	6	6	6
	No. of community health outreaches conducted	41	45	50	60	80
	No. of CHPs supported with bicycles and motorcycles	-	-	149	-	-
Health care financing	Proportion of households enrolled in SHA	31	50	60	70	80
	No. of county health facilities accredited by SHA	241	242	242	243	243
	No. of residents (HHs) under Makueni UHC	7,300	18,000	18,000	20,000	22,000

#### D. Social Protection, Education, and Recreation

Programme	Key performance indicators	Baseline 2024/25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
Social protection	No. of groups accessing funds from Makueni County Empowerment Fund	-	100	200	350	450
	No. of organized groups provided with start-up kits for income-generating activities	147	115	120	130	150
	No. of senior citizens enrolled in support programmes	200	200	200	200	200
	Number of PWDs benefitting with adaptive assorted assistive devices	576	100	125	150	200
	No. of PWDs mapped, assessed and registered	6,639	-	800	900	1000
	No. of persons with disabilities under PWD economic empowerment programme	-	258	265	270	275
	Number child protection advocacy forums held	3	60	60	60	60
	No. of boys and girls supported with dignity packs	5,000	3,000	3,000	3,000	3,000
	No. of safe shelters established for the GBV survivors		1	1	1	1
	No. of GBV forums held	2	1	4	6	6
	No. of vulnerable children who received rescue and rehabilitation services at the Makueni County Child Rescue Centre during	-	80	80	80	80
	No. of beneficiaries of Huduma Mashinani	-	10,000	12,000	14,000	16,000
	No. of Ultra poor graduation programme beneficiaries	-	358	400	500	600
Sports development programme	No of talent centres developed	-	1	1	1	1
	Number of play fields developed	6	14	5	6	7
	Number of sports leagues and tournaments held (Ligi Mashinani/Supa Cup/KYISA) conducted in the county	4	4	4	4	4
Youth Empowerment	Number of youth engaged in Makueni Youth Apprenticeship programme	11	50	100	200	300
	No of youth recruited and placed under <i>Ajira Kwa Vijana</i> Programme	-	1,000	2,000	2,000	2,000
	No of youth trained and issued tools of trade for economic empowerment	79	300	450	600	650
	No. of youth trained on motor vehicle driving and motorcycle riding and issued with licences	141	45	100	200	300
	No. of Bodaboda Sheds Constructed	0	4	4	4	4
Early Childhood Development	No. of ECDE centres with newly constructed classrooms	44	60	71	75	80
	No. of ECDE pupils enrolled	39,246	39,500	40,000	40,500	41,000
	No. of ECDE teachers who have benefitted from relevant training	959	2,400	2,400	2,400	2,400
	No. of ECDE children targeted in school feeding programme	-	863	2,218	3,500	4,500

Programme	Key performance indicators	Baseline 2024/25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
	No. of ECDE learners under capitation	39,246	47,000	50,000	53,000	54,000
	No. of day care centres established	-	-	1	1	1
Support to Education and Community Libraries Services	No. of students supported with scholarships	675	585	456	366	276
	No. of community library and resource centres established	-	-	1	0	0
	No. of information material purchased	-	-	3,000	-	-
	No. of e-libraries established	-	-	1	-	-
	No. of library staff capacity built	-	-	23	-	23
Internship, Mentorship and Volunteerism	No of interns engaged	125	90	90	90	90
	No of youths attached	607	600	600	600	600
	No. of mentorship programmes for the interns and attachés	7	7	7	7	7
Technical and Vocational Training	No. of Vocational Training Centres (VTCs) with infrastructural development	3	2	8	10	12
	No. of Vocational Training Centres equipped	1	-	3	3	3
	No. of instructors trained on relevant programs	-	-	60	60	60
	Total Enrolment in Vocational Training Centres	4,716	6,500	8,000	8500	8,500
	No. of trainees under capitation	4,716	6,500	8,000	8500	8,500

#### E. General Economic and Commercial Affairs

Programme	Key Performance Indicators	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Trade Development and Promotion	No. of entrepreneurs trained to enhance entrepreneurial skills	425	220	250	300	300
	No. of trade fairs & exhibitions held/participated	4	4	4	4	4
	No. of traders benefiting from the developed infrastructure	3,088	3,000	3,100	3,150	3,200
	No. sanitation blocks constructed in public markets	13	3	2	5	5
	No. of weighs and measurers equipment inspected and verified	5,600	5,700	5,700	5,700	5,700
	No. of markets committees elections held	21	20	10	10	10
	No. of traders linked to markets	-	-	200	200	200
Industrial Development and Promotion	Establishment of a Juakali park (Wote) with a Common Manufacturing facility (feasibility, establishment)	-	-	1	0	0
	No. of cottage industries supported	1	2	2	3	3
	No. of business innovations supported	10	3	3	5	5
	No. of investment forums held	-	1	1	1	1

Programme	Key Performance Indicators	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	No. of industrial parks and SEZ established	-	-	1	1	1
Tourism Development and Promotion	No. of tourist circuits held	3	1	1	1	1
	No. of tourism sites with infrastructural development	1	-	1		
	No. of tourism activities held	2	2	2	2	2
	No. of tourism stakeholders engaged	54	25	30	35	40
Art and Creative Industries and Culture Development and Promotion	No. of cultural centres and traditional medicine men mapped and documented	0	1	2	0	2
	No. of heritage cultural & centres developed and operationalized	0	1	1	1	1
	No. of cultural heritage and arts promotion events held (cultural events, Research on Kamba traditional dress, music festivals)	0	7	7	7	7
	No. of artists promoted and supported in the cultural and creative industries	10	185	190	200	210
	No. of trainings on intellectual property rights	0	9	9	15	20

#### F. Lands and Urban Development Sector

Programme Name	Key Performance Indicator	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Land survey, Mapping and Tilting	No. of land parcels surveyed	185	5,000	5,000	5,000	5,000
	No. markets surveyed	6	4	5	6	6
	No. of Title Deeds issued	700	3,000	4,000	5,000	6,000
	No. of letters of administration processed	-	2,000	2,000	2,000	2,000
	Proportion of public utilities with title Deeds	50	60	70	80	90
	No. of parcels of land acquired for public strategic development projects (land Banking)	1	2	1	2	
	No. of cases addressed through AJS	-	400	200	100	
	Proportion of land disputes solved through the Land Clinics, AJS, and land conferences	-	10%	12%	20%	25%
	Proportion of land services and processes digitized	-	40%	50%	60%	70%
	No. of users accessing land services via digital platforms	32,000	32,000	32,000	32,000	32,000
	Proportion of land based revenue streams automated	90%	100%	100%	100%	100%
	Proportion of ratable properties in Valuation Roll rated	80%		90%	95%	100%
	Proportion of revenue generated from land based services & processes against the set target	10%	35%	40%	50%	60%
	No of Settlements adjudicated	-	3	3	3	3
	No of Beneficiaries in adjudication sections and settlements schemes	-	3,000	3,000	3,000	300
Urban Planning	No. of LP&LUDP Prepared and approved	7	10	5	5	5

Programme Name	Key Performance Indicator	Baseline 2024/25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
	No. of LP & LUDP implemented	6	5	2	1	1
	Mbooni-Kee municipality spatial plan and municipal integrated plan	-	-	1	-	-
	No. of building developments processed and approved	350	500	500	500	500
Urban Development	No of New municipalities established	1	-	1	-	-
	Proportion of municipal, Town and Market functions transferred and operationalized	90%	100%	100%	100%	100%
	KMs of roads under tarmac in urban areas,	-	1.5	4.5	4.5	4.5
	Square KMs of Cabro paved spaces	2.7	1.5	3	3	3
	KMs of Storm water management system designed and constructed	-	1	1	1	
	No. of security masts installed across urban areas	1	3	12	12	12
	No. of garbage compactor trucks purchased	-	-	1	-	-
	No. of new green public spaces established	-	-	1	-	-
	Construction of Wote town modern bus park	-	-	1	-	-

#### G. Agriculture and Rural Development Sector

Programme Name	Key Performance Indicator	Baseline 2024//25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
Agricultural Extension	No. of farmers adopting D.A technologies	85,034	96,800	106,400	116,100	125,800
	No. of farmers trained on integrated pest management in crop	45,102	96,800	106,400	116,100	125,800
	No. of farmers trained in climate smart agriculture technologies	35,404	48,400	53,200	58,050	62,900
	No. of farmers accessing automated agricultural extension services	33,591	96,800	106,400	116,100	125,800
	No. of specialized extension officers deployed to support key value chains in specific wards	-	--	10	--	-
Horticulture Value Chain Development	MT produced disaggregated by value chains( mango, citrus, avocado)	379,247	552,418	580,158	599,020	617,882
	Acreage under farming by the value chain(Ha)	31,672	44,470	46,705	48,902	51,099
	Value of the produced by value chains(KShs)	7,929M	7,852,254	8,247,249	8,617,340	8,987,431
	Quantity of puree produced by the fruit processing plant (kgs)	289,361	578,194	595,163	600,000	650,000

Programme Name	Key Performance Indicator	Baseline 2024//25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
	Quantity of ready-to-drink juice produced by the fruit processing plant in litres	91,200	146,300	119,130	120,000	125,000
	Value of puree produced in (*000) KShs	28,936	66,420	73,800	81,180	88,560
	MT of the vegetables produced	29,440	78,627	82,775	86,072	89,369
	Area under vegetable farming. (Ha)	2,453	674	459	1092.375	1,726
Industrial crops development	MT of industrial crops produced	22,101	28,812	29,778	30,789	31,800
	Acreage (Ha) under industrial crop farming	12,678	22,515	23,274	24,068	24,862
	Values of industrial crops produced (KShs)	246,811	404138	419780	436,217	452,654
	MT processed coffee	318	260	270	300	330
Grain and Pulses Value Chain Development	MT of pulses produced annually	195,942	233924	245620	257916	270,212
	Annual acreage(Ha) under pulses	262,348	265816	279026	292983	306,940
	Value of pulses produced annually in KShs Millions	12,290,916	693700	9128.386	9,584,805	19,160,482
	MT of processed grains at MIGVAP	-	325	330	330	330
	MT of Cereals produced annually	105,746	203,534	213,710	224,396	235,082
	Annual acreage (Ha) under cereals	152,191	157,609	165,490	173,764	182,038
	Value of cereals produced annually in KShs Millions	4,649,815	4,976,281	5,225,094	5,486,349	5,747,604
Farm inputs	No. of farmers benefiting from subsidized farm inputs	28,000	29,000	30,000	31,000	32,000
Roots and Tuber crops Production	MT of cassava produced	1,816	1520	1600	1685	1,770
	Annual acreage (Ha) under cassava	230	239	251	264	277
Agricultural Mechanization	No of farmers accessing the AMS annually	654	1,000	1,000	1,500	2,000
	Amount of OSR collected from the AMS (M)	0.5M	1.5	2	2.5	3
Irrigated Agriculture Promotion	No. of irrigation schemes established/rehabilitated	2	10	10	10	10
	Increase in total areas put under irrigation in Ha	132	72	72	72	72
Land development	Length in KM of soil conservation structures	195	600	700	800	900
	Area under soil and water conservations in Ha	2,652	3,760	5,000	6,500	7,000
	No. of farmers adopting and benefitting from the programmes	5,304	11,250	15,000	19,500	24,000
	Acreage of rangeland in hectares that has been rehabilitated or restoration	-	3,980	4,200	4,900	5,600
Agriculture extension	No of farmers engaged in New resilient agriculture & livestock enterprises	Livestock 5600	12,100	13,300	14,512	15,724
Poultry development	Annual Population of Poultry disaggregated into specific type	1,808,161	2,080,000	2,200,100	2,400,000	2,599,900
	Total number of trays of eggs produced annually	1,493,000	1,629,000	1,791,000	1,995,500	2,200,000
	MT of poultry meat produced annually	6,610	7,319	8,419	10,030	11,641
	MT of poultry meat processed	208	2400	2400	2400	2,400
Dairy Development	No. of farmers practicing dairy farming	9,730	11,100	11,700	12,300	12,900
	Population of dairy cattle in the county	33,200	34900	36700	38500	40,300

Programme Name	Key Performance Indicator	Baseline 2024//25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
	No. of dairy cattle supplied to farmers	-	-	40	50	60
	Total milk produced annually in '000 litres	27,296	32100	35,000	35,400	37,100
	MT of processed milk	5,700	2000	3,000	4,000	5,000
	No. artificial inseminations done	4,012	-	5,500	6,000	6,500
Integrated meat production and marketing	No. of farmers practicing Beef farming	100,115	104000	114,000	126,000	138,000
	Population of beef cattle in the county	239,233	249000	259,000	269,000	279,000
	MT of beef from feedlot	117.8	2,500	3,000	35,000	67,000
	Total beef produced in ('000 Kgs)	4,962	5,129	5,334	5,547	5,760
	No. of turned Hides & Skins ('000)	122.094	65	70	80	90
	No. of farmers practicing goat and sheep farming	146,970	139000	153000	168000	183,000
	Population of sheep and goat in the county	1,085,028	1,011,000	1,071,000	1,139,000	1,207,000
	Total chevron and mutton produced in (MT)- feedlot	3,354.184	2782	2948	3125	3,302
	No. of farmers practicing pig farming	138	160	200	250	300
Beekeeping Development	No. of farmers practicing bee keeping	6,750	13,600	13,800	14,100	14,400
	MT of honey produced	660	686	700	714	770
Agriculture financing	Proportion of farmers' linked to agriculture financing organization for credit	-	50%	60%	70%	80%
Fisheries Development	No. of farmers practicing Aquaculture	220	300	350	600	850
	Quantity of fish produced (Tons)	8.2	9	10	14	18
Crop, Livestock Pests and Disease Control	Proportion of incidences of notifiable pest and diseases reported and controlled	100%	100%	100%	100%	100%
	No. of livestock vaccinated	372,755	380,000	380,000	380,000	380,000
	No. of farms certified as pest and disease free	8,200	8,400	8,500	8,500	8,600
	No. of cold storage facilities/aggregation centres constructed and operationalized	3	1	1	1	1
	No. of farmers undertaking insurance services for their agricultural ventures	9,500	9,375	9,375	15,850	19,520
	No. of Mango farmers supplied with fruit fly baits	1,268	-	382	400	500
	No. cattle dips repaired and operationalized	-	-	1	1	1
Cooperative Movement development	No. of farmers SACCOs receiving financial and technical support	15	15	15	15	15
	No. of active cooperative	70	70	200		
	% compliance with the statutory requirements	48	60	65	70	75
	Annual turnover for cooperative societies (KShs Millions)	-	300	300	470	520
	Total Share Capital in the cooperative (KShs Millions)	91.599	193	193	196	200
	No. of cooperatives accessing the operationalized Cooperative Development funds	-	40	50	60	70

Programme Name	Key Performance Indicator	Baseline 2024//25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
	No. of audited cooperatives	48	70	100	100	100
	No. of market data base established	1	1	1	1	1
	No. market linkages established	6	6	6	6	6

## H. Devolution Sector

Programme	Key Performance Indicators	Baseline 2024/25	Target 2025//26	Target 2026/27	Target 2027/28	Target 2028/29
Public Service Performance Management and Delivery Services	% of automation of human resource functions	50	60	70	80	90
	No. of Human Resource plans developed	1	1	1	1	1
	No. of policies developed under human resource	-	-	6	-	-
	No. of office blocks constructed (public service board)	0	1	1	0	
	No. of reviewed staff establishments	1	-	1	-	-
	No. of career progression guideline developed/reviewed	1	-	1	-	-
	% level of satisfaction with public board service delivery/ customer satisfaction	60%	70%	75%	80%	85%
	Average turnaround time for key processes and requests (Minutes)	-	30	15	5	
	No. of ISO audit reports done	0	1	1	1	1
	% of county public servants meeting 70% of performance appraisal targets	100	100	100	100	100
	No. of sensitization forums on Human resource reforms held	4	4	4	4	4
	No. of sensitization forums and reports on National values and principles held	1	1	1	1	1
	Percentage of performance evaluations completed on time	100	100	100	100	100
	Budget absorption rate	87%	90%	95%	95%	95%
	No. of employee satisfaction surveys done	1	1	1	1	1
Customer satisfaction index	60%	80%	80%	80%	80%	
Staff satisfaction index	60%	80%	80%	80%	80%	
Fleet & Public Utilities Management	Development of fleet management system	-	-	1	-	-
County Leadership, Governance and Coordination	No. of sub county and ward offices constructed	3	-	1	2	2
	No. of county branding manuals developed	-	-	1	-	-
	Number of cabinet memos implemented	52	52	52	52	52
	Proportion of county services decentralized	-	80	90	95	95
	% compliance with national values and principles of public service	-	70	75	80	85

Strategic Partnerships	No. of MoUs signed and implemented	12	4	5	6	10
	No. of development partners caucus forums	1	1	1	1	1
	No. of development partners profiled	-	-	250	300	350
	No. of County Partnership Resource Centre (PrC) established	-	1	1	-	-
Resource Mobilization	% of OSR funding budget	12	13	15	17	20
	% increase in Own source revenue collected	23	23	25	26	26
	No. of OSR streams mapped and assessed	33	37	39	41	42
Public Finance Management	No. of statutory documents prepared and published	20	20	20	20	20
	No. of enterprise risks assessed	-	1	1	1	1
	% of development budget in the total county budget	32	30	30	30	30
	% of procurement undertaken through e-procurement	-	75	85	95	100
	No. of public expenditure review (PER) reports prepared and published	-	1	1	1	
Results Based Monitoring and Evaluation	No. of CSAs published	1	1	1	1	
	No. of Annual Progress Reports	1	1	1	1	1
	No. of ward profiles prepared and disseminated	30	30	30	30	30
	No. of periodic progress reports prepared and disseminated	4	4	4	4	4
Disaster Risk Mitigation and Preparedness	No. of disaster responses	21	20	20	20	20
	Proportion of county developments with Risk Identification and Management Plans.	70	80	90	90	95
	No. of early warning information reports disseminated	4	4	4	4	4
	No. of fire engine (prototype) purchased	1	-	2	-	-
Legislation and Litigation	No. of Bills and regulations formulated	4	3	4	4	4
	No. of Policies prepared	3	4	6	8	8
	No of cases concluded	6	5	8	10	10
	Number of conveyancing documents drafted	6	8	10	12	14
	No. of Legal audits conducted	-	1	1	1	1
	No. of legal advisory clinics on land succession held	7	16	1	1	1
	No. of beneficiaries of legal advisory clinics on land succession	2,917	6400	400	400	400
Participatory Development and Civic Education	% of people engaged in public participation and civic education activities	30	30	35	40	60
	No. of grievance redress mechanisms committees re-established	-	-	1	-	-
	No. of development committees established and operationalized	4,381	4,381	4,381	4,381	4,381

	No. of community action plans developed and implemented	-	246	246	246	246
	Proportionate of mainstreaming EHS/CDR safeguards in the project management cycle	-	25%	75%	100%	-
	Proportionate of Project management committee system roll out	-	35%	75%	80%	100%
	No. of civic education and feedback forums held	247	300	377	377	377
	No. of resource materials developed and shared with the citizens	30	30	30	30	30
	No. of civic education curricula developed and disseminated	1	1	1	1	1
Research and knowledge management	No. of officers trained on knowledge elicitation	-	4	6	8	10
Operationalization of the school for devolution and community development,	Board Established	-	1	-	-	-
	No of curriculum developed	1	1	-	-	-
	No. of students trained	30	50	65	70	80
Alcoholic Drinks Control, Licensing & Coordination	Number of Liquor premises inspected and licensed	2,639	2,670	2,680	2,690	2,700

**ANNEX V: FY 2026/27 WARD PUBLIC PARTICIPATION PROJECTS**

**ANNEX V: FY 2026/27 WARD PUBLIC PARTICIPATION PROJECTS**

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
1	Kaiti	Ilima	Both	Agriculture	Dairy Value Chain improvement	New	Provision of dairy cattles	4,000,000.00
2	Kibwezi East	Ivingoni/Nzambani	Both	Agriculture	Aggrigation centre/ cold room	New	construction in phases	4,000,000.00
3	Mbooni	Kako/Waia	Both	Agriculture	Vaccination of dogs and cows	New	Vaccination of dogs and cows	600,000.00
4	Mbooni	Kalawa	All	Agriculture	Mango purchase through Kalawa Sacco	New	Funding Kalawa Sacco to purchase mangoes	2,000,000.00
5	Kilome	Kasikeu	Kiou	Agriculture	Vaccination	New	Vaccination against Rabies, CCPP \$ LCD	500,000.00
6	Kilome	Kasikeu	Kiou	Agriculture	Marketing and value addition	New	Formation of SACCOs, CIG, and FBOs	200,000.00
7	Kilome	Kasikeu	Kasikeu	Agriculture	Vaccination	New	Vaccination against Rabies, CCPP \$ LCD	540,000.00
8	Kilome	Kasikeu	Kasikeu	Agriculture	Marketing and value addition	New	Formation of SACCOs, CIG, and FBOs	1,000,000.00
9	Makueni	Kathonzweni	All	Agriculture	Support to ward farmers SACCO	New	Support to ward farmers SACCO	1,000,000.00
10	Kilome	Kiimakiu/ Kalanzoni	Both	Agriculture	Extension Services	new	Climate smart training in agriculture and livestock, veterinary training	1,000,000.00
11	Kilome	Kiimakiu/ Kalanzoni	Malili	Agriculture	Mbondoni cattle dip (kwa Mating'a)	stalled	Rehabilitation works	300,000.00
12	Kibwezi West	Kikumbulyu South	Kalungu/N gandani	Agriculture	SACCO	New	Support to Kikumbulyu South farmers SACCO	1,000,000.00
13	Mbooni	Kiteta/kisau	All	Agriculture	Supply of certified seeds	New	Maize - DK 8031	1,000,000.00
14	Mbooni	Kiteta/kisau	All	Agriculture	Supply of Mango friut fly baits	New	Supply of Mango friut fly baits	500,000.00
15	Mbooni	Kiteta/kisau	Kisau	Agriculture	Repairs and supply of acaricides at Ngoni cattle dip	New	Repairs and supply of acaricides at Ngoni cattle dip	100,000.00
16	Makueni	Kitise/Kithuki	Both	Agriculture	Ward farmers SACCO	New	ward farmers sacco to be funded	2,000,000.00
17	Makueni	Kitise/Kithuki	Both	Agriculture	Provision for vaccines against rabbies	New	Purchase of the vaccines, facilitation of service providers, publicizing	500,000.00
18	Makueni	Kitise/Kithuki	Kitise	Agriculture	Kitise stockyard	New	construction of rump, repairs and construction of gate	1,000,000.00
19	Makueni	Mavindini	both sub wards	Agriculture	support on cushioning farmers on mango produce and marketing	New	Cushion farmers on mango produce and marketing.	2,400,000.00
20	Makueni	Mbitini	All	Agriculture	Supply of certified maize seeds.	New	Distribution of certified seeds ( Nduma 43)	4,000,000.00
21	Makueni	Mbitini	Mutyambura	Agriculture	Rabbies vaccination.	New	Dogs vaccination against rabbies	500,000.00
22	Mbooni	Mbooni	All	Agriculture	Dairy development programme- subsidized AI services	Ongoing	Support to dairy farmers with subsidized Artificial insemination services	1,000,000.00
23	Mbooni	Mbooni	All	Agriculture	Crop development programme- Supply of certified seeds (maize and beans)	Ongoing	Supply of certified farm inputs-seeds (maize and beans)	1,000,000.00
24	Kibwezi East	Mtito Andei	All	Agriculture	financial support to sacco.value chain development & vaccination compaign	New	access to credit &farm inputs 1m, value chain development (1m)& vaccination compaign 0.5m	2,500,000.00
25	Kilome	Mukaa	all	Agriculture	certified seeds(maize)	New	supply of certified seeds (maize) in the ward	2,000,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
26	Kilome	Mukaa	all	Agriculture	Rabies	New	purchase of vacine for rabies	600,000.00
27	Kibwezi West	Nguu Masumba	Both sub wards	Agriculture	Vaccination of dogs.	New	VCVB/FMD Rabies	1,000,000.00
28	Kibwezi West	Nguumo	Both	Agriculture	Support to Nguumo SACCO	New	Support to Nguumo SACCO	1,000,000.00
29	Makueni	Nzaui/Kilili/Kalamba	Both	Agriculture	Supply of Manure	New	Supply of inputs to farmers	500,000.00
30	Makueni	Nzaui/Kilili/Kalamba	Both	Agriculture	Support to ward agricultural Sacco	New	Financial support to farmers in the sacco	500,000.00
31	Makueni	Nzaui/Kilili/Kalamba	Both	Agriculture	Vaccination of dogs against rabies	New	Vaccination drive against rabies	200,000.00
32	Kibwezi East	Thange	Utithi	Agriculture	Vacination of dogs	new	Vacination of dogs	500,000.00
				<b>Agriculture Total</b>				38,940,000.00
33	Mbooni	Tulimani	All	County Attorney	Land Clinics and Successions	New	Land Clinics and Successions	1,000,000.00
				<b>County Attorney Total</b>				1,000,000.00
34	Kaiti	Ilima	Both	Devolution	Civic education and sentitisation	New	Civic education and sentitisation of development committees	1,000,000.00
35	Kibwezi East	Ivingoni/Nzambani		Devolution	Civic Education	New	education	1,000,000.00
36	Mbooni	Kalawa	All	Devolution	Civic education	New	Training of Community Development Committees (CDCs)	500,000.00
37	Kilome	Kasikeu	Kiou	Devolution	Civic Education	New	Community Outreach and awareness	250,000.00
38	Kilome	Kasikeu	Kasikeu	Devolution	Civic Education	New	Community Outreach and awareness	250,000.00
39	Makueni	Kathonzweni	All	Devolution	Civic education	New	Civic education	500,000.00
40	Kilome	Kiimakiu/ Kalanzoni	Both	Devolution	Civic Education	new	Facilitation of Civic education forums and development committees	1,000,000.00
41	Kibwezi West	Kikumbulyu North	Both	Devolution	Civic education and capacity building of development committees	New	training and capacity building of development committees, civic education	1,000,000.00
42	Kibwezi West	Kikumbulyu South	All subwards	Devolution	Civic Education	New	capacity building programme	2,000,000.00
43	Kaiti	Kilungu	Kikoko	Devolution	Civic Education	New project	Civic education to the community	500,000.00
44	Mbooni	Kithungo/Kitundu	All	Devolution	Civic education	New	Capacity building of the development committees	1,000,000.00
45	Makueni	Kitise/Kithuki	Both	Devolution	Civic education	New	Civic education,Community outreach and community feedback forums, trainings and sensitization	500,000.00
46	Kibwezi West	Makindu	Kiboko/T waandu	Devolution	Civic Education Programme	New	Civic education, community outreach and community feedback forums, trainings and sensitizations	500,000.00
47	Mbooni	Mbooni	All	Devolution	Civic education programme	New	Training of development committees	500,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
48	Kibwezi West	Nguu Masumba	Both sub wards	Devolution	Civic education	New	Civic education	500,000.00
49	Kibwezi West	Nguumo	Both	Devolution	Ward Administration Block	New	Construction of Ward Administration Block	3,000,000.00
50	Kibwezi West	Nguumo	Both	Devolution	Civic Education	New	Civic Education	1,000,000.00
51	Kibwezi East	Thange	Utiithi/Kinyambu	Devolution	Civic Education & community driven disaster management and preparedness	New	Enhancement	1,500,000.00
52	Makueni	Wote/ nziu	Wote/nziu	Devolution	Community feedback/ engagement	New	Feedback forums/ trainings	1,000,000.00
				<b>Devolution Total</b>				17,500,000.00
53	Kilome	Kiimakiu/ Kalanzoni	Ngaamba	Education	Mung'ala ECDE	new	Construction of ECDE classroom and equipping	3,700,000.00
54	Kilome	Kiimakiu/ Kalanzoni	Malili	Education	Kwa Ngumu ECDE	new	Construction of ECDE classroom and equipping	3,700,000.00
55	Kibwezi West	Emali/Mulala	Emali	Education	Kalima ECDE	New	Construction of ECDE classroom	2,500,000.00
56	Kibwezi West	Emali/Mulala	Mulala	Education	Kitandi ECDE	New	Construction of ECDE classroom	2,500,000.00
57	Kaiti	Ilima	Ilima	Education	Kyangee CTTI	New	Equipping of the CTTI	850,000.00
58	Kaiti	Ilima	Kilungu	Education	Nthangathini ECDE		Construction of one class and office	2,500,000.00
59	Kibwezi East	Ivingoni/Nzambani	Nthongoni	Education	Kitheini ECDE	New	construction of 2 classrooms	3,000,000.00
60	Kibwezi East	Ivingoni/Nzambani	Nzambani	Education	Nzambani ECDE and Kikwasuni ECDE	New	construction of 1 class each	3,000,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
61	Mbooni	Kako/Waia	Waia	Education	Sakai ECDE block: Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	New	Sakai ECDE block: Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to the stores, lockable metallic cabinet, Wooden Desk, Wooden Arm Chairs, Water harvesting goods (10,000Ltrs Water Tank and base), 40 No. Kiddy chairs and 20. No. Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting	4,200,000.00
62	Mbooni	Kako/Waia	Kako	Education	Kako St. PatrickS VTC: Renovation and re-roofing of the tuition block	New	Kako St. PatrickS VTC: Renovation and re-roofing of the tuition block	2,000,000.00
63	Mbooni	Kalawa	Kalawa	Education	Muambani ECDE	Not started	Construction of ECDE Classroom	1,000,000.00
64	Mbooni	Kalawa	Kathulumbi	Education	Mutembuku ECDE	Not started	Construction of ECDE Classroom	1,000,000.00
65	Kilome	Kasikeu	Kiou	Education	Nguuni ECDE	New	Construction of one class room, store and office	2,500,000.00
66	Kilome	Kasikeu	Kasikeu	Education	Kitivo ECDE	New	Construction of one classroom, office and store	2,500,000.00
67	Kilome	Kasikeu	Kasikeu	Education	Kitumbini CCTI	New	Construction of a dormitory	1,500,000.00
68	Makueni	Kathonzweni	Kathonzweni	Education	Kathonzweni VTC workshop-additional funds	Phased	Additional funds for construction of twin workshop at Kathonzweni VTC	1,000,000.00
69	Makueni	Kathonzweni	Kathonzweni	Education	Kathonzweni HGM ECDE	New	Construction of two classrooms with an office and a store, water tank installation and equipping.	3,500,000.00
70	Makueni	Kathonzweni	Mbuvo	Education	Kituluni ECDE	New	Construction of two classrooms with an office and a store, water tank installation and equipping	3,500,000.00
71	Kaiti	Kee	All	Education	School feeding programme	Ongoing	School feeding programme	2,000,000.00
72	Kaiti	Kee	Watema	Education	Equipping of Kyanduya VTC	New	Equipping with haidressing training equipment/tools and office laptop	1,000,000.00
73	Kaiti	Kee	Kee/Kivani	Education	Ikalyoni ECDE	New	Construction of one classroom with an office, store and equipping	2,500,000.00
74	Kibwezi West	Kikumbulyu North	Kathyaka Ndetani	Education	Construction of ECDE classroom at Yikivala	New	Construction of ECDE classroom at Yikivala	3,500,000.00
75	Kibwezi West	Kikumbulyu North	Ngulu	Education	Construction of ECDE classroom at Mikauni	New	Construction of ECDE classroom at Mikauni	2,000,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
76	Kibwezi West	Kikumbulyu South	Kalungu/N gandani	Education	Kevanda ECDE Class	New	Construction of two classes,office,store and toilet	3,500,000.00
77	Kibwezi West	Kikumbulyu South	Mikuyuni/Mbuinzau	Education	Mikuyuni ECDE Class	New	Construction of an ECDE Class	1,500,000.00
78	Kibwezi West	Kikumbulyu South	Mikuyuni/Mbuinzau	Education	Mukelenzuni ECDE Toilet	New	Construction of an ECDE toilet,levelling of the ground and fencing	1,500,000.00
79	Kaiti	Kilungu	Kikoko	Education	Kikoko ECDE classes	New project	Construction of ECDE classes	3,000,000.00
80	Kaiti	Kilungu	Kikoko	Education	Feeding progarm	New project	Provision of food to ECDE pupils	1,000,000.00
81	Kaiti	Kilungu	Kithembe	Education	Feeding progarm	New project	Provision of food to ECDE pupils	1,000,000.00
82	Kaiti	Kilungu	Kithembe	Education	Nunguni ECDE classes	New project	Construction of ECDE classes	3,000,000.00
83	Mbooni	Kiteta/kisau	Kiteta	Education	Construction of Katuma ECDE class	New	Construction of 2 classrooms, office, store, 10,000L water tank and a 3 door pit latrine with a urinal	3,250,000.00
84	Mbooni	Kiteta/kisau	Kisau	Education	Construction of Ndumbi ECDE class	New	Construction of 2 classrooms, office, store, 10,000L water tank and a 3 door pit latrine with a urinal	3,200,000.00
85	Mbooni	Kithungo/Kitundu	Kitundu/U tangwa	Education	Imandini ECDE	New	Construction of one classroom, office, store and water tank and play equipment	2,500,000.00
86	Mbooni	Kithungo/Kitundu	Kithungo/Mataa	Education	Mumani ECDE	New	Construction of one classroom, office, store and water tank and play equipment	2,500,000.00
87	Mbooni	Kithungo/Kitundu	Kitundu/U tangwa	Education	Woyani ECDE	New	Construction of one classroom, office, store and water tank and play equipment	2,500,000.00
88	Mbooni	Kithungo/Kitundu	Kithungo/Mataa	Education	Kaseki ECDE	New	Construction of one classroom, office, store and water tank and play equipment	2,500,000.00
89	Makueni	Kitise/Kithuki	Kitise	Education	Kwambata ECDE	New	Construction of one classroom, office, store,electrical installation,shelving unit to store, one wooden desk, one wooden armchair, 10,000ltrs water tanks,20 kiddy cahirs and 10 kiddy tables	2,500,000.00
90	Makueni	Kitise/Kithuki	Kithuki	Education	Waimu ECDE	New	Construction of one classroom, office, store,electrical installation,shelving unit to store, one wooden desk, one wooden armchair, 10,000ltrs water tanks,20 kiddy cahirs and 10 kiddy tables	2,500,000.00
91	Makueni	Kitise/Kithuki	Kithuki	Education	Yinthungu CTTI	New	renovation of classrooms	500,000.00
92	Kibwezi West	Makindu	All	Education	Equipping of Kisingo VTC workshop	Ongoing	Equipping of the workshop with computers, shelves,network/WIFI accessories, Printer, furniture (chairs and executive tables)	1,300,000.00
93	Kibwezi West	Makindu	Kiboko/T waandu	Education	Kanaani ECDE	New	Construction of 2 ECDE Classrooms, office, store, 3 door pit latrine with urinal, shelving,equipping, 2 pinned boards,whiteboard with accessories,office table, executive chair, 20 kiddy chairs & tables, conduits works installation, water harvesting and outdoor equipments	3,800,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
94	Kibwezi West	Makindu	Makindu	Education	ABC Nguuni ECDE Classroom	New	Construction of 2 ECDE Classrooms, office, store, 3 door pit latrine with urinal, shelving, equipping, 2 pinned boards, whiteboard with accessories, office table, executive chair, 20 kiddy chairs & tables, conduits works installation, water harvesting and outdoor equipments	3,500,000.00
95	Kibwezi West	Makindu	Makindu	Education	Construction of Ngukuni ECDE toilet	New	Construction of Ngukuni ECDE toilet	600,000.00
96	Kibwezi East	Masongaleni	Mukaange	Education	Kaliani ecde	New	Construction of a classroom, office and store	2,500,000.00
97	Kibwezi East	Masongaleni	Kyumani	Education	Muangenii ecde	New	Construction of a classroom, office and store	2,500,000.00
98	Kibwezi East	Masongaleni	Mukaange	Education	Muliluni ecde	New	Construction of a classroom, office and store	2,500,000.00
99	Kibwezi East	Masongaleni	Kyumani	Education	Mweini ecde	New	Construction of a classroom, office and store	2,500,000.00
100	Makueni	Mavindini	Mavindini	Education	Makutano ECDE	New	construction and equipping of ECDE(2 classrooms, store, office and equipping)	3,600,000.00
101	Makueni	Mbitini	Mutyambua	Education	Katheka and Mbuthani ECDE classes	New	Construction of 2 ECDE Classrooms, office, store, 3 door pit latrine with urinal, shelving, equipping, 2 pinned boards, whiteboard with accessories, office table, executive chair, 20 kiddy chairs & tables, conduits works installation, water harvesting and outdoor equipments.	7,200,000.00
102	Makueni	Mbitini	Mutyambua	Education	Mutyambua Library	New	Maintenance of the library	50,000.00
103	Mbooni	Mbooni	Kyuu/Nzeveni	Education	Ukala CTTI	New	fencing, electrification and repairs	1,000,000.00
104	Kibwezi East	Mtito Andei	mtito Andei	Education	ngiluni Ecde	new	construction of a class, office, store, playing equipment, 10000 liters water tank, chairs & table's	2,500,000.00
105	Kibwezi East	Mtito Andei	kambu	Education	kivutini Ecde	new	construction of a class, office, store, playing equipment, 10000 liters water tank, chairs & table's	2,500,000.00
106	Kibwezi East	Mtito Andei	Kambu	Education	mikomani Ecde	new	construction of a class, office, store, playing equipment, 10000 liters water tank, chairs & table's	2,500,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
107	Kilome	Mukaa	kitaingo	Education	ianduani ECDE	New	Construction of: - 1 No. ECDE Classroom with an office and Store • Electrical Works, • Shelving to the stores, • 1 No. wooden desks, • 1 No. wooden arm chairs, • water harvesting goods (10,000Ltrs water tank and base), • 20No. Kiddy chairs and 10No. Kiddy tables, • Play equipment 4-piece set (double swing, slide, climbing frame and double see-saw), • display soft pin board, white board & mark pen, • Branding, publicity and signwriting • 3- Door Pit Latrine with Urinal	3,200,000.00
108	Kilome	Mukaa	kitaingo	Education	mbukuni ECDE	New	Construction of: - 1 No. ECDE Classroom with an office and Store • Electrical Works, • Shelving to the stores, • 1 No. wooden desks, • 1 No. wooden arm chairs, • water harvesting goods (10,000Ltrs water tank and base), • 20No. Kiddy chairs and 10No. Kiddy tables, • Play equipment 4-piece set (double swing, slide, climbing frame and double see-saw), • display soft pin board, white board & mark pen, • Branding, publicity and signwriting • 3- Door Pit Latrine with Urinal	3,200,000.00
109	Kilome	Mukaa	mukaa	Education	Enzai CTTI	New	Construction of dormitory	3,500,000.00
110	Makueni	Muvau/Kikumini	Kikumini	Education	Kyemole ECDE	New	Construction of one classroom	2,500,000.00
111	Makueni	Muvau/Kikumini	Kikumini	Education	Makutano ECDE	New	Construction of one classroom	2,500,000.00
112	Makueni	Muvau/Kikumini	Muvau	Education	Kathuma ECDE	New	Construction of one classroom	2,500,000.00
113	Makueni	Muvau/Kikumini	Muvau	Education	Itaa ECDE	New	One classroom	2,500,000.00
114	Kibwezi West	Nguu Masumba	Nguu	Education	Construction of Makasa ECDE	New	Construction of Makasa Ecde	3,500,000.00
115	Kibwezi West	Nguu Masumba	Masumba	Education	Construction of Mwalili ECDE	New	Construction of Mwalili ECDE	3,500,000.00
116	Kibwezi West	Nguu Masumba	Both sub wards	Education	Construction of administration block at Masumba vocational Training Institute	New	Construction of administration block at Masumba vocational Training Institute	1,500,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
117	Kibwezi West	Nguumo	Kaunguni/Muuni	Education	Kalakalya ECDE	New	Construction of 1 ECDE Classroom with an office and store, electric conduit, shelving to the stores, lockable metallic cabinet, wooden desk, wooden arm chairs, harvesting water tank, kiddy chairs and tables, play equipment.	2,500,000.00
118	Kibwezi West	Nguumo	Syumile/Ndovoini	Education	Tunguni ECDE	New	Construction of 1 ECDE Classroom with an office and store, electric conduit, shelving to the stores, lockable metallic cabinet, wooden desk, wooden arm chairs, harvesting water tank, kiddy chairs and tables, play equipment.	2,500,000.00
119	Kibwezi West	Nguumo	Kaunguni/Muuni	Education	Uvileni ECDE	New	Construction of 1 ECDE Classroom with an office and store, electric conduit, shelving to the stores, lockable metallic cabinet, wooden desk, wooden arm chairs, harvesting water tank, kiddy chairs and tables, play equipment.	2,500,000.00
120	Kibwezi West	Nguumo	Syumile/Ndovoini	Education	Ngiwa ECDE	New	Construction of 1 ECDE Classroom with an office and store, electric conduit, shelving to the stores, lockable metallic cabinet, wooden desk, wooden arm chairs, harvesting water tank, kiddy chairs and tables, play equipment.	2,500,000.00
121	Makueni	Nzau/Kilili/Kalamba	Both	Education	Construction of 4 ECDEs (Ng'oi, Ngukuni, Kyangwasi & Maumba) each @ 2.3 million shillings	New	Construction of 1 classroom and office in each school	9,200,000.00
122	Makueni	Nzau/Kilili/Kalamba	Both	Education	Construction of ECDE Toilets at Kalamba, Kilili, Kwa Kalui and Matiliku ECDE Centres each @ 500,000	New	Construction of 2 door toilets in each ECDE Centre	2,000,000.00
123	Makueni	Nzau/Kilili/Kalamba	Both	Education	Issuance of bursary	New	Bursary Issuance to needy learners	1,000,000.00
124	Kibwezi East	Thange	Utiithi	Education	ECDE Class at UTIITHI & KASASULE	New	Construction	3,000,000.00
125	Mbooni	Tulimani	Kalawani	Education	ECDE Kwaithi	New	Construction of ECDE classes Kwaithi	4,500,000.00
126	Mbooni	Tulimani	Tulimani	Education	ECDE Nthangathini	New	Construction of ECDE classes Nthangathini	4,500,000.00
127	Kaiti	Ukia	Kilala/Iuani	Education	Kaumoni HGM ECDE	New	Construction of one classroom and office	2,000,000.00
128	Kaiti	Ukia	Ukia	Education	Kyau Primary ECDE	New	Construction of classroom and office	2,000,000.00
129	Kaiti	Ukia	Kilala/Iuani	Education	Muiu DEB ECDE	New	Construction of one classroom and office	2,000,000.00
130	Kaiti	Ukia	Kilala/Iuani	Education	Kaiti ACK ECDE	New	Construction of one classroom, office	2,000,000.00
131	Kaiti	Ukia	Kilala/Iuani	Education	Kinyuani ECDE	New	Construction of classroom and an office	2,000,000.00
132	Kaiti	Ukia	Ukia	Education	Kyamuthei ECDE	New	Construction of classroom and office	2,000,000.00
133	Kaiti	Ukia	Ukia	Education	Kiukuni Primary ECDE	New	Construction of classroom and office	2,000,000.00
134	Kaiti	Ukia	Ukia	Education	Makongo Special ECDE	New	Construction of classroom and office	2,000,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
135	Kaiti	Ukia	Ukia	Education	Nthongoni ECDE	New	Construction of classroom and office	2,000,000.00
136	Kaiti	Ukia	Kilala/Iuani	Education	Ukia CTTI	New	Construction of toilet	750,000.00
				<b>Education Total</b>				211,800,000.00
137	Kibwezi West	Emali/Mulala	All	Gender	Grass root sports development- ligi mashinani	Ongoing	Support sports activities in the ward	2,500,000.00
138	Kibwezi West	Emali/Mulala	All	Gender	Ultra poor program	New	Support ton PWDs	700,000.00
139	Kibwezi West	Emali/Mulala	All	Gender	Youth empowerment- business start up support	Ongoing	Support youth initiatives e.g car wash machines	500,000.00
140	Kaiti	Ilima	Both	Gender	support to ligi mashinani	New	support to ligi mashinani	1,650,000.00
141	Kaiti	Ilima	Kilungu	Gender	Levelling of Kitundumo /Isovyu Playground	New	Levelling of playground	2,000,000.00
142	Kaiti	Ilima	Ilima	Gender	PWD Mapping	New	Pwd mapping	500,000.00
143	Kibwezi East	Ivingoni/Nzambani	Both	Gender	Ujuziteketeke	New		1,000,000.00
144	Kibwezi East	Ivingoni/Nzambani	Both	Gender	Ligimashinani	New		1,500,000.00
145	Mbooni	Kako/Waia	Both	Gender	Sports Development:Ligi Mashinani	New	Sports Development:Ligi Mashinani	2,000,000.00
146	Mbooni	Kako/Waia	Both	Gender	PWD Support: provision of Assistive devices	New	PWD Support: provision of Assistive devices	500,000.00
147	Mbooni	Kalawa	All	Gender	Ligi Mashinani	New	Ligi mashinani	1,000,000.00
148	Kilome	Kasikeu	Kiou	Gender	Social protection, youth empowerment, talent development	New	Sports, PWD Mapping & Registration, ujuzi teketeke, elderly empowerment talent empowerment	1,500,000.00
149	Kilome	Kasikeu	Kasikeu	Gender	Social protection, youth empowerment, talent development	New	Sports, PWD Mapping & Registration, ujuzi teketeke, elderly empowerment talent empowerment	1,500,000.00
150	Makueni	Kathonzweni	All	Gender	Ligi mashinani	New	Support to sporting activities	1,500,000.00
151	Makueni	Kathonzweni	All	Gender	PWD support	New	PWD economic empowerment	500,000.00
152	Makueni	Kathonzweni	All	Gender	Psychosocial support programme	New	Psychosocial support for youth	500,000.00
153	Kaiti	Kee	All	Gender	Ligi mashinani	New	Facilitation to sporting activities	1,000,000.00
154	Kaiti	Kee	All	Gender	Driving training and issuance of licences	New	Training on driving and issuance of licences	1,000,000.00
155	Kaiti	Kee	All	Gender	PWD Empowerment	New	PWD economic empowerment	500,000.00
156	Kaiti	Kee	All	Gender	Social inclusion and public health advancement	New	Social inclusion and public health advancement for the youth	500,000.00
157	Kaiti	Kee	Watema	Gender	Equipping of Kyanduya social hall	New	Equipping with plastic chairs	500,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
158	Kilome	Kiimakiu/ Kalanzoni	Both	Gender	Ligi mashinani, Gender, Children, Youth, Sports and Social Services, ujuzi teketeke	new	Facilitation	1,500,000.00
159	Kibwezi West	Kikumbulyu North	Both	Gender	Provision of galla goats to PWDs	New	Provision of galla goats to PWDs	1,000,000.00
160	Kibwezi West	Kikumbulyu North	Both	Gender	ligi mashinani	New	Ligi mashinani	2,000,000.00
161	Kibwezi West	Kikumbulyu North	Both	Gender	ajira kwa vijana	New	ajira kwa vijana	1,000,000.00
162	Kibwezi West	Kikumbulyu North	Both	Gender	boda boda empowerment	New	repair kit for motorcycles	1,000,000.00
163	Kibwezi West	Kikumbulyu North	Both	Gender	economic empowerment to special youth groups	New	economic empowerment to special youth groups	500,000.00
164	Kibwezi West	Kikumbulyu North	Both	Gender	table banking at village level	New	support to table banking groups at village level	5,000,000.00
165	Kibwezi West	Kikumbulyu South	All subwards	Gender	Sports	New	Support to Ligi Mashinani	3,000,000.00
166	Kibwezi West	Kikumbulyu South	All subwards	Gender	Tents and Chairs	New	Support to SHG groups with Tents and Chairs	3,000,000.00
167	Kibwezi West	Kikumbulyu South	All subwards	Gender	FBOs chairs	New	Support to FBOs with Chairs	2,500,000.00
168	Kibwezi West	Kikumbulyu South	All subwards	Gender	PWDs Empowerment	New	Empowerment of PWDs through supply of Galla goats	1,000,000.00
169	Kibwezi West	Kikumbulyu South	Mikuyuni/ Mbuinzau	Gender	Ujuzi teketeke	New	Providing critical skills and tools to the youth	1,000,000.00
170	Kaiti	Kilungu	Kikoko	Gender	Ligi mashinani	Continuous	Support ligi mashinani	1,000,000.00
171	Kaiti	Kilungu	Kikoko	Gender	Ligi mashinani	Continuous	Support ligi mashinani for PWDs	500,000.00
172	Kaiti	Kilungu	Kithembe	Gender	Ligi mashinani	Continuous	Support ligi mashinani	1,000,000.00
173	Kaiti	Kilungu	Kithembe	Gender	Ligi mashinani	Continuous	Support ligi mashinani for PWDs	500,000.00
174	Mbooni	Kithungo/Kitundu	Kithungo/ Mataa	Gender	Munyuuuka playground	Phased	Levelling of the playground and protection works	3,000,000.00
175	Mbooni	Kithungo/Kitundu	All	Gender	Ligi Mashinani	New	Ligi Mashinani	2,000,000.00
176	Mbooni	Kithungo/Kitundu	All	Gender	PWDS empowerment	New	Support with income generating activities	500,000.00
177	Makueni	Kitise/Kithuki	Both	Gender	Youth empowerment	New	Youth empowerment programmes	1,500,000.00
178	Makueni	Kitise/Kithuki	Both	Gender	PWDs support	New	support to PWDs	500,000.00
179	Kibwezi West	Makindu	All	Gender	PWD economic empowerment programme	New	Income generating activities- poultry and goat rearing.	1,000,000.00
180	Kibwezi West	Makindu	All	Gender	Youth empowerment and development programme- Ujuzi teke teke	New	Training of youths at Kisingo VTC and provision of tools of work	1,500,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
181	Kibwezi West	Makindu	All	Gender	Sports Development- Ligi Mashinani	New	Ligi Mashinani - facilitation for sports through cash awards and equipments	2,200,000.00
182		Masongaleni	ALL	Gender	LIGI MASHINANI AND MARCHING GRANT	New	LIGI MASHINANI AND MARCHING GRANT	2,000,000.00
183	Makueni	Mavindini	Both subwards	Gender	PWD empowerment	New	PWD economic empowerment(100 seater tents and PA system.	500,000.00
184	Makueni	Mavindini	Both subwards	Gender	PWD sports	New	PWD sports	500,000.00
185	Makueni	Mavindini	Both subwards	Gender	Mavindini playground	phased	Fence reinforcement and Basketball pitch construction	1,000,000.00
186	Makueni	Mavindini	Both subwards	Gender	Ligi mashinani	New	ligi mashinani	2,000,000.00
187	Makueni	Mbitini	Kyemundu	Gender	Kyemundu playground	Stalled	Installation of culverts and drainage system	2,000,000.00
188	Makueni	Mbitini	All	Gender	Sports development-Ligi Mashinani	New	Facilitation for sports through cash awards and equipments	1,500,000.00
189	Mbooni	Mbooni	Kyuu/Nze veni	Gender	Rehabilitation of Kyangoma playing ground	Ongoing	Stone pitching,fencing & greening	2,000,000.00
190	Mbooni	Mbooni	All	Gender	Sports development programme	Ongoing	support sports activities in the ward	1,500,000.00
191	Mbooni	Mbooni	All	Gender	Youth empowerment programme-Poultry support to Mbooni youth in Agri business	Ongoing	Provision of damliner and Poultry support to Mbooni youth in Agri business	500,000.00
192	Mbooni	Mbooni	All	Gender	Youth empowerment programme-MKJ program	New	MKJ program/Ujuzi teketeke	500,000.00
193	Mbooni	Mbooni	All	Gender	Water harvesting-Path from poverty CBO	Ongoing	Support organized groups (Path from poverty ) with water tanks	1,000,000.00
194	Mbooni	Mbooni	All	Gender	PWD empowerment programme	Ongoing	Provision of assistive devices such as wheel chairs and clutches	500,000.00
195	Kibwezi East	Mtito Andei	All	Gender	mapping PWD's/Elderly	new	mapping of PWD's/elderly	500,000.00
196	Kilome	Mukaa	all	Gender	ligi Mashinani	Ongoing	facilitation for players, uniforms, training for coaches	1,500,000.00
197	Makueni	Muvau/Kikumini	All Sub Wards	Gender	Youth empowerment-ligi mashinani	Ongoing	Youth programme ligi mashinani pwd empowerment	4,000,000.00
198	Kibwezi West	Nguu Masumba	Both sub wards	Gender	PWD(Provision of assessment and PWD devices)	New	Supportive devices and assessment	1,000,000.00
199	Kibwezi West	Nguu Masumba	Both sub wards	Gender	Ligi Mashinani	Ongoing	Ligi mashinani	3,000,000.00
200	Kibwezi West	Nguumo	Both	Gender	Support to Youths for Ujuzi teketeke	Ongoing	Support to Youths for Ujuzi teketeke	1,000,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
201	Kibwezi West	Nguumo	Both	Gender	Ligi Mashinani	Ongoing	Support to grassroots sports development through Ligi Mashinani	1,500,000.00
202	Makueni	Nzau/Kilili/Kalamba	Both	Gender	Ligi mashinani	New	Sports development	1,000,000.00
203	Makueni	Nzau/Kilili/Kalamba	Both	Gender	PWDs empowerment	New	PWDs start up capital	400,000.00
204	Kibwezi East	Thange		Gender	Ajira kwa Vijana, Ligi Mashinani, PWDs/Elderly/Women Enhancement	Enhancement	Enhancement	1,500,000.00
205	Kibwezi East	Thange		Gender	PWDs/Elderly/Women Empowerment	Enhancement	Enhancement	500,000.00
206	Kibwezi East	Thange		Gender	Tents	Enhancement	Purchase of tents	4,000,000.00
207	Mbooni	Tulimani	Tulimani	Gender	Mapping of PWD's	New	Mapping of PWD's	250,000.00
208	Mbooni	Tulimani	Kalawani	Gender	Mapping of PWD's	New	Mapping of PWD's	250,000.00
209	Mbooni	Tulimani	Tulimani	Gender	Huduma mashinani	New	Huduma mashinani	150,000.00
210	Mbooni	Tulimani	Tulimani	Gender	Elderly Support	New	Elderly Support	250,000.00
211	Mbooni	Tulimani	Tulimani	Gender	Ligi mashinani	New	Ligi mashinani	1,000,000.00
212	Mbooni	Tulimani	Tulimani	Gender	Ajira Mtaani	New	Ajira mtaani	850,000.00
213	Mbooni	Tulimani	Tulimani	Gender	Youth Empowerment	New	Youth Empowerment	500,000.00
214	Mbooni	Tulimani		Gender	Huduma mashinani	New	Huduma mashinani	150,000.00
215	Mbooni	Tulimani		Gender	Elderly Support	New	Elderly Support	250,000.00
216	Mbooni	Tulimani		Gender	Ligi mashinani	New	Ligi mashinani	1,000,000.00
217	Mbooni	Tulimani		Gender	Ajira Mtaani	New	Ajira mtaani	500,000.00
218	Mbooni	Tulimani		Gender	Youth Empowerment	New	Youth Empowerment	500,000.00
219	Kaiti	Ukia	Ukia	Gender	Youth-Ligi mashinani	New	Support to ligi mashinani	500,000.00
220	Kaiti	Ukia	Kilala/luani	Gender	Youth-Ligi mashinani	New	Support to ligi mashinani	700,000.00
221	Kaiti	Ukia	Ukia	Gender	Youth empowerment-uji teke teke	New	Ujuzi teketeke	500,000.00
222	Kaiti	Ukia	Ukia	Gender	PWD-paralympic	New	Support to paralympics	250,000.00
223	Kaiti	Ukia	Kilala/luani	Gender	PWD Empowerment	New	Support to PWDs economic empowerment	300,000.00
224	Makueni	Wote/ nziu	Wote/nziu	Gender	Ligi mashinani	New	Sports attire, balls, cash awards, allowances for ball players and referees	2,000,000.00
225	Makueni	Wote/ nziu	Wote/nziu	Gender	Licensing and training of motor vehicle and boda boda to the youth	New	Training and licensing	1,000,000.00
226	Makueni	Wote/ nziu	Wote/nziu	Gender	Entrepreneurship grants to 10-youth groups (one group per cluster)	New	Entrepreneurship grant of hundred thousand (100,000) for every cluster group	1,000,000.00
				<b>Gender Total</b>				107,850,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
227	Kibwezi West	Emali/Mulala	Mulala	Health	Mulala dispensary	New	Construction of a dispensary	4,000,000.00
228	Kibwezi West	Emali/Mulala	Emali	Health	Emali model health center	New	Construction of a theater block	3,000,000.00
229	Kaiti	Ilima	Kilungu	Health	Renovation of Kyenzenzeni Dispensary	New	Renovation of Kyenzenzeni Dispensary	2,500,000.00
230	Kibwezi East	Ivingoni/Nzambani	Nthongoni	Health	Nthongoni Hospital Xray	New	construction of xray room	4,000,000.00
231	Kibwezi East	Ivingoni/Nzambani	Nzambani	Health	Muthingiini staff quarters	New	construction	3,500,000.00
232	Mbooni	Kalawa	Kathulumbi	Health	Equipping of Katangini Maternity	Phased	Equipping of maternity	2,000,000.00
233	Mbooni	Kalawa	Kalawa	Health	Ngunini Dispensary - construction of a new dispensary and a toilet	Not started	Construction of a new dispensary and a toilet	3,500,000.00
234	Mbooni	Kalawa	Kathulumbi	Health	Kathulumbi Modern Health Centre	New	Construction of twin wards (Male & Female)	3,000,000.00
235	Mbooni	Kalawa	Kalawa	Health	Kalawa Sub County Hospital Incinerator	New	Construction of an incinerator	500,000.00
236	Kilome	Kasikeu	Kiou	Health	Sultan Hamud Sub County Hospital	New	Fencing and gate to the mortuary	1,000,000.00
237	Kilome	Kasikeu	Kiou	Health	Lumu dispensary	New	Constructtion of a fence, gate , staff quarters, electrification	1,500,000.00
238	Kilome	Kasikeu	Kiou	Health	kwale level 3 hospital	New	Fencing, gate and Ashpit	1,500,000.00
239	Kilome	Kasikeu	Kasikeu	Health	Masokani dispensary	Ongoing	Construction of laboratory	200,000.00
240	Kilome	Kasikeu	Kasikeu	Health	Muua dispensary	New	Renovation of the laboratory	500,000.00
241	Kilome	Kasikeu	Kasikeu	Health	Nduluni dispensary	New	Fencing and gate	300,000.00
242	Kilome	Kasikeu	Kasikeu	Health	Kasikeu health Center	New	Construction of outpatient toilet	700,000.00
243	Makueni	Kathonzweni	Mbuvo	Health	Electrification of Mutini health centre	New	Electrification of Mutini health centre	500,000.00
244	Makueni	Kathonzweni	Kathonzweni	Health	Kwa Kavisi health centre maternity wing	New	Construction of a maternity wing and equipping	4,000,000.00
245	Kilome	Kiimakiu/ Kalanzoni	Ngaamba	Health	Kavuko maternity	stalled	Equiping	1,300,000.00
246	Kilome	Kiimakiu/ Kalanzoni	Ngaamba	Health	Ulu dispensary	stalled	Power connection	300,000.00
247	Kilome	Kiimakiu/ Kalanzoni	Malili	Health	Kiimakiu dispensary lab.	stalled	Equiping, drinage, and renovation	1,000,000.00
248	Kibwezi West	Kikumbulyu North	Both	Health	capacity building of CHPs	New	Capacity building on basic modules on skills development, refresher trainings	1,000,000.00
249	Kibwezi West	Kikumbulyu North	Kathyaka Ndetani	Health	Equipping laboratory at kanyungu dispensary	New	Equipping laboratory at kanyungu dispensary	1,000,000.00
250	Kibwezi West	Kikumbulyu North	Kathyaka Ndetani	Health	fence and gate at Nthongoni dispensary	New	Fencing and gate at Nthongoni dispensary	1,000,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
251	Kibwezi West	Kikumbulyu North	Both	Health	Contracted staff for: Kisayani health center, Kathyaka health center and Kiaoni Health center	New	Contracted staff for: Kisayani health center, Kathyaka health center and Kiaoni Health center	1,800,000.00
252	Kibwezi West	Kikumbulyu North	Ngulu	Health	Equipping of Kathyaka healthcare facility maternity	New	Equipping of Kathyaka healthcare facility maternity	200,000.00
253	Kibwezi West	Kikumbulyu South	All subwards	Health	Hospital bills	New	Payment of hospital bills	3,300,000.00
254	Kaiti	Kilungu	Kikoko	Health	Waiving bill	Continuous	Waiving hospital bills for patients	500,000.00
255	Kaiti	Kilungu	Kikoko	Health	Kyanganda staff quarter	Ongoing	Completion of staff quarter	500,000.00
256	Kaiti	Kilungu	Kithembe	Health	Waiving medical bills	Continuous	Clear medical bill for patients	500,000.00
257	Kaiti	Kilungu	Kithembe	Health	Kaia Health centre	Existing	Fencing completion	500,000.00
258	Mbooni	Kiteta/kisau	kisau	Health	Equipping of Kisau Sub county Hospital	New	Provision of Ultra sound machine at Kisau Sub county Hospital	800,000.00
259	Mbooni	Kiteta/kisau	Kisau	Health	Equipping of Kisau Sub county Hospital	New	Provision of a Dental Chair at Kisau Sub county Hospital	500,000.00
260	Mbooni	Kithungo/Kitundu	Kitundu/U tangwa	Health	Utwiini dispensary	Phased	Equipping and operationalization of the laboratory	1,000,000.00
261	Mbooni	Kithungo/Kitundu	Kitundu/U tangwa	Health	Kinyansye Sub ward	New	Fencing of the dispensary	300,000.00
262	Makueni	Kitise/Kithuki	Kitise	Health	Maaueli dispensary	New	construction of incinerator,septic pit, construction of staff toilet , wiring and dropping of electricity	2,000,000.00
263	Makueni	Kitise/Kithuki	Kithuki	Health	Kiuuku dispensary	New	Construction of new outpatient block	3,000,000.00
264	Makueni	Kitise/Kithuki	Kithuki	Health	Matheani dispensary	New	Fencing and gate	1,000,000.00
265	Kibwezi West	Makindu	Makindu	Health	Upgrading of Kamboo Health Centre- Fencing and construction of maternity	Not started (Underfunded)	Upgrading of Kamboo Health Centre- Fencing and construction of maternity	3,200,000.00
266	Kibwezi West	Makindu	Kiboko/T waandu	Health	Construction of new outpatient block for Kiboko Dispensary	New	Construction of consultation room, examination room, MCH, pharmacy, store and laboratory	4,500,000.00
267	Kibwezi West	Makindu	Makindu	Health	Construction of Makindu Township Dispensary	New	Construction of consultation room, examination room, MCH, pharmacy, store and laboratory	4,500,000.00
268	Kibwezi East	Masongaleni	Mukaange	Health	Ngwata health centre	New	Construction of an hospital block	4,500,000.00
269	Kibwezi East	Masongaleni	Kyumani	Health	Masongaleni health centre	New	Construction of a mortuary block	4,500,000.00
270	Makueni	Mavindini	Mavindini	Health	Miangeni Dispensary	New	Renovation of the dispensary	1,500,000.00
271	Makueni	Mbitini	Kyemundu	Health	Mungyani health centre	New	Construction of outpatient block	4,000,000.00
272	Kibwezi East	Mtito Andei	All	Health	Chps mobility	New	147 bicycles and 2 motorcycle	1,000,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
273	Kibwezi East	Mtito Andei	mtito Andei	Health	mtito Andei hospital	phased	pit latrine for outpatient	2,000,000.00
274	Kibwezi East	Mtito Andei	kambu	Health	Athi kamunyi health center	phased	fencing & staff quarter	1,500,000.00
275	Kilome	Mukaa	kitaingo	Health	mwalano dispensary	New	electrification, fencing & gate and staff house	3,000,000.00
276	Makueni	Muvau/Kikumini	Kikumuni	Health	Westngosi dispensary	New	Renovation and equpping of labaratory	1,000,000.00
277	Makueni	Muvau/Kikumini	Muvau	Health	Kilisa dispensary	New	Renovation of staff quarters	1,000,000.00
278	Kibwezi West	Nguu Masumba	Masumba	Health	Renovation of Mithumoni dispensary	New	Renovation of Mithumoni Dispensary	2,500,000.00
279	Kibwezi West	Nguu Masumba	Nguu	Health	Equiping of Matutu dispensary	New	Equiping of Matutu dispensary	1,500,000.00
280	Kibwezi West	Nguumo	Syumile/Ndovoini	Health	Ndovoini Dispensary Staff Quarter	New	Construction of Ndovoini Dispensary Staff Quarter.	2,500,000.00
281	Kibwezi West	Nguumo	Kaunguni/Muuni	Health	Waiting Bay and solarization of Ilatu Health Centre	New	Construction of a waiting Bay and solarization of Ilatu Health Centre	1,000,000.00
282	Makueni	Nzau/Kilili/Kalamba	Both	Health	Purchase of surgical implants	New	Supply of Surgical implats	1,500,000.00
283	Kibwezi East	Thange	Utiithi/Kinyambu	Health	Ward Kit Waiver	New	Enhancement	1,000,000.00
284	Mbooni	Tulimani	Tulimani	Health	Iiani Dispensary	Phased	Renovation of Iiani Dispensary	500,000.00
285	Kaiti	Ukia	Ukia	Health	Ukia dispensary	New	Renovation (roofing, tiling, painting) and placenta pit	1,000,000.00
286	Kaiti	Ukia	Ukia	Health	Ikalyoni dispensary	New	Renovation (roofing, painting and tiling)	1,000,000.00
287	Kaiti	Ukia	Kilala/Iuani	Health	Nthimbani dispensary	New	Extension (pharmacy, immunization room-CWC and procedure room) and fencing	2,000,000.00
288	Makueni	Wote/ nziu	Nziu	Health	Kiti-kyumu dispensary	New	Fencing and construction of staff quarters	3,000,000.00
				<b>Health Total</b>				111,400,000.00
289	Makueni	Kathonzweni	Kathonzweni	Lands	Purchase of abattoir land	Phased	Purchase of abattoir land- Additional funds	2,000,000.00
290	Kaiti	Kilungu	Kithembe	Lands	Nunguni market planning	New	Survey and planning the Nunguni market	2,000,000.00
291	Mbooni	Kiteta/kisau	Kiteta	Lands	Ndituni water project Fencing	New	Surveying and catchment concrete posts fencing	1,500,000.00
292	Kibwezi West	Nguu Masumba	Masumba	Lands	Physical planning	New	Masumba market physical planning	500,000.00
293	Kibwezi West	Nguu Masumba	Nguu	Lands	Planning of Makutano market	New	Physical planning of Makutano market	500,000.00
294	Makueni	Nzau/Kilili/Kalamba	Both	Lands	Survey of roads before opening at disputed areas	New	Survey of roads	200,000.00
295	Kibwezi East	Thange	Utiithi	Lands	Titlle deeds	New	Titling of land in Utiithi sub ward	500,000.00
296	Kibwezi East	Thange	Utiithi	Lands	Urban Planning	New	Physical planning in Usalama and Manyanga Markets	500,000.00
				<b>Lands Total</b>				7,700,000.00

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297	Kibwezi West	Emali/Mulala	All	Trade	Kitamanduni cultural festival	New	Support cultural activities	300,000.00
298	Kibwezi East	Ivingoni/Nzambani	Nthongoni	Trade	Migingoo parking	New	Upgrading	500,000.00
299	Kibwezi East	Ivingoni/Nzambani	Nthongoni	Trade	Nthongoni market skip bins	New	supply	1,000,000
300	Kibwezi West	Kikumbulyu South	All subwards	Trade	Market cleaners	New	Recruitment of more market cleaners	1,000,000.00
301	Kibwezi West	Kikumbulyu South	Kalungu/N gandani	Trade	Siembeni public toilet	New	Construction of a market pit toilet	700,000.00
302	Kaiti	Kilungu	Kikoko	Trade	Kikoko Market shed	New project	Construction of market shed	2,000,000.00
303	Kibwezi West	Nguu Masumba	Both sub wards	Trade	Promotion of cultural groups	New	Promotion of cultural groups	500,000.00
304	Kibwezi West	Nguu Masumba	Masumba	Trade	Completion of Masumba market	Stalled	Completion of Masumba malikiti	1,500,000.00
305	Kibwezi West	Nguu Masumba	Nguu	Trade	Construction of Vololo Toilets	New	Construction of Vololo Toilets	500,000.00
306	Kibwezi West	Nguumo	Syumile/N dovoini	Trade	Construction of Syumile Market toilet	New	Construction of Syumile Market toilet	1,000,000.00
				<b>Trade Total</b>				9,000,000.00
307	Kibwezi West	Emali/Mulala	Both	Transport	Opening, murraming and grading of roads	Ongoing	opening of roads and murraming	3,000,000.00
308	Kaiti	Ilima	Ilima	Transport	Kyambeke Market Cabro paving	New	Cabro paving and drainage works at Kyambeke Market	4,000,000.00
309	Kaiti	Ilima	Ilima	Transport	Maintainance and opening of these roads; 1.)Kyamumangi-malindi-Kyamulinge 2.)Manyanzala-Matwiku-Kitheini 3.)Kyaseke-kyakatungu-kyang'a 4.)Mutombo-muchamo-muangini 5.)Mwaani-Kyangatia-mowe 6.)Wautu -ivia yiu-kikongooni 7.)Ngunga-syathani 8.)JACK Mutombo - kwa kongo 9.)Kyesuni-katondoloni-mbusyani-kwa rachael. 10. Kyang'a -Kithangathini- Kituiuni	New	Opening, grading and spot murraming	5,000,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
310	Kaiti	Ilima	Kilungu	Transport	1.Isoyva-Kambuku-Kiongwani-Mumbuni 2.Kavutini-Katitu - milavutini 3.Kavatanzou-ABC-Mutambukoni 4.Musalala-Nthangathini-Kyenzeni 5.Inyokoni-AIC-Silanga roads	New	Opening, grading and spot murraming	4,000,000.00
311	Kibwezi East	Ivingoni/Nzambani	Both	Transport	Electricity connection at Ward administrators office	New	Electrification	500,000.00
312	Kibwezi East	Ivingoni/Nzambani	Nthongoni	Transport	Timboni- Kitheini road	new	grading and gravelling	2,500,000.00
313	Kibwezi East	Ivingoni/Nzambani	Nzambani	Transport	Makokani- Matulani road	New	Grading and gravelling	2,000,000.00
314	Kibwezi East	Ivingoni/Nzambani		Transport	Kamunyuni- Kwa Ngutu drift	New	construction of culverts	1,500,000.00
315	Mbooni	Kako/Waia	Kako	Transport	Mituvu Nthatwa Kathamba Road: Construction of slabs	New	Mituvu Nthatwa Kathamba Road: Construction of slabs	3,000,000.00
316	Mbooni	Kako/Waia	Waia	Transport	Construction of Meliani Drift	New	Construction of Meliani Drift	2,500,000.00
317	Mbooni	Kako/Waia	Waia	Transport	Kaseveni Malamuni Road: Road Opening and Grading	New	Kaseveni Malamuni Road: Road Opening and Grading	4,000,000.00
318	Mbooni	Kako/Waia	Both	Transport	Road maintenance, improvement and light grading	New	Road maintenance, improvement and light grading	2,500,000.00
319	Mbooni	Kalawa	Kathulumbi	Transport	Installation of drainage structures (Box Culverts) along Mau, Hitu and Kwa Mathenge Streams	Not started	Installation of drainage structures	4,300,000.00
320	Mbooni	Kalawa	Kalawa	Transport	Installation of drainage structures (Box Culverts) along Mweleli, Kamali and Kwa Ngyema Streams -RMLF	Not started	Installation of drainage structures (Box Culverts) along Mweleli, Kamali and Kwa Ngyema Streams -RMLF	2,300,000.00
321	Mbooni	Kalawa	Kathulumbi	Transport	Opening of 5 No. Access roads; Kwa Kavavu-Mutinda Noa, Kwa ngului-Simon mwangangi, Thwake Pri-Kwa Nzimbii, Kinyau Dispensary-Kalima-Thwake River, Kakuli-Kitana,Ndauni	New	Opening 5 No. access roads	2,000,000.00
322	Mbooni	Kalawa	All	Transport	Roads routine maintainance	New	Routine maintainance of roads	2,000,000.00
323	Mbooni	Kalawa	All	Transport	Kalawa Ward Office power installation	New	Installation of electricity at the ward office	400,000.00
324	Kilome	Kasikeu	Kiou	Transport	Ngokomi, Kiungwani, Mateso market	New	Construction o flood lights/ street lights	1,050,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
325	Kilome	Kasikeu	Kasikeu	Transport	Kayata,mbyani enguli,muambani, masokani, kitivo, mumela mkt	New	Construction of flood/street lights	510,000.00
326	Kilome	Kasikeu	Kiou	Transport	Off mombasa road - Aic kwale-- Ndivu ECDE- Kima market- kwa kitaingi, kwa kitinio- kwa nyonga road	New	Grading	1,000,000.00
327	Kilome	Kasikeu	Kiou	Transport	Off mombasa road - kwa malonza- kwa kitung'a road	New	Grading	1,000,000.00
328	Kilome	Kasikeu	Kiou	Transport	Fuel for machines	New	Fuel	1,500,000.00
329	Kilome	Kasikeu	Kasikeu	Transport	Enguli- masive- ndungani- muua road	New	Concrete works	1,000,000.00
330	Kilome	Kasikeu	Kasikeu	Transport	Makolongo- nthunguni-mbyani- kasokani, katulyani road	New	Opening	1,000,000.00
331	Kilome	Kasikeu	Kasikeu	Transport	Fuel for machines	New	Fuel	1,500,000.00
332	Makueni	Kathonzweni	All	Transport	Road improvement programme	New	Fuel for road maintenance across the ward	4,000,000.00
333	Makueni	Kathonzweni	Kathonzweni	Transport	Kyemole-Kasambani-Itumbule-Mwisa- Yoani-Kateiko-Kithoni- Kwa mtumishi- Ikaasu junction	New	Road opening and grading	2,000,000.00
334	Makueni	Kathonzweni	Mbuvo	Transport	Kiteei-Kwa Kalani-Kwa Katoo- Kwa Kaumba- Kwa Monyi- Kwa Maundu- Mutini- Mayuu- Ikaasu junction (Link to Kitise)	New	Road opening	1,000,000.00
335	Kaiti	Kee	All	Transport	Fuel for road opening using the ward wheel loader machine	New	Fuel for road opening using the ward wheel loader,operator and supervision facilitation.	2,000,000.00
336	Kaiti	Kee	All	Transport	Grading of ward roads	New	Grading of the ward roads	3,000,000.00
337	Kaiti	Kee	All	Transport	Miradi Kwa Jamii	New	Road opening, light grading, mitre drain excavation, bush clearing through casual labour	3,000,000.00
338	Kaiti	Kee	Watema	Transport	Nzalani drift and key wall	New	Construction of a drift and a Key wall	1,000,000.00
339	Kilome	Kiimakiu/ Kalanzoni	Ngaamba	Transport	Nzeveni mrkt flood light	new	Flood light installation	250,000.00
340	Kilome	Kiimakiu/ Kalanzoni	Malili	Transport	Ngiini market flood light	new	Flood light installation	250,000.00
341	Kilome	Kiimakiu/ Kalanzoni	Ngaamba	Transport	Kaluli, Malu, Kiu and Mung'ala	new	Opening, grading and Structures	3,500,000.00
342	Kilome	Kiimakiu/ Kalanzoni	Malili	Transport	Kwa Kavesa drift	new	constructin of drift	4,000,000.00
343	Kilome	Kiimakiu/ Kalanzoni	Malili	Transport	llawani drift	new	constructin of drift	500,000.00
344	Kibwezi West	Kikumbulyu North	Both	Transport	Road improvenment + structures	New	Grading and opening of feeder roads across the ward+ road structures (culverts, gabions & retaining walls)	6,000,000.00
345	Kibwezi West	Kikumbulyu South	Mikuyuni/ Mbuinzau	Transport	Kwa Rozina and Sukali drifts	New	Construction of drifts	1,000,000.00
346	Kibwezi West	Kikumbulyu South	Mikuyuni/ Mbuinzau	Transport	Extension of streetlights from Posta to Bridge	New	Streetlights and floodlights	1,500,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
347	Kibwezi West	Kikumbulyu South	Kalungu/N gandani	Transport	Kwa Munyoki Drift	New	Construction of a drift and gabions	1,000,000.00
348	Kibwezi West	Kikumbulyu South	Mikuyuni/ Mbuinzau	Transport	Road routine maintainance	New	Road works	1,500,000.00
349	Kaiti	Kilungu	Kikoko	Transport	Matuu/Mitini road	New project	Construction of Drift/	5,000,000.00
350	Kaiti	Kilungu	Kithembe	Transport	Makutano/ mwanyani/ St Lucia/ Kyangonye	Existing	Murriming and structures	2,000,000.00
351	Kaiti	Kilungu	Kithembe	Transport	Kitituni , Nthaeni, Kwa muthiani,Kioko, kwa ngao, kyaini, kwa mukuta dispensary to kikuyuni	New	Murriming and structures	3,000,000.00
352	Mbooni	Kiteta/kisau	Kiteta	Transport	Installation of floodlights at Muluti, Ndivuni (near Mbooni SCA's Office) and Ngaa shopping centers	New	Installation of floodlights at Muluti, Ndivuni (near Mbooni SCA's Office) and Ngaa shopping centers	500,000.00
353	Mbooni	Kiteta/kisau	All	Transport	Roads Maintenance- Light Grading and spot Murraming with Miradi Kwa Jamii (MKJ) Programme	New	Light Grading and spot Murraming with Miradi Kwa Jamii (MKJ) Programme	6,000,000.00
354	Mbooni	Kithungo/Kitundu	Kithungo/ Mataa	Transport	Kusyongali Flodlight	New	Installation of floodlight	700,000.00
355	Mbooni	Kithungo/Kitundu	Kitundu/U tangwa	Transport	Kwa Kavoi- limbani-Yamutundu road	New	Opening of the road	5,000,000.00
356	Mbooni	Kithungo/Kitundu	Kithungo/ Mataa	Transport	Ndauni-Kitonyini road	New	Opening and construction of drift- 7km	4,500,000.00
357	Makueni	Kitise/Kithuki	Both	Transport	Fuel for routine road maintenance	New	Inhouse fuel for road maintenance	4,000,000.00
358	Makueni	Kitise/Kithuki	Kitise	Transport	Kikome-Kwanyaa road	New	opening, Grading and installation of road structures	3,000,000.00
359	Kibwezi West	Makindu	Makindu	Transport	Yiiani REREC project	Ongoing	Power distribution/Transformer maximization	1,700,000.00
360	Kibwezi West	Makindu	Kiboko/T waandu	Transport	Routine road maintenance and improvement- fuel	New	Routine road maintenance and improvement- fuel	600,000.00
361	Kibwezi West	Makindu	Kiboko/T waandu	Transport	Kavete-Kangii-Ngakaa road	New	bush clearing, road opening and heavy grading	2,500,000.00
362	Kibwezi East	Masongaleni	All	Transport	Feeder roads opening,grading and culvert construction	New	Feeder roads opening,grading and culvert construction	2,000,000.00
363	Makueni	Mavindini	both sub wards	Transport	Road grading and maintainance of all roads across the ward	New	Road grading and maintainance across the ward.	5,000,000.00
364	Makueni	Mbitini	All	Transport	Roads mantainance across the subward.	New	Road grading across the ward	3,250,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
365	Makueni	Mbitini	Mutyambua	Transport	Kwa Muswii- Kavuthu-Ikuyuni-Kyumbuni road construction.	New	Road grading, murraming and installation of road structures.	3,000,000.00
366	Makueni	Mbitini	Mutyambua	Transport	Kavuthu market lighting	New	Floodlight installation ( mulika mwizi)	2,000,000.00
367	Mbooni	Mbooni	All	Transport	Kikima town and Markets improvement programme	Ongoing	Cabro paving of walkways, streetlightning,market lighting ,construction of bodaboda shed and fencing of Kikima town ECDE	10,000,000.00
368	Mbooni	Mbooni	All	Transport	Roads opening programme	Ongoing	Bushclearing and opening of access roads in the ward	2,000,000.00
369	Mbooni	Mbooni	All	Transport	Roads maintenance /improvement programme	Ongoing	Maintenance of existing roads, installation of culverts, structures, grading and murraming	4,000,000.00
370	Mbooni	Mbooni	Kyuu/Nzeveni	Transport	Mitangani/Kwa Nzembi slab and rehabilitation of Ngungu gulley	New	Construction of slab and gulley rehabilitation	5,000,000.00
371	Kibwezi East	Mtito Andei	All	Transport	Ward road's improvement & machine hire	New	murraming, grading, gravelling &drift construction	8,000,000.00
372	Kilome	Mukaa	all	Transport	Road Improvement Programme - Machine Hire	New	Kwa Rose Museo, Kwasondi - Kwakavita, Kwawakata -Mutiluni - Kwa Ngumu, Kyangala-Matumbini- Enzai Road, Kanini Kaseo -Kwa Ngumu Roads. Mwanyani - Kyangala, Kyandue Ndomino - Mukaa, Mwaani - Kwamisi - Kathemboni, Upete - Yumbuni-Kwa Mutungi - Kathemboni - Kwa Kavoo - Kwa Mwao, Mwaani - Kenze - Upete Road	4,000,000.00
373	Kilome	Mukaa	mukaa	Transport	kwa kavoi - kavila road	New	grading and roads structures	3,000,000.00
374	Kilome	Mukaa	kitaingo	Transport	upete- kwa kyambu road	New	grading and roads structures	3,000,000.00
375	Kilome	Mukaa	mukaa	Transport	kwa kalomi- usi unene road	New	construction of drift	2,000,000.00
376	Makueni	Muvau/Kikumini	Muvau	Transport	Ngutwa-kaseve roads	Ongoing	Opening,grading, water structures	4,000,000.00
377	Makueni	Muvau/Kikumini	All Sub Wards	Transport	Road improvement	New	Opening,grading, murramming	2,000,000.00
378	Kibwezi West	Nguu Masumba	Nguu	Transport	Road opening	New	Road opening	2,000,000.00
379	Kibwezi West	Nguu Masumba	Masumba	Transport	Road opening	New	Road opening	2,000,000.00
380	Kibwezi West	Nguu Masumba	Nguu	Transport	Road grading	New	Road grading	1,000,000.00
381	Kibwezi West	Nguu Masumba	Masumba	Transport	Road grading	New	Road grading	1,000,000.00
382	Kibwezi West	Nguumo	Syumile/Ndovoini	Transport	Road improvement along Emali Catholic-Tuanga-Maliti-Kasengo-Kwa Kitui Nzenze-Kwa Munyolo road	New	Opening, grading and gravelling of Emali Catholic-Tuanga-Maliti-Kasengo-Kwa Kitui Nzenze-Kwa Munyolo road	3,000,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
383	Kibwezi West	Nguumo	Kaunguni/Muuni	Transport	Road improvement along Kalakalya junction-Kwa Nzambu-Kumbo-Kakuyuni-Kalakalya catholic-Kwa Mbilu junction-Kwa Nzioka Road	New	Opening, grading and gravlling of Kalakalya junction-Kwa Nzambu-Kumbo-Kakuyuni-Kalakalya catholic-Kwa Mbilu junction-Kwa Nzioka Road	4,000,000.00
384	Kibwezi West	Nguumo	Syumile/Ndovoini	Transport	Syumile Security Lights	New	Installation of Syumile Security Lights	250,000.00
385	Kibwezi West	Nguumo	Kaunguni/Muuni	Transport	Market security lights(Ilatu, Kalembe and Kaunguni)	New	Installation Market security lights(Ilatu, Kalembe and Kaunguni)	750,000.00
386	Kibwezi West	Nguumo	Kaunguni/Muuni	Transport	Kwa Kathoka Electrification(REREC)	New	Kwa Kathoka Electrification(REREC)	1,000,000.00
387	Kibwezi West	Nguumo	Syumile/Ndovoini	Transport	Culverts/Gabions at Mbiu Nzau hill and Mukononi River	New	Culverts/Gabions at Mbiu Nzau hill and Mukononi River	1,000,000.00
388	Makueni	Nzau/Kilili/Kalamba	Both	Transport	Opening and grading of roads	New	Road maintenance	5,000,000.00
389	Makueni	Nzau/Kilili/Kalamba	Kalamba	Transport	Kwa Kilungu drift	New	Construction of a drift	1,500,000.00
390	Kibwezi East	Thange	Utiithi	Transport	Maridadi-Mutisa Ndambuki-Maweu-Peter Mukenga-Kimondiu-Makumbi-Mitooni-Nyamai	New	Murraming, construction of road structures and drifts	3,000,000.00
391	Kibwezi East	Thange	Kinyambu	Transport	AIC Mbulutini-Kivondo-Ngumbi-AIC Thange-Mwandoko-Isunguluni-Kwa Nicko-Kinyambu school-Makongeni-Veneti-Msa Road	New	Murraming, construction of road structures and drifts	5,000,000.00
392	Mbooni	Tulimani	Tulimani	Transport	Roads maintenance of major roads	New	Roads maintenance of : 1.Kwa nzakayo-nthangathini-ndolo-kyanguswi road.2, kwa kivaya-kinganyangani-kyamithenge road,3ngunini-kyamithenge-katunda road,4kalatani-kwa matolo-GNCA iiiani.road 5.kwa kanzala -ivumbu-kakima-kwa saulo road	2,500,000.00
393	Mbooni	Tulimani	Kalawani	Transport	Roads maintenance of major roads	New	Roads maintenance of : 1. ngunini-kinyuani-ngwani-kwa kaviiu-kithuluni market. 2.kwa yindu -kanyenyoni road.3.wikiwu-kithetheni-muketani- mututungu road..4.kiliku-kyanziu-kwa katolo road.5. nguani drift	2,500,000.00
394	Kaiti	Ukia	Kilala/Iuani	Transport	Kwa wewa-Kithukuni-King'oi-Kwa Nzoka road opening	New	Opening of road	2,000,000.00
395	Kaiti	Ukia	Ukia	Transport	Road grading	New	Road grading	1,750,000.00
396	Kaiti	Ukia	Kilala/Iuani	Transport	Road grading	New	Road grading	750,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
397	Makueni	Wote/ nziu	Wote/nziu	Transport	Kwa masinga-kwa kasimba-nzove-makolongo-kavingo-kwa ndambuki-kwa kikuvi-iviani aic-public works (unoa	Phased	Opening, grading and structures	3,000,000.00
398	Makueni	Wote/ nziu	Nziu	Transport	Kyenze highway- kyambui-mbuluto-koffi annan- kwa kithome-mutheeti-mikwani-mlolongo- aic kavila	New	Opening, grading and structures	4,000,000.00
399	Makueni	Wote/ nziu	Wote/nziu	Transport	Road maintainance	New	Grading programme	3,000,000.00
				<b>Transport Total</b>				240,310,000.00
400	Kibwezi West	Emali/Mulala	Mulala	Water	Kwa Nzele water project	Ongoing	Distribution,2 water kiosks and one tank	4,000,000.00
401	Kibwezi West	Emali/Mulala	Emali	Water	Kwa Kamba water project	Ongoing	Equipping with solar, distribution and water kiosk	4,000,000.00
402	Kibwezi West	Emali/Mulala	Mulala	Water	Kiuani borehole	New	Equipping with solar, water kiosk and distribution	4,000,000.00
403	Kibwezi West	Emali/Mulala	Mulala	Water	Tutini water project	Ongoing	Electrification, rehabilitation,flushing,test pumping and water tank	2,000,000.00
404	Kaiti	Ilima	Ilima	Water	Kwa Mwilu water project	ongoing	solarization and distribution	1,500,000.00
405	Kaiti	Ilima	Kilungu	Water	Mukilitwa water project	Ongoing	Distribution to Kwa Chief ,Kavatonzou Market, Primary School, Secondary ,Dispensary,rising main and storage tank	2,500,000.00
406	Kaiti	Ilima	Both	Water	Maintainance of water projects	New	Maintainance of water projects	1,000,000.00
407	Kibwezi East	Ivingoni/Nzambani	Nzambani	Water	Nzambani water target	New	distribution of water	4,000,000.00
408	Mbooni	Kako/Waia	Kako	Water	Miau Water Project:Installation of 100M <sup>3</sup> Masonry tank at Kwakatheo and Return Pipe. Distribution to Ngovu Market	Phased	Miau Water Project:Installation of 100M <sup>3</sup> Masonry tank at Kwakatheo and Return Pipe. Distribution to Ngovu Market	4,000,000.00
409	Mbooni	Kako/Waia	Kako	Water	Ngomano/Uviluni Water Project:Phase I:Construction of sump in Ngomano , Raising Main from source and Connection to an existing distribution system	New	Ngomano/Uviluni Water Project:Phase I:Construction of sump in Ngomano , Raising Main from source and Connection to an existing distribution system	4,500,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
410	Mbooni	Kako/Waia	Waia	Water	Waia Earth Dam: Rehabilitation and further distribution to Wambiti AIC Church, Comprehensive School, Dispensary , Secondary School , Installation of Water Point Tank at Kyamangatu and Extension to Ngaakaa Market	New	Waia Earth Dam: Rehabilitation and further distribution to Wambiti AIC Church, Comprehensive School, Dispensary , Secondary School , Installation of Water Point Tank at Kyamangatu and Extension to Ngaakaa Market	2,200,000.00
411	Mbooni	Kako/Waia	Kako	Water	Kwa Mutombi Water project: Rehabilitation of the raising main	New	Kwa Mutombi Water project: Rehabilitation of the raising main	1,000,000.00
412	Mbooni	Kalawa	Kalawa	Water	Ngunini Borehole	Stalled	Installation of New pump and motor, Borehole flushing, camera inspection and pipelines rehabilitation .	1,000,000.00
413	Mbooni	Kalawa	All	Water	Athi Kalawa water supply project	Ongoing	Rehabilitation of water tank and Improvement /rehabilitation of Mukuku market to Syotuvali Market distribution line	2,500,000.00
414	Mbooni	Kalawa	Kalawa	Water	Distribution of AKWASH water to Kavumbu through Mutanda	New	Water distribution to Kavumbu through Mutanda	4,000,000.00
415	Kilome	Kasikeu	Kiou	Water	Lumu borehole	New	Water distribution from lumu borehole to kiou top dispensary and mitumani area	1,000,000.00
416	Kilome	Kasikeu	Kiou	Water	Muatineni borehole	New	Grid, connection	500,000.00
417	Kilome	Kasikeu	Kiou	Water	Kisaulu Borehole	New	Rehabilitation off the borehole,Water distribution from kisaulu borehole to Kandolo primary school	500,000.00
418	Kilome	Kasikeu	Kiou	Water	Kima borehole	Ongoing	Rehabilitation of the borehole	1,000,000.00
419	Kilome	Kasikeu	Kasikeu	Water	Mumela borehole	Stalled	Drilling, equipping, and water distribution	1,000,000.00
420	Kilome	Kasikeu	Kasikeu	Water	Mikuyu 2 water project	Stalled	Installation of pumps, CCTV, repairing motor,water distribution	1,000,000.00
421	Kilome	Kasikeu	Kasikeu	Water	Mbiini borehole	New	Water distribution to mbiini market, kwa ngoma to yimbani	1,500,000.00
422	Makueni	Kathonzweni	All	Water	Fuel and maintenance of the ward backhoe	Ongoing	Fuel and maintenance of the ward backhoe	3,000,000.00
423	Makueni	Kathonzweni	Mbuvo	Water	Miusi ili borehole	New	Rehabilitation, solarization and distribution of Muisi ili borehole to Katangi and Mbuvo market	4,000,000.00
424	Makueni	Kathonzweni	Kathonzweni	Water	Kathamboni borehole- additional funds	Phased	Additional funds for completion of the borehole equipping	500,000.00
425	Kaiti	Kee	All	Water	Purchase of 3 tonne wheel loader machine for the ward	New	Purchase and delivery of a 3 tonne wheel loader	12,000,000.00
426	Kaiti	Kee	All	Water	Fuel and maintenance of the ward wheel loader machine, operator and supervision facilitation.	New	Fuel and maintenance of the ward wheel loader, operator and supervision facilitation.	3,000,000.00
427	Kilome	Kiimakiu/ Kalanzoni	Ngaamba	Water	Musengoni borehole	new	Drilling, equipping and distribution	5,000,000.00
428	Kilome	Kiimakiu/ Kalanzoni	Ngaamba	Water	Kaangi borehole	stalled	Rehabilitation works	700,000.00
429	Kilome	Kiimakiu/ Kalanzoni	Malili	Water	Kyamuloi Borehole	new	Drilling, equipping and distribution	5,000,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
430	Kibwezi West	Kikumbulyu North	Ngulu	Water	water tanks at Soko Muyo and Kwa Kinyae	New	Construction of 2 No. 100 Cubic Meter water tanks	4,000,000.00
431	Kibwezi West	Kikumbulyu North	Kathyaka Ndetani	Water	Kasekeleni water connection and Ndetani-Ndovoini water connection	New	Kasekeleni water connection with 10,000L water tank, Ndetani - Ndovoini water connection with a 10,000L water tank at Kwa Nzinga	1,000,000.00
432	Kibwezi West	Kikumbulyu South	Kalungu/N gandani	Water	Kilui water project	New	Rehabilitation of Kilui return line [two kiosks,two water tanks and platforms]	1,500,000.00
433	Kibwezi West	Kikumbulyu South	Kalungu/N gandani	Water	Kilui water project	New	Water extension from Beria to Kirinyanga and from siembeni to ngolomoki	1,500,000.00
434	Kaiti	Kilungu	Kikoko	Water	Usi Uasa	Extension of an existing project	Solarization, raising the weir wall and distribution to Kyanganda dispensary	2,500,000.00
435	Kaiti	Kilungu	Kithembe	Water	Ndiani water project	Existing	Construction of Substation and raising main	3,000,000.00
436	Mbooni	Kiteta/kisau	Kiteta	Water	Equiping of Syumbe/kanyenyoni B/H	Non-operational	Equipping with solar pumping system and point water kiosk	5,000,000.00
437	Mbooni	Kiteta/kisau	Kisau	Water	Distribution of Kinze Earth dam water project	New	Return line distribution from no. 8 market to source	2,000,000.00
438	Mbooni	Kiteta/kisau	Kiteta	Water	Rehabilitation of Kwa Matinga B/H	Non-operational	Motor replacement & B/H Flushing	500,000.00
439	Mbooni	Kiteta/kisau	Kisau	Water	Ngoni Earthdam solarization & distribution	New	solarization & distribution	6,150,000.00
440	Mbooni	Kiteta/kisau	Kiteta	Water	Distribution of Songeni B/H water	Phased	Elevated steel tower tank distribution & return distribution	2,000,000.00
441	Mbooni	Kithungo/Kitundu	Kitundu/U tangwa	Water	Mwenyeani water Pjocet	Phased	Solarization and fencing	3,000,000.00
442	Mbooni	Kithungo/Kitundu	Kithungo/Mataa	Water	Mutooni water project	Phased	Distribution to Mutooni village and Kithungo market- (3Km)	2,000,000.00
443	Makueni	Kitise/Kithuki	Kitise	Water	Kitise water project	Phased	Genset, control panel, changer unit, cabbles and accessories, genset housing	3,500,000.00
444	Makueni	Kitise/Kithuki	Kithuki	Water	Kwa Nzeki/Makovo earthdam	Stalled	Reshaping of embarkment and spill way (earthworks), concrete wall and expansion	1,700,000.00
445	Makueni	Kitise/Kithuki	Kithuki	Water	Kimundi/Kithuki water project	New	Rehabilitation of existing sump,rising main pipeline to kithuki market and servicing of pumping system	3,300,000.00
446	Kibwezi West	Makindu	Kiboko/T waandu	Water	Rehabilitation of Katheani Borehole	Not started (Underfunded)	Borehole flashing,water quality analysis,camera inspection,test pumping,installation of water pump, solarization, fencing and distribution to existing water kiosk at katheani market	1,600,000.00
447	Kibwezi East	Masongaleni	All	Water	Kibwezi borehole	Phased	Extension of water pipeline across the ward	10,000,000.00
448	Makueni	Mavindini	Mavindini	Water	Athi mavindini water project	Non operational	Operationalization of the water project	1,500,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
449	Makueni	Mavindini	Mavindini	Water	Nthunguni borehole water project	Non operational	Distribution line from source to Nthunguni	2,000,000.00
450	Makueni	Mavindini	Mavindini	Water	Kitumbai borehole water project	Non operational	Operationalization of the borehole	2,000,000.00
451	Makueni	Mavindini	Mavindini	Water	Illumani borehole water project	New	Drilling of borehole.	2,000,000.00
452	Makueni	Mavindini	Kanthuni	Water	Kanthuni borehole water project	New	Distribution line from kwa muindi wa ngungi-kwa kinyanzui to kwa Maria	3,000,000.00
453	Makueni	Mavindini	Kanthuni	Water	Kanyonga borehole water project	New	Pipeline extension from Kasayani to MethoUvini ECDE	3,000,000.00
454	Makueni	Mavindini	Kanthuni	Water	Kwa Kinyao borehole water project	New	Drilling of borehole.	3,000,000.00
455	Makueni	Mbitini	Kyemundu	Water	Kithumani water project	Phased	Installation of submissive pump, Solarization and distribution to Kithumani market and Kithumani primary school	3,000,000.00
456	Makueni	Mbitini	Kyemundu	Water	Kathuma water project	Phased	Kwothuku water extension to Kathuma area	2,500,000.00
457	Mbooni	Mbooni	Mbooni	Water	Kikima Water Project	Ongoing	Pipeline extension from Kivandini chiefs office to Kikima market, reticulation	2,000,000.00
458	Mbooni	Mbooni	Mbooni	Water	Wathi water Project	Non operational	Rehabilitation/replacement of broken pipes	500,000.00
459	Kibwezi East	Mtito Andei	kambu	Water	Kambu/kiteng'ei wp extension	phased	extension to Nzoila primary/secondary to Nzoila dispensary and rehabilitation of kawangware kiosk	4,000,000.00
460	Kibwezi East	Mtito Andei	mtito Andei	Water	mang'elete extension	phased	construction of elevated tank, distribution to (miangeni, kathekani, mtito Andei, nthunguni & kyusyani	6,000,000.00
461	Kilome	Mukaa	mukaa	Water	Mukaa Boys BH	phased	Equipping of the borehole and metered connection to Mukaa boys and distribution to tuumini, Kamwelani, Kavita A&B, Kavila, Kavuti, Kitonguni villages. construction of main tank at Kwa Muthai	3,000,000.00
462	Kilome	Mukaa	mukaa	Water	Ngolosi Sand dam	New	desilting, construction of sump tank, installation pumping system, construction of storage tank and distribution line	1,000,000.00
463	Makueni	Muvau/Kikumini	Muvau	Water	Nzueni borehole	New	Replacement of pipes and extensions	4,000,000.00
464	Makueni	Muvau/Kikumini	Muvau	Water	Kwa muia earthdam	New	Construction of weir and fencing	3,000,000.00
465	Makueni	Muvau/Kikumini	Kikumini	Water	Kwa mwenga borehole	New	Rehabilitation of existing lines	2,000,000.00
466	Makueni	Muvau/Kikumini	Kikumini	Water	Ivuto earthdam	New	Desilting of earthdam	2,000,000.00
467	Kibwezi West	Nguu Masumba	Masumba	Water	Rehabilitation of kwa Makusa BH	Stalled	Rehabilitation of kwa Makusa BH	2,500,000.00
468	Kibwezi West	Nguu Masumba	Nguu	Water	Kikuu Katangini WP (distribution to kisayani mrkt and kwa Mutaki.	Phased	Kikuu Katangini WWP (distribution to kisayani mrkt and kwa Mutaki.	3,000,000.00
469	Kibwezi West	Nguumo	Kaunguni/Muuni	Water	Kwa Ngala Borehole	Stalled	Rehabilitation of Kwa Ngala Borehole	1,000,000.00

No	Sub County	Ward	Sub Ward	Department	Name of Proposed Project/Programmes	Status(New, Non-operational, stalled and phased/ongoing)	Description of proposed activities	Estimated Cost
470	Makueni	Nzaui/Kilili/Kalamba	Both	Water	Piping and distribution of 6 water projects in the ward (Kalima, Kaiani, Ithetheni, Makuli, Lang'a and Kyangaatu water projects)	New	Water distribution	5,000,000.00
471	Makueni	Nzaui/Kilili/Kalamba	Kalamba	Water	Yanthooko water project	Existing	Sump Construction and distribution from Makutano to Kamwalani	3,000,000.00
472	Makueni	Nzaui/Kilili/Kalamba	Nzaui	Water	Kwa Nduli water sump	Existing	Solarization and distribution	2,000,000.00
473	Kibwezi East	Thange	Utithi	Water	Metava Borehole	New	Drilling, Equipping and distribution	10,000,000.00
474	Kibwezi East	Thange	Kinyambu	Water	Kwa Nzuna Earth dam	New	Desilting	2,000,000.00
475	Mbooni	Tulimani	Kalawani	Water	Thwake Sand Dam	Phased	Distribution pipeline and construction of water kiosks	6,350,000.00
476	Mbooni	Tulimani	Tulimani	Water	Lower Ngwani Water Project	Non-Operational	Desilting, protection gabions, distribution pipeline and construction of water kiosks	3,500,000.00
477	Mbooni	Tulimani	Tulimani	Water	Mulima Water Project	Phased	repair works of the distribution line	2,000,000.00
478	Kaiti	Ukia	Ukia	Water	Mumbuni Sand Dam	New	Construction of sand dam	1,500,000.00
479	Kaiti	Ukia	Kilala/Iuani	Water	Ikangaani water project	New	Construction of 100m3 sump tank, water pump, connect to rising main, CCTV and security light at the power house and distribution to Kaseveni	2,000,000.00
480	Makueni	Wote/ nziu	Wote	Water	Kaiti-kamunyi water project	Stalled	Installation of hdpe raising main	3,000,000.00
481	Makueni	Wote/ nziu	Wote	Water	Kavingo borehole	Stalled	Installation/replacement of pump set	500,000.00
482	Makueni	Wote/ nziu	Nziu	Water	Ikomba water project	New	Spring development and distribution	3,000,000.00
483	Makueni	Wote/ nziu	Wote	Water	Kituasi water project	New	Extension of the pipeline	3,000,000.00
484	Makueni	Wote/ nziu	Wote	Water	Kwa lili earth dam	New	Construction	2,500,000.00
485	Makueni	Wote/ nziu	Nziu	Water	Pipeline extension; (i)from kavila iiuni (ii) from kiembeni to itandi	New	Pipeline extension	1,000,000.00
486	Makueni	Wote/ nziu	Wote	Water	Kiti-kyumu to kivandini pipeline	New	Pipeline extension	2,000,000.00
				<b>Water Total</b>				<b>244,500,000.00</b>
				<b>Grand Total</b>				<b>990,000,000.00</b>