

REPUBLIC OF KENYA

GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

FINANCIAL YEAR 2025/26

APPROVED REVISED PROGRAMME-BASED BUDGET (1) ESTIMATES



OCTOBER, 2025

Executive Summary

The preparation of the FY 2025/26 supplementary budget (1) Estimates will be guided by the provisions of Sections 135 and 136 of the Public Finance Management Act (PFMA) 2012 and Regulation 39 of the PFMA Regulations (County Governments) 2015. It has been necessitated by the increment of revenue receipts from the national government as per 2025 County Allocation of Revenue Act (CARA) and the County Governments Additional Allocations (No. 2) Bill (CGAAB) 2025, FY 2024/25 cash balances and FY 2024/25 projects carried to FY 2025/26. This budget is the third to implement the 2023-27 County Integrated Development Plan (CIDP). It presents an opportunity to advance the Government's strategic objectives, promote inclusive growth, and enhance the well-being of all citizens.

The key considerations, principles, and approaches that guided the supplementary budget are;

- a) Increment of the equitable share amount from **KShs 8,866,423,364** to **KShs 8,976,335,654**, an increase of **KShs 109,912,290**.
- b) Increase of Conditional allocations from KShs. 1,175,684,263 to KShs 1,546,174,731 resulting to an increment of KShs 370,490,468. The Roads Maintenance Fuel Levy was increased from KShs 146,891,738 to KShs 517,382,206 as per.
- c) Reallocation of FY 2024/25 cash balances of KShs 916,003,457 as guided by Section section 154 of the PFMA 2012 and PFMA regulations (county governments) 2015.
- d) Request for additional funds to cater for emerging recurrent and development needs including unpaid allowances for Departments of Gender and Trade for FY 2024/25.
- e) Additional allocation of Kshs 125,000,000 to County Assembly as per County Allocation of Revenue Act (CARA), 2025.
- f) Annual salary arrears of Kshs. 30,222,945 as per as per SRC circular SRC/TS/24/6VOL.11(108) dated 29th August 2025 and June 2025 arrears of Kshs. 374,457,026 paid in July 2025.
- g) Reallocation of development and recurrent projects/ programmes' balances for County Executive (Kshs. 913,524,159) and County Assembly (Kshs. 2,479,298).
- h) Review of Own Source Revenue from KShs 1,500,000 to Kshs Kshs 1,667,556,464 an increment of **Kshs 167,556,464**.

The County Supplementary Programme-Based Budget for FY 2025/26 has been structured to strategically allocate resources to priority programmes and initiatives aimed at fostering sustainable development and improving the quality of life for citizens. The adjustments in the budget estimates provide an opportunity to advance the Government's strategic objectives, stimulate inclusive growth, and promote shared prosperity. Guided by the overall theme, "Stimulating Local Economies for Shared Prosperity," the budget seeks to deliver tangible development outcomes by pursuing the following objectives:

1. Increase access to potable water through last-mile connectivity (*Kunyaiikya kiw'u nduani na misyini*) for domestic and agricultural use.
2. Agricultural transformation to attain food security and improve livelihoods through enhanced value chain development (*Mbesa sya muimi muvukoni*).
3. Universal Healthcare - Strengthening healthcare infrastructure, improving service delivery, and ensuring access to quality medical care.
4. Improve land security of tenure through succession programs and the development of urban infrastructure.
5. Automate government services, procedures, and innovation.

6. Mobilize resources by enhancing automation of revenue collection, expanding revenue streams, and establishing strategic partnerships
7. Youth Empowerment and Sports Development - Investing in sports, technical training, and entrepreneurship to equip youth with skills and opportunities that drive economic growth and ensure self-reliance.
8. Decentralization of Services - Strengthening local service units to enhance accessibility, governance, and public participation at the grassroots level.

Expenditure and Cost Management

The total supplementary budget (1) estimates for the financial year is **Kshs. 13,106,070,306** comprising of Kshs 12,080,959,692 (92 percent) allocation to the County Executive and Kshs 1,025,110,613 (8 percent) allocation to the County Assembly.

Recurrent Budget

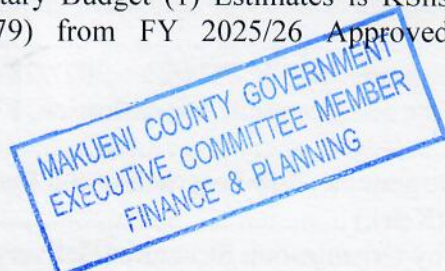
The FY 2025/26 Supplementary Budget (1) estimates total recurrent budget (personnel, operations, and maintenance) amounts to **Kshs. 8,238,172,194** (63 percent of the total budget), with a personnel budget of Kshs 5,524,971,120 (42 percent) and operations and maintenance of Kshs 2,713,201,074 (21 percent).

Development Budget

The FY 2025/26 Supplementary Development budget is Kshs. 4,867,898,113 (37 percent) which will be implemented within the County to achieve the Government's agenda as stipulated in the FY 2024/25 ADP.

Revenue

The county government aims to mobilize a total of Kshs KShs 13,106,070,306 to finance her programmes and projects in the FY 2025/26 supplementary budget (1) estimates. Out of this amount, 8,976,335,654 (68%) will be the equitable share, Kshs 1,667,556,464 Own Source Revenue (13%), Kshs 1,546,174,731 Conditional Allocation-other loans & grants (12%) and Kshs 916,003,457 from FY 2024/25 Reallocation Budget (7%). The revenue outlook for the FY 2025/26 Supplementary Budget (1) Estimates is KShs 13,106,070,306, a 14 percent increase (KShs 1,563,962,679) from FY 2025/26 Approved Printed Budget Estimates of KShs 11,542,107,627.



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

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1.0 BUDGET SUMMARY FY 2025/26

1.1 FY 2025/26 Supplementary Budget (1) Estimates and Reasons for Revised Estimates

The preparation of the FY 2025/26 supplementary budget (1) Estimates will be guided by the provisions of Sections 135 and 136 PFMA 2012 and Regulation 39 of the PFMA Regulations (County Governments) 2015. It has been necessitated by the expected increment of revenue receipts from the national government as per 2025 County Allocation of Revenue Bill (CARB) and the County Governments Conditional Allocation Bill (CGCAB) 2025, FY 2024/25 cash balances and FY 2024/25 projects carried to FY 2025/26. The Key Considerations of the supplementary budget are;

- a) Increment of the equitable share amount from **KShs 8,866,423,364** to **KShs 8,976,335,654**, an increase of KShs 109,912,290.
- b) Increase of Conditional allocations from KShs. 1,175,684,263 to KShs 1,546,174,731 resulting to an increment of KShs 370,490,468. The Roads Maintenance Fuel Levy was increased from KShs 146,891,738 to KShs 517,382,206 as per.
- c) Reallocation of FY 2024/25 cash balances of KShs 916,003,457 as guided by PFMA 2012 section 154 and PFMA regulations (county governments) 2015.
- d) Request for additional funds to cater for emerging recurrent and development needs including unpaid allowances for Departments of Gender and Trade for FY 2024/25.
- e) Additional allocation of Kshs 125,000,000 to County Assembly as per County Allocation of Revenue Act (CARA), 2025.
- f) Annual salary arrears of Kshs. 30,222,945 as per as per SRC circular SRC/TS/24/6VOL.11(108) dated 29th August 2025 and June 2025 arrears of Kshs. 374,457,026 paid in July 2025.
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- h) Review of Own Source Revenue from KShs 1,500,000 to Kshs 1,667,556,464 and increment of Kshs 167,556,464.

1.2 FY 2024/25 Resource Basket in Million Shillings

The county government aims to mobilize a total of Kshs **13,106,070,306** to finance her programmes and projects in the FY 2025/26. Out of this amount, 8,976,335,654 (68%) will be from the equitable share, **Kshs 1,667,556,464** Own Source Revenue (13%), **Kshs 1,546,174,731** Conditional Allocation-other loans & grants (12%) and **Kshs 916,003,457** from FY 2024/25 Reallocation Budget (7%). The revenue outlook for the FY 2025/26 Supplementary Budget (1) Estimates is **KShs 13,106,070,306**, a **14 percent increase (KShs 1,563,962,679)** from FY 2025/26 Approved Printed Budget Estimates of **KShs 11,542,107,627** as shown below;

Table 1: FY 2025/26 Supplementary Budget (1) Estimates Resource Basket

Revenue source	FY 2025/26 Original Revenue	Variance	FY 2025/26 Supplementary Revenue	Ratio
Equitable share from National Government	8,866,423,364	109,912,290	8,976,335,654	68%

Conditional Allocation - other loans & grants	1,175,684,263	370,490,468	1,546,174,731	12%
Local Revenue - Own Source Revenue	1,500,000,000	167,556,464	1,667,556,464	13%
Total Revenue 2025/26	11,542,107,627	647,959,222	12,190,066,849	93%
FY 2024/25 Reallocations				
Health AIA Cash Balances		-		
CRF Fund Balance		556,567,468	556,567,468	
Non-Refundable AC Bank Balances- special purpose accounts		179,825,364	179,825,364	
Grants not received		179,610,625	179,610,625	
FY 2024/25 Reallocation Budget	-	916,003,457	916,003,457	7%
FY 2025/26 County Revenue	11,542,107,627	1,563,962,679	13,106,070,306	100%

1.3 Total Revenues Own Source

The government has reviewed of Own Source Revenue from KShs 1,500,000 to Kshs 1,667,556,464 and increment of Kshs 167,556,464. Though the revenue performance in FY 2024/25 was KShs 1,290,552,746 against a target of KShs 1,471,433,323 much of it was generated by health facilities as A-I-A which is utilized at the health facilities as per Facilities Improvement Financing Act (FIFA) 2023. Total AIA collections amounted to Kshs 778,335,657 against a target of Kshs. 566,255,700 representing 137 percent. Actual revenue receipts from main OSR streams was KShs 512,217,089 against a target of Kshs 905,177,623 resulting to a revenue shortfall KShs 392,960,534

The county government aims to mobilize a total of **Kshs 1,667,556,464** in own source revenue. Out of this amount, **Kshs 1,067,556,464** will be from normal streams, while **Kshs 600,000,000** will be from Appropriations in Aid.

Table 2: Revenues Own Source Targets, FY 2022/23-2027/28

No	Sources	FY 2022/23 Actual	FY 2023/24 Targets	FY 2023/24 Actual	FY 2024/25 Targets	FY 2024/25 Actual	FY 2025/26 Targets	FY 2026/27 Projections	FY 2027/28 Projections
1	Advertisement and Wall Branding Fees	13,800,222	20,000,000	13,299,478	20,922,470	27,603,873	31,411,990	33,296,709	34,961,545
2	Agricultural Cess Fees	13,777,120	18,000,000	16,489,285	18,000,000	19,532,146	28,317,987	30,017,067	31,517,920
3	Building Materials Cess Fees	2,639,920	3,000,000	4,123,200	3,000,000	3,585,000	4,706,554	4,988,948	5,238,395
4	Community Information Centres Fees	268,890	1,000,000	555,900	1,000,000	474,130	1,573,222	1,667,615	1,750,996
5	Conservancy Fees	4,620,900	6,000,000	5,207,800	6,000,000	4,972,800	8,102,091	8,588,216	9,017,627
6	Cooperative Audit Services Fees	245,740	300,000	197,990	300,000	184,790	498,187	528,078	554,482
7	Development Approvals Fees (All Lands Development Fees)	15,350,680	45,000,000	19,325,041	48,000,000	18,718,675	65,550,897	69,483,951	72,958,148
8	Fines and Penalties Fees	1,008,621	1,000,000	1,928,388	1,000,000	1,823,166	1,573,222	1,667,615	1,750,996

No	Sources	FY 2022/23 Actual	FY 2023/24 Targets	FY 2023/24 Actual	FY 2024/25 Targets	FY 2024/25 Actual	FY 2025/26 Targets	FY 2026/27 Projections	FY 2027/28 Projections
9	Fire Certificate Fees	829,500	1,000,000	2,286,850	1,400,000	3,548,660	1,573,222	1,667,615	1,750,996
10	Hire Of County Facilities / Equipment /Gym Fees	520,000	1,000,000	536,600	1,000,000	1,566,650	1,573,222	1,667,615	1,750,996
11	Liquor License Fees	46,830,100	70,000,000	45,208,580	70,000,000	45,422,940	96,818,675	102,627,795	107,759,185
12	Market Entrance Fees	21,947,089	45,000,000	28,690,760	45,000,000	27,662,427	65,550,897	69,483,951	72,958,148
13	Motor Vehicle/Cycle Reg Fees	2,250,949	3,000,000	3,763,503	3,500,000	3,077,500	4,706,554	4,988,948	5,238,395
14	Parking Fees	23,747,047	43,000,000	33,763,080	44,000,000	36,108,110	67,530,534	71,582,366	75,161,484
15	Plot Rates/Rent Fees and Other Dues	22,222,548	170,000,000	22,010,416	196,855,153	22,502,764	131,691,752	139,593,257	146,572,920
16	Renewal Fees (Kiosks)	4,437,950	7,000,000	5,997,500	7,000,000	5,773,500	10,986,330	11,645,510	12,227,786
17	Single Business Permits /Application Fees	122,089,290	200,000,000	136,776,600	200,000,000	125,867,620	230,739,157	244,583,506	256,812,682
18	Stall Rent Fees	3,211,025	7,700,000	7,010,350	8,700,000	7,374,400	12,087,585	12,812,841	13,453,483
19	Stock Market Fees	6,903,168	11,000,000	8,772,825	11,000,000	9,118,552	17,279,216	18,315,969	19,231,768
20	Stock Movement Fees	3,073,555	7,000,000	4,698,305	7,000,000	4,596,420	10,986,330	11,645,510	12,227,786
21	Veterinary Health Fees	8,087,243	13,000,000	7,659,978	17,500,000	11,598,947	22,942,814	24,319,383	25,535,352
22	Water and Environment Fees- Consent, NEMA, Mining, Penalties	1,835,530	3,000,000	1,091,055	3,500,000	1,021,600	4,706,554	4,988,948	5,238,395
23	Weights and Measures Fees	1,116,075	2,000,000	1,390,380	2,500,000	1,092,095	3,133,333	3,321,333	3,487,399
24	Tetheka interest revenue						18,742,114	19,866,641	20,859,973
25	Other Revenues(Insurance Compensation, and Salary Refund)	18,005,145	-	12,287,045	-	15,399,347	-	-	-
26	Agriculture- Agricultural Training Conference Fees	666,050	3,000,000	831,840	3,000,000	4,776,820	4,706,554	4,988,948	5,238,395
27	Agriculture- Mechanization Fees	340,250	2,000,000	1,660,034	2,000,000	566,100	3,133,333	3,321,333	3,487,399
28	Public Health Services Fees	17,874,150	33,000,000	38,555,882	36,000,000	35,998,165	51,824,539	54,934,011	57,680,712
29	Makueni Fruit Processing Plant Fees	51,207,000	100,000,000	35,932,588	100,000,000	29,511,228	92,872,511	98,444,861	103,367,104
30	Sand Authority Fees	27,721,334	46,000,000	30,535,543	47,000,000	42,738,664	72,237,088	76,571,314	80,399,879
	Sub Total	436,627,091	862,000,000	490,586,796	905,177,623	512,217,089	1,067,556,464	1,131,609,852	1,188,190,344
30	Medical Health Services Fees	144,300,435	120,000,000	219,919,099	176,430,000	277,796,275	182,388,000	193,331,280	202,997,844
31	SHA/SHIF Reimbursement Fees	304,440,461	250,000,000	328,791,754	382,475,700	499,017,382	417,612,000	442,668,720	464,802,156

No	Sources	FY 2022/23 Actual	FY 2023/24 Targets	FY 2023/24 Actual	FY 2024/25 Targets	FY 2024/25 Actual	FY 2025/26 Targets	FY 2026/27 Projections	FY 2027/28 Projections
32	Universal Health Care Registration Fees	6,228,000	5,000,000	5,377,300	7,350,000	1,522,000			
Sub Total		454,968,896	375,000,000	554,088,153	566,255,700	778,335,657	600,000,000	636,000,000	667,800,000
Total Own Source Revenue		891,595,987	1,237,000,000	1,044,674,949	1,471,433,323	1,290,552,746	1,667,556,464	1,767,609,852	1,855,990,344

1.4 Budget Summary – By Economic Classification in Kshs

The county has allocated Kshs 8,231,574,628 (63%) of the total budget towards recurrent expenditure while Kshs 4,874,495,678 (37%) has been allocated towards development activities.

Table 3: Budget Summary – By Economic Classification in Kshs

Economic Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	Variance	Revised Budget(1) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
Compensation to Employees	5,197,972,381	5,150,514,094	374,457,026	5,524,971,120	5,730,067,621	6,084,334,864
Use of goods and services	1,942,379,055	1,949,024,697	145,807,241	2,094,831,938	2,059,109,875	2,170,379,209
Current Transfers Govt. Agencies						
Other Recurrent	762,652,608	510,410,427	107,958,709	618,369,136	578,381,142	674,358,401
Capital Expenditure	3,677,208,335	3,932,158,409	935,739,703	4,867,898,111	5,020,729,246	5,352,930,200
Acquisition of Non-Financial Assets						
Other Development	3,677,208,335	3,932,158,409	935,739,703	4,867,898,111	5,020,729,246	5,352,930,200
Total Expenditure of Vote	11,580,212,379	11,542,107,627	1,563,962,679	13,106,070,306	13,388,287,883	14,282,002,673

The breakdown of the budget per economic classification across all the departments and agencies is as presented in table 4 below: -

Department/Agency	Economic Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
			FY 2025/26				
	Current Expenditure	263,377,606	269,225,924	14,300,000	283,525,924	297,702,220	312,587,331

Department/Agency	Economic Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
Agriculture, Livestock, Fisheries and Cooperative Development	Compensation to Employees	224,510,531	235,736,058	-	235,736,058	247,522,861	259,899,004
	Use of goods and services	33,777,075	30,226,827	14,000,000	44,226,827	46,438,168	48,760,077
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	5,090,000	3,263,039	300,000	3,563,039	3,741,191	3,928,250
	Capital Expenditure	358,867,098	344,529,758	86,215,916	430,745,674	452,282,957	474,897,105
	Acquisition of Non-Financial Assets						
	Other Development	358,867,098	344,529,758	86,215,916	430,745,674	452,282,957	474,897,105
	Total Expenditure of Vote	622,244,704	613,755,682	100,515,916	714,271,597	749,985,177	787,484,436
Makueni County Fruit Development and Marketing Authority	Current Expenditure	35,555,220	37,000,435	0	37,000,435	38,850,457	40,792,980
	Compensation to Employees	16,602,102	17,432,207	-	17,432,207	18,303,817	19,219,008
	Use of goods and services	15,366,359	15,055,700	-	15,055,700	15,808,485	16,598,909
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	3,586,759	4,512,528	0	4,512,528	4,738,154	4,975,062
	Capital Expenditure	48,101,203	52,063,174	(2,012,952)	50,050,222	52,552,733	55,180,370
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	48,101,203	52,063,174	(2,012,952)	50,050,222	52,552,733	55,180,370
	Total Expenditure of Vote	83,656,423	89,063,609	(2,012,952)	87,050,657	91,403,190	95,973,349
	Expenditure Classification						
Devolution, Public Participation, County administration and Special Programs							
	Current Expenditure	308,757,231	342,755,001	4,000,000	346,755,001	364,092,751	382,297,389
	Compensation to Employees	216,104,393	226,909,613	-	226,909,613	238,255,094	250,167,848
	Use of goods and services	81,925,226	108,695,388	4,000,000	112,695,388	118,330,157	124,246,665
	Current Transfers Govt. Agencies						
	Other Recurrent	10,727,612	7,150,000	-	7,150,000	7,507,500	7,882,875
	Capital Expenditure	38,740,225	407,200,000	37,500,000	444,700,000	466,935,000	490,281,750

Department/Agency	Economic Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	38,740,225	407,200,000	37,500,000	444,700,000	466,935,000	490,281,750
	Total Expenditure of Vote	347,497,456	749,955,001	41,500,000	791,455,001	831,027,751	872,579,139
							41,500,000
Finance and Socio-Economic Planning	Expenditure Classification						
	Current Expenditure	575,341,583	477,634,256	(28,600,000)	449,034,256	471,485,969	495,060,268
	Compensation to Employees	226,697,666	232,388,115	0	232,388,115	244,007,521	256,207,897
	Use of goods and services	230,518,729	183,146,141	(5,600,000)	177,546,141	186,423,448	195,744,620
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	118,125,188	62,100,000	(23,000,000)	39,100,000	41,055,000	43,107,750
	Capital Expenditure	23,134,141	55,252,124	519,138	55,771,262	58,559,825	61,487,816
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	23,134,141	55,252,124	519,138	55,771,262	58,559,825	61,487,816
	Total Expenditure of Vote	598,475,724	532,886,380	(28,080,862)	504,805,518	530,045,794	556,548,084
Gender, Children, Youth, Sports and Social Services	Expenditure Classification						
	Current Expenditure	149,476,179	80,259,627	152,478,976	232,738,604	244,375,534	256,594,311
	Compensation to Employees	51,966,026	54,564,327	-	54,564,327	57,292,544	60,157,171
	Use of goods and services	27,629,265	17,795,300	17,896,112	35,691,412	37,475,983	39,349,782
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	69,880,888	7,900,000	134,582,864	142,482,864	149,607,008	157,087,358
	Capital Expenditure	125,473,592	187,678,672	(90,788,382)	96,890,290	101,734,805	106,821,545
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	125,473,592	187,678,672	(90,788,382)	96,890,290	101,734,805	106,821,545
	Total Expenditure of Vote	274,949,771	267,938,299	61,690,595	329,628,894	346,110,339	363,415,856

Department/Agency	Economic Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
Infrastructure, Transport, Public Works, Housing and Energy	Expenditure Classification						
	Current Expenditure	130,284,354	163,447,513	(6,350,000)	157,097,513	164,952,389	173,200,008
	Compensation to Employees	82,719,715	86,855,701	-	86,855,701	91,198,486	95,758,410
	Use of goods and services	21,772,639	36,825,000	(1,350,000)	35,475,000	37,248,750	39,111,188
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	25,792,000	39,766,812	(5,000,000)	34,766,812	36,505,153	38,330,410
	Capital Expenditure	550,450,968	521,396,738	286,952,392	808,349,130	848,766,587	891,204,916
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	550,450,968	521,396,738	286,952,392	808,349,130	848,766,587	891,204,916
	Total Expenditure of Vote	680,735,322	684,844,251	280,602,392	965,446,643	1,013,718,975	1,064,404,924
County Public Service Board	Expenditure Classification						
	Current Expenditure	70,498,317	73,751,184	(500,000)	73,251,184	76,913,743	80,759,430
	Compensation to Employees	41,499,472	45,866,176	-	45,866,176	48,159,485	50,567,459
	Use of goods and services	22,276,355	18,643,008	(500,000)	18,143,008	19,050,158	20,002,666
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	6,722,490	9,242,000	-	9,242,000	9,704,100	10,189,305
	Capital Expenditure	-	-	-	-	-	-
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	-	-	-	-	-	-
	Total Expenditure of Vote	70,498,317	73,751,184	(500,000)	73,251,184	76,913,743	80,759,430

Department/Agency	Economic Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
Governorship	Expenditure Classification						
	Current Expenditure	492,830,807	516,102,747	(21,638,000)	494,464,747	519,187,984	545,147,383
	Compensation to Employees	55,030,330	57,781,847	-	57,781,847	60,670,939	63,704,486
	Use of goods and services	409,350,477	403,407,900	9,300,000	412,707,900	433,343,295	455,010,460
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	28,450,000	54,913,000	(30,938,000)	23,975,000	25,173,750	26,432,438
	Capital Expenditure	-	-	-	-	-	-
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	-	-	-	-	-	-
	Total Expenditure of Vote	492,830,807	516,102,747	(21,638,000)	494,464,747	519,187,984	545,147,383
Water, Sanitation and Irrigation	Expenditure Classification						
	Current Expenditure	109,352,698	115,879,673	1,400,000	117,279,673	123,143,656	129,300,839
	Compensation to Employees	82,009,068	86,109,521	-	86,109,521	90,414,997	94,935,747
	Use of goods and services	24,209,660	23,220,151	1,400,000	24,620,151	25,851,159	27,143,717
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	3,133,970	6,550,000	-	6,550,000	6,877,500	7,221,375
	Capital Expenditure	511,534,319	447,962,318	105,334,757	553,297,075	580,961,928	610,010,025
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	511,534,319	447,962,318	105,334,757	553,297,075	580,961,928	610,010,025
	Total Expenditure of Vote	620,887,017	563,841,990	106,734,757	670,576,747	704,105,585	739,310,864
ICT, Education and Internship	Expenditure Classification						
	Current Expenditure	941,752,087	806,159,527	3,511,200	809,670,727	850,154,263	892,661,977

Department/Agency	Economic Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
	Compensation to Employees	714,757,884	721,713,765	-	721,713,765	757,799,453	795,689,426
	Use of goods and services	19,407,766	15,595,762	2,500,000	18,095,762	19,000,550	19,950,578
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	207,586,437	68,850,000	1,011,200	69,861,200	73,354,260	77,021,973
	Capital Expenditure	247,171,550	262,180,410	29,481,749	291,662,159	306,245,267	321,557,531
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	247,171,550	262,180,410	29,481,749	291,662,159	306,245,267	321,557,531
	Total Expenditure of Vote	1,188,923,637	1,068,339,937	32,992,949	1,101,332,886	1,156,399,530	1,214,219,507
County Secretary	Expenditure Classification						
	Current Expenditure	464,745,270	266,644,377	365,063,168	631,707,545	663,292,922	696,457,568
	Compensation to Employees	406,610,523	195,312,450	374,457,026	569,769,476	598,257,949	628,170,847
	Use of goods and services	54,989,513	64,293,858	(8,393,858)	55,900,000	58,695,000	61,629,750
	Current Transfers Govt. Agencies						
	Other Recurrent	3,145,234	7,038,069	(1,000,000)	6,038,069	6,339,972	6,656,971
	Capital Expenditure						
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development						
	Total Expenditure of Vote	464,745,270	266,644,377	365,063,168	631,707,545	663,292,922	696,457,568
Lands, Urban Planning & Development, Environment and Climate change	Expenditure Classification						
	Current Expenditure	85,877,580	88,376,924	(1,300,000)	87,076,924	91,430,770	96,002,308
	Compensation to Employees	56,904,726	60,863,833	-	60,863,833	63,907,024	67,102,376
	Use of goods and services	23,172,854	20,913,091	(300,000)	20,613,091	21,643,746	22,725,933
	Current Transfers Govt. Agencies	-	-	-	-	-	-

Department/Agency	Economic Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
	Other Recurrent	5,800,000	6,600,000	(1,000,000)	5,600,000	5,880,000	6,174,000
	Capital Expenditure	533,199,524	344,546,292	264,775,100	609,321,391	639,787,461	671,776,834
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	533,199,524	344,546,292	264,775,100	609,321,391	639,787,461	671,776,834
	Total Expenditure of Vote	619,077,104	432,923,215	263,475,100	696,398,315	731,218,231	767,779,142
County Attorney	Expenditure Classification						
	Current Expenditure	43,240,335	57,855,833	24,070,066	81,925,899	86,022,194	90,323,303
	Compensation to Employees	19,935,936	20,932,733	-	20,932,733	21,979,369	23,078,338
	Use of goods and services	10,570,740	33,423,100	(600,000)	32,823,100	34,464,255	36,187,468
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	12,733,659	3,500,000	24,670,066	28,170,066	29,578,569	31,057,498
	Capital Expenditure	5,200,000	20,800,000	(20,800,000)	-	-	-
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	5,200,000	20,800,000	(20,800,000)	-	-	-
	Total Expenditure of Vote	48,440,335	78,655,833	3,270,066	81,925,899	86,022,194	90,323,303
	Current Expenditure	140,487,215	143,613,693	9,555,779	153,169,472	9,555,779	153,169,472
Trade, Marketing, Industry, Culture and Tourism	Compensation to Employees	58,990,000	67,763,862	-	67,763,862	-	67,763,862
	Use of goods and services	10,500,000	8,550,000	4,723,201	13,273,201	4,723,201	13,273,201
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	70,997,215	67,299,831	4,832,578	72,132,409	4,832,578	72,132,409
	Capital Expenditure	35,719,271	82,500,000	26,710,164	109,210,164	26,710,164	109,210,164
	Acquisition of Non-Financial Assets	-	-	-	-	-	-

Department/Agency	Economic Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
	Other Development	35,719,271	82,500,000	26,710,164	109,210,164	26,710,164	109,210,164
	Total Expenditure of Vote	176,206,486	226,113,693	36,265,943	262,379,636	36,265,943	262,379,636
	Expenditure Classification						
Health Services							
	Current Expenditure	3,114,502,327	3,153,229,859	(16,068,214)	3,137,161,645	3,294,019,727	3,458,720,713
	Compensation to Employees	2,455,083,449	2,502,049,461	-	2,502,049,461	2,627,151,934	2,758,509,530
	Use of goods and services	520,390,082	549,664,936	(16,068,214)	533,596,722	560,276,558	588,290,386
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	139,028,796	101,515,462	-	101,515,462	106,591,235	111,920,797
	Capital Expenditure	1,085,411,487	974,681,381	186,141,280	1,160,822,661	1,218,863,794	1,279,806,984
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	1,085,411,487	974,681,381	186,141,280	1,160,822,661	1,218,863,794	1,279,806,984
	Total Expenditure of Vote	4,199,913,813	4,127,911,240	170,073,066	4,297,984,306	4,512,883,521	4,738,527,697
	Expenditure Classification						
County Assembly	Current Expenditure	816,395,851	839,631,315	125,000,000	964,631,315	881,612,881	925,693,525
	Compensation to Employees	451,423,604	495,224,277	-	495,224,277	519,985,490	545,984,765
	Use of goods and services	364,972,247	344,407,039	125,000,000	469,407,039	361,627,391	379,708,760
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	-	-	-	-	-	-
	Capital Expenditure	21,345,015	58,000,000	2,479,298	60,479,298	60,900,000	63,945,000
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	21,345,015	58,000,000	58,000,001	60,479,298	60,900,000	63,945,000
	Total Expenditure of Vote	837,740,866	897,631,315	127,479,298	1,025,110,613	942,512,881	989,638,525
	Expenditure Classification						
Sand Conservation and Utilization Authority	Current Expenditure	58,553,699	69,048,596	3,500,000	72,548,596	76,176,026	79,984,827

Department/Agency	Economic Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
	Compensation to Employees	25,342,473	26,609,596	-	26,609,596	27,940,076	29,337,080
	Use of goods and services	25,117,413	29,632,536	-	29,632,536	31,114,163	32,669,871
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	8,093,813	12,806,464	3,500,000	16,306,464	17,121,787	17,977,877
	Capital Expenditure	5,000,000	25,000,000	(13,000,000)	12,000,000	12,600,000	13,230,000
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	5,000,000	25,000,000	(13,000,000)	12,000,000	12,600,000	13,230,000
	Total Expenditure of Vote	63,553,699	94,048,596	(9,500,000)	84,548,596	88,776,026	93,214,827
	Expenditure Classification						
Wote Municipality	Current Expenditure	69,931,405	66,793,777	(200,000)	66,593,777	69,923,466	73,419,639
	Compensation to Employees	2,954,428	3,790,553	-	3,790,553	3,980,081	4,179,085
	Use of goods and services	36,504,430	30,750,000	(200,000)	30,550,000	32,077,500	33,681,375
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	30,472,547	32,253,223	-	32,253,223	33,865,884	35,559,179
	Capital Expenditure	50,314,211	89,833,771	22,771,577	112,605,348	118,235,615	124,147,396
	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	Other Development	50,314,211	89,833,771	22,771,577	112,605,348	118,235,615	124,147,396
	Total Expenditure of Vote	120,245,616	156,627,548	22,571,577	179,199,124	188,159,080	197,567,034
	Expenditure Classification						
Emali-Sultan Hamud Municipality	Current Expenditure	32,044,280	42,538,960	-	42,538,960	44,665,908	46,899,203
	Compensation to Employees	8,830,055	12,610,000	-	12,610,000	13,240,500	13,902,525
	Use of goods and services	9,928,225	14,778,960	-	14,778,960	15,517,908	16,293,803
	Current Transfers Govt. Agencies	-	-	-	-	-	-
	Other Recurrent	13,286,000	15,150,000	-	15,150,000	15,907,500	16,702,875
	Capital Expenditure	37,545,731	58,533,771	13,459,667	71,993,438	75,593,110	79,372,765
	Acquisition of Non-Financial Assets	-	-	-	-	-	-

Department/Agency	Economic Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	FY 2026/27 Projected Budget Estimates	FY 2027/28 Projected Budget Estimates
	Other Development	37,545,731	58,533,771	13,459,667	71,993,438	75,593,110	79,372,765
	Total Expenditure of Vote	69,590,011	101,072,731	13,459,667	114,532,398	120,259,018	126,271,969
	Total Expenditure of Vote	11,580,212,379	11,542,107,627	1,563,962,679	13,106,070,306	13,388,287,883	14,282,002,673

1.5 Budget Summary by Programme

Table 4: Budget Summary – Summary by Programme

Department	Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	Variance	Revised Budget(1) Estimates	FY 2026/27 Projected Budget Estimates	FY 2026/27 Projected Budget Estimates
Agriculture, Livestock, Fisheries and Cooperative Development	Programme 1: General administration & planning				FY 2025/26		
	SP1. 1 General administration & planning	424,691,658	478,571,684	104,816,422	583,388,105	612,557,510	643,185,386
	Programme 2: Land, Crop development & productivity						
	SP2. 1 Land, Crop development & productivity	78,828,884	51,732,579	(7,016,643)	44,715,936	46,951,733	49,299,319
	P3; Agribusiness and information management						
	SP3. 1 Agribusiness and information management	49,578,284	18,198,919	20,989,158	39,188,077	41,147,481	43,204,855
	Programme 4: Livestock Production, Management and Development						
	SP4. 1 Livestock Production, Management and Development	61,643,103	51,962,500	(18,763,532)	33,198,968	34,858,916	36,601,862
	Programme 5: Cooperative development and management						
	SP5. 1 Cooperative development and management	7,502,775	13,290,000	490,511	13,780,511	14,469,537	15,193,013
	Total Budget	622,244,704	613,755,682	100,515,916	714,271,597	749,985,177	787,484,436
Makueni County Fruit Development and Marketing Authority	Programme 1: General Administration & support services.						
	SP1. 1 Makueni Fruit Development and Marketing Authority	83,656,423	89,063,609	(2,012,952)	87,050,657	91,403,190	95,973,349
	Total Expenditure of Vote	83,656,423	89,063,609	(2,012,952)	87,050,657	91,403,190	95,973,349
Infrastructure, Transport, Public Works, Housing and Energy	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	101,562,910	106,462,513	(2,350,000)	104,112,513	109,318,139	114,784,046
	Programme 2: Road transport						
	SP2. 1 Road transport	444,305,770	489,376,738	263,979,444	753,356,182	791,023,991	830,575,190
	P3; Infrastructure development						
	SP3. 1 Infrastructure development	950,000	2,945,000	-	2,945,000	3,092,250	3,246,863
	Programme 2: Energy Infrastructure & development						
	SP4. 1 Energy Infrastructure & development	133,916,642	86,060,000	18,972,949	105,032,949	110,284,596	115,798,826
	Total Budget	680,735,322	684,844,251	280,602,392	965,446,643	1,013,718,975	1,064,404,924
Trade, Marketing, Industry, Culture	Programme 1: General administration & planning						

Department	Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	Variance	Revised Budget(1) Estimates	FY 2026/27 Projected Budget Estimates	FY 2026/27 Projected Budget Estimates
and Tourism							
	SP1. 1 General administration & planning	116,877,767	124,916,677	9,666,304	134,582,981	141,312,130	148,377,737
	Programme 2: Trade development & promotion						
	SP2.1; Entrepreneurial development and training	40,019,271	82,960,000	25,623,040	108,583,040	114,012,192	119,712,801
	SP2.2; Fair trade and consumer protection						
	SP2.3; Local markets development						
	SP2.4; Trade marketing & promotion						
	P3; Industrial development and promotion						
	SP3. 1 Industrial development and promotion	5,750,000	2,945,175	585,300	3,530,475	3,706,999	3,892,349
	Programme 4: Tourism development & promotion						
	SP4. 1 Tourism development & promotion	4,096,088	4,631,841	1,476,673	6,108,514	6,413,940	6,734,637
	Programme 5: Culture, Art and the Music promotion						
	SP5.1: Culture, Art and the Music promotion	9,463,360	10,660,000	(1,085,374)	9,574,626	10,053,357	10,556,025
	Total Budget	176,206,486	226,113,693	36,265,943	262,379,636	275,498,618	289,273,549
Lands, Urban Planning & Development, Environment and Climate change	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	66,811,226	68,833,833	(300,000)	68,533,833	71,960,524	75,558,551
	Programme 2: : Land Survey & Mapping						
	SP2. 1 : Land Survey & Mapping	23,622,306	28,029,080	(3,147,048)	24,882,032	26,126,134	27,432,440
	P3; Urban planning						
	SP3. 1 Urban planning	57,002,104	59,764,011	677,432	60,441,443	63,463,515	66,636,691
	Programme 4: Mining mapping & development						
	SP4. 1 Mining mapping & development	2,680,000	949,857	99,857	1,049,714	1,102,199	1,157,309
	Programme 5: Environment management and protection						
	SP 5. 1 Environment management and protection	468,961,468	275,346,435	266,144,859	541,491,294	568,565,858	596,994,151
	Programme 1: Wote Municipality						
	SP 1. 1 Wote Municipality						
	Total Expenditure of Vote	619,077,104	432,923,215	263,475,100	696,398,315	731,218,231	767,779,142
Wote Municipality	Programme 1: Wote Municipality						
	SP 1. 1 Wote Municipality	120,245,616	156,627,548	22,571,577	179,199,124	188,159,080	197,567,034
	Total Expenditure of Vote	120,245,616	156,627,548	22,571,577	179,199,124	188,159,080	197,567,034
Emali-Sultan Hamud Municipality	Programme 1: Emali-Sultan Municipality						
	SP 1. 1 Emali-Sultan Municipality	69,590,011	101,072,731	13,459,667	114,532,398	120,259,018	126,271,969
	Total Expenditure of Vote	69,590,011	101,072,731	13,459,667	114,532,398	120,259,018	126,271,969
Water, Sanitation and Irrigation	Programme 1: General administration & planning						

Department	Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	Variance	Revised Budget(1) Estimates	FY 2026/27 Projected Budget Estimates	FY 2026/27 Projected Budget Estimates
	SP1. 1 General administration & planning	109,105,198	124,979,673	598	124,980,271	131,229,284	137,790,748
	Programme 2: Water infrastructure Development						
	SP 2.1 Water harvesting and storage	200,051,124	102,218,597	(5,770,238)	96,448,358	101,270,776	106,334,315
	SP 2.2.Piped water supply infrastructure	198,098,683	255,043,721	83,313,636	338,357,357	355,275,224	373,038,986
	SP2.3 Ground water development	113,632,012	81,600,000	29,190,762	110,790,762	116,330,300	122,146,815
	P3; Irrigation infrastructure development						
	SP3. 1 Irrigation infrastructure development						
	Programme 4: Environment management and protection						
	SP4. 1 Environment management and protection						
	Total Budget	620,887,017	563,841,990	106,734,757	670,576,747	704,105,585	739,310,864
Sand Conservation and Utilization Authority	Programme 1: General administration & planning						
	SP 1.1: General administration & Planning	63,553,699	94,048,596	(9,500,000)	84,548,596	88,776,026	93,214,827
	Total Budget	63,553,699	94,048,596	(9,500,000)	84,548,596	88,776,026	93,214,827
ICT,Education & Internship	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	728,618,038	729,452,040	1,900,000	731,352,040	767,919,642	806,315,624
	Programme 2: Early childhood education						
	SP1. 1 Early childhood education	197,694,178	188,177,487	23,822,436	211,999,923	222,599,919	233,729,915
	Programme 3: Technical training & non formal education						
	SP1. 1 Technical training & non formal education	40,971,549	82,145,740	(2,880,379)	79,265,361	83,228,629	87,390,061
	Programme 4: Support to education						
	SP1. 1 Support to education	155,636,857	29,200,000	1,979,000	31,179,000	32,737,950	34,374,848
	Programme 5; ICT Infrastructure & Systems Development						
	SP3. 1 ICT Infrastructure & Systems Development	46,895,761	25,664,670	7,871,892	33,536,562	35,213,390	36,974,059
	Programme 6; Youth Development support & Empowerment						
	SP6. 1 Youth Development						
	Programme 6; Internship, Mentorship and volunteerism						
	Sub-Programme 6.1: Internship, Mentorship and volunteerism	19,107,254	13,700,000	300,000	14,000,000	14,700,000	15,435,000
	Total Budget	1,188,923,637	1,068,339,937	32,992,949	1,101,332,886	1,156,399,530	1,214,219,507
Health Services	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	3,551,494,863	3,501,558,108	169,240,824	3,670,798,932	3,854,338,878	4,047,055,822
	Programme 2: Curative health care services						
	SP2. 1 :Curative health care services	388,483,454	365,400,000	1,602,747	367,002,747	385,352,884	404,620,528
	Programme 3; Preventive and promotive health care services						
	SP3. 1 Preventive and promotive health care services	259,935,497	260,953,132	(770,505)	260,182,627	273,191,759	286,851,347
	Total Expenditure of Vote	4,199,913,813	4,127,911,240	170,073,066	4,297,984,306	4,512,883,521	4,738,527,697
Gender,	Programme 1: General administration & planning						

Department	Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	Variance	Revised Budget(1) Estimates	FY 2026/27 Projected Budget Estimates	FY 2026/27 Projected Budget Estimates
Children, Youth, Sports and Social Services							
	SP1. 1 General administration & planning	62,224,260	64,959,627	12,091,620	77,051,247	80,903,810	84,949,000
	Programme 2: Gender & Social Development						
	SP2. 1 Gender & Social Development	79,792,989	59,798,500	29,934,024	89,732,524	94,219,150	98,930,109
	P3; Youth Development support & Empowerment						
	SP3. 1 Youth Development	31,565,527	25,650,000	30,280,053	55,930,053	58,726,555	61,662,884
	Programme 2: Sports Development						
	SP4. 1 Sports Development	101,366,995	117,530,172	(10,615,102)	106,915,070	112,260,824	117,873,865
	Total Budget	274,949,771	267,938,299	61,690,595	329,628,894	346,110,339	363,415,858
County Attorney	Programme 1: Legal & advisory services						
	SP1. 1 Legal & advisory services	48,440,335	78,655,833	3,270,066	81,925,899	86,022,194	90,323,303
	Total Budget	48,440,335	78,655,833	3,270,066	81,925,899	86,022,194	90,323,303
County Secretary	Programme 1: Leadership and coordination of departments.						
	SP1. 1 Leadership and coordination of departments.	464,745,270	266,644,377	365,063,168	631,707,545	663,292,922	696,457,568
	Total Budget	464,745,270	266,644,377	365,063,168	631,707,545	663,292,922	696,457,568
Governship	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	492,830,807	516,102,747	(21,638,000)	494,464,747	519,187,984	545,147,383
	Total Budget	492,830,807	516,102,747	(21,638,000)	494,464,747	519,187,984	545,147,383
Devolution, Public Participation, County administration and Special Programs	Programme 1: General administration & planning						
	SP1. 1 General administration & planning	282,491,177	646,044,813	39,000,000	685,044,813	719,297,054	755,261,906
	Programme 2: :Public Participation & Civic Education						
	SP2. 1 :Public Participation & Civic Education	19,633,520	50,116,000	3,500,000	53,616,000	56,296,800	59,111,640
	Programme 3; Research, Documentation & Knowledge Management						
	SP4. 1 Research, Documentation & Knowledge Management	-	200,000	-	200,000	210,000	220,500
	Programme 4: Coordination of Service Delivery and Enforcement						
	SP4. 1 Coordination of Service Delivery and Enforcement	29,933,269	39,688,699	(1,000,000)	38,688,699	40,623,134	42,654,291
	Programme 5: Disaster Risk Mitigation and Preparedness						
	SP 5.1 Disaster Risk Mitigation and Preparedness	11,469,590	9,105,489	-	9,105,489	9,560,763	10,038,802
	Programme 6: Alcoholics Drinks Control and Licensing						
	SP6. 1 Alcoholics Drinks Control and Licensing	3,969,900	4,800,000	-	4,800,000	5,040,000	5,292,000
	Total Budget	347,497,456	749,955,001	41,500,000	791,455,001	831,027,751	872,579,139
County Public Service Board	Programme 1: Public Service Human Resource Management and Development						
	SP1.1 : Public Service Human Resource Management and Development	70,498,317	73,751,184	(500,000)	73,251,184	76,913,743	80,759,430
	Total Budget	70,498,317	73,751,184	(500,000)	73,251,184	76,913,743	80,759,430

Department	Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	Variance	Revised Budget(1) Estimates	FY 2026/27 Projected Budget Estimates	FY 2026/27 Projected Budget Estimates
Finance & Socio Economic Planning	Programme 1: General administration & planning						
	SP1.1 General administration & planning	387,904,572	358,186,380	(19,080,862)	339,105,518	356,060,794	373,863,834
	Programme 2: Public financial management						
	SP2.1 Accounting services	13,211,436	22,900,000	(2,000,000)	20,900,000	21,945,000	23,042,250
	SP2.2: Budget formulation, coordination and management	113,704,677	52,100,000	(3,500,000)	48,600,000	51,030,000	53,581,500
	SP2.3: Internal audit services	7,300,000	11,050,000	-	11,050,000	11,602,500	12,182,625
	SP2.4: Resource mobilization	41,844,223	42,950,000	(1,000,000)	41,950,000	44,047,500	46,249,875
	SP2.5: Supply chain management services	2,965,000	5,700,000	-	5,700,000	5,985,000	6,284,250
	SP2.6: Economic planning	11,789,525	15,300,000	(1,000,000)	14,300,000	15,015,000	15,765,750
	SP2.7: Monitoring and Evaluation	8,100,000	10,750,000	-	10,750,000	11,287,500	11,851,875
	SP2.8: County Statistics	7,373,355	5,550,000	-	5,550,000	5,827,500	6,118,875
	SP2.9: Enterprise Risk Management	1,082,936	2,400,000	(500,000)	1,900,000	1,995,000	2,094,750
	SP2.10: Assets Management	3,200,000	6,000,000	(1,000,000)	5,000,000	5,250,000	5,512,500
	Total Budget	598,475,724	532,886,380	(28,080,862)	504,805,518	530,045,794	556,548,084
County Assembly	Legislation & Oversight	837,740,866	897,631,315	127,479,298	1,025,110,613	942,512,881	989,638,525
	TOTAL COUNTY BUDGET	11,580,212,379	11,542,107,627	1,563,962,679	13,106,070,306	13,627,520,558	14,308,896,588

1.6 Receipts into the Makueni County Revenue Fund(CRF) for FY 2024/25

The FY 2024/25 Revised Budget was financed through four key sources: Equitable Share: KShs. 8,497,308,272 (73 percent), Cash and Bank Balances from FY 2023/24 of KShs. 1,004,193,182 (9 percent), Own Source Revenue of KShs. 1,471,433,323 (13 percent) and Conditional Allocations (Loans and Grants) of KShs. 607,277,601 (5 percent). The actual revenue received amounted to KShs. 11,113,783,719 against a budgeted amount of KShs. 11,580,212,378, resulting in a revenue performance of 96 percent. This represents an improvement of eight percent compared to the 88 percent revenue performance recorded in FY 2023/24.

1.7 Exchequer issues from the National Treasury

Equitable share receipts transferred to Makueni County Revenue Fund amounted to Kshs. **8,497,308,448** in FY 2024/25, Kshs 321,729,343 receipt of conditional grants, 100% receipt of FY 2023/24 cash balances and Kshs 1290,552,746 own source revenue performance.

Table 5; : Fiscal Performance For FY 2022/23- FY 2024/25 (Kshs.)

No.	Revenue Source	FY 2022/23 Actuals Receipts	FY 2023/24 Actual Receipts	FY 2024/25 Revised Budget (2) Estimates	FY 2024/25 Actual Receipts	Balance	Performance Rate (%)
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No.	Revenue Source	FY 2022/23 Actuals Receipts	FY 2023/24 Actual Receipts	FY 2024/25 Revised Budget (2) Estimates	FY 2024/25 Actual Receipts	Balance	Performance Rate (%)
1	Equitable Share	8,132,783,562	7,779,024,084	8,497,308,272	8,497,308,448	0	100%
2	Conditional Allocations	110,638,298	-	-	-	0	
3	Loans and Grants	330,376,873	424,510,797	607,277,601	321,729,343	285,548,258	53%
	Total Conditional allocations, Loans and grants	441,015,171	424,510,797	607,277,601	321,729,343	285,548,258	53%
	Sub Total Other Revenues	8,573,798,733	8,203,534,881	9,104,585,873	8,819,037,791	285,548,082	97%
4	County Own Generated Revenue- Other streams	423,545,087	490,586,795	905,177,623	512,217,089	392,960,534	57%
5	County Own Generated Revenue- AIA	468,050,901	554,500,049	566,255,700	778,335,657	-212,079,957	137%
	Total OSR	891,595,988	1,045,086,844	1,471,433,323	1,290,552,746	180,880,577	88%
	Total OSR & Other Revenues	9,465,394,721	9,248,621,725	10,576,019,196	10,109,590,537	466,428,659	96%
6	Reallocation Funds	1,103,067,678	641,011,699	1,004,193,182	1,004,193,182	0	100%
	Total Revenues	10,568,462,399	11,182,335,101	11,580,212,378	11,113,783,719	466,428,659	96%

Source: The County Treasury

1.8 FY 2024/25 Allocations, Revenue and Expenditure Performance

FY 2024/25 Departmental Allocations versus Actual Expenditures

In the FY 2024/25, the County's cumulative expenditure amounted to KShs. 10,080,142,766 translates 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. A detailed breakdown of expenditures by economic classification is provided in Table below.

Table 6: FY 2024/25 Expenditure by 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
County Executive					
Salaries	100%	91%	4,746,548,777	4,465,115,006	94%
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%
Sub Total	91%	80%	10,742,471,513	9,246,840,311	86%
County Assembly					
Salaries	100%	93%	451,423,604	451,423,604	100%

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	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%
Sub Total	98%	89%	837,740,866	835,260,455	100%
Total Budget					
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%
Total Budget	92%	81%	11,580,212,378	10,080,142,766	87%

Source: County Treasury, 2025

1.9 Departmental Expenditures

In the FY 2024/25, the analysis of expenditure per economic classification across departments showed that health services recorded the highest expenditure of KShs. 2,639,799,439 reflecting an absorption rate of 62 percent followed by ICT, Education and Internship with a total of 625,817,690 at 52 percent absorption rate. Emali-Sultan Hamud Municipality had the lowest expenditure of KShs19,565,255 with 26 percent absorption. Table below shows the departmental expenditures per economic classification with their overall absorption rates.

Table 7: Departmental Expenditures per Economic Classification

S/No	Department	FY 2024/25 O&M Supplementary Budget (2) Estimates	O&M Expenditure	O&M Absorption Rate	Salaries Budget	Salaries Expenditure	Salaries Absorption Rate	Development budget	Development Expenditure	Development Absorption Rate	Total Budget	Total Expenditure	Overall Absorption Rate
1	Governorship	437,800,477	437,580,720	100%	55,030,330	50,444,469	92%				492,830,807	488,025,189	99%
2	County Secretary	58,134,747	56,710,506	98%	406,610,523	406,610,513	100%				464,745,270	463,321,019	100%
3	County Attorney	23,304,399	23,171,236	99%	19,935,936	18,274,608	92%	5,200,000	1,029,934	20%	48,440,335	42,475,778	88%
4	Devolution, Public Participation, County administration and Special Programs	92,559,009	92,138,636	100%	216,104,393	198,770,594	92%	38,834,054	1,334,054	3%	347,497,456	292,243,284	84%
5	Finance and Socio- Economic Planning	348,643,917	324,301,533	93%	226,697,666	207,262,253	91%	23,134,141	18,499,284	80%	598,475,724	550,063,070	92%
6	Agriculture, Livestock, Fisheries and Cooperative Development	38,867,075	35,907,402	92%	224,510,531	206,233,970	92%	358,867,098	242,675,436	68%	622,244,704	484,816,809	78%
7	Makueni County Fruit Development and Marketing Authority	18,953,118	18,952,584	100%	16,602,102		0%	48,101,203	48,101,176	100%	83,656,423	67,053,760	80%
8	ICT, Education and Internship	226,994,203	206,559,784	91%	714,757,884	685,107,445	96%	247,171,550	205,146,050	83%	1,188,923,637	1,096,813,279	92%
9	Gender, Children, Youth, Sports and Social Services	96,506,853	81,146,901	84%	51,966,026	47,635,524	92%	126,476,892	99,591,675	79%	274,949,771	228,374,100	83%
10	Health Services	659,418,878	595,462,701	90%	2,455,083,449	2,323,588,201	95%	1,085,411,486	823,514,692	76%	4,199,913,813	3,742,565,594	89%
11	Trade, Marketing, Industry, Culture and Tourism	81,497,215	71,968,175	88%	58,990,000	54,074,167	92%	35,719,270	24,157,782	68%	176,206,485	150,200,124	85%
12	Infrastructure, Transport, Public Works, Housing and Energy	47,564,639	46,482,800	98%	82,719,715	75,826,405	92%	550,450,968	472,246,122	86%	680,735,322	594,555,328	87%

S/No	Department	FY 2024/25 O&M Supplementary Budget (2) Estimates	O&M Expenditure	O&M Absorption Rate	Salaries Budget	Salaries Expenditure	Salaries Absorption Rate	Development budget	Development Expenditure	Development Absorption Rate	Total Budget	Total Expenditure	Overall Absorption Rate
13	Lands, Urban Planning & Development, Environment and Climate change	28,972,854	27,366,915	94%	56,904,726	52,162,666	92%	533,199,524	254,677,415	48%	619,077,104	334,206,996	54%
14	Wote Municipality	66,976,977	54,763,888	82%	2,954,428		0%	50,314,211	28,536,561	57%	120,245,616	83,300,449	69%
15	Emali-Sultan Hamud Municipality	23,214,225	22,437,293	97%	8,830,055	2,942,680	33%	37,545,731	19,586,064	52%	69,590,011	44,966,037	65%
16	Water, Sanitation and Irrigation	27,343,630	23,192,404	85%	82,009,068	75,174,979	92%	511,534,319	358,410,961	70%	620,887,017	456,778,344	74%
17	Sand Conservation and Utilization Authority	33,211,226	33,200,221	100%	25,342,473	22,965,349	91%	5,000,000	4,998,844	100%	63,553,699	61,164,414	96%
18	County Public Service Board	28,998,845	27,875,555	96%	41,499,472	38,041,183	92%				70,498,317	65,916,738	94%
19	County Assembly	364,972,247	364,971,134.35	100%	451,423,604	451,423,604	100%	21,345,015	16,907,717	79%	837,740,866	835,260,455	100%
	Total	2,703,934,535	2,544,191,501	95%	5,197,972,381	4,916,538,610	95%	3,678,305,463	2,602,506,051	71%	11,580,212,378	10,080,142,766.45	87%

Source: County Treasury, 2025

The County adopted the programme based budgeting across county departments and agencies. The performance of the programmes and sub programmes is illustrated in table below;

Table 8: Expenditure By Programme and Sub Programmes

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

Table 9: Expenditure by Programme and Sub Programmes

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Land, Physical Planning & Mining							
Programme 1: General administration & planning	SP1. General administration & planning	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%
	Sub Total	85,877,580	533,199,524	79,529,581	254,677,415	93%	48%
Wote Municipality							
Wote Municipality	SP 1. 1 Wote Municipality	69,931,405	50,314,211	54,763,888	28,536,561	78%	57%
	Sub Total	69,931,405	50,314,211	54,763,888	28,536,561	78%	57%
Emali-Sultan Municipality							
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	32,044,280	37,545,731	25,379,973	19,586,064	79%	52%
	Sub Total	32,044,280	37,545,731	25,379,973	19,586,064	79%	52%
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	58,553,699	5,000,000	56,165,570	4,998,844	96%	100%
	Sub Total	58,553,699	5,000,000	56,165,570	4,998,844	96%	100%
Health Services							
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%

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
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%
	Sub Total	3,114,502,327	1,085,411,486	2,919,050,902	823,514,692	94%	76%
Infrastructure, Transport, Public works , Housing & Energy							
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%
	Sub Total	130,284,354	550,450,968	122,309,205	472,246,122	94%	86%
ICT, Education and Internship							
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%	
	Sub Total	941,752,087	247,171,550	891,667,229	205,146,050	95%	83%
Trade, Industry & Cooperatives							
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%

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	5,750,000		5,041,694	-	88%	
	Sub Total	140,487,215	35,719,270	126,042,342	24,157,782	90%	68%
Department of Gender, Children, Youth, Sports, and Social Services							
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%
	Sub Total	148,472,879	126,476,892	128,782,425	99,591,675	87%	79%
County Attorney							
General Administration & Support Services	P1: General administration & planning	43,240,335	5,200,000	41,445,844	1,029,934	96%	20%
	Sub Total	43,240,335	5,200,000	41,445,844	1,029,934	96%	20%
Governorship							
General Administration & Support Services	P1: General administration & planning	492,830,807		488,025,189		99%	
	Sub Total	492,830,807	-	488,025,189		99%	
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	464,745,270		463,321,019		100%	
	Sub Total	464,745,270	-	463,321,019		100%	
CPSB							
Public Service Human Resource Management and Development.	SP2 : Public Service Human Resource Management and Development.	70,498,317		65,916,738		94%	
	Sub Total	70,498,317		65,916,738		94%	
Finance & Socio Economic Planning							
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	113,704,677	-	113,704,677	-	100%	

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	management						
	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%	
	Sub Total	575,341,584	23,134,141	531,563,787	18,499,284	92%	80%
Devolution, Public participation, County Administration and Special Programmes							
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%	
	Sub Total	308,663,402	38,834,054	290,909,230	1,334,054	94%	3%

Programme	Sub-Programme	FY 2024/25 Approved Budget		Actual Expenditure as at 30th June 2025		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Water, Sanitation and Irrigation							
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%
	Sub Total	109,352,698	511,534,319	98,367,383	358,410,961	90%	70%
Agriculture, Livestock, Fisheries And Cooperative Development							
General administration & planning	SP1: General Administration & Planning	240,269,981	184,421,677	220,870,062	149,147,325	92%	81%
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%
	Sub Total	263,377,606	358,867,098	242,141,372	242,675,437	92%	68%
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	35,555,220	48,101,203	18,952,584	48,101,176	53%	100%
	Sub Total	35,555,220	48,101,203	18,952,584	48,101,176	53%	100%
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	816,395,851	21,345,015	816,394,738	18,865,717	100%	88%
	Sub Total	816,395,851	21,345,015	816,394,738	18,865,717	100%	88%
Total County Budget		7,901,906,915	3,678,305,463	7,460,729,000	2,621,371,768	94%	71%

2.0 GOVERNORSHIP

2.1 Department's Vision and Mission

Vision

A leading institution in public policy formulation, implementation, coordination, supervision and prudent resource management.

Mission

To provide overall leadership and policy direction in resource mobilization management and accountability for quality service delivery.

2.2 Performance Overview and Background for Programme(s) Funding

The office of the Governor & Office of Deputy Governor provides overall County leadership and direction in implementation of County Policy and development.

The total expenditure for FY 2024/25 under the Governorship amounted to KShs 488,025,189.4 against a budget of KShs 492,830,807.16 which translated to an absorption rate of 99 percent. Out of the total expenditure, 90 percent was spent on operations and maintenance while 10 percent was spent on personnel.

Table 10: Expenditure Trends, in Millions FY 2022/23-2024/25

	FY 2022/23	FY 2023/24	FY 2024/25
Budget	251.1	470.50	493
Expenditure	234.88	442.87	488
Absorption rate	94%	94%	99%

Table 11: Expenditure by Economic Classification

Economic Classification	FY 2024/25 Supplementary(2) Budget Estimates	Expenditures As At 30th June 2025	Absorption Rate (%)
Operations	409,350,477	409,154,365	100%
Maintenance	28,450,000	28,426,355	100%
Sub Total	437,800,477	437,580,720	100%
Personnel Emoluments	55,030,330	50,444,469	92%
Total Recurrent	492,830,807	488,025,189	99%

In the FY 2024/25, the Governorship has been enhancing service delivery by strengthening coordination across departments and supporting the county administration to ensure departments and devolved units effectively track service delivery and deliver on their mandates.

Planned priority objectives and outputs for the FY 2025/26 Budget

In FY 2025/26, the Governorship will improve service delivery by enhancing coordination among departments and supporting the county administration. This approach will enable departments and devolved units to effectively monitor service delivery and meet their mandates. Implementation on service delivery will be achieved through coordination of county executive committee meetings, approval of memos, processing of bills, and production of e-magazines.

2.3 Programme Objectives

Programme	Objective
General Administration & Planning	To ensure effective and efficient running of the county affairs as provided for by the constitution

2.4 Summary of Expenditure by Programmes, FY 2024/25 – 2027/28 (Kshs)

Programme/ Sub Programme	Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General Administration & support services						
SP1. 1 General Administration & Support Services	492,830,807	516,102,747	(21,638,000)	494,464,747	519,187,984	545,147,383
Total Expenditure of P.1	492,830,807	516,102,747	(21,638,000)	494,464,747	519,187,984	545,147,383
Programme 2: Enforcement and compliance						
Sub-Programme 2.1: Enforcement and compliance	-	-	-	-	-	-
Total Expenditure of Vote	492,830,807	516,102,747	(21,638,000)	494,464,747	519,187,984	545,147,383

2.5 Summary of Expenditure by Vote and Economic Classification (Kshs), FY 2024/25 – 2027/28 (Kshs)

Expenditure Classification	Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	492,830,807	516,102,747	(21,638,000)	494,464,747	519,187,984	545,147,383
Compensation to Employees	55,030,330	57,781,847	-	57,781,847	60,670,939	63,704,486
Use of goods and services	409,350,477	403,407,900	9,300,000	412,707,900	433,343,295	455,010,460
Current Transfers Govt. Agencies						
Other Recurrent	28,450,000	54,913,000	(30,938,000)	23,975,000	25,173,750	26,432,438
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure of Vote	492,830,807	516,102,747	(21,638,000)	494,464,747	519,187,984	545,147,383
.....						

2.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2024/25 – 2027/28 (Kshs)

Expenditure Classification	Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General Administration & support services.						
Current Expenditure	492,830,807	516,102,747	(21,638,000)	494,464,747	519,187,984	545,147,383
Compensation to Employees	55,030,330	57,781,847	-	57,781,847	60,670,939	63,704,486
Use of goods and services	409,350,477	403,407,900	9,300,000	412,707,900	433,343,295	455,010,460
Other Recurrent	28,450,000	54,913,000	(30,938,000)	23,975,000	25,173,750	26,432,438
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-

Total Expenditure	492,830,807	516,102,747	(21,638,000)	494,464,747	519,187,984	545,147,383
Sub-Programme 1.1: General Administration & support services.						
Current Expenditure	492,830,807	516,102,747	(21,638,000)	494,464,747	519,187,984	545,147,383
Compensation to Employees	55,030,330	57,781,847	-	57,781,847	60,670,939	63,704,486
Use of goods and services	409,350,477	403,407,900	9,300,000	412,707,900	433,343,295	455,010,460
Other Recurrent	28,450,000	54,913,000	(30,938,000)	23,975,000	25,173,750	26,432,438
Capital Expenditure		-			-	
Acquisition of Non-Financial Assets						
Other Development	-				-	
Total Expenditure	492,830,807	516,102,747	(21,638,000)	494,464,747	519,187,984	545,147,383
Programme 2: Enforcement and compliance						
Current Expenditure						
Compensation to Employees						
Use of goods and services						
Other Recurrent						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Other Development						
Total Expenditure						
Sub-Programme 2.1: Enforcement and compliance						
Current Expenditure						
Compensation to Employees						
Use of goods and services						
Other Recurrent						
Capital Expenditure		-			-	
Acquisition of Non-Financial Assets						
Other Development						
Total Expenditure		-			-	

2.7 Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2024/25		EXPENDITURE ESTIMATES			
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	2024/25	2025/26	2026/27	2027/28
Governorship	*Chief of Staff (County)	S	1	1	2,541,543	2,668,620	2,802,051	2,942,154
	*Deputy Director - Public Communications	Q	1	1	1,979,007	2,077,957	2,181,855	2,290,948
	*Director - Public Communications	R	1	1	2,138,815	2,245,755	2,358,043	2,475,945
	*Personal Assistant	M	1	1	928,804	975,244	1,024,006	1,075,207
	*Principal Public Communications Officer	N	1	1	1,246,101	1,308,406	1,373,826	1,442,517
	*Public Communications Officer[1]	K	3	3	1,861,476	1,954,550	2,052,278	2,154,892
	*Public Communications Officer[2]	J	1	1	250,959	263,507	276,682	290,516
	*Senior Public Communications Officer	L	1	1	329,658	346,141	363,448	381,620
	*Senior Support Staff Supervisor	F	1	1	410,055	430,558	452,086	474,690
	Advisor -	R	1	1	2,752,426	2,890,048	3,034,550	3,186,278
	Advisor - Political Affairs	R	2	2	4,273,436	4,487,108	4,711,463	4,947,036
	Advisor - Water Affairs	R	1	1	2,752,426	2,890,048	3,034,550	3,186,278
	Assistant Office Administrator [1]	K	1	1	809,898	850,393	892,912	937,558
	Chief Driver	H	3	3	1,406,128	1,476,434	1,550,256	1,627,769
	Cleaning Supervisor[2b]	E	1	1	371,453	390,026	409,527	430,003
	Cleaning Supervisor[3]	D	1	1	295,141	309,898	325,393	341,662
	County Chief Officer	S	1	1	2,622,781	2,753,920	2,891,616	3,036,197
	County Governor	5	1	1	10,016,378	10,517,197	11,043,057	11,595,210
	Deputy County Governor	6	1	1	6,815,127	7,155,884	7,513,678	7,889,362
	Director of Administration	R	1	1	2,200,884	2,310,929	2,426,475	2,547,799
	Driver [3]	D	1	1	172,259	180,872	189,916	199,412
	Driver[2]	B	1	1	449,976	472,475	496,099	520,904
	HRM & Development Officer[1]	K	1	1	602,125	632,231	663,842	697,035
	Office Administrative Assistant [2]	H	1	1	396,189	415,999	436,799	458,639
	Reception Officer[3]	J	1	1	508,703	534,138	560,845	588,887
	Senior Assistant Director Office Administrative Services	Q	1	1	1,979,007	2,077,957	2,181,855	2,290,948
	Senior Assistant Office Administrator	L	2	2	2,036,292	2,138,106	2,245,012	2,357,262
	Senior Driver[3]	D	1	1	554,481	582,205	611,315	641,881
	Senior Office Administrative Assistant	K	1	1	815,265	856,028	898,830	943,771
	Senior Support Staff	D	2	2	644,429	676,650	710,483	746,007
	Supply Chain Management Officer[1]	K	1	1	585,345	614,612	645,343	677,610
	Support Staff[1]	C	1	1	283,764	297,952	312,850	328,492
		Grand total		39	39	55,030,330	57,781,847	60,670,939

2.8 Summary of the Programme Outputs and Performance Indicators for FY 2023/24 – 2027/28

Programme	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline	Target	Target	Target	Target
			2023/24	2024/25	2025/26	2026/27	2027/28
Name of Programme: General administration & planning							
Outcome: Strengthened county planning, coordination, and management of county services							
SP1.1 General administration &	Quality, efficient, and effective services delivery	Functional and operational structures in place	Continuous	Continuous	Continuous	Continuous	Continuous

Programme	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline	Target	Target	Target	Target
			2023/24	2024/25	2025/26	2026/27	2027/28
planning		No. of: Cabinet resolutions developed	52	52	52	52	52
		Executive circulars /Directives issued	Continuous	Continuous	Continuous	Continuous	Continuous
	County Budget and Economic forum meetings held	Number of meetings held	6	6	6	6	6
	Delivering an Annual State of the County Address	Copy of Annual State of the County Speech	1	1	1	1	1
	County Communication Policy developed	No. of communication policies developed	-		1		
	E-magazine and website content developed	No. of E magazines and website content developed	12	12	12	12	12
	County public archives and public records housed, controlled and preserved	Proportion of county public archives and public records housed, controlled and preserved	10%	40%	60%	70%	80%
	Efficient Protocol Service	Number of citizen's complaints/concerns received and handled;	4	4	4	4	4

3.0 COUNTY SECRETARY

3.1 Department's Vision and Mission

Vision

A leading sector in legislation, public policy formulation, coordination, supervision and prudent human resource management

Mission

To provide overall leadership and policy direction in management and accountability for quality public service delivery

3.2 Performance Overview and Background for Programme(s) Funding

FY 2024/25 Annual Performance

The Office of the County Secretary spent a total of KShs. 463,321,019 against a total budget of KShs. 464,745,270, reflecting a 100 percent absorption rate. Expenditure on operations and maintenance amounted to KShs. 56,710,506, while personnel emoluments accounted for KShs. 406,610,513. The analysis of County Secretary expenditures reveals that personnel expenditure constituted 88 percent of the total expenditure, while O&M accounted for the remaining 12 percent.

Table 11: County Secretary Summary of Budget & Expenditures, FY 2024/25

Expenditure item	FY 2023/24 Supplementary Budget Estimates (2)	Expenditure as at 30 th June 2025	Absorption rate
RECURRENT EXPENDITURE			
Operations	54,989,513	53,704,504	98%
Maintenance	3,145,234	3,006,003	96%
Sub Total	58,134,747	56,710,506	98%
Personnel	406,610,523	406,610,513	100%
TOTAL	464,745,270	463,321,019	100%
DEVELOPMENT EXPENDITURE			
CAPITAL EXPENDITURE	-	-	
TOTAL BUDGET	464,745,270	463,321,019	100%

The government reviewed the County Human Resource Manual and the Staff Establishment during the plan period. Other policy documents developed include; The County Performance Management Framework, Reward and Sanction Framework and Succession Management Policy. All county employees signed performance contracts and were appraised as a way of improving performance and productivity. The county focused on capacity building by providing promotional and career development courses to address diverse training needs. Moreover, the County successfully transitioned from a manual to an automated payroll system. To enhance workplace morale and gather feedback, a comprehensive skills gap analysis and an employee satisfaction survey were conducted.

Planned priority objectives and outputs for the 2025/26 Budget

In FY 2025/26, the county government will implement key initiatives aimed at improving leadership and coordination among various departments and county entities to enhance service delivery.

- a) Develop a strategy for succession planning, talent management, motivation, and employee engagement.
- b) Monitor the county's performance management system through regular performance appraisals.
- c) Implement a performance-based rewards and sanctions system.
- d) Establish a framework for delegated authority for Authorized Officers.
- e) Conduct regular employee satisfaction and engagement surveys.
- f) Introduce work-life balance initiatives, including flexible working hours, mental health support, wellness programs, and stress management training.
- g) Provide staff training in line with the County Training Policy and training needs assessments.
- h) Create and implement a Makueni induction manual.
- i) Formulate career progression guidelines and a competency development framework.
- j) Automate services and utilize technology for public communication to ensure transparency and accountability.
- k) Develop comprehensive human resource plans.
- l) Launch an employee wellness program.
- m) Implement a new payroll system (UHR).
- n) Conduct an HR and skills audit.

3.3 Programme Objectives

Name	Objective
PI Leader ship & coordination of departments	To improve leadership and coordination of various departments and county entities to enhance service delivery.

3.4 Summary of Expenditure by Programmes, FY 2024/25 – 2027/28 (Kshs.)

Programme/ Sub Programme	Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: Leadership & coordination of departments						
SP1. 1 Leadership & coordination of departments	464,745,270	266,644,377	365,063,168	631,707,545	663,292,922	696,457,568
Total Expenditure of P.1	464,745,270	266,644,377	365,063,168	631,707,545	663,292,922	696,457,568
Total Expenditure of Vote	464,745,270	266,644,377	365,063,168	631,707,545	663,292,922	696,457,568

3.5 Summary of Expenditure by Vote and Economic Classification, FY 2024/25 – 2027/28 (Kshs.)

Expenditure Classification	Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	464,745,270	266,644,377	365,063,168	631,707,545	663,292,922	696,457,568
Compensation to Employees	406,610,523	195,312,450	374,457,026	569,769,476	598,257,949	628,170,847
Use of goods and services	54,989,513	64,293,858	(8,393,858)	55,900,000	58,695,000	61,629,750
Current Transfers Govt. Agencies						
Other Recurrent	3,145,234	7,038,069	(1,000,000)	6,038,069	6,339,972	6,656,971
Capital Expenditure						
Acquisition of Non-Financial Assets						
Other Development						
Total Expenditure of Vote	464,745,270	266,644,377	365,063,168	631,707,545	663,292,922	696,457,568

3.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2024/25 – 2027/28 (Kshs.)

Expenditure Classification	Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1:Leadership & coordination of departments						
Current Expenditure	464,745,270	266,644,377	365,063,168	631,707,545	663,292,922	696,457,568
Compensation to Employees	406,610,523	195,312,450	374,457,026	569,769,476	598,257,949	628,170,847
Use of goods and services	54,989,513	64,293,858	(8,393,858)	55,900,000	58,695,000	61,629,750
Other Recurrent	3,145,234	7,038,069	(1,000,000)	6,038,069	6,339,972	6,656,971
Capital Expenditure						
Acquisition of Non-Financial Assets						
Other Development						
Total Expenditure	464,745,270	266,644,377	365,063,168	631,707,545	663,292,922	696,457,568
Sub-Programme 1.1:Leadership & coordination of departments						
Current Expenditure	464,745,270	266,644,377	365,063,168	631,707,545	663,292,922	696,457,568
Compensation to Employees	406,610,523	195,312,450	374,457,026	569,769,476	598,257,949	628,170,847
Use of goods and services	54,989,513	64,293,858	(8,393,858)	55,900,000	58,695,000	61,629,750
Other Recurrent	3,145,234	7,038,069	(1,000,000)	6,038,069	6,339,972	6,656,971
Capital Expenditure	-	-		-	-	
Acquisition of Non-Financial Assets						
Other Development						
Total Expenditure	464,745,270	266,644,377	365,063,168	631,707,545	663,292,922	696,457,568

3.7 Details of Staff Establishment by Organization Structure (Delivery Units)

STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2024/25		EXPENDITURE ESTIMATES			
POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	2024/25	2025/26	2026/27	2027/28
*HRM Assistant[3]	H	1	1	466,880	490,224	514,735	540,472
*Records Management Officer[1]	K	1	1	1,030,762	1,082,300	1,136,415	1,193,235
Engineer [2], Mechanical	K	1	1	1,030,762	1,082,300	1,136,415	1,193,235
Superintending Engineer, Mechanical	M	1	1	1,377,357	1,446,225	1,518,536	1,594,463
<unresolved job title @scale-03>	R	1	1	3,595,828	3,775,620	3,964,401	4,162,621
Administrative Officer[2]	J	1	1	1,238,489	1,300,414	1,365,435	1,433,706
Assistant Director HRM & Development	P	2	2	4,765,804	5,004,094	5,254,299	5,517,014
Assistant Director Office Administrative Services	P	1	1	2,419,982	2,540,981	2,668,030	2,801,432
Chief Administrative Officer	N	1	1	1,942,199	2,039,309	2,141,275	2,248,339
Clerical Officer[1]	F	1	1	617,402	648,272	680,686	714,720
Clerical Officer[2]	F	3	3	1,662,364	1,745,482	1,832,756	1,924,394
Copy Typist[2]	E	1	1	896,276	941,090	988,144	1,037,552
County Chief Officer	S	1	1	4,838,723	5,080,659	5,334,692	5,601,427
County Secretary	T	1	1	7,109,493	7,464,968	7,838,216	8,230,127
Deputy Director HRM & Development	Q	2	2	5,708,865	5,994,308	6,294,023	6,608,725
Director Human Resource Management and Development	R	1	1	3,426,018	3,597,318	3,777,184	3,966,044
Director of Administration	R	2	2	6,852,035	7,194,637	7,554,369	7,932,087
Driver [2]	E	1	1	412,890	433,534	455,211	477,971
Driver[1]	F	1	1	546,026	573,327	601,994	632,093
HRM & Development Officer[1]	K	3	3	3,092,285	3,246,899	3,409,244	3,579,706
Labourer[1]	B	1	1	648,290	680,705	714,740	750,477
Senior Assistant Director Office Administrative Services	Q	1	1	2,854,432	2,997,154	3,147,012	3,304,362
Senior Market Attendant	B	1	1	733,356	770,024	808,525	848,951
Senior Supply Chain Management Officer	L	1	1	1,250,214	1,312,725	1,378,361	1,447,279
Senior Support Staff	D	1	1	250,700	263,235	276,397	290,217

3.8 Summary of the Programme Outputs and Performance Indicators for FY 2023/24- 2027/28

STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2024/25		EXPENDITURE ESTIMATES			
POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	2024/25	2025/26	2026/27	2027/28
*HRM Assistant[3]	H	1	1	466,880	490,224	514,735	540,472
*Records Management Officer[1]	K	1	1	1,030,762	1,082,300	1,136,415	1,193,235
Engineer [2], Mechanical	K	1	1	1,030,762	1,082,300	1,136,415	1,193,235
Superintending Engineer, Mechanical	M	1	1	1,377,357	1,446,225	1,518,536	1,594,463
<unresolved job title @scale-03>	R	1	1	3,595,828	3,775,620	3,964,401	4,162,621
Administrative Officer[2]	J	1	1	1,238,489	1,300,414	1,365,435	1,433,706
Assistant Director HRM & Development	P	2	2	4,765,804	5,004,094	5,254,299	5,517,014
Assistant Director Office Administrative Services	P	1	1	2,419,982	2,540,981	2,668,030	2,801,432
Chief Administrative Officer	N	1	1	1,942,199	2,039,309	2,141,275	2,248,339
Clerical Officer[1]	F	1	1	617,402	648,272	680,686	714,720
Clerical Officer[2]	F	3	3	1,662,364	1,745,482	1,832,756	1,924,394
Copy Typist[2]	E	1	1	896,276	941,090	988,144	1,037,552
County Chief Officer	S	1	1	4,838,723	5,080,659	5,334,692	5,601,427
County Secretary	T	1	1	7,109,493	7,464,968	7,838,216	8,230,127
Deputy Director HRM & Development	Q	2	2	5,708,865	5,994,308	6,294,023	6,608,725

Director Human Resource Management and Development	R	1	1	3,426,018	3,597,318	3,777,184	3,966,044
Director of Administration	R	2	2	6,852,035	7,194,637	7,554,369	7,932,087
Driver [2]	E	1	1	412,890	433,534	455,211	477,971
Driver[1]	F	1	1	546,026	573,327	601,994	632,093
HRM & Development Officer[1]	K	3	3	3,092,285	3,246,899	3,409,244	3,579,706
Labourer[1]	B	1	1	648,290	680,705	714,740	750,477
Senior Assistant Director Office Administrative Services	Q	1	1	2,854,432	2,997,154	3,147,012	3,304,362
Senior Market Attendant	B	1	1	733,356	770,024	808,525	848,951
Senior Supply Chain Management Officer	L	1	1	1,250,214	1,312,725	1,378,361	1,447,279
Senior Support Staff	D	1	1	250,700	263,235	276,397	290,217

4.0 COUNTY ATTORNEY’S OFFICE

4.1 Department’s Vision and Mission

Vision

To be an exemplary County Law Office in the provision of public legal services and promotion of a just, democratic and prosperous County.

Mission

To facilitate good governance and respect for the rule of law through the provision of timely and quality legal services.

4.2 Performance Overview and Background for Programme(s) Funding

The total expenditure for FY 2024/25 under the County Attorney amounted to KShs 42,475,778.05 against a budget of KShs 48,440,335 which translated to an absorption rate of 88 percent. Out of the total expenditure, 55 percent was spent on operations and maintenance, 43 percent was spent on personnel and 2 percent on development

Legal Department Expenditure Trends, in Millions FY 2022/23-2024/25

Over the years, the office of the County Attorney has registered a high absorption rates due to timely implementation of programmes.

Financial Year	FY 2022/23	FY 2023/24	2024/25
Budget	14.5	48.9	48.4
Expenditure	13.4	36.6	42.4
Absorption rate	93%	75%	88%

FY 2024/25 Achievements

During the period under review, 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. 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. The County also facilitated the signing of 12 Memoranda of Understanding (MOUs)

Planned priority objectives and outputs for the 2024/25 FY Budget

In the FY 2025/26, the county attorney will enhance the County legal systems and ensure completion of legal and regulatory frameworks for devolved functions. The department will conduct sensitization and support to land succession across the 21 wards.

4.3 Programme Objectives

Programme Name	Objective
P1; Legal &	To provide timely legal advisory services to both county entities and the

advisory services	public.
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4.4 Summary of Expenditure by Programmes, FY 2024/25 – 2027/28 (Kshs)

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General Administration & support services.						
SP1. 1 Leadership and coordination of departments.	48,440,335	78,655,833	3,270,066	81,925,899	86,022,194	90,323,303
Total Expenditure of P.1	48,440,335	78,655,833	3,270,066	81,925,899	86,022,194	90,323,303
Total Expenditure of Vote	48,440,335	78,655,833	3,270,066	81,925,899	86,022,194	90,323,303

4.5 Summary of Expenditure by Vote and Economic Classification, FY 2024/25 – 2027/28 (Kshs)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	43,240,335	57,855,833	24,070,066	81,925,899	86,022,194	90,323,303
Compensation to Employees	19,935,936	20,932,733	-	20,932,733	21,979,369	23,078,338
Use of goods and services	10,570,740	33,423,100	(600,000)	32,823,100	34,464,255	36,187,468
Current Transfers Govt. Agencies						
Other Recurrent	12,733,659	3,500,000	24,670,066	28,170,066	29,578,569	31,057,498
Capital Expenditure	5,200,000	20,800,000	(20,800,000)	-	-	-
Acquisition of Non-Financial Assets						
Other Development	5,200,000	20,800,000	(20,800,000)	-	-	-
Total Expenditure of Vote	48,440,335	78,655,833	3,270,066	81,925,899	86,022,194	90,323,303

4.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2024/25 – 2027/28 (Kshs.)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General Administration & support services.						
Current Expenditure	43,240,335	57,855,833	24,070,066	81,925,899	86,022,194	90,323,303
Compensation to Employees	19,935,936	20,932,733	-	20,932,733	21,979,369	23,078,338
Use of goods and services	10,570,740	33,423,100	(600,000)	32,823,100	34,464,255	36,187,468
Other Recurrent	12,733,659	3,500,000	24,670,066	28,170,066	29,578,569	31,057,498
Capital Expenditure	5,200,000	20,800,000	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	5,200,000	20,800,000	-	-	-	-
Total Expenditure	47,740,335	78,655,833	24,070,066	81,925,899	86,022,194	90,323,303

Sub-Programme 1.1: General Administration & support services.							
Current Expenditure	43,240,335	57,855,833	24,070,066	81,925,899	86,022,194	90,323,303	
Compensation to Employees	19,935,936	20,932,733	-	20,932,733	21,979,369	23,078,338	
Use of goods and services	10,570,740	33,423,100	(600,000)	32,823,100	34,464,255	36,187,468	
Other Recurrent	12,733,659	3,500,000	24,670,066	28,170,066	29,578,569	31,057,498	
Capital Expenditure	5,200,000	20,800,000	(20,800,000)	-	-	-	
Acquisition of Non-Financial Assets		-		-			
Other Development	5,200,000	20,800,000		-	-	-	
Total Expenditure	48,440,335	78,655,833	3,270,066	81,925,899	86,022,194	90,323,303	

4.7 Details of Staff Establishment by Organization Structure (Delivery Units)

Delivery Unit	Position/ Title	Job Group	Authorized	In Position	FY 2024/25 Projected-KShs	FY 2025/26 Projected-KShs	FY 2026/27 Projected-KShs
Office of the County Attorney	Member - County Executive Committee	8		1	6,720,078	7,056,082	7,408,886
	County Chief Officer	S		1	4,179,017	4,387,968	4,607,366
	Chief Legal Officer	M		3	4,903,393	5,148,562	5,405,990
	Senior Legal Officer	L		1	1,402,007	1,472,107	1,545,712
	Senior Office Administrator	L		1	1,674,839	1,758,581	1,846,510
	*Legal Clerk Assistant[3]	H		1	500,000	525,000	551,250
					19,379,332	20,348,299	21,365,714

4.8 Summary of the Programme Outputs and Performance Indicators for FY 2023/24-2027/28

Programme	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Outcome: Timely legal advisory services to both county entities and the public.							
Legal & advisory services	litigation cases concluded	Number of litigation cases concluded	2	2	3	2	2
	Land succession cases handled	Number of Succession cases handled	-	-	1,000	1,200	1,500
	County Bills formulated	Number of county bills formulated	10	10	8	8	8
	Conveyancing Documents drafted	Number of conveyancing documents drafted	3	3	5	5	5

5.0 COUNTY PUBLIC SERVICE BOARD

5.1 Department's Vision and Mission

Vision

A public service that thrives and where performance excels

Mission

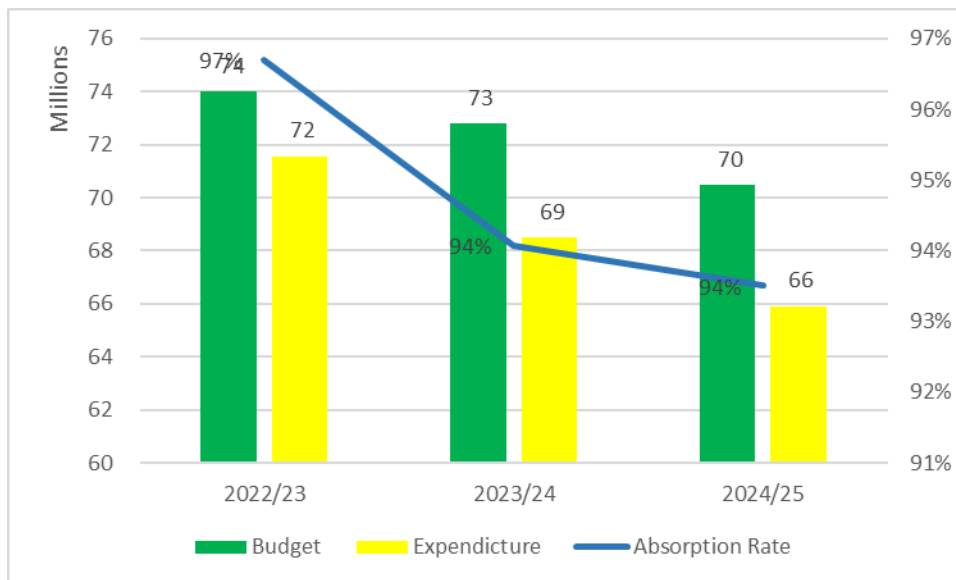
To attract, retain and inspire a result oriented county public service

5.2 Performance Overview and Background for Programme (s) Funding

Performance Overview and Background for Programme (s) Funding

FY 2024/25 Financial Performance

In FY 2024/25, the department had a budgetary allocation of KShs. 70498317 and spend 65916738 which represents a 94 percent absorption.



FY 2024/25 Non-Financial Performance

The County Government advanced human resource development by promoting 290 staff and recruiting 33 new employees. To further improve service delivery, the Board successfully digitized 20 percent of its records. The table below provides an analysis of the non-financial performance.

Planned priority objectives and outputs for the FY 2025/26 Budget

In the 2024/25 Financial Year, the Board aims to strengthen the County's Human Resource and Performance Management System. In the medium term, the CPSB will focus on

institutionalizing and enhancing the performance management framework, developing comprehensive county human resource plans, finalizing schemes of service for all staff cadres, and cascading them to the relevant departments and agencies. Furthermore, the Board will prioritize building institutional and human resource capacity to ensure the effective delivery of quality services.

5.3 Programme Objectives

Programme Name	Objective
P1; Public Service Human Resource Management and Development	Inspired and result oriented county public service

5.4 Summary of Expenditure by Programmes, FY 2024/25 – 2027/28 (Kshs)

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: Public Service Human Resource Management and Development.						
SP1. 1 Public Service Human Resource Management and Development	70,498,317	73,751,184	(500,000)	73,251,184	76,913,743	80,759,430
Total Expenditure of P.1	70,498,317	73,751,184	(500,000)	73,251,184	76,913,743	80,759,430
Total Expenditure of Vote	70,498,317	73,751,184	(500,000)	73,251,184	76,913,743	80,759,430

5.5 Summary of Expenditure by Vote and Economic Classification, FY 2024/25 – 2027/28 (Kshs.)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	70,498,317	73,751,184	(500,000)	73,251,184	76,913,743	80,759,430
Compensation to Employees	41,499,472	45,866,176	-	45,866,176	48,159,485	50,567,459
Use of goods and services	22,276,355	18,643,008	(500,000)	18,143,008	19,050,158	20,002,666
Current Transfers Govt. Agencies						
Other Recurrent	6,722,490	9,242,000	-	9,242,000	9,704,100	10,189,305
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure of Vote	70,498,317	73,751,184	(500,000)	73,251,184	76,913,743	80,759,430

5.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2024/25 – 2027/28 (Kshs.)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projecte d Estimate s	
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: Public Service Human Resource Management and Development						
Current Expenditure	70,498,317	73,751,184	(500,000)	73,251,184	76,913,743	80,759,430
Compensation to Employees	41,499,472	45,866,176	-	45,866,176	48,159,485	50,567,459
Use of goods and services	22,276,355	18,643,008	(500,000)	18,143,008	19,050,158	20,002,666
Other Recurrent	6,722,490	9,242,000	-	9,242,000	9,704,100	10,189,305
Capital Expenditure	-	-		-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-		-	-	-
Total Expenditure	70,498,317	73,751,184	(500,000)	73,251,184	76,913,743	80,759,430
Sub-Programme 1.1: Public Service Human Resource Management and Development						
Current Expenditure	70,498,317	73,751,184	(500,000)	73,251,184	76,913,743	80,759,430
Compensation to Employees	41,499,472	45,866,176	-	45,866,176	48,159,485	50,567,459
Use of goods and services	22,276,355	18,643,008	(500,000)	18,143,008	19,050,158	20,002,666
Other Recurrent	6,722,490	9,242,000	-	9,242,000	9,704,100	10,189,305
Capital Expenditure						
Acquisition of Non-Financial Assets						
Other Development		-		-		
Total Expenditure	70,498,317	73,751,184	(500,000)	73,251,184	76,913,743	80,759,430

5.7 Details of Staff Establishment by Organization Structure (Delivery Units)

Delivery Unit	Designation Name	Job Group	In Position	FY 2025/26 Projected-KShs	FY 2026/27 Projected-KShs	FY 2027/28 Projected-KShs
CPSB	*Records Management Officer[1]	K	1	1,107,208	1,162,568	1,220,697
CPSB	*Records Management Officer[2]	J	1	1,005,185	1,055,444	1,108,216
CPSB	*Records Management Officer[2]	J	1	1,032,491	1,084,115	1,138,321
CPSB	Accountant[1]	K	1	1,207,777	1,268,166	1,331,574
CPSB	Assistant Director HRM & Development	P	1	2,967,413	3,115,783	3,271,573
CPSB	Chairman - County Public Service Board		7 1	8,026,637	8,427,969	8,849,367
CPSB	Chief ICT Officer	M	1	1,616,254	1,697,067	1,781,920
CPSB	Chief Driver	H	1	811,522	852,098	894,703
CPSB	Cleaning Supervisor[1]	G	1	736,143	772,950	811,598
CPSB	HRM & Development Officer[1]	K	1	1,031,093	1,082,648	1,136,780
CPSB	ICT Officer	K	1	1,031,093	1,082,648	1,136,780
CPSB	Labourer[1]	B	1	794,224	833,935	875,632
CPSB	Member - County Public Service Board		8 1	4,696,434	4,931,256	5,177,819
CPSB	Member - County Public Service Board		8 4	16,870,178	17,713,687	18,599,371
CPSB	Principal Driver	J	1	875,232	918,993	964,943
CPSB	Secretary - County Public Service Board		9 1	5,825,335	6,116,602	6,422,432
CPSB	Senior Assistant Office Administrator	L	1	1,699,089	1,784,044	1,873,246
CPSB	Senior HRM & Development Officer	L	1	1,798,888	1,888,833	1,983,274

5.8 Summary of the Programme Outputs and Performance Indicators for FY 2023/24- 2027/28

Programme Name	Delivery Unit	Key Output	Key Performance Indicators	Baseline FY 2023/24	Target FY 2024/25	Target FY 2025/26	Target FY 2026/27	Target FY 2027/28
Programme Name: Public Service Human Resource Management and Development								
Objective: Engage and develop an efficient human resource in the public service.								
Outcome: Efficient and Effective Service Delivery to the citizenry								
Public Service Management and Development		Customer satisfaction surveys	% level of satisfaction with public board service delivery/ customer satisfaction	60	65	70	80	80
		Efficient service delivery	Average turnaround time for key processes and requests (Mins)	120	1	30	30	30
			% of business processes fully re-engineered	60	70	75	80	80
			Public service productivity index %	60	75	80	85	85
			% of the population satisfied with their last experience of public services	60	70	80	90	90
			No. of ISO Audit reports done		1	1	1	1
			% of Digitized Records	20	60	100	100	100
		Performance management frameworks developed	% of public servants meeting 70% of performance appraisal targets	80	90	100	100	100
			Percentage of Performance Evaluations Completed on time	100	100	100	100	100
			No of sensitization forums on Human resource reforms held		4	4	4	4
			No of sensitization forums and reports on National values and principles held		4	4	4	4
			Budget absorption rate	70	80	90	95	95
		Employee performance and	No. of employee satisfaction surveys done	1	1	1	1	1

Programme Name	Delivery Unit	Key Output	Key Performance Indicators	Baseline FY 2023/24	Target FY 2024/25	Target FY 2025/26	Target FY 2026/27	Target FY 2027/28
		productivity	No of staff and board members recruited and inducted	100	50	50	50	50
			Percentage of Positions filled Internally	60	70	80	70	70
			No. of Capacity assessment and rationalization report prepared and implemented	1	1	1	1	1
			Performance Rewards and Sanctions Implemented	1	1	1	1	1

6.0 DEPARTMENT OF FINANCE & SOCIO ECONOMIC PLANNING

6.1 Department's Vision and Mission

Vision

Excellence in management of public finances and economic affairs for high quality of life.

Mission

To facilitate county socio economic development through offering effective and facilitate coordination in public finance management economic policy formulation and tracking of results.

6.2 Performance Overview and Background for Programme(s) Funding

FY 2024/25 Financial Performance

The total recurrent expenditure for the department was KShs 531,563,786 against a budget of KShs 598,475,724, representing an absorption rate of 93 percent. On development, the department spent KShs 18,499,283 against a budget of KShs 23,134,141, representing an absorption rate of 80 percent. Cumulatively the department achieved an absorption rate of 87 percent.

FY 2024/25 Non-Financial Performance

The county stepped up efforts in resource mobilization to improve fiscal discipline and accountability. Own Source Revenue was KShs 1,209,868,939, representing performance of 82% as compared to the target of Kshs 1,471,433,323 for the financial year. Overall the OSR increased by 14% compared to FY 2023/24.

The government invested in data management and statistics which play a key role in informing planning, budgeting and reporting. In collaboration with KNBS prepared the County Statistical Abstract 2024, which has guided the planning and budgeting of the county government and other development partners. Further, the sector prepared and disseminated Development Profile for each ward that provides an overview of milestones achieved in County for the FY 2022/23 and FY2023/24. It also prepared the strategic plan for the Department of Finance and socio Economic Planning and CIDP III Indicators handbook that will track the level of implementation CIDP.

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.

Planned priority objectives and outputs for the 2025/26 FY Budget

The department has outlined the following interventions to be implemented in the medium term:

- a) **Resource mobilization:** The department aims to diversify revenue sources and tap into untapped revenue potential. Additionally, it will work on strengthening strategic partnerships with development partners.
- b) **Public financial management:** The department will focus on enhancing this aspect by strengthening program-based budgeting, develop budget expenditure framework and encourage budget participation.
- c) **Result-based management:** With regards to this, the department will prioritize the strengthening of the county statistical system, improving monitoring, evaluation and learning processes, as well as providing support to county departments in monitoring programs and projects.
- d) **Accountability, transparency, and responsiveness:** The department will implement measures to improve these areas by strengthening open contracting and e-procurement practices, institutionalizing open governance principles, and enhancing social accountability mechanisms.

6.3 Programme Objectives

Programme Name	Strategic Objective
General administration & planning	Efficient services to county treasury division/units , departments and the public
Public Financial Management	To develop, sustain and safeguard a transparent and accountable system for the management of public finances, resource mobilization, and oversee a stable macroeconomic environment for the economic development of the citizenry

6.4 Summary of Expenditure by Programmes, FY 2024/25 – 2027/28 (Kshs)

Programme/ Sub Programme	Revised Budget Estimates 2	Budget Estimates	Variance	Revised Budget (1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
SP1. 1 General administration & planning	387,904,572	358,186,380	(19,080,862)	339,105,518	356,060,794	373,863,834
Total Expenditure of P.1	387,904,572	358,186,380	(19,080,862)	339,105,518	356,060,794	373,863,834
Programme 2: Public financial management			-			
SP2.1 Accounting services	13,211,436	22,900,000	(2,000,000)	20,900,000	21,945,000	23,042,250
SP2.2; Budget formulation, coordination and management	113,704,677	52,100,000	(3,500,000)	48,600,000	51,030,000	53,581,500
SP2.3; Internal audit services	7,300,000	11,050,000	-	11,050,000	11,602,500	12,182,625
SP2.4; Resource mobilization	41,844,223	42,950,000	(1,000,000)	41,950,000	44,047,500	46,249,875
SP2.5; Supply chain management services	2,965,000	5,700,000	-	5,700,000	5,985,000	6,284,250
SP2.6; Economic planning	11,789,525	15,300,000	(1,000,000)	14,300,000	15,015,000	15,765,750
SP2.7; Monitoring and Evaluation	8,100,000	10,750,000	-	10,750,000	11,287,500	11,851,875
SP2.8; County Statistics	7,373,355	5,550,000	-	5,550,000	5,827,500	6,118,875
SP2.9; Enterprise Risk Management	1,082,936	2,400,000	(500,000)	1,900,000	1,995,000	2,094,750
SP2.10; Assets Management	3,200,000	6,000,000	(1,000,000)	5,000,000	5,250,000	5,512,500
Total Expenditure of P.2	210,571,152	174,700,000	(9,000,000)	165,700,000	173,985,000	182,684,250
Total Expenditure of Vote	598,475,724	532,886,380	(28,080,862)	504,805,518	530,045,794	556,548,084

6.5 Summary of Expenditure by Vote and Economic Classification, FY 2024/25 – 2027/28 (Kshs.)

Expenditure Classification	Revised Budget Estimates 2	2025/26 Budget Estimates	Variance	2025/26 Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	575,341,583	477,634,256	(28,600,000)	449,034,256	471,485,969	495,060,268
Compensation to Employees	226,697,666	232,388,115	0	232,388,115	244,007,521	256,207,897
Use of goods and services	230,518,729	183,146,141	(5,600,000)	177,546,141	186,423,448	195,744,620
Current Transfers Govt. Agencies			-			
Other Recurrent	118,125,188	62,100,000	(23,000,000)	39,100,000	41,055,000	43,107,750
Capital Expenditure	23,134,141	55,252,124	519,138	55,771,262	58,559,825	61,487,816
Acquisition of Non-Financial Assets			-			
Other Development	23,134,141	55,252,124	519,138	55,771,262	58,559,825	61,487,816
Total Expenditure of Vote	598,475,724	532,886,380	(28,080,862)	504,805,518	530,045,794	556,548,084

6.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2024/25 – 2027/28 (Kshs.)

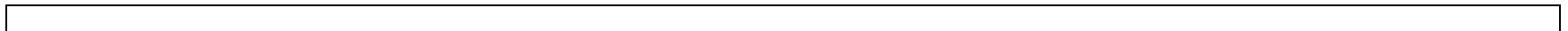
Expenditure Classification	Revised Budget Estimates 2	2025/26 Budget Estimates	Variance	Revised Budget (1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
Current Expenditure	364,770,431	302,934,256	(19,600,000)	283,334,256	297,500,969	312,376,018
Compensation to Employees	226,697,666	232,388,115	0	232,388,115	244,007,521	256,207,897
Use of goods and services	26,906,800	26,346,141	1,400,000	27,746,141	29,133,448	30,590,120
Other Recurrent	111,165,965	44,200,000	(21,000,000)	23,200,000	24,360,000	25,578,000
Capital Expenditure	23,134,141	55,252,124	519,138	55,771,262	58,559,825	61,487,816
Acquisition of Non-Financial Assets			-			
Other Development	23,134,141	55,252,124	519,138	55,771,262	58,559,825	61,487,816
Total Expenditure	387,904,572	358,186,380	(19,080,862)	339,105,518	356,060,794	373,863,834
Sub-Programme 1.1: General administration & planning						
Current Expenditure	364,770,431	302,934,256	(19,600,000)	283,334,256	297,500,969	312,376,018
Compensation to Employees	226,697,666	232,388,115	0	232,388,115	244,007,521	256,207,897
Use of goods and services	26,906,800	26,346,141	1,400,000	27,746,141	29,133,448	30,590,120
Other Recurrent	111,165,965	44,200,000	(21,000,000)	23,200,000	24,360,000	25,578,000
Capital Expenditure	23,134,141	55,252,124	519,138	55,771,262	58,559,825	61,487,816
Acquisition of Non-Financial Assets			-			
Other Development	23,134,141	55,252,124	519,138	55,771,262	58,559,825	61,487,816
Total Expenditure	387,904,572	358,186,380	(19,080,862)	339,105,518	356,060,794	373,863,834
Programme 2: Public Financial Management						
Current Expenditure	210,571,152	174,700,000	(9,000,000)	165,700,000	173,985,000	182,684,250
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	203,611,929	156,800,000	(7,000,000)	149,800,000	157,290,000	165,154,500
Other Recurrent	6,959,223	17,900,000	(2,000,000)	15,900,000	16,695,000	17,529,750
Capital Expenditure	-	-	-	-	-	-

Acquisition of Non-Financial Assets			-			
Other Development	-	-		-	-	-
Total Expenditure	210,571,152	174,700,000	(9,000,000)	165,700,000	173,985,000	182,684,250
Sub-Programme 2.1: Financial Accounting Services						
Current Expenditure	13,211,436	22,900,000	(2,000,000)	20,900,000	21,945,000	23,042,250
Compensation to Employees	-	-		-	-	-
Use of goods and services	13,211,436	22,400,000	(2,000,000)	20,400,000	21,420,000	22,491,000
Other Recurrent	-	500,000	-	500,000	525,000	551,250
Capital Expenditure	-	-		-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-		-	-	-
Total Expenditure	13,211,436	22,900,000	(2,000,000)	20,900,000	21,945,000	23,042,250
Sub-Programme 2.2; Budget Formulation, Coordination and Management						
Current Expenditure	113,704,677	52,100,000	(3,500,000)	48,600,000	51,030,000	53,581,500
Compensation to Employees	-	-		-	-	-
Use of goods and services	113,704,677	51,600,000	(3,000,000)	48,600,000	51,030,000	53,581,500
Other Recurrent	-	500,000	(500,000)	-	-	-
Capital Expenditure	-	-		-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-		-	-	-
Total Expenditure	113,704,677	52,100,000	(3,500,000)	48,600,000	51,030,000	53,581,500
Sub-Programme 2.3; Internal Audit Services						
Current Expenditure	7,300,000	11,050,000	-	11,050,000	11,602,500	12,182,625
Compensation to Employees	-	-		-	-	-
Use of goods and services	7,300,000	10,550,000	-	10,550,000	11,077,500	11,631,375
Other Recurrent	-	500,000	-	500,000	525,000	551,250
Capital Expenditure	-	-		-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-		-	-	-
Total Expenditure	7,300,000	11,050,000	-	11,050,000	11,602,500	12,182,625
Sub-Programme 2.4; Resource Mobilization						
Current Expenditure	41,844,223	42,950,000	(1,000,000)	41,950,000	44,047,500	46,249,875
Compensation to Employees	-	-		-	-	-
Use of goods and services	38,150,000	34,050,000	(1,000,000)	33,050,000	34,702,500	36,437,625
Other Recurrent	3,694,223	8,900,000	-	8,900,000	9,345,000	9,812,250
Capital Expenditure	-	-		-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-		-	-	-
Total Expenditure	41,844,223	42,950,000	(1,000,000)	41,950,000	44,047,500	46,249,875
Sub-Programme 2.5; Supply Chain Management Services						
Current Expenditure	2,965,000	5,700,000	-	5,700,000	5,985,000	6,284,250
Compensation to Employees	-	-		-	-	-
Use of goods and services	1,500,000	3,700,000	-	3,700,000	3,885,000	4,079,250
Other Recurrent	1,465,000	2,000,000	-	2,000,000	2,100,000	2,205,000
Capital Expenditure	-	-		-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-		-	-	-
Total Expenditure	2,965,000	5,700,000	-	5,700,000	5,985,000	6,284,250
Sub-Programme 2.6; Economic Planning						
Current Expenditure	11,789,525	15,300,000	(1,000,000)	14,300,000	15,015,000	15,765,750

Compensation to Employees	-	-	-	-	-	-
Use of goods and services	11,789,525	14,800,000	(1,000,000)	13,800,000	14,490,000	15,214,500
Other Recurrent	-	500,000	-	500,000	525,000	551,250
Capital Expenditure		-		-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	11,789,525	15,300,000	(1,000,000)	14,300,000	15,015,000	15,765,750
Sub-Programme 2.7; Monitoring and Evaluation						
Current Expenditure	8,100,000	10,750,000	-	10,750,000	11,287,500	11,851,875
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	8,100,000	10,750,000	-	10,750,000	11,287,500	11,851,875
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	8,100,000	10,750,000	-	10,750,000	11,287,500	11,851,875
Sub-Programme 2.8; County Statistics						
Current Expenditure	7,373,355	5,550,000	-	5,550,000	5,827,500	6,118,875
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	7,373,355	5,050,000	-	5,050,000	5,302,500	5,567,625
Other Recurrent	-	500,000	-	500,000	525,000	551,250
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	7,373,355	5,550,000	-	5,550,000	5,827,500	6,118,875
Sub-Programme 2.9; Enterprise Risk Management						
Current Expenditure	1,082,936	2,400,000	(500,000)	1,900,000	1,995,000	2,094,750
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	1,082,936	1,900,000	-	1,900,000	1,995,000	2,094,750
Other Recurrent	-	500,000	(500,000)	-	-	-
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	1,082,936	2,400,000	(500,000)	1,900,000	1,995,000	2,094,750
Sub-Programme 2.10; Assets Management						
Current Expenditure	3,200,000	6,000,000	(1,000,000)	5,000,000	5,250,000	5,512,500
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	1,400,000	2,000,000	-	2,000,000	2,100,000	2,205,000
Other Recurrent	1,800,000	4,000,000	(1,000,000)	3,000,000	3,150,000	3,307,500
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	3,200,000	6,000,000	(1,000,000)	5,000,000	5,250,000	5,512,500

6.7 Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		EXPENDITURE ESTIMATES			
	Position Title	Job Group	Authorized	In Position	2024/25	2025/26	2026/27	2027/28
Financial Services	Accountant [2]	J		3	1,750,181	2,108,652	2,214,084	2,324,789
Financial Services	Accountant[1]	K		3	2,976,584	3,586,245	3,765,558	3,953,835
Financial Services	Accountant[3]	J		2	2,465,486	2,970,465	3,118,989	3,274,938
Administration	Administrative Officer[1]	K		1	1,370,578	1,651,299	1,733,864	1,820,557
Administration	Administrative Officer[2]	J		1	1,197,596	1,442,887	1,515,032	1,590,783
Administration	Artisan[2]	D		3	2,572,260	3,099,108	3,254,064	3,416,767
Administration	Assistant Director ICT	P		1	2,705,060	3,259,108	3,422,064	3,593,167
Administration	Assistant Market Master	D		1	873,580	1,052,506	1,105,131	1,160,387
Audit	Audit Clerk[1]	F		1	950,379	1,145,036	1,202,287	1,262,402
Financial Services	Chief Accountant	M		1	2,765,782	3,332,267	3,498,880	3,673,824
Audit	Chief Internal Auditor	M		3	4,087,591	4,924,808	5,171,048	5,429,601
Procurement	Chief Supply Chain Management Officer	M		1	1,265,277	1,524,430	1,600,652	1,680,684
Administration	Cleaning Supervisor[1]	G		1	626,631	754,977	792,726	832,362
Administration	Cleansing Supervisor	C		4	3,192,957	3,846,936	4,039,283	4,241,247
Revenue	Clerical Officer[1]	F		1	1,037,214	1,249,655	1,312,138	1,377,745
Revenue	Clerical Officer[2]	F		33	19,681,464	23,712,608	24,898,238	26,143,150
Revenue	Clerical Officer[3]	D		2	800,861	964,893	1,013,138	1,063,795
Revenue	Clerical Officer[3]	D		2	1,759,508	2,119,889	2,225,884	2,337,178
Revenue	Clerical Officer[4]	C		1	724,486	872,875	916,519	962,345
Administration	Community Development Assistant[3]	E		2	1,831,598	2,206,744	2,317,082	2,432,936
Administration	County Chief Officer	S		2	8,036,139	9,682,095	10,166,200	10,674,510
Revenue	Deputy Director	Q		1	2,785,395	3,355,897	3,523,692	3,699,877
Administration	Deputy Director of Administration	Q		5	15,045,446	18,127,044	19,033,396	19,985,066
Procurement	Director - Supply Chain Management Services	R		1	3,520,409	4,241,457	4,453,530	4,676,206
Administration	Director of Administration	R		4	14,205,701	17,115,302	17,971,067	18,869,620
Administration	Driver	D		1	873,580	1,052,506	1,105,131	1,160,387
Administration	Driver [2]	E		2	815,704	982,776	1,031,915	1,083,510
Administration	Driver[1]	F		2	924,299	1,113,613	1,169,294	1,227,759
Administration	Driver[2]	B		1	669,591	806,737	847,073	889,427
Social Economic Planning	Economist [2]	K		2	3,567,068	4,297,672	4,512,556	4,738,183
Social Economic Planning	Economist[1]	L		1	1,176,026	1,416,899	1,487,744	1,562,131
Budget	Finance Officer [2]	K		11	4,919,272	5,926,833	6,223,175	6,534,334
Audit	Internal Auditor[1]	K		2	1,904,495	2,294,573	2,409,301	2,529,767
Audit	Internal Auditor[3]	J		1	1,226,540	1,477,759	1,551,647	1,629,230
Administration	Junior Market Attendant	F		1	808,034	973,534	1,022,211	1,073,322
Administration	Junior Market Master	C		5	3,905,324	4,705,210	4,940,470	5,187,494
Administration	Labourer[1]	B		4	2,678,366	3,226,947	3,388,294	3,557,709
Administration	Market Askari	B		3	2,207,416	2,659,537	2,792,514	2,932,139
Administration	Market Attendant[1]	A		2	1,422,047	1,713,309	1,798,975	1,888,924
Administration	Member - County Executive Committee	T		1	6,461,266	7,784,658	8,173,891	8,582,585
Administration	Principal Administrative Officer	N		1	1,589,670	1,915,265	2,011,028	2,111,580



Social Economic Planning	Principal Economist	N		1	1,854,273	2,234,063	2,345,767	2,463,055
Administration	Ranger / Forest Guard	C		3	2,173,459	2,618,626	2,749,557	2,887,035
Revenue	Revenue clerk 2	F		1	269,216	324,357	340,575	357,604
Revenue	Revenue Clerk[2]	D		4	3,494,318	4,210,022	4,420,523	4,641,549
Revenue	Revenue Clerk[2]	E		12	7,239,202	8,721,930	9,158,026	9,615,928
Revenue	Revenue Clerk[3]	C		2	1,614,658	1,945,371	2,042,640	2,144,772
Revenue	Revenue Officer[2]	K		1	1,370,578	1,651,299	1,733,864	1,820,557
Revenue	Revenue Officer[3]	J		1	1,197,596	1,442,887	1,515,032	1,590,783
Financial Services	Senior Accountant	L		17	24,257,787	25,711,152	26,996,709	28,346,545
Revenue	Senior Accounts Clerk	G		2	2,165,108	2,608,564	2,738,993	2,875,942
Administration	Senior Assistant Office Administrator	L		1	1,141,750	1,375,602	1,444,382	1,516,602
Administration	Senior Cultural Officer	L		1	1,251,299	1,507,589	1,582,968	1,662,117
Social Economic Planning	Senior Economist	M		3	3,894,296	4,691,923	4,926,519	5,172,845
Administration	Senior Market Attendant	B		12	8,357,821	10,069,664	10,573,147	11,101,805
Social Economic Planning	Senior Statistician	M		1	1,265,277	1,524,430	1,600,652	1,680,684
Social Economic Planning	Senior Supply Chain Management Officer	L		2	2,428,669	2,926,107	3,072,413	3,226,033
Administration	Senior Support Staff	D		1	251,429	302,926	318,073	333,976
Administration	Sergeant	E		6	5,106,792	6,152,762	6,460,400	6,783,420
Social Economic Planning	Statistician[1]	L		3	3,330,487	4,012,634	4,213,266	4,423,929
Social Economic Planning	Statistician[2]	K		2	1,711,614	2,062,186	2,165,295	2,273,560
Procurement	Supplies Officer	J		2	2,438,608	2,938,082	3,084,986	3,239,235
Procurement	Supply Chain Management Assistant [1]	K		2	1,742,056	2,098,863	2,203,806	2,313,996
Procurement	Supply Chain Management Assistant [2]	J		1	779,618	939,298	986,263	1,035,577
Procurement	Supply Chain Management Assistant[1]	K		1	891,459	1,074,047	1,127,750	1,184,137
Procurement	Supply Chain Management Officer[1]	K		6	4,906,194	5,911,077	6,206,631	6,516,962
Procurement	Supply Chain Management Officer[2]	J		3	2,297,478	2,768,046	2,906,449	3,051,771
Administration	Administration	Q		2	5,889,761	7,096,098	7,450,903	7,823,448
	Grand Total			213	226,697,666	269,614,620	283,095,351	297,250,119

6.8 Summary of the Programme Outputs and Performance Indicators for 2023/24 – 2027/28

Programme	Key Performance Indicators	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Resource Mobilization	% of OSR funding budget	11	13	15	17	20
	% increase in Own source revenue collected	18	21	23	25	26
	No. of OSR streams mapped and assessed	33	35	37	39	41
Public Finance Management	No. of statutory documents prepared and published	20	20	20	20	20
	No. of enterprise risks assessed	2	3	3	3	4
	% of development budget in the total county budget	30	35	35	35	35
	% of procurement undertaken through e-procurement	100	100	100	100	100
	No. of public expenditure review (PER) reports prepared and published	1	1	1	1	1
Results Based	No. of CSAs published	1	1	1	1	1

Programme	Key Performance Indicators	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Monitoring and Evaluation	No. of Indicator Handbooks prepared	1	1	0	0	0
	No. of periodic progress reports prepared and disseminated	4	4	4	4	4
	No of Annual Progress Reports	1	1	1	1	1
	Makueni Vision 2025 End of Term report	0	0	1	0	0
	No. of ward profiles prepared and disseminated	30	30	30	30	30
	CIDP mid-term review report	0	0	1	0	1

7.0 DEPARTMENT OF HEALTH SERVICES

7.1 Department’s Vision & Mission

Vision

A healthy and productive county with high quality of life.

Mission

To build a progressive, responsive and sustainable healthcare systems through provision of Evidence-based quality services to Makueni residents.

7.2 Performance Overview and Background for Programme(s) Funding;

Preventive and Promotive Services

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. Additionally, the proportion of children aged between 6 and 59 months who received Vitamin A supplementation rose from 82 percent to 89 percent. This improvement was made possible by 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.

As part of the implementation of the Community Health Strategy, the Department of Health Services 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 MUAC, and carry out basic assessments of general health conditions at the community level.

The Department 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.

Curative and Rehabilitative Services

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.

In terms of promotions, the county recently elevated 917 healthcare workers. Among them, 56 doctors including 6 consultants who were promoted to Job Group R, while 3 senior consultants advanced to Job Group S. Additionally, 216 contract healthcare workers across various cadres, such as nurses, clinical officers, lab technologists, and pharmaceutical technologists, were confirmed on permanent and pensionable terms, strengthening the hospital's staffing and long-term capacity.

Health Planning and Administration

On infrastructure development, Thithi dispensary was constructed, while 58 facilities were upgraded and equipped to provide more comprehensive services. A digital X-Ray processor was 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 department oversaw the construction of key projects: A maternity block at Sultan Hamud Sub-County Hospital with support from the Safaricom Foundation, a 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.

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.

Expenditure Trends, FY 2022/23 to 2024/25

The goal of 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. The total health sector expenditure for FY 2024/25 was Kshs 3,742,565,594 against a budget of Kshs. 4,199,913,815 which translates to an absorption rate of 89 percent. In FY 2023/24, the sector recorded an expenditure of KShs. 3,393,130,802 against a budget of KShs. 3,804,087,745 representing an absorption rate of 89 percent which was a drop of six percent from 95% recorded in FY 2022/23. Figure 1 provides details of the budget allocation, expenditures, and absorption rates for the last three years.

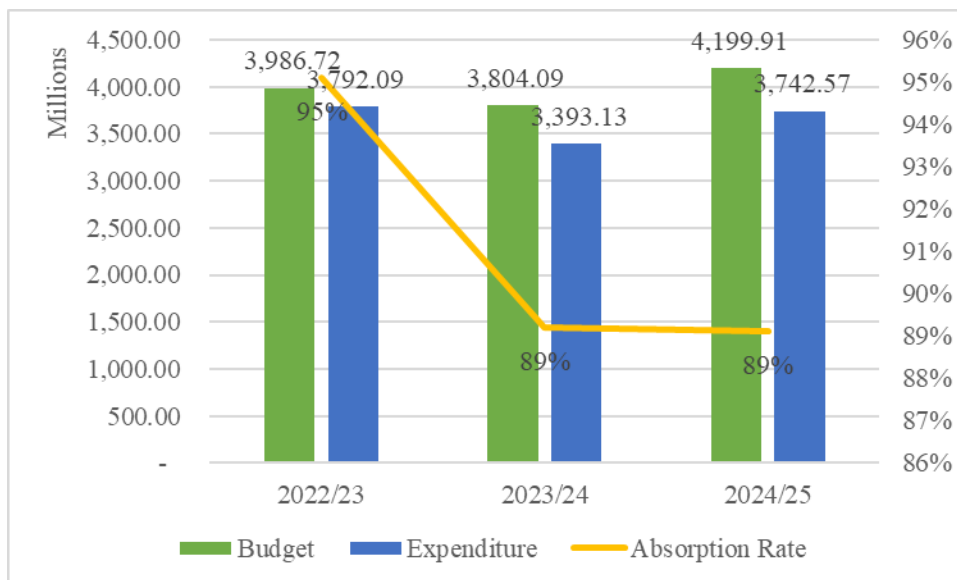


Figure 1: Health Department, Budget Allocation, Expenditures, And Absorption Rates 2022/23 To 2024/25

Planned priority objectives and outputs for the 2025/26 Budget

The sector programs for FY 2025/26 and the MTEF is aligned with the overarching goal of achieving universal health coverage throughout the county in line with Vision 2030 and the Bottom-Up Economic Transformation Agenda. The government aims to enhance healthcare infrastructure and strengthen the healthcare workforce in preventive, promotive, curative, and rehabilitative services to provide high-quality healthcare to the residents of Makueni. Health financing is also critical to achieving universal health care; therefore, the sector will strengthen resource mobilization across various stakeholders. To increase the availability of human capital in the public health sector, the county government will continue to implement Afya Bora Mashinani program as supported by the National government. This program has engaged over 3,600 community health promoters who provide direct care in households across the country.

The main focus of the sector in the medium term will be to: -

- 1) Increase access to quality and effective promotive, preventive and curative health care services in the county
- 2) Improve the health status of the individual, family, and community by ensuring affordable and available healthcare services
- 3) Ensure the availability of reliable and consistent supply of essential medicines to meet the healthcare needs of the population.
- 4) Provide healthcare professionals with the necessary medical supplies to perform diagnostic tests, administer treatments, and conduct medical procedures.
- 5) Ensure efficient service delivery through prudent management of public resources in all health-related services

7.3 Programmes and their Objectives

PROGRAMME	OBJECTIVES
P1; Preventive and Promotive Health Care Services	To increase access to quality and effective promotive and preventive health care services in the county.
P2; Curative Health	Improve the health status of the individual, family and Community by

PROGRAMME	OBJECTIVES
	ensuring affordable and available health care services.
P3; General administration	To ensure efficient service delivery through prudent management of public resources and influence design implementation and monitoring processes in all health-related sector actions across the Sector programmes.

7.4 Summary of Expenditure by Programmes, FY 2024/25– 2027/28 (Kshs)

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
					FY 2025/26	FY 2025/26
Programme 1: General administration & planning						
SP1. 1 General administration & planning	3,551,494,863	3,501,558,108	169,240,824	3,670,798,932	3,854,338,878	4,047,055,822
Total Expenditure of P.1	3,551,494,863	3,501,558,108	169,240,824	3,670,798,932	3,854,338,878	4,047,055,822
Programme 2: Curative health care services						
SP2. 1 :Curative health care services	388,483,454	365,400,000	1,602,747	367,002,747	385,352,884	404,620,528
Total Expenditure of P.2	388,483,454	365,400,000	1,602,747	367,002,747	385,352,884	404,620,528
Programme 3; Preventive and promotive health care services						
SP3. 1 Preventive and promotive health care services	259,935,497	260,953,132	(770,505)	260,182,627	273,191,759	286,851,347
Total Expenditure of P.3	259,935,497	260,953,132	(770,505)	260,182,627	273,191,759	286,851,347
Total Expenditure of Vote	4,199,913,813	4,127,911,240	170,073,066	4,297,984,306	4,512,883,521	4,738,527,697

7.5 Summary of Expenditure by Vote and Economic Classification, FY 2024/25– 2027/28 (Kshs.)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
					FY 2024/25	FY 2025/26
Current Expenditure	3,114,502,327	3,153,229,859	(16,068,214)	3,137,161,645	3,294,019,727	3,458,720,713
Compensation to Employees	2,455,083,449	2,502,049,461	-	2,502,049,461	2,627,151,934	2,758,509,530
Use of goods and services	520,390,082	549,664,936	(16,068,214)	533,596,722	560,276,558	588,290,386
Current Transfers Govt. Agencies						
Other Recurrent						

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
	139,028,796	101,515,462	-	101,515,462	106,591,235	111,920,797
Capital Expenditure	1,085,411,487	974,681,381	186,141,280	1,160,822,661	1,218,863,794	1,279,806,984
Acquisition of Non-Financial Assets						
Other Development	1,085,411,487	974,681,381	186,141,280	1,160,822,661	1,218,863,794	1,279,806,984
Total Expenditure of Vote	4,199,913,813	4,127,911,240	170,073,066	4,297,984,306	4,512,883,521	4,738,527,697

7.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2024/25– 2027/28 (Kshs)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
Current Expenditure	2,658,433,748	2,657,506,727	(15,000,000)	2,642,506,727	2,774,632,063	2,913,363,666
Compensation to Employees	2,455,083,449	2,502,049,461	-	2,502,049,461	2,627,151,934	2,758,509,530
Use of goods and services	77,054,975	71,941,804	(15,000,000)	56,941,804	59,788,894	62,778,339
Other Recurrent	126,295,324	83,515,462	-	83,515,462	87,691,235	92,075,797
Capital Expenditure	893,061,115	844,051,381	184,240,824	1,028,292,205	1,079,706,815	1,133,692,156
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	893,061,115	844,051,381	184,240,824	1,028,292,205	1,079,706,815	1,133,692,156
Total Expenditure	3,551,494,863	3,501,558,108	169,240,824	3,670,798,932	3,854,338,878	4,047,055,822
Sub-Programme 1.1: General administration & planning						
Current Expenditure	2,658,433,748	2,657,506,727	(15,000,000)	2,642,506,727	2,774,632,063	2,913,363,666
Compensation to Employees	2,455,083,449	2,502,049,461		2,502,049,461	2,627,151,934	2,758,509,530

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Use of goods and services	77,054,975	71,941,804	(15,000,000)	56,941,804	59,788,894	62,778,339
Other Recurrent	126,295,324	83,515,462	-	83,515,462	87,691,235	92,075,797
Capital Expenditure	893,061,115	844,051,381	184,240,824	1,028,292,205	1,079,706,815	1,133,692,156
Acquisition of Non-Financial Assets						
Other Development	893,061,115	844,051,381	184,240,824	1,028,292,205	1,079,706,815	1,133,692,156
Total Expenditure	3,551,494,863	3,501,558,108	169,240,824	3,670,798,932	3,854,338,878	4,047,055,822
Programme 2: Curative health care services						
Current Expenditure	361,247,607	350,470,000	2,931,785	353,401,785	371,071,874	389,625,468
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	358,747,607	334,970,000	2,931,785	337,901,785	354,796,874	372,536,718
Other Recurrent	2,500,000	15,500,000	-	15,500,000	16,275,000	17,088,750
Capital Expenditure	27,235,847	14,930,000	(1,329,038)	13,600,962	14,281,010	14,995,060
Acquisition of Non-Financial Assets						
Other Development	27,235,847	14,930,000	(1,329,038)	13,600,962	14,281,010	14,995,060
Total Expenditure	388,483,454	365,400,000	1,602,747	367,002,747	385,352,884	404,620,528
Sub-Programme 2.1: Curative health care services						
Current Expenditure	361,247,607	350,470,000	2,931,785	353,401,785	371,071,874	389,625,468
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	358,747,607	334,970,000	2,931,785	337,901,785	354,796,874	372,536,718
Other Recurrent	2,500,000	15,500,000	-	15,500,000	16,275,000	17,088,750
Capital Expenditure	27,235,847	14,930,000	(1,329,038)	13,600,962	14,281,010	14,995,060
Acquisition of Non-Financial Assets						
Other Development	27,235,847	14,930,000	(1,329,038)	13,600,962	14,281,010	14,995,060
Total Expenditure	388,483,454	365,400,000	1,602,747	367,002,747	385,352,884	404,620,528

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Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
P3; Preventive and promotive health care services						
Current Expenditure	94,820,972	145,253,132	(3,999,999)	141,253,133	148,315,790	155,731,579
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	84,587,500	142,753,132	(3,999,999)	138,753,133	145,690,790	152,975,329
Other Recurrent	10,233,472	2,500,000	-	2,500,000	2,625,000	2,756,250
Capital Expenditure	165,114,525	115,700,000	3,229,494	118,929,494	124,875,969	131,119,768
Acquisition of Non-Financial Assets						
Other Development	165,114,525	115,700,000	3,229,494	118,929,494	124,875,969	131,119,768
Total Expenditure	259,935,497	260,953,132	(770,505)	260,182,627	273,191,759	286,851,347
Sub-Programme 3.1: Preventive and promotive health care services						
Current Expenditure	94,820,972	145,253,132	(3,999,999)	141,253,133	148,315,790	155,731,579
Compensation to Employees	-	-		-	-	-
Use of goods and services	84,587,500	142,753,132	(3,999,999)	138,753,133	145,690,790	152,975,329
Other Recurrent	10,233,472	2,500,000	-	2,500,000	2,625,000	2,756,250
Capital Expenditure	165,114,525	115,700,000	3,229,494	118,929,494	124,875,969	131,119,768
Acquisition of Non-Financial Assets						
Other Development	165,114,525	115,700,000	3,229,494	118,929,494	124,875,969	131,119,768
Total Expenditure	259,935,497	260,953,132	(770,505)	260,182,627	273,191,759	286,851,347

7.7 Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		EXPENDITURE ESTIMATES			
	Position Title	Job Group	Authorized	In Position	2024/25	2025/26	2026/27	2027/28
Administration	*Assistant Public Health Officer[2]	J		4	5,412,057	6,367,126	6,685,482	7,019,757
Administration	*Assistant Public Health Officer[3]	H		3	3,589,486	4,222,925	4,434,071	4,655,775
Administration	*HRM Assistant[2]	J		3	2,099,555	2,470,064	2,593,567	2,723,246
Administration	*HRM Assistant[3]	H		1	588,342	692,167	726,776	763,114
Administration	*Mortuary Attendant[3]	D		8	2,686,139	3,160,164	3,318,172	3,484,081
Administration	*Nursing Officer (Intern)	K		18	28,447,405	33,467,536	35,140,913	36,897,958
Administration	*Registered Nurse [1] - Anaesthetist	K		6	10,172,413	11,967,544	12,565,922	13,194,218
Administration	Accountant[1]	K		1	896,664	1,054,899	1,107,644	1,163,026
Administration	Artisans [3]	E		1	492,328	579,209	608,169	638,578
Administration	Assistant Chief Health Administration Office	M		2	3,312,151	3,896,648	4,091,481	4,296,055
Administration	Assistant Chief Health Records & Information Mgt. Officer	M		2	4,037,312	4,749,778	4,987,267	5,236,631
Administration	Assistant Chief Pharmacist	P		6	25,071,690	29,496,105	30,970,911	32,519,456
Administration	Assistant Community Health Officer[1]	K		4	6,235,533	7,335,921	7,702,717	8,087,853
Administration	Assistant Community Health Officer[2]	J		4	5,494,375	6,463,970	6,787,169	7,126,527
Administration	Assistant Community Health Officer[3]	H		1	1,253,469	1,474,670	1,548,403	1,625,823
Administration	Assistant Director - Medical Services	P		15	59,163,642	69,604,284	73,084,499	76,738,724
Administration	Assistant Director Dental Services	P		1	4,123,729	4,851,445	5,094,018	5,348,719
Administration	Assistant Health Records & Information Mgt. Officer[1]	K		1	1,591,198	1,871,997	1,965,597	2,063,877
Administration	Assistant Health Records Info.Mgt Officer[2]	J		4	5,391,960	6,343,482	6,660,656	6,993,689
Administration	Assistant Health Records Info.Mgt Officer[3]	H		10	8,492,541	9,991,225	10,490,786	11,015,325
Administration	Assistant Occupational Therapist[1]	K		1	1,541,229	1,813,211	1,903,871	1,999,065
Administration	Assistant Occupational Therapist[2]	J		1	1,368,191	1,609,636	1,690,118	1,774,624
Administration	Assistant Occupational Therapist[3]	H		6	4,411,874	5,190,440	5,449,962	5,722,460
Administration	Assistant Office Administrator[2]	J		1	825,439	971,104	1,019,659	1,070,642
Administration	Assistant Physiotherapist[1]	K		3	4,701,187	5,530,808	5,807,348	6,097,716
Administration	Assistant Physiotherapist[2]	J		2	2,736,381	3,219,272	3,380,236	3,549,248
Administration	Assistant Physiotherapist[3]	H		12	10,379,390	12,211,047	12,821,599	13,462,679
Administration	Assistant Principal Health Records & Information Mgt. Officer	N		1	2,311,582	2,719,508	2,855,484	2,998,258
Administration	Assistant Public Health Officer[1]	K		3	5,047,802	5,938,590	6,235,520	6,547,296
Administration	Chief Accountant	M		1	1,416,213	1,666,133	1,749,440	1,836,912
Administration	Chief Assistant Occupational Therapist	M		2	4,037,312	4,749,778	4,987,267	5,236,631
Administration	Chief Assistant Physiotherapist	M		2	4,037,312	4,749,778	4,987,267	5,236,631
Administration	Chief Assistant Public Health Officer	M		16	32,637,674	38,397,264	40,317,127	42,332,984
Administration	Chief Medical Lab Technologist	M		4	8,122,596	9,555,995	10,033,795	10,535,484
Administration	Chief Nursing Officer	M		4	8,259,441	9,716,990	10,202,839	10,712,981

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		EXPENDITURE ESTIMATES			
	Position Title	Job Group	Authorized	In Position	2024/25	2025/26	2026/27	2027/28
Administration	Chief Nutrition & Dietetics Technologist	M		2	3,989,339	4,693,340	4,928,007	5,174,408
Administration	Chief Public Health Officer	M		2	3,994,914	4,699,899	4,934,894	5,181,638
Administration	Chief Registered Clinical Officer	M		9	19,489,668	22,929,022	24,075,473	25,279,246
Administration	Chief Registered Clinical Officer - Anaesthetist	M		1	2,291,710	2,696,129	2,830,936	2,972,482
Administration	Chief Registered Clinical Officer- Anaesthetist	M		1	2,209,117	2,598,961	2,728,909	2,865,355
Administration	Chief Registered Nurse	M		35	71,203,580	83,768,918	87,957,364	92,355,232
Administration	Cleaning Supervisor[1]	G		9	6,362,351	7,485,119	7,859,375	8,252,344
Administration	Cleaning Supervisor[2a]	F		2	1,131,667	1,331,373	1,397,942	1,467,839
Administration	Clerical Officer[1] - General Office Service	G		5	3,484,301	4,099,177	4,304,136	4,519,343
Administration	Clerical Officer[2]	F		26	10,751,824	12,649,205	13,281,665	13,945,748
Administration	Community Health Assistant[1]	J		4	5,214,936	6,135,219	6,441,980	6,764,079
Administration	Community Health Assistant[2]	H		4	4,917,933	5,785,803	6,075,093	6,378,848
Administration	Community Health Assistant[3]	G		1	1,164,591	1,370,107	1,438,612	1,510,543
Administration	Cook[1]	G		1	672,874	791,616	831,197	872,757
Administration	Counsellor [1]	K		15	14,570,843	17,142,169	17,999,277	18,899,241
Administration	Counsellor [2]	J		2	1,660,712	1,953,778	2,051,467	2,154,041
Administration	Dental Officer	M		2	6,454,343	7,593,345	7,973,012	8,371,663
Administration	Dental Specialist[2]	P		2	8,837,243	10,396,756	10,916,594	11,462,423
Administration	Dental Technologist[2]	J		2	2,736,381	3,219,272	3,380,236	3,549,248
Administration	Dental Technologist[3]	H		1	1,253,469	1,474,670	1,548,403	1,625,823
Administration	Deputy Director, Medical Services	Q		1	4,554,547	5,358,290	5,626,205	5,907,515
Administration	Deputy Chief Pharmacist	Q		1	4,680,310	5,506,247	5,781,560	6,070,638
Administration	Deputy Director - Medical Services	R		6	33,009,847	38,835,114	40,776,870	42,815,714
Administration	Director of Administration	R		3	10,218,579	12,021,858	12,622,951	13,254,098
Administration	Director, Medical and Public Health Services	R		1	5,895,921	6,936,377	7,283,196	7,647,356
Administration	Driver [2]	E		1	537,611	632,483	664,107	697,313
Administration	Driver [3]	D		25	10,344,921	12,170,496	12,779,021	13,417,972
Administration	Driver[1]	F		5	2,781,263	3,272,075	3,435,678	3,607,462
Administration	Driver[3]	D		3	1,561,687	1,837,278	1,929,142	2,025,599
Administration	Economist [2]	K		1	653,535	768,865	807,308	847,674
Administration	Enrolled Nurse[1]	J		28	38,475,824	45,265,675	47,528,959	49,905,407
Administration	Enrolled Nurse[2]	H		11	14,024,303	16,499,180	17,324,139	18,190,346
Administration	Enrolled Nurse[3]	G		7	8,246,135	9,701,335	10,186,402	10,695,722
Administration	Health Administration Officer [3]	H		5	4,101,304	4,825,063	5,066,316	5,319,632
Administration	Health Administration Officer[1]	K		2	2,532,945	2,979,935	3,128,932	3,285,379
Administration	Health Administration Officer[2]	J		1	1,065,301	1,253,295	1,315,960	1,381,758
Administration	Health Records & Information Mgt. Assistant[1]	J		1	1,389,114	1,634,252	1,715,965	1,801,763
Administration	Health Records & Information Mgt. Officer	K		1	1,541,229	1,813,211	1,903,871	1,999,065

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		EXPENDITURE ESTIMATES			
	Position Title	Job Group	Authorized	In Position	2024/25	2025/26	2026/27	2027/28
Administration	Health Records Info.Mgt Assistant[1]	J		6	8,107,968	9,538,786	10,015,725	10,516,512
Administration	Health Records Info.Mgt Assistant[2]	H		1	1,167,435	1,373,453	1,442,126	1,514,232
Administration	Health Records Info.Mgt Assistant[3]	G		5	5,554,700	6,534,941	6,861,688	7,204,772
Administration	Medical Eng. Technician[2]	H		2	2,506,939	2,949,340	3,096,807	3,251,647
Administration	Medical Eng. Technologist[1]	K		1	1,682,601	1,979,530	2,078,507	2,182,432
Administration	Medical Engineering Technician[1]	J		2	2,635,343	3,100,403	3,255,424	3,418,195
Administration	Medical Engineering Technician[3]	G		12	11,560,708	13,600,833	14,280,874	14,994,918
Administration	Medical Engineering Technologist[2]	J		2	2,757,305	3,243,888	3,406,083	3,576,387
Administration	Medical Lab Technician[1]	J		1	1,401,107	1,648,362	1,730,780	1,817,319
Administration	Medical Lab Technician[2]	H		7	8,514,100	10,016,589	10,517,418	11,043,289
Administration	Medical Lab Technician[3]	G		13	14,831,041	17,448,284	18,320,698	19,236,733
Administration	Medical Lab Technologist[1]	K		26	40,388,319	47,515,669	49,891,453	52,386,025
Administration	Medical Lab Technologist[2]	J		4	5,542,347	6,520,408	6,846,429	7,188,750
Administration	Medical Lab Technologist[3]	H		72	75,882,998	89,274,115	93,737,820	98,424,712
Administration	Medical Officer	M		28	86,654,457	101,946,420	107,043,741	112,395,928
Administration	Medical Social Worker[1]	K		2	3,274,348	3,852,174	4,044,782	4,247,022
Administration	Medical Social Worker[2]	J		3	4,012,378	4,720,445	4,956,467	5,204,291
Administration	Medical Social Worker[3]	H		4	2,908,671	3,421,966	3,593,065	3,772,718
Administration	Medical Specialist[1]	Q		2	9,528,146	11,209,584	11,770,063	12,358,566
Administration	Medical Specialist[2]	P		1	4,526,579	5,325,387	5,591,656	5,871,239
Administration	Member - County Executive Committee	T		1	6,616,959	7,784,658	8,173,891	8,582,585
Administration	Mortuary Superintendent	H		1	1,003,369	1,180,434	1,239,456	1,301,429
Administration	Nursing Officer (Intern)	K		2	3,223,578	3,792,445	3,982,067	4,181,170
Administration	Nutrition & Dietetics Technician[3]	G		2	1,297,775	1,526,795	1,603,134	1,683,291
Administration	Nutrition & Dietetics Technologist[1]	K		3	4,530,805	5,330,359	5,596,877	5,876,721
Administration	Nutrition & Dietetics Technologist[3]	H		4	4,660,977	5,483,502	5,757,677	6,045,561
Administration	Office Administrative Assistant[1]	J		1	825,439	971,104	1,019,659	1,070,642
Administration	Office Administrative Assistant[2]	H		1	769,173	904,909	950,154	997,662
Administration	Orthopaedic Technologist[1]	K		1	1,591,198	1,871,997	1,965,597	2,063,877
Administration	Orthopaedic Trauma Technician[2]	H		4	4,889,850	5,752,765	6,040,404	6,342,424
Administration	Orthopaedic Trauma Technician[3]	G		7	3,143,437	3,698,161	3,883,069	4,077,222
Administration	Orthopaedic Trauma Technologist[1]	K		2	3,365,201	3,959,060	4,157,013	4,364,864
Administration	Orthopaedic Trauma Technologist[3]	H		2	2,509,232	2,952,038	3,099,640	3,254,622
Administration	Orthopaedic Technician [2]	H		1	1,216,578	1,431,268	1,502,831	1,577,973
Administration	Orthopaedic Technologist [2]	J		1	1,368,191	1,609,636	1,690,118	1,774,624
Administration	Orthopaedic Technologist [3]	H		3	1,790,103	2,106,004	2,211,304	2,321,869
Administration	Pharmaceutical Technologist[1]	K		6	9,276,420	10,913,435	11,459,106	12,032,062
Administration	Pharmaceutical Technologist[2]	J		1	1,389,114	1,634,252	1,715,965	1,801,763

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		EXPENDITURE ESTIMATES			
	Position Title	Job Group	Authorized	In Position	2024/25	2025/26	2026/27	2027/28
Administration	Pharmaceutical Technologist[3]	H		31	30,565,640	35,959,577	37,757,556	39,645,434
Administration	Pharmacist	M		3	9,294,705	10,934,947	11,481,694	12,055,779
Administration	Principal Assistant Occupational Therapist	N		2	4,787,937	5,632,867	5,914,510	6,210,236
Administration	Principal Assistant Physiotherapist	N		1	2,476,355	2,913,359	3,059,027	3,211,978
Administration	Principal Assistant Public Health Officer	N		1	2,476,355	2,913,359	3,059,027	3,211,978
Administration	Principal Clinical Officer	N		2	2,608,279	3,068,563	3,221,992	3,383,091
Administration	Principal Medical Engineering Technologist	N		3	2,258,034	2,656,511	2,789,337	2,928,803
Administration	Principal Medical Lab Technologist[2]	N		2	4,976,696	5,854,936	6,147,683	6,455,067
Administration	Principal Nursing Officer	N		2	4,754,805	5,593,888	5,873,582	6,167,262
Administration	Principal Nutrition & Dietetics Officer	N		2	4,904,737	5,770,279	6,058,793	6,361,733
Administration	Principal Public Health Officer	N		7	16,897,843	19,879,815	20,873,806	21,917,496
Administration	Principal Registered Clinical Officer[1]	P		1	3,287,728	3,867,916	4,061,311	4,264,377
Administration	Principal Registered Clinical Officer[2]	N		6	15,649,674	18,411,381	19,331,950	20,298,547
Administration	Principal Registered Nurse	N		8	19,001,737	22,354,985	23,472,734	24,646,371
Administration	Principal Registered Nurse - Anaesthetist	N		1	2,302,810	2,709,189	2,844,648	2,986,881
Administration	Principal Supply Chain Management Officer	N		1	1,575,486	1,853,513	1,946,188	2,043,498
Administration	Public Health Assistant[1]	J		17	22,997,561	27,055,954	28,408,752	29,829,189
Administration	Public Health Assistant[2]	H		10	10,845,298	12,759,174	13,397,132	14,066,989
Administration	Public Health Assistant[3]	G		3	3,565,732	4,194,978	4,404,727	4,624,964
Administration	Public Health Officer	K		1	1,536,581	1,807,743	1,898,130	1,993,037
Administration	Radiographer[1]	K		5	7,883,237	9,274,396	9,738,116	10,225,022
Administration	Radiographer[2]	J		2	2,695,911	3,171,660	3,330,243	3,496,755
Administration	Radiographer[3]	H		4	4,654,323	5,475,674	5,749,458	6,036,931
Administration	Registered Clinical Officer [2]	J		5	7,419,633	8,728,980	9,165,429	9,623,701
Administration	Registered Clinical Officer [3]	H		65	74,722,051	87,908,295	92,303,710	96,918,896
Administration	Registered Clinical Officer I - Anaesthetist	K		7	12,580,634	14,800,746	15,540,784	16,317,823
Administration	Registered Clinical Officer[1]	K		28	47,015,609	55,312,482	58,078,106	60,982,011
Administration	Registered Clinical Officer[1] - Anaesthetist	K		4	7,458,796	8,775,054	9,213,807	9,674,497
Administration	Registered Nurse [1] - Anaesthetist	K		3	5,158,406	6,068,713	6,372,149	6,690,756
Administration	Registered Nurse[1]	K		276	439,137,496	516,632,348	542,463,966	569,587,164
Administration	Registered Nurse[2]	J		97	129,010,748	151,777,351	159,366,219	167,334,529
Administration	Registered Nurse[3]	H		101	110,812,289	130,367,399	136,885,769	143,730,058
Administration	Senior Accountant	L		9	11,495,200	13,523,765	14,199,953	14,909,951
Administration	Senior Administrative Assistant	K		1	941,127	1,107,208	1,162,568	1,220,697
Administration	Senior Assistant Community Health Officer	L		2	3,772,329	4,438,034	4,659,935	4,892,932
Administration	Senior Assistant Director - Medical Service	Q		7	33,712,763	39,662,074	41,645,178	43,727,437
Administration	Senior Assistant Health Records & Information Mgt. Officer	L		1	1,905,092	2,241,284	2,353,349	2,471,016
Administration	Senior Assistant Occupational Therapist	L		1	1,828,005	2,150,594	2,258,124	2,371,030

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		EXPENDITURE ESTIMATES			
	Position Title	Job Group	Authorized	In Position	2024/25	2025/26	2026/27	2027/28
Administration	Senior Assistant Physiotherapist	L		5	9,487,604	11,161,887	11,719,981	12,305,980
Administration	Senior Assistant Public Health Officer	L		15	28,619,304	33,669,769	35,353,258	37,120,921
Administration	Senior Clerical Officer - General Office Se	H		1	689,794	811,522	852,098	894,703
Administration	Senior Clinical Officer	L		1	1,892,478	2,226,445	2,337,767	2,454,656
Administration	Senior Dental Officer	N		3	10,953,847	12,886,878	13,531,222	14,207,783
Administration	Senior Dental Technologist	L		1	1,905,092	2,241,284	2,353,349	2,471,016
Administration	Senior Deputy Chief Health Administration O	P		1	2,712,059	3,190,658	3,350,191	3,517,701
Administration	Senior Deputy Chief Pharmacist	R		1	5,438,440	6,398,165	6,718,073	7,053,976
Administration	Senior Driver	G		4	2,746,694	3,231,404	3,392,974	3,562,623
Administration	Senior Enrolled Nurse[1]	L		16	30,765,641	36,194,872	38,004,616	39,904,846
Administration	Senior Enrolled Nurse[2]	K		19	31,465,338	37,018,045	38,868,947	40,812,395
Administration	Senior Health Promotion Officer	L		1	1,736,568	2,043,021	2,145,172	2,252,431
Administration	Senior Health Records & Information Mgt. Officer	L		2	3,772,329	4,438,034	4,659,935	4,892,932
Administration	Senior HRM & Development Officer	L		1	1,281,451	1,507,589	1,582,968	1,662,117
Administration	Senior Medical Eng. Technician	K		3	5,047,802	5,938,590	6,235,520	6,547,296
Administration	Senior Medical Engineering Technologist	L		2	3,665,646	4,312,525	4,528,151	4,754,559
Administration	Senior Medical Lab Officer	L		1	1,917,085	2,255,394	2,368,164	2,486,572
Administration	Senior Medical Lab Technician[1]	L		3	5,751,255	6,766,182	7,104,491	7,459,716
Administration	Senior Medical Lab Technician[2]	K		4	6,746,026	7,936,501	8,333,326	8,749,992
Administration	Senior Medical Lab Technologist	L		2	3,834,170	4,510,788	4,736,327	4,973,144
Administration	Senior Medical Officer	N		21	76,358,669	89,833,728	94,325,414	99,041,685
Administration	Senior Nursing Officer	L		7	12,694,736	14,934,984	15,681,733	16,465,820
Administration	Senior Nutrition & Dietetics Technician	K		1	1,658,614	1,951,311	2,048,877	2,151,320
Administration	Senior Nutrition & Dietetics Technologist	L		2	3,685,125	4,335,441	4,552,213	4,779,823
Administration	Senior Orthopaedic Technologist	L		1	1,867,237	2,196,749	2,306,587	2,421,916
Administration	Senior Pharmaceutical Technologist	L		5	9,343,066	10,991,843	11,541,435	12,118,507
Administration	Senior Pharmacist	N		3	11,114,077	13,075,385	13,729,154	14,415,611
Administration	Senior Principal Assistant Physiotherapist	P		1	2,779,108	3,269,539	3,433,016	3,604,667
Administration	Senior Principal Registered Nurse	P		2	5,864,348	6,899,233	7,244,194	7,606,404
Administration	Senior Public Health Assistant	K		5	8,413,003	9,897,650	10,392,533	10,912,159
Administration	Senior Radiographer	L		1	1,905,092	2,241,284	2,353,349	2,471,016
Administration	Senior Registered Clinical Officer	L		9	15,860,047	18,658,879	19,591,823	20,571,414
Administration	Senior Registered Clinical Officer - Anaesthetist	L		13	27,737,469	32,632,317	34,263,932	35,977,129
Administration	Senior Registered Nurse	L		51	98,881,623	113,144,865	118,802,109	124,742,214
Administration	Senior Registered Nurse - Anaesthetist	L		1	2,058,829	2,422,152	2,543,259	2,670,422
Administration	Senior Support Staff	D		2	842,618	991,315	1,040,881	1,092,925
Administration	Superintendent (Building)	K		1	1,026,610	1,207,777	1,268,166	1,331,574
Administration	Supply Chain Management Assistant [3]	H		9	4,253,116	5,003,666	5,253,850	5,516,542

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		EXPENDITURE ESTIMATES			
	Position Title	Job Group	Authorized	In Position	2024/25	2025/26	2026/27	2027/28
Administration	Supply Chain Management Assistant[1]	K		1	912,940	1,074,047	1,127,750	1,184,137
Administration	Supply Chain Management Officer[1]	K		4	2,347,694	2,761,992	2,900,092	3,045,097
Administration	Support Staff Supervisor	E		1	417,680	491,388	515,957	541,755
Administration	Support Staff[1]	C		1	368,814	433,899	455,594	478,373
Grand Total		0		1,570	2,455,083,450	2,885,147,015	3,029,404,366	3,180,874,584

7.8 Summary of the Programme Outputs and Performance Indicators for FY 2023/24 – 2027/28

Sub-program/ Focus Area	Key Performance Indicators	Baseline	Medium Term Targets			2027/28
		2023/24	2024/25	2025/26	2026/27	
Program: Preventive and Promotive Services						
100Immunization	Proportion of children under one year Fully immunized	100	100	100	100	100
	% of deliveries conducted under-skilled personnel	91	92	93	95	97
	% of pregnant women attending at least 4 ANC visits	68	67	73	75	80
	Proportion of pregnant women attending ANC who are supplemented with Iron Folic Acid Supplementation (IFAS)	100	100	100	100	100
	Proportion of children 6-59 months supplemented with Vitamin A	80.0	88	90	92	94
NCDs	Percentage of women aged 15–49 years screened for cervical cancer	0.5	0.6	1	1	1
	% of over five outpatient cases patients screened for hypertension	0.2	0.5	1	1	1
	% of over five outpatient cases screened for diabetes	0.2	0.5	1	1	1
Psychosocial counseling	No. of residents reached with counseling services	50000	59000	65000	75000	80000
	No. of one on one structured sessions	5000	6000	7000	7000	7200
	No. of groups therapy services provided	3000	3300	3300	3400	3500
Community Health strategy	No. of community dialogue days conducted	1000	1880	2200	2500	2700
HIV/AIDS	% of expectant women LWHIV who are currently on ART	98.5	99.0	100	100	100
	% of HIV positive clients linked to care	100	100.0	100	100	100
TB	TB cure rate	93	93.5	94	95	96
	TB treatment success rate	97	98.0	99	99	100
Health Promotion	The number of world health days commemorated	8	11	11	14	14

Sub-program/ Focus Area	Key Performance Indicators	Baseline	Medium Term Targets			
		2023/24	2024/25	2025/26	2026/27	2027/28
	Number of Radio/TV sessions held	10	11	12	12	15
	Number of Health IEC materials both soft and hard designed, developed, printed and disseminated.	20000	21600	24000	25000	27000
Program: Curative & Rehabilitative Services						
Inpatient services	The average length of stay	5.2 days	4.3	4.2	4	4
	Facility death rate	4.6	4.50	4.40	4.5	4.5
	Percentage of facilities with sample referral networks	50.0	65.0	80.0	82	85
	Percentage of laboratories enrolled in External quality assurance schemes	70.0	80.0	90.0	93	94
Pharmacy	Number of orders placed	4	4	4	4	4
Rehabilitative Services	No. physiotherapy visits	24,000	24,500	25,000	25000	25000
	No. orthopedic visits	19,500	20,500	21,000	22000	22000
	No. occupational therapy visits	11,500	12,300	13,700	14320	15000
Program: General Administration & Planning						
Health Infrastructure	No. of health facilities renovated	10	17	18	20	45
Health Automation	No. of facilities automated	4	12	17	17	17
Health Financing	The proportion of population registered under SHA/SHIF	25.00	30.00	40.00	50	50

8.0 DEPARTMENT OF GENDER, CHILDREN, YOUTH, SPORTS AND SOCIAL SERVICES

8.1 Department's Vision and Mission

Vision

An empowered society that enjoys equal rights and opportunities

Mission

To mobilize and support communities for social, economic and political development.

8.2 Performance Overview and Background for Programme(s) Funding

8.2.1. FY 2023/24 & 2024/25 Financial Performance

In the FY2024/25, the sub sector of Gender, Children, Youth, Sports and Social Services spent a total of KShs. 228,356,600 against the total departmental allocation of KShs. 274,949,771 representing 83 percent absorption rate. This was a 3 percent decrease from 86 percent absorption rate recorded in FY 2022/23 and 2023/24.

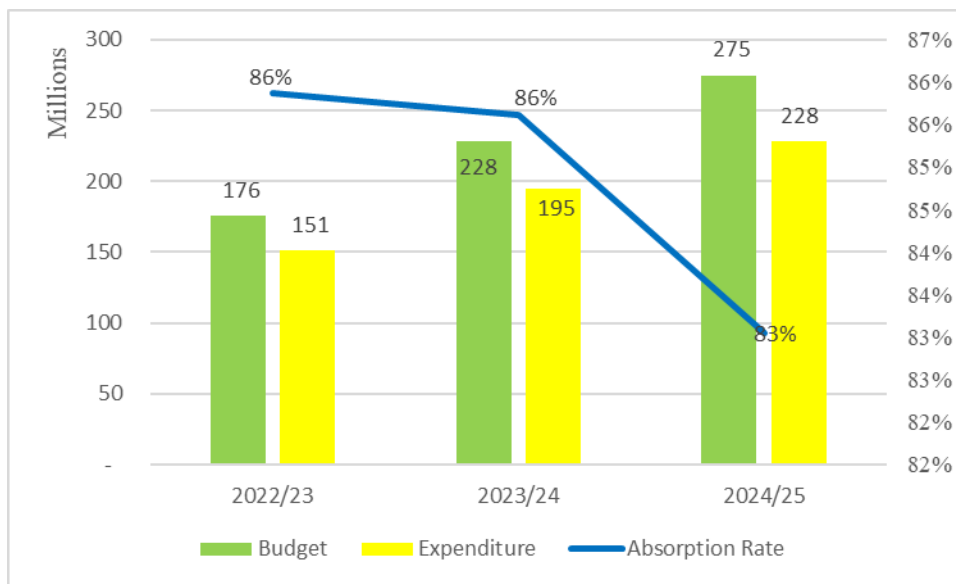


Figure 2: Gender and social services expenditure performance

Non-Financial Performance

In the FY 2024/25, the County Government made commendable efforts to promote socio-economic empowerment and inclusion across various vulnerable groups. A total of 147 organized groups were supported with tents and chairs to hire out for income generation, 200 elderly persons were supported with food and non-food items and 5000 boys and girls were issued with dignity pack. In support of Persons with Disabilities (PWDs), 576 individuals were issued with assistive devices to enhance their mobility and self-reliance, with an additional 264

beneficiaries identified and awaiting similar support. To enhance access to clean energy and reduce health risks, 253 beneficiaries received gas cylinders from the department

To empower the youth, the county government engaged 10 youth in an apprenticeship programme to empower them with the skills required in the job market. Also, 30 youth were issued with tools of trade to kick-start small income-generating activities, under a programme targeting 69 beneficiaries during the financial year. To improve employability in the transport sector, 317 beneficiaries were trained in driving and issued with licenses.

To nurture and support talent development, the government facilitated four sports leagues (at ward level, sub-county, county level, and National level ‘KYISA’), where various sports were played. Winners were awarded cash prizes, and different teams across the county received sports gear and equipment. As a result of these, six (6) sportspersons transitioned into professional sports. Further, six playfields were developed to improve access to quality sports facilities. Bodaboda tournaments were organized across the wards, engaging teams made up of motorcycle operators to promote safety and security. Thirty sets of uniforms and 122 balls were issued to the teams. The government also organized the Ndukuma marathon with 425 participants, aiming to promote climate conservation and identify sporting talent.

Development Priorities for FY 2025/26

The county government focuses on youth empowerment through skill training, talent development, and sports and recreation. Additionally, it aims at enhancing the well-being of the vulnerable and Most at Risk Populations (MARPs) to effectively contribute to the realization of inclusive economic development.

Key interventions in FY2025/26 include; Infrastructural development for 19 playgrounds; Support to sports development “Ligi Mashinani”, Supa Cup and KYISA; Construction of Kyanduya social hall; Youth empowerment programme; Support to organized groups; Elderly support; Provision of assistive devices for PWDs and PWD mapping and registration.

8.3 Programme Objectives

Programme Name	Objective
P1; General Administration & Planning	To improve service delivery and coordination of sector functions
P2: Gender and Social Development	Develop, implement and review social development policies and legislation and programmes for empowerment of communities, marginalised groups and provision of welfare services to the vulnerable members of the community
P3; Sports development	To provide an enabling environment for sports development that enables identification, nurturing and promotion of sporting talents in the county.
P4; Youth empowerment	To create opportunities for Youths that enhance their economic and social welfare.

8.4 Summary of Expenditure by Programmes, FY 2024/25– 2027/28(Kshs)

Programme/ Sub Programme	Revised Budget (2)Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
SP1. 1 General administration & planning	62,224,260	64,959,627	12,091,620	77,051,247	80,903,810	84,949,000
Total Expenditure of P.1	62,224,260	64,959,627	12,091,620	77,051,247	80,903,810	84,949,000
Programme 2: Gender & Social Development						
SP2. 1 Gender & Social Development	79,792,989	59,798,500	29,934,024	89,732,524	94,219,150	98,930,109
Total Expenditure of P.2	79,792,989	59,798,500	29,934,024	89,732,524	94,219,150	98,930,109
Programme 3: Youth Empowerment						
SP3. 1 Youth Empowerment	31,565,527	25,650,000	30,280,053	55,930,053	58,726,555	61,662,884
Total Expenditure of P.2	31,565,527	25,650,000	30,280,053	55,930,053	58,726,555	61,662,884
Programme 4: Sport Development						
SP4. 1 Sport Development	101,366,995	117,530,172	(10,615,102)	106,915,070	112,260,824	117,873,865
Total Expenditure of P.2	101,366,995	117,530,172	(10,615,102)	106,915,070	112,260,824	117,873,865
Total Expenditure of Vote	274,949,771	267,938,299	61,690,595	329,628,894	346,110,339	363,415,858

8.5 Summary of Expenditure by Vote and Economic Classification, FY 2024/25– 2027/28 (Kshs.)

Expenditure Classification	Revised Budget Estimates	2025/26 Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	149,476,179	80,259,627	152,478,976	232,738,604	244,375,534	256,594,311
Compensation to Employees	51,966,026	54,564,327	-	54,564,327	57,292,544	60,157,171
Use of goods and services	27,629,265	17,795,300	17,896,112	35,691,412	37,475,983	39,349,782
Current Transfers Govt. Agencies						

Expenditure Classification	Revised Budget Estimates	2025/26 Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Other Recurrent	69,880,888	7,900,000	134,582,864	142,482,864	149,607,008	157,087,358
Capital Expenditure	125,473,592	187,678,672	(90,788,382)	96,890,290	101,734,805	106,821,545
Acquisition of Non-Financial Assets						
Other Development	125,473,592	187,678,672	(90,788,382)	96,890,290	101,734,805	106,821,545
Total Expenditure of Vote	274,949,771	267,938,299	61,690,595	329,628,894	346,110,339	363,415,856

8.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2024/25– 2027/28 (Kshs.)

Expenditure Classification	Revised Budget Estimates	2025/26 Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
Current Expenditure	62,224,260	64,959,627	11,091,620	76,051,247	79,853,810	83,846,500
Compensation to Employees	51,966,026	54,564,327	-	54,564,327	57,292,544	60,157,171
Use of goods and services	7,529,265	8,395,300	2,482,799	10,878,099	11,422,004	11,993,104
Other Recurrent	2,728,969	2,000,000	8,608,821	10,608,821	11,139,262	11,696,225
Capital Expenditure	-	-	1,000,000	1,000,000	1,050,000	1,102,500
Acquisition of Non-Financial Assets						
Other Development	-	-	1,000,000	1,000,000	1,050,000	1,102,500
Total Expenditure	62,224,260	64,959,627	12,091,620	77,051,247	80,903,810	84,949,000
Sub-Programme 1.1: General administration & planning						
Current Expenditure	62,224,260	64,959,627	11,091,620	76,051,247	79,853,810	83,846,500
Compensation to						

Expenditure Classification	Revised Budget Estimates	2025/26 Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
Employees	51,966,026	54,564,327	-	54,564,327	57,292,544	60,157,171
Use of goods and services	7,529,265	8,395,300	2,482,799	10,878,099	11,422,004	11,993,104
Other Recurrent	2,728,969	2,000,000	8,608,821	10,608,821	11,139,262	11,696,225
Capital Expenditure	-	-	1,000,000	1,000,000	1,050,000	1,102,500
Acquisition of Non-Financial Assets						
Other Development	-	-	1,000,000	1,000,000	1,050,000	1,102,500
Total Expenditure	62,224,260	64,959,627	12,091,620	77,051,247	80,903,810	84,949,000
Programme 2: Gender & Social Development						
Current Expenditure	17,858,187	6,800,000	28,056,857	34,856,857	36,599,699	38,429,684
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	1,700,000	2,200,000	5,000,000	7,200,000	7,560,000	7,938,000
Other Recurrent	16,158,187	4,600,000	23,056,857	27,656,857	29,039,699	30,491,684
Capital Expenditure	61,934,802	52,998,500	1,877,167	54,875,667	57,619,451	60,500,424
Acquisition of Non-Financial Assets		-		-	-	1
Other Development	61,934,802	52,998,500	1,877,167	54,875,667	57,619,451	60,500,423
Total Expenditure	79,792,989	59,798,500	29,934,024	89,732,524	94,219,150	98,930,109
Sub-Programme 2.1: Gender & Social Development						
Current Expenditure	17,858,187	6,800,000	28,056,857	34,856,857	36,599,699	38,429,684
Compensation to Employees	-	-		-	-	-
Use of goods and services	1,700,000	2,200,000	5,000,000	7,200,000	7,560,000	7,938,000
Other Recurrent	16,158,187	4,600,000	23,056,857	27,656,857	29,039,699	30,491,684
Capital Expenditure	61,934,802	52,998,500	1,877,167	54,875,667	57,619,451	60,500,423
Acquisition of Non-Financial Assets						

Expenditure Classification	Revised Budget Estimates	2025/26 Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
Other Development	61,934,802	52,998,500	1,877,167	54,875,667	57,619,451	60,500,423
Total Expenditure	79,792,989	59,798,500	29,934,024	89,732,524	94,219,150	98,930,108
Programme 3: Youth Empowerment						
Current Expenditure	12,222,973	6,100,000	36,125,654	42,225,654	44,336,937	46,553,784
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	8,700,000	5,000,000	5,686,490	10,686,490	11,220,815	11,781,855
Other Recurrent	3,522,973	1,100,000	30,439,164	31,539,164	33,116,122	34,771,928
Capital Expenditure	19,342,554	19,550,000	(5,845,601)	13,704,399	14,389,619	15,109,101
Acquisition of Non-Financial Assets	-	-	-	-	-	1
Other Development	19,342,554	19,550,000	(5,845,601)	13,704,399	14,389,619	15,109,100
Total Expenditure	31,565,527	25,650,000	30,280,053	55,930,053	58,726,555	61,662,884
Sub-Programme 3.1: Youth Empowerment						
Current Expenditure	12,222,973	6,100,000	36,125,654	42,225,654	44,336,937	46,553,784
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	8,700,000	5,000,000	5,686,490	10,686,490	11,220,815	11,781,855
Other Recurrent	3,522,973	1,100,000	30,439,164	31,539,164	33,116,122	34,771,928
Capital Expenditure	19,342,554	19,550,000	(5,845,601)	13,704,399	14,389,619	15,109,100
Acquisition of Non-Financial Assets						
Other Development	19,342,554	19,550,000	(5,845,601)	13,704,399	14,389,619	15,109,100
Total Expenditure	31,565,527	25,650,000	30,280,053	55,930,053	58,726,555	61,662,883
Programme 4: Sport Development						
Current Expenditure	57,170,759	2,400,000	77,204,846	79,604,846	83,585,088	87,764,342
Compensation to Employees	-	-	-	-	-	-

Expenditure Classification	Revised Budget Estimates	2025/26 Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
Use of goods and services	9,700,000	2,200,000	4,726,823	6,926,823	7,273,164	7,636,822
Other Recurrent	47,470,759	200,000	72,478,023	72,678,023	76,311,924	80,127,520
Capital Expenditure	44,196,236	115,130,172	(87,819,948)	27,310,224	28,675,736	30,109,522
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	44,196,236	115,130,172	(87,819,948)	27,310,224	28,675,736	30,109,522
Total Expenditure	101,366,995	117,530,172	(10,615,102)	106,915,070	112,260,824	117,873,865
Sub-Programme 4.1: Sport Development						
Current Expenditure						
Compensation to Employees	57,170,759	2,400,000	77,204,846	79,604,846	83,585,088	87,764,342
Use of goods and services	-	-	-	-	-	-
Other Recurrent	9,700,000	2,200,000	4,726,823	6,926,823	7,273,164	7,636,822
Other Recurrent	47,470,759	200,000	72,478,023	72,678,023	76,311,924	80,127,520
Capital Expenditure						
Acquisition of Non-Financial Assets	44,196,236	115,130,172	(87,819,948)	27,310,224	28,675,736	30,109,522
Other Development						
Other Development	44,196,236	115,130,172	(87,819,948)	27,310,224	28,675,736	30,109,522
Total Expenditure	101,366,995	117,530,172	(10,615,102)	106,915,070	112,260,824	117,873,865

8.7 Details of Staff Establishment by Organizational Structure

Delivery Unit	Position/ Title	Job Gr	In Position	FY 2024/25 Projected-KShs	FY 2025/26 Projected-KShs	FY 2026/27 Projected-KShs
Gender Youth Sports & Social Services	Member - County Executive Committee	T	1	6,428,693	6,750,128	7,087,634
Gender Youth Sports & Social Services	County Chief Officer	S	1	4,838,723	5,080,659	5,334,692
Gender Youth Sports & Social Services	Director - Supply Chain Management Services	R	1	3,426,018	3,597,318	3,777,184
Gender Youth Sports & Social Services	Director of Administration	R	2	6,666,635	6,999,967	7,349,965
Gender Youth Sports & Social Services	Assistant Director - Gender & Social Development officer	P	1	2,617,742	2,748,629	2,886,061
Gender Youth Sports & Social Services	Assistant Director - Social Development	P	1	2,419,982	2,540,981	2,668,030
Gender Youth Sports & Social Services	Principal Gender & Social Development Officer	N	1	1,730,659	1,817,192	1,908,052
Gender Youth Sports & Social Services	Principal Social Development Officer	N	1	1,755,379	1,843,148	1,935,306
Gender Youth Sports & Social Services	Chief Gender & Social Development Officer	M	1	1,420,617	1,491,648	1,566,230
Gender Youth Sports & Social Services	Chief Assistant Office Administrator	M	1	1,420,617	1,491,648	1,566,230
Gender Youth Sports & Social Services	Senior Gender & Social Development Officer	L	4	5,000,856	5,250,899	5,513,444
Gender Youth Sports & Social Services	Senior Accountant	L	1	1,250,214	1,312,725	1,378,361
Gender Youth Sports & Social Services	Senior Industrial Development Officer	L	1	1,250,214	1,312,725	1,378,361
Gender Youth Sports & Social Services	Senior Social Development Officer	L	2	2,500,428	2,625,449	2,756,722
Gender Youth Sports & Social Services	Senior Youth Development Officer	L	2	2,500,428	2,625,449	2,756,722
Gender Youth Sports & Social Services	Gender & Social Development Officer[1]	K	2	2,061,523	2,164,599	2,272,829
Gender Youth Sports & Social Services	Youth Development Officer[1]	K	1	1,030,762	1,082,300	1,136,415
Gender Youth Sports & Social Services	Accountant [2]	J	1	466,880	490,224	514,735
Gender Youth Sports & Social Services	Office Administrative Assistant [1]	J	1	805,195	845,455	887,727
Gender Youth Sports & Social Services	Social Development Officer[2]	J	1	611,000	641,550	673,628
Gender Youth Sports & Social Services	Trade Development Officer[2]	J	1	466,880	490,224	514,735
Gender Youth Sports & Social Services	Driver[2]	B	2	1,296,581	1,361,410	1,429,481

8.8 Summary of the Programme Outputs and Performance Indicators for FY 2023/24- 2027/28

Sub-Programme	Delivery unit	Key output	Key performance indicators	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Programme: Gender and Social Development								
SP 1.1: Support to groups	Gender	Social and economic capacity of organized groups enhanced through targeted support	No. of organized groups supported to enhance their social and economic well-being	93	100	120	60	60
SP 1.2: Support to PWDs, OVCs and the elderly	Gender	Well-being of the PWDs, OVCs and elderly persons enhanced	No. of elderly persons supported through tailored support services	2,340	500	600	4,500	5,000

Sub-Programme	Delivery unit	Key output	Key performance indicators	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
		through tailored support services	No. of PWDs supported with assistive devices and or tailored support services	206	725	900	1,075	1,250
			No. of OVCs supported through tailored support services	6,000	200	300	400	500
SP 1.3: National ID and birth registration programme	Gender	Individuals supported to enhance access to legal identity through acquisition of national ID cards and birth certificates	No. of individuals supported to acquire national identity cards and/or birth certificates.	-	1,500	9,000	9,250	9,500
SP 1.2: Gender Based Violence	Gender	Reduction in GBV reported cases	Percentage reduction in GBV reported cases	-	20	30	35	40
Programme: Sport development								
SP 2.1: Sports development programme	Sports	Talent centres developed	No of talent centres developed	0	1	1	1	1
	Sports	Play fields developed	No. of play fields with infrastructural development	5	6	19	20	21
	Sports	Sport leagues held	No. of sports leagues supported	4	4	4	4	4
Programme: Youth empowerment								
SP 3.1: Youth empowerment programme	Youth	Youth engaged in manual labour under Ajira kwa vijana programme to enhance income generation	No. of youth engaged under <i>Ajira Kwa Vijana</i> Programme to enhance their income generation	430	1,000	1,050	1,200	1,250
	Youth	Youth benefitting from youth fair programme	No. of youth benefitting from the county youth fair programme	-	-	1,000	1,000	1,000
	Youth	Youth engaged in the Makueni Youth Apprenticeship Programme (MYAP) to acquire hands-on skills and work experience for improved employability	No. of youth benefitting from MYAP programme	128	350	350	400	400
	Youth	Motorcycle operators benefitting from tailored empowerment programme	No. of motorcycle operators benefitting from tailored support programmes	0	0	10,000	0	0
	Youth	Youth empowered with market-relevant skills through driving and computer training to enhance employability and income-generation opportunities	No. of youth trained in driving and computer skills to enhance employability	101	150	180	200	220

9.0 DEPARTMENT OF TRADE, MARKETING, INDUSTRY, CULTURE AND TOURISM

9.1 Department's Vision and Mission

Vision

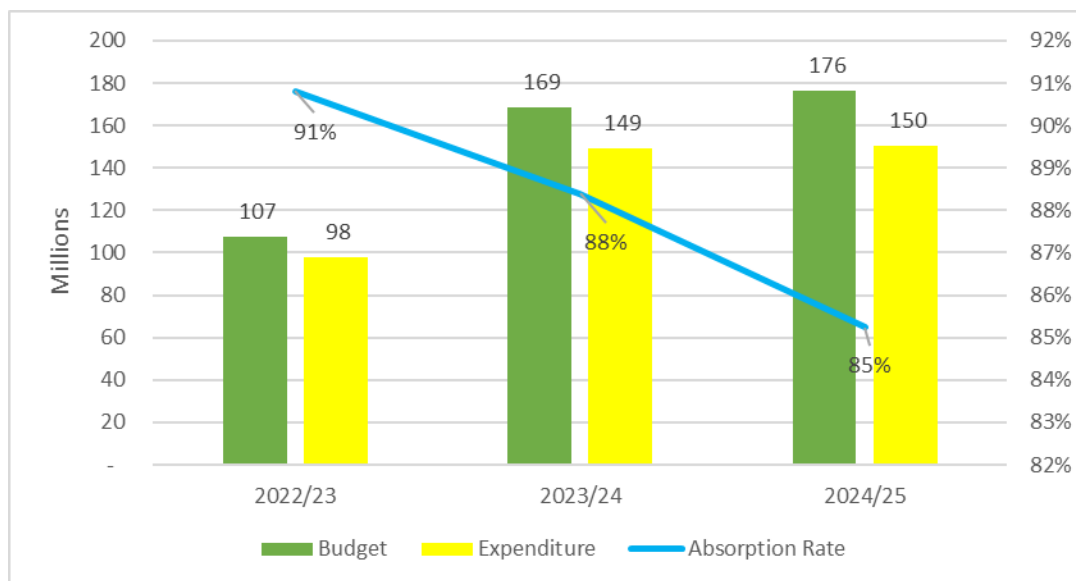
A leader in facilitating sustainable wealth creation.

Mission

To promote, coordinate and implement integrated economic policies and programs for a rapidly industrializing economy.

9.2 Performance Overview and Background for Programme(s) Funding

In FY 2024/25 the sector allocation increased from KShs 168,577,605 to KShs 176,206,485 with an expenditure of Kshs 150,200,124 representing an absorption rate of 85 percent. This was a decline from 88 percent reported in FY 2023/24.



Trade Budget, Expenditure and Absorption Rate

FY 2024/25 Non-Financial Performance

The County Government, in collaboration with the Kenya Small Business Development Centers (KSBDC), made significant strides in supporting the growth and sustainability of Micro, Small, and Medium Enterprises (MSMEs) across the county. A total of 425 entrepreneurs from all tiers of MSMEs were trained through targeted capacity-building initiatives aimed at enhancing business skills. To safeguard consumer interests and promote fair trade, the County intensified regulatory measures by verifying 5,600 weighing and measuring equipment and inspected 842 business premises for compliance. These efforts not only enhanced consumer protection but also generated KShs. 1,092,095 in own source revenue. In its efforts to improve market access and enhance market linkage for Makueni County products and services, the department sponsored 16 youth and women-led MSMEs to participate in exhibitions organized by the Kenya Association of Manufacturers.

Additionally, two MSMEs were facilitated to showcase their products at the EAC Nguvu Kazi exhibition, opening up trade opportunities.

Working in partnership with the World Food Program (WFP), the department sensitized six (6) women-led agro-based cottage industries and ten (10) aggregators on the use of the Soko Makueni online marketing platform, Weights and Measures Act, the Trade Descriptions Act, and key principles of fair trade practices, further equipping businesses with knowledge for ethical and competitive trade. In support of youth innovation and enterprise development, 81 youths were empowered through the Plug Mtaani business ideation program, which nurtures early-stage business ideas into viable ventures. Further market governance was enhanced by establishing 87 market committees across the county improving coordination and accountability in the management of trading spaces. To promote tourism development, the County Government installed signage at three key sites namely Mbui Nzau, Nzau Hill, and Kivale Hill, officially launching Mbui Nzau as a new hiking destination, sensitized 69 stakeholders on onboarding products onto the Destination Makueni platform, supported six sector players to exhibit under the Destination Makueni booth at the Magical Kenya Travel Expo 2024, and enhanced one tourism-supporting infrastructure to improve accessibility and visitor experience.

The County implemented the indigenous knowledge documentation and digitization pilot project, collaborating with the Natural Products Industry Initiative of the National Museums of Kenya. In preparation for products standardization, the Department hosted Kenya Bureau of Standards (KEBS) to inspect two Baobab and Tamarind product enterprises, Muuo wa Sombe and Huruma Asili Foods.

The County continued to elevate its cultural profile through active participation and notable achievements in major national and regional events. At the 97th Edition of the Kenya Music and Cultural Festival (KMCF), the county was represented by 342 participants, including traditional music and dance groups, theatre ensembles, church choirs, individual artists, and the Makueni County Choir. The delegation won 17 trophies and 32 certificates, a remarkable improvement from the previous year's 6 trophies. As a result, three individual artists and the Makueni County Choir received a total of KES 130,000 in cash awards at the winners' concert for scoring above 90%. Additionally, Kee Botanical Gardens retained the top position for the best traditional medicine exhibition for the third year in a row.

Further the county broadened its cultural engagement by participating in the inaugural Akamba Cultural Festival and hosted the International Mother Language in partnership with SEKU Wote Campus under the theme '***Make Languages Count for Sustainable Development***'. The event featured traditional music, dance, storytelling, spoken word, and news reading in indigenous languages by artists and students. Makueni further celebrated the World Day for Cultural Diversity for Dialogue and Development including recognition of top KMCF performers. In support of local talent development, 103 artists including gospel, secular musicians and church choirs were recorded at the Makueni Recording Studio, enhancing access to professional production services

9.3 Programme Objectives/ Overall Outcome

Program	Strategic objective
Trade promotion and development	To facilitate growth of competitive trade, market linkages and protect consumers
Industrial development	To increase industrial growth to create employment
Tourism development and promotion	To increase revenue streams from tourism activities and hospitality sector
Culture, Music and the Arts promotion	To increase earnings from the arts and cultural and creative industries in the county

9.4 Summary of Expenditure by Programmes, FY 2024/25 – 2027/28 (Kshs)

Programme/ Sub Programme	FY 2425 Revised Budget Estimates 2	FY 2025/26 Budget estimates	Variance	FY 2025/26 Revised Budget (1) Estimates	Projected Estimates	
				FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
SP1. 1 General administration & planning	116,877,767	124,916,677	9,666,304	134,582,981	141,312,130	148,377,737
Total Expenditure of P.1	116,877,767	124,916,677	9,666,304	134,582,981	141,312,130	148,377,737
Programme 2: Trade development & promotion						
SP2.4; Trade marketing & promotion	40,019,271	82,960,000	25,623,040	108,583,040	114,012,192	119,712,801
Total Expenditure of P.2	40,019,271	82,960,000	25,623,040	108,583,040	114,012,192	119,712,801
P3; Industrial development and promotion						
SP3. 1 Industrial development and promotion	5,750,000	2,945,175	585,300	3,530,475	3,706,999	3,892,349
Total Expenditure of P.3	5,750,000	2,945,175	585,300	3,530,475	3,706,999	3,892,349
Programme 4: Tourism development & promotion						
SP4. 1 Tourism development & promotion	4,096,088	4,631,841	1,476,673	6,108,514	6,413,940	6,734,637
Total Expenditure of P.4	4,096,088	4,631,841	1,476,673	6,108,514	6,413,940	6,734,637
Programme 5: Culture, Art and the Music promotion						
SP4. 1 Culture, Art and the Music promotion	9,463,360	10,660,000	(1,085,374)	9,574,626	10,053,357	10,556,025
Total Expenditure of P.5	9,463,360	10,660,000	(1,085,374)	9,574,626	10,053,357	10,556,025
Total Expenditure of Vote	176,206,486	226,113,693	36,265,943	262,379,636	275,498,618	289,273,549

9.5 Summary of Expenditure by Vote and Economic Classification (Kshs.)

Expenditure Classification	FY 2425 Revised Budget Estimates 2	FY 2025/26 Budget estimates	Variance	FY 2025/26 Revised Budget (1) Estimates	Projected Estimates	
				FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	140,487,215	143,613,693	9,555,779	153,169,472	160,827,946	168,869,343
Compensation to Employees	58,990,000	67,763,862	-	67,763,862	71,152,055	74,709,658
Use of goods and services	10,500,000	8,550,000	4,723,201	13,273,201	13,936,861	14,633,704
Current Transfers Govt. Agencies						
Other Recurrent	70,997,215	67,299,831	4,832,578	72,132,409	75,739,029	79,525,981
Capital Expenditure	35,719,271	82,500,000	26,710,164	109,210,164	114,670,672	120,404,206
Acquisition of Non-Financial Assets						
Other Development	35,719,271	82,500,000	26,710,164	109,210,164	114,670,672	120,404,206
Total Expenditure of Vote	176,206,486	226,113,693	36,265,943	262,379,636	275,498,618	289,273,549

9.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2024/25 – 2027/28 (Kshs.)

Expenditure Classification	FY 2425 Revised Budget Estimates 2	FY 2025/26 Budget estimates	Variance	FY 2025/26 Revised Budget (1) Estimates	Projected Estimates	
					FY 2025/26	FY 2026/27
Expenditure Classification	FY 2425 Revised Budget Estimates 2	FY 2025/26 Budget estimates	Variance	FY 2025/26 Revised Budget (1) Estimates	Projected Estimates	
Programme 1: General administration & planning						
Current Expenditure	116,877,767	124,916,677	9,666,304	134,582,981	141,312,130	148,377,737
Compensation to Employees	58,990,000	67,763,862	-	67,763,862	71,152,055	74,709,658
Use of goods and services	8,500,000	6,970,000	4,723,201	11,693,201	12,277,861	12,891,754
Other Recurrent	49,387,767	50,182,815	4,943,103	55,125,918	57,882,214	60,776,325
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	116,877,767	124,916,677	9,666,304	134,582,981	141,312,130	148,377,737
Sub-Programme 1.1: General administration & planning						
Current Expenditure	116,877,767	124,916,677	9,666,304	134,582,981	141,312,130	148,377,737
Compensation to Employees	58,990,000	67,763,862	-	67,763,862	71,152,055	74,709,658
Use of goods and services	8,500,000	6,970,000	4,723,201	11,693,201	12,277,861	12,891,754
Other Recurrent	49,387,767	50,182,815	4,943,103	55,125,918	57,882,214	60,776,325
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	116,877,767	124,916,677	9,666,304	134,582,981	141,312,130	148,377,737
Programme 2: Trade development & promotion						
Current Expenditure	7,800,000	8,460,000	(1,436,944)	7,023,056	7,374,209	7,742,919
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	500,000	460,000	-	460,000	483,000	507,150
Other Recurrent	7,300,000	8,000,000	(1,436,944)	6,563,056	6,891,209	7,235,769
Capital Expenditure	32,219,271	74,500,000	27,059,984	101,559,984	106,637,983	111,969,882
Acquisition of Non-Financial Assets						
Other Development	32,219,271	74,500,000	27,059,984	101,559,984	106,637,983	111,969,882
Total Expenditure	40,019,271	82,960,000	25,623,040	108,583,040	114,012,192	119,712,801
Sub-Programme 2.1: Trade development & promotion						
Current Expenditure	7,800,000	8,460,000	(1,436,944)	7,023,056	7,374,209	7,742,919
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	500,000	460,000	-	460,000	483,000	507,150
Other Recurrent	7,300,000	8,000,000	(1,436,944)	6,563,056	6,891,209	7,235,769
Capital Expenditure	32,219,271	74,500,000		101,559,984	106,637,983	111,969,882
Acquisition of Non-Financial Assets					-	-
Other Development	32,219,271	74,500,000	27,059,984	101,559,984	106,637,983	111,969,882
Total Expenditure	40,019,271	82,960,000	(1,436,944)	108,583,040	114,012,192	119,712,801
P3; Industrial development and promotion						
Current Expenditure	5,750,000	945,175	-	945,175	992,434	1,042,055
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	500,000	286,667	-	286,667	301,000	316,050
Other Recurrent	5,250,000	658,508	-	658,508	691,433	726,005

Capital Expenditure	-	2,000,000	585,300	2,585,300	2,714,565	2,850,293
Acquisition of Non-Financial Assets						
Other Development	-	2,000,000	585,300	2,585,300	2,714,565	2,850,293
Total Expenditure	5,750,000	2,945,175	585,300	3,530,475	3,706,999	3,892,349
Sub-Programme 3.1:Industrial development and promotion						
Current Expenditure	5,750,000	945,175	-	945,175	992,434	1,042,055
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	500,000	286,667	-	286,667	301,000	316,050
Other Recurrent	5,250,000	658,508	-	658,508	691,433	726,005
Capital Expenditure	-	2,000,000	585,300	2,585,300	2,714,565	2,850,293
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	-	2,000,000	585,300	2,585,300	2,714,565	2,850,293
Total Expenditure	5,750,000	2,945,175	585,300	3,530,475	3,706,999	3,892,349
Programme 4:Tourism development & promotion						
Current Expenditure	2,096,088	2,631,841	911,793	3,543,634	3,720,816	3,906,856
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	500,000	373,333	-	373,333	392,000	411,600
Other Recurrent	1,596,088	2,258,508	911,793	3,170,301	3,328,816	3,495,257
Capital Expenditure						
Acquisition of Non-Financial Assets						
Other Development	2,000,000	2,000,000	564,880	2,564,880	2,693,124	2,827,780
Total Expenditure	2,096,088	2,631,841	911,793	3,543,634	3,720,816	3,906,856
Sub-Programme 4.1:Tourism development & promotion						
Current Expenditure	2,096,088	2,631,841	911,793	3,543,634	3,720,816	3,906,856
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	500,000	373,333	-	373,333	392,000	411,600
Other Recurrent	1,596,088	2,258,508	911,793	3,170,301	3,328,816	3,495,257
Capital Expenditure	2,000,000	2,000,000	564,880	2,564,880	2,693,124	2,827,780
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	2,000,000	2,000,000	564,880	2,564,880	2,693,124	2,827,780
Total Expenditure	4,096,088	4,631,841	1,476,673	6,108,514	6,413,940	6,734,637
Programme 5:Culture, Art and the Music promotion						
Current Expenditure	7,963,360	6,660,000	414,626	7,074,626	7,428,357	7,799,775
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	500,000	460,000	-	460,000	483,000	507,150
Other Recurrent	7,463,360	6,200,000	414,626	6,614,626	6,945,357	7,292,625
Capital Expenditure	1,500,000	4,000,000	(1,500,000)	2,500,000	2,625,000	2,756,250
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	1,500,000	4,000,000	(1,500,000)	2,500,000	2,625,000	2,756,250
Total Expenditure	9,463,360	10,660,000	(1,085,374)	9,574,626	10,053,357	10,556,025
Sub-Programme 5.1:Culture, Art and the Music promotion						
Current Expenditure	7,963,360	6,660,000	414,626	7,074,626	7,428,357	7,799,775
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	500,000	460,000	-	460,000	483,000	507,150
Other Recurrent	7,463,360	6,200,000	414,626	6,614,626	6,945,357	7,292,625
Capital Expenditure	1,500,000	4,000,000	(1,500,000)	2,500,000	2,625,000	2,756,250
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	1,500,000	4,000,000	(1,500,000)	2,500,000	2,625,000	2,756,250

Total Expenditure	9,463,360	10,660,000	(1,085,374)	9,574,626	10,053,357	10,556,025
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9.7 Details of Staff Establishment by Organization Structure (Delivery Units)

POSITION/ TITLE	JOB GROUP	AUTHORIZED	IN POSITION	FY 2024/25 PROJECTED-KSH	FY 2025/26 PROJECTED-KSH	FY 2026/27 PROJECTED-KSH	FY 2027/28 PROJECTED-KSH
Principal Public Communications Officer	N	1	1	1,804,819	1,895,060	1,989,813	2,089,303
Assistant Director - Trade	P	1	1	2,382,902	2,502,047	2,627,149	2,758,506
Chief Co-operative Officer	M	3	2	2,797,974	2,937,872	3,084,766	3,239,004
Cleaning Supervisor[3]	D	30	25	10,131,040	10,637,592	11,169,472	11,727,945
Clerical Officer[2] - General Office Service	F	2	1	460,614	483,645	507,827	533,219
Co-operative Officer [2]	J	4	1	466,880	490,224	514,735	540,471
County Chief Officer	S	1	1	4,838,723	5,080,659	5,334,692	5,601,426
Director - Trade	R	1	1	3,426,017	3,597,318	3,777,184	3,966,043
Director of Administration	R	1	3	10,278,052	10,791,955	11,331,553	11,898,130
Driver [2]	E	1	1	412,889	433,534	455,210	477,971
Driver [3]	D	1	1	322,760	338,898	355,842	373,635
Driver[1]	F	1	1	460,614	483,645	507,827	533,219
Foreman[1]	G	1	1	961,840	1,009,932	1,060,429	1,113,450
Member - County Executive Committee	8	1	1	6,428,693	6,750,128	7,087,634	7,442,016
Principal Cultural Officer	N	2	1	1,730,659	1,817,192	1,908,051	2,003,454
Senior Driver[2]	E	2	1	872,723	916,359	962,177	1,010,286
Senior Office Administrative Assistant	K	2	1	1,030,761	1,082,299	1,136,414	1,193,235
Senior Support Staff	D	2	1	466,880	490,224	514,735	540,471
Senior Tourism Officer	L	2	1	1,250,214	1,312,724	1,378,360	1,447,278

Senior Weights & Measures Officer	L	1	1	1,250,214	1,312,724	1,378,360	1,447,278
Tourism Officer[1]	K	3	1	1,030,761	1,082,299	1,136,414	1,193,235
Trade Development Officer[1]	K	6	4	4,123,046	4,329,198	4,545,658	4,772,941
Weights & Measures Assistant[1]	K	4	1	1,030,761.60	1,082,299	1,136,414	1,193,235
Weights & Measures Officer[1]	K	6	1	1,030,761.60	1,082,299	1,136,414	1,193,235
Total				58,990,605	61,939,500	65,036,475	68,289,000

9.8 Summary of the Programme Outputs and Performance Indicators for FY 2023/24- 2026/27

Key performance Indicators						
Programme	Indicators	Baseline 2023	Target	Targets	Projected targets	
			2024/25	2025/26	2026/27	2027/28
Programme 1: Trade development and promotion	No. of MSMEs trained	120	425	180	200	300
Outcome: Sustainable development of trade and investment	No. of stakeholders' fora held	3	4	6	5	5
SP1.1 Trade development & promotion	No. of trade infrastructure developed and renovated	4	4	4	4	4
	No. of weighing and measuring equipment verified	7,550	7,600	7,000	7,500	7500
	No. of weighing and measuring equipment inspected	1,550	1,600	1,700	1,500	1500
	Number of producers linked to market	30	35	45	100	150
	No. of trade fairs and exhibitions held	4	4	4	6	6
	No. of public toilets constructed	4	17	8	6	4
	No of market cleaned	175	205	210	215	220
	No of infrastructure structures maintained	2	6	4	4	4

	No. of skip bins installed for solid waste collection in designated areas.	0	4	4	4	4
Programme 2: Industrial Development and Investment	Number of products developed	5	5	5	6	8
	Number of innovations supported	8	10	10	15	20
	No. of cottage industries promoted	1	2	2	2	2
Outcome: Improved governance, management of enterprises by stimulating industrial technologies to create employment and eradicate poverty	Number of Jua Kali association supported	6	6	6	12	18
Programme 3: Tourism Development and Promotion	No. of tourism site promoted	2	2	2	3	5
Outcome: Increased county revenues from the tourism sector; Improved product quality and diversity; branded and marketed tourist sites	No. of circuits promoted	1	1	1	4	6
SP3.1 Tourism Development and Promotion	No. of activities implemented in the master plan	2	2	2	6	8
	No. of stakeholders engaged	15	25	25	30	50
Programme 4: Culture, Art and the Music promotion						
Outcome: Increased earnings from the arts, cultural and creative industry						
SP4.1 Culture, Art and the Music promotion	No. of cultural festivals and exhibitions held	5	6	7	4	4
	No. of artists promoted and supported in the cultural and creative industries	145	320	185	300	300
	No of culture events held	3	2	2	4	4

10.0 DEPARTMENT OF AGRICULTURE, IRRIGATION, LIVESTOCK, FISHERIES AND COOPERATIVE DEVELOPMENT

10.1 Department's Vision and Mission

Vision

A food secure, healthy and wealthy county for sustainable socio-economic development

Mission

To improve the livelihoods of the Makueni citizens through sustainable management of crop and livestock resources and prudent management of co-operatives.

Sector goal

To attain food and nutrition security, and increased household income and strengthen the cooperative movement

10.2 Performance Overview and Background for Programme(s) Funding

In FY 2024/25, the department recorded an expenditure of KShs. 484,816,809 against a budget of KShs. 613,912,435 representing an absorption rate of 78 percent, which was an increase of 14 percent compared to FY 2023/24. The figure below provides details of the budget allocation, expenditures, and absorption rates for the last three years.

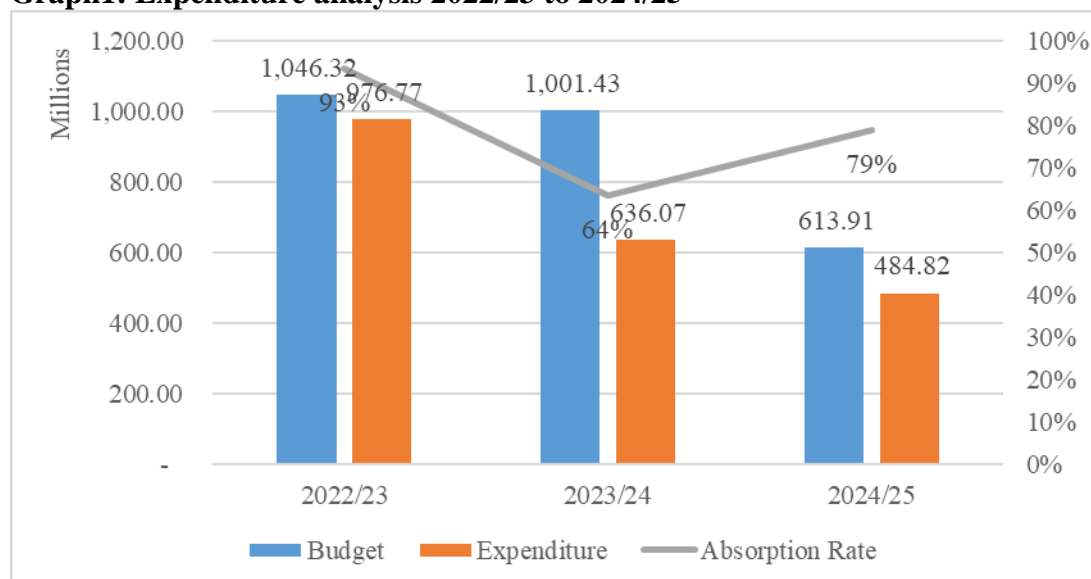
Table1: Agriculture Department Expenditure Trends, 2022/23-2024/25

	FY 2022/23	FY 2023/24	FY 2024/25
Budget	1,046,317,668	1,001,427,385	613,912,435
Expenditure	976,773,707	636,068,386	484,816,809
Absorption rate	92%	64%	78%

County treasury 2025

The budget allocation for the department has been declining from FY 2022/23 to FY 2024/25 as illustrated in the graph below.

Graph1: Expenditure analysis 2022/23 to 2024/25



County treasury 2025

Non-Financial Performance for FY 2022/23 to FY 2024/25

In the financial year 2023/24, the County Department of Agriculture various programs aimed at enhancing agricultural productivity, food security, and livelihoods across the county. The department's efforts were structured across various programmes and sub-programmes, each tailored to address specific challenges and opportunities in the agricultural sector.:

- a) **Crop Development & Productivity:** Efforts to increase production and productivity was enhanced through distribution of 48,478 metric tonnes of certified seeds to 24,239 beneficiaries. The initiative led to the production of 2,193.6 Metric Tons (MT) of cereal grains. The total value of this produce at farm gate prices was KShs 171,443,000, significantly increasing household incomes. To enhance fruit production and reduce cost of production, the government provided fruit seedlings to farmers.
- b) **Livestock Resources Management and Development:**, the government government-initiated programmes to promote dairy development, meat value chain development, and fisheries enhancement. Milk production increased by 5 percent and beef production by 20 percent as compared in FY2022/23 with an increased number of farmers engaging in dairy and livestock production. Fisheries enhancement effort led to increased fish production from 8 Tons in FY 2022/23 to 8.6 Tons in FY 2023/24.
- c) **Co-operatives Development:** To strengthen cooperative governance and compliance, the government conducted nine cooperative audits signalling a commitment to ensuring transparency and accountability. Over 2,000 coffee farmers accessed the Coffee Cherry Advance Revolving Fund, which improved their liquidity and allowed them to enhance their coffee production and household income.
- d) **Fertilizer Satellite Depots:** Makueni County is served by only three NCPB depots which are located in Wote, Emali and Kibwezi towns. Due to the vastness of the county, it is costly for the farmers in need of subsidized fertilizer to access it especially those coming from areas far from the three towns. It is against this backdrop that 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 as follows: Kitise Satellite in Kitise-Kithuki ward, Kithumani Satellite in Mbitini ward, Kasikeu Satellite in Kasikeu ward, Mukuyuni Satellite in Ukia ward, Nunguni Satellite in Kilungu ward, Kikima Satellite in Mbooni ward and Tawa Satellite in Kisau/Kiteta ward.
- e) Since inception and operationalization of these stores, the uptake of fertilizer in the county has tremendously improved. This can be attributed to the last mile depots closer to the farming communities.
- f) A total of 5,319.2 MT of planting and top dressing subsidized fertilizer was procured by farmers for October, November and December 2023 season and March, April and May 2024. Over 25% of the fertilizer was sold from the 7 satellite depots. Further, under the National Agricultural Value Chain Project, the County registered over 187,000 farmers who are now able to receive subsidized fertilizer.

Up to the third quarter of FY 2024/25, the Department of Agriculture, Livestock, and Cooperative Development made substantial progress toward enhancing food security, improving livelihoods, and advancing agricultural productivity through a range of strategic interventions.

- a) The department scaled up agricultural support services, reaching a total of 121,260 farmers with extension services across the county. These services were instrumental in improving on-farm practices, boosting yields, and promoting resilience among farming communities.
- b) To address seed access and increase productivity, 36.782 metric tonnes of assorted certified seeds—including 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. The seeds were planted on over 1,542 hectares and are projected to yield more than 1,000 metric tonnes of produce, significantly enhancing food availability in the county. In addition, 65 farm ponds were excavated under the Agricultural Mechanization Services (AMS) programme, benefiting 42 households by improving water harvesting and irrigation potential.
- c) Further, the county operationalized one aggregation center and packhouse in Wote, marking a major milestone in strengthening post-harvest handling and market access. Through collaboration with five exporters, 483,446 mangoes (Apple and Kent varieties), with an average weight of 8 kilograms depending on size, were exported to international markets including Oman, Dubai, Qatar, and the United Kingdom. This initiative is helping Makueni farmers tap into global markets, increasing their income and reducing post-harvest losses.
- d) In the livestock sub-sector, the department intensified animal health programs, vaccinating 110,808 cattle and 72,503 goats and sheep, surpassing the quarterly targets and safeguarding livestock productivity. Additionally, 2,237 artificial inseminations were conducted across 11 wards, promoting genetic improvement and boosting dairy production potential.
- e) The poultry sector also benefited from disease control efforts, with 1,321 birds vaccinated against Fowl Pox and over 16,000 birds vaccinated against Newcastle Disease. In total, 31,283 carcasses were processed countywide, including 9,306 beef, 3,630 sheep, 18,306 goats, and 41 pigs, reflecting a strong output in meat production and supply.
- f) The cooperative movement saw notable growth during the period, with 25 new cooperative societies registered and 13 existing ones audited. These efforts have enhanced transparency, governance, and economic empowerment through collective action.
- g) Under the National Agricultural Value Chain Development Programme (NAVCDP), the county recruited 210 enumerators (seven per ward) to strengthen farmer data collection and program monitoring. Of these, 164 enumerators had submitted data by the end of the quarter, with about five active per ward. Data collection is ongoing and will inform targeted support interventions. In addition, 15 SACCOs benefited from a

SACCO Inclusion Grant totaling KSh 15 million, while another 15 SACCOs are awaiting approvals and disbursement.

- h) To further support coffee farming, 26,600 seedlings were distributed to members of four cooperative societies: Kikima (20,100 seedlings), Kithangathini (4,517 seedlings), Kithumani (878 seedlings), and Masokani (1,105 seedlings). This intervention aims to boost coffee production and diversify farmer income sources.

10.3 Programme Objectives/Overall Outcome

Programme	Objective
General Administration & Planning	Efficient and effective support services for delivery of department's programmes
Land, Crop development & productivity	Increased crop productivity and outputs for food security and improved house hold incomes
Agribusiness and information management	Increased market access and product development (Agribusiness, value addition and market development)
Livestock Resources Management and Development	Increased livestock production for Socio-Economic development and industrialization
Cooperative Development and Management	Improved governance, management of cooperative societies

10.4 Summary of Expenditure by Programmes, FY 2024/25 -2027/28 (Kshs)

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26	Variance	FY 2025/26	Projected Estimates	
		Budget Estimates		Revised Budget(1) Estimates	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
SP1. 1 General administration & planning	424,691,658	478,571,684	104,816,422	583,388,105	612,557,510	643,185,386
Total Expenditure of P.1	424,691,658	478,571,684	104,816,422	583,388,105	612,557,510	643,185,386
Programme 2: Land, Crop development & productivity						
SP2. 1 Land, Crop development & productivity	78,828,884	51,732,579	(7,016,643)	44,715,936	46,951,733	49,299,319
Total Expenditure of P.2	78,828,884	51,732,579	(7,016,643)	44,715,936	46,951,733	49,299,319
P3; Agribusiness and information management						
SP3. 1 Agribusiness and information management	49,578,284	18,198,919	20,989,158	39,188,077	41,147,481	43,204,855
Total Expenditure of P.3	49,578,284	18,198,919	20,989,158	39,188,077	41,147,481	43,204,855
Programme 4: Livestock						

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26	Variance	FY 2025/26	Projected Estimates	
		Budget Estimates		Revised Budget(1) Estimates	FY 2026/27	FY 2027/28
Production, Management and Development						
SP4. 1 Livestock Production, Management and Development	61,643,103	51,962,500	(18,763,532)	33,198,968	34,858,916	36,601,862
Total Expenditure of P.4	61,643,103	51,962,500	(18,763,532)	33,198,968	34,858,916	36,601,862
Programme 5: Cooperative Development						
SP5. 1 Cooperative Development	7,502,775	13,290,000	490,511	13,780,511	14,469,537	15,193,013
Total Expenditure of P.5	7,502,775	13,290,000	490,511	13,780,511	14,469,537	15,193,013
Total Expenditure of Vote	622,244,704	613,755,682	100,515,916	714,271,597	749,985,177	787,484,436

10.5 Summary of Expenditure by Vote and Economic Classification, FY 2024/25 -2027/28 (KShs.)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26	Variance	FY 2025/26	Projected Estimates	
	FY 2024/25	Budget Estimates		Revised Budget(1) Estimates	FY 2026/27	FY 2027/28
Current Expenditure	263,377,606	269,225,924	14,300,000	283,525,924	297,702,220	312,587,331
Compensation to Employees	224,510,531	235,736,058	-	235,736,058	247,522,861	259,899,004
Use of goods and services	33,777,075	30,226,827	14,000,000	44,226,827	46,438,168	48,760,077
Current Transfers Govt. Agencies						
Other Recurrent	5,090,000	3,263,039	300,000	3,563,039	3,741,191	3,928,250
Capital Expenditure	358,867,098	344,529,758	86,215,916	430,745,674	452,282,957	474,897,105
Acquisition of Non-Financial Assets						
Other Development	358,867,098	344,529,758	86,215,916	430,745,674	452,282,957	474,897,105
Total Expenditure of Vote	622,244,704	613,755,682	100,515,916	714,271,597	749,985,177	787,484,436

10.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2024/25 -2027/28 (KShs.)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26	Variance	FY 2025/26	Projected Estimates	
	FY 2024/25	Budget Estimates		Revised Budget(1) Estimates	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
Current Expenditure	240,269,981	247,321,684	17,400,000	264,721,684	277,957,768	291,855,656
Compensation to Employees	224,510,531	235,736,058	-	235,736,058	247,522,861	259,899,004
Use of goods and services	10,669,450	8,322,587	17,100,000	25,422,587	26,693,716	28,028,402
Other Recurrent	5,090,000	3,263,039	300,000	3,563,039	3,741,191	3,928,250
Capital Expenditure	184,421,677	231,250,000	87,416,422	318,666,422	334,599,743	351,329,730
Acquisition of Non-Financial Assets						
Other Development	184,421,677	231,250,000	87,416,422	318,666,422	334,599,743	351,329,730
Total Expenditure	424,691,658	478,571,684	104,816,422	583,388,105	612,557,510	643,185,386
Sub-Programme 1.1: General administration & planning						
Current Expenditure	240,269,981	247,321,684	17,400,000	264,721,684	277,957,768	291,855,656
Compensation to Employees	224,510,531	235,736,058	-	235,736,058	247,522,861	259,899,004
Use of goods and services	10,669,450	8,322,587	17,100,000	25,422,587	26,693,716	28,028,402
Other Recurrent	5,090,000	3,263,039	300,000	3,563,039	3,741,191	3,928,250
Capital Expenditure	184,421,677	231,250,000	87,416,422	318,666,422	334,599,743	351,329,730
Acquisition of Non-Financial Assets					-	-
Other Development	184,421,677	231,250,000	87,416,422	318,666,422	334,599,743	351,329,730
Total Expenditure	424,691,658	478,571,684	104,816,422	583,388,105	612,557,510	643,185,386

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26	Variance	FY 2025/26	Projected Estimates	
	FY 2024/25	Budget Estimates		Revised Budget(1) Estimates	FY 2026/27	FY 2027/28
Programme 2: Land, Crop development & productivity						
Current Expenditure	2,733,643	2,921,740	(100,000)	2,821,740	2,962,827	3,110,968
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	2,733,643	2,921,740	(100,000)	2,821,740	2,962,827	3,110,968
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	76,095,241	48,810,839	(6,916,643)	41,894,196	43,988,906	46,188,351
Acquisition of Non-Financial Assets						
Other Development	76,095,241	48,810,839	(6,916,643)	41,894,196	43,988,906	46,188,351
Total Expenditure	78,828,884	51,732,579	(7,016,643)	44,715,936	46,951,733	49,299,319
Sub-Programme 2.1: Land, Crop development & productivity						
Current Expenditure	2,733,643	2,921,740	(100,000)	2,821,740	2,962,827	3,110,968
Compensation to Employees			-		-	-
Use of goods and services	2,733,643	2,921,740	(100,000)	2,821,740	2,962,827	3,110,968
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	76,095,241	48,810,839	(6,916,643)	41,894,196	43,988,906	46,188,351
Acquisition of Non-Financial Assets					-	-
Other Development	76,095,241	48,810,839	(6,916,643)	41,894,196	43,988,906	46,188,351
Total Expenditure	78,828,884	51,732,579	(7,016,643)	44,715,936	46,951,733	49,299,319

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	Budget Estimates		Revised Budget(1) Estimates	FY 2026/27	FY 2027/28
P3; Agribusiness and information management						
Current Expenditure	5,223,982	4,280,000	-	4,280,000	4,494,000	4,718,700
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	5,223,982	4,280,000	-	4,280,000	4,494,000	4,718,700
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	44,354,302	13,918,919	20,989,158	34,908,077	36,653,481	38,486,155
Acquisition of Non-Financial Assets						
Other Development	44,354,302	13,918,919	20,989,158	34,908,077	36,653,481	38,486,155
Total Expenditure	49,578,284	18,198,919	20,989,158	39,188,077	41,147,481	43,204,855
Sub-Programme 3.1: Agribusiness and information management						
Current Expenditure	5,223,982	4,280,000	-	4,280,000	4,494,000	4,718,700
Compensation to Employees			-		-	-
Use of goods and services	5,223,982	4,280,000	-	4,280,000	4,494,000	4,718,700
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	44,354,302	13,918,919	20,989,158	34,908,077	36,653,481	38,486,155
Acquisition of Non-Financial Assets					-	-
Other Development	44,354,302	13,918,919	20,989,158	34,908,077	36,653,481	38,486,155
Total Expenditure	49,578,284	18,198,919	20,989,158	39,188,077	41,147,481	43,204,855

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	Budget Estimates		Revised Budget(1) Estimates	FY 2026/27	FY 2027/28
Programme 4: Livestock Production, Management and Development						
Current Expenditure	11,250,000	11,612,500	(3,000,000)	8,612,500	9,043,125	9,495,281
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	11,250,000	11,612,500	(3,000,000)	8,612,500	9,043,125	9,495,281
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	50,393,103	40,350,000	(15,763,532)	24,586,468	25,815,791	27,106,581
Acquisition of Non-Financial Assets						
Other Development	50,393,103	40,350,000	(15,763,532)	24,586,468	25,815,791	27,106,581
Total Expenditure	61,643,103	51,962,500	(18,763,532)	33,198,968	34,858,916	36,601,862
Sub-Programme 4.1: Livestock Production, Management and Development						
Current Expenditure	11,250,000	11,612,500	(3,000,000)	8,612,500	9,043,125	9,495,281
Compensation to Employees			-		-	-
Use of goods and services	11,250,000	11,612,500	(3,000,000)	8,612,500	9,043,125	9,495,281
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	50,393,103	40,350,000	(15,763,532)	24,586,468	25,815,791	27,106,581
Acquisition of Non-Financial Assets					-	-
Other Development	50,393,103	40,350,000	(15,763,532)	24,586,468	25,815,791	27,106,581

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	Budget Estimates		Revised Budget(1) Estimates	FY 2026/27	FY 2027/28
Total Expenditure	61,643,103	51,962,500	(18,763,532)	33,198,968	34,858,916	36,601,862
Programme 5: Cooperative Development						
Current Expenditure	3,900,000	3,090,000	-	3,090,000	3,244,500	3,406,725
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	3,900,000	3,090,000	-	3,090,000	3,244,500	3,406,725
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	3,602,775	10,200,000	490,511	10,690,511	11,225,037	11,786,288
Acquisition of Non-Financial Assets						
Other Development	3,602,775	10,200,000	490,511	10,690,511	11,225,037	11,786,288
Total Expenditure	7,502,775	13,290,000	490,511	13,780,511	14,469,537	15,193,013
Sub-Programme 5.1: Cooperative Development						
Current Expenditure	3,900,000	3,090,000	-	3,090,000	3,244,500	3,406,725
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	3,900,000	3,090,000	-	3,090,000	3,244,500	3,406,725
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	3,602,775	10,200,000	490,511	10,690,511	11,225,037	11,786,288
Acquisition of Non-Financial Assets					-	-
Other Development	3,602,775	10,200,000	490,511	10,690,511	11,225,037	11,786,288

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26	Variance	FY 2025/26	Projected Estimates	
	FY 2024/25	Budget Estimates		Revised Budget(1) Estimates	FY 2026/27	FY 2027/28
Total Expenditure	7,502,775	13,290,000	490,511	13,780,511	14,469,537	15,193,013

10.7 Details of Staff Establishment by Organization Structure (Delivery Units)

No	Position/ Title	Job Grp	Authorized	In Position	FY 2025/26 Estimates-KShs	FY 2026/27 Projected-KShs	FY 2027/28 Projected-KShs
1	Member - County Executive Committee	8		1	6,720,078	7,784,658	8,173,891
2	County Chief Officer	S		2	8,358,034	9,682,095	10,166,200
3	Director of Administration	R		3	11,177,782	12,948,542	13,595,970
4	Deputy Director HRM & Development	Q		1	3,104,814	3,596,672	3,776,506
5	Senior Assistant Director – Agriculture	Q		4	11,226,592	13,005,085	13,655,339
6	Senior Assistant Director - Livestock Production	Q		2	5,596,354	6,482,916	6,807,062
7	Senior Assistant Director - Veterinary Services	Q		1	3,192,979	3,698,804	3,883,744
8	Assistant Director – Agriculture	P		5	13,372,429	15,490,860	16,265,403
9	Assistant Director – Education	P		1	2,172,212	2,516,329	2,642,145
10	Assistant Director – Trade	P		1	2,674,486	3,098,172	3,253,081
11	Assistant Director - Veterinary Services	P		2	5,470,772	6,337,439	6,654,311
12	Assistant Director Administration	P		1	2,674,486	3,098,172	3,253,081
13	Assistant Director of Agriculture	P		1	2,674,486	3,098,172	3,253,081
14	Senior Principal Finance Officer	P		1	2,674,486	3,098,172	3,253,081
15	Chief Veterinary Officer	N		5	10,005,892	11,591,004	12,170,554
16	Principal Agricultural Officer	N		12	23,260,735	26,945,650	28,292,933
17	Principal Assistant Animal Health Office	N		1	1,977,695	2,290,998	2,405,547
18	Principal Co-operative Officer	N		1	1,928,975	2,234,560	2,346,287
19	Principal Livestock Production Officer	N		4	7,715,902	8,938,238	9,385,150
20	Senior Superintending Engineer, Mechanical	N		2	3,521,638	4,079,528	4,283,504
21	Chief Agricultural Officer	M		4	6,042,801	7,000,088	7,350,092
22	Chief Assistant Agricultural Officer	M		1	1,548,656	1,793,991	1,883,690
23	Chief Assistant Co-operative Officer	M		1	1,498,048	1,735,366	1,822,134
24	Chief Assistant Livestock Production Office	M		1	1,498,048	1,735,366	1,822,134
25	Chief Assistant Office Administrator	M		2	3,268,928	3,786,785	3,976,124
26	Chief Co-operative Officer	M		1	1,498,048	1,735,366	1,822,134
27	Chief Fisheries Officer	M		1	1,498,048	1,735,366	1,822,134
28	Chief Livestock Production Officer	M		1	1,498,048	1,735,366	1,822,134
29	Chief Superintendent Agriculture	M		1	1,548,656	1,793,991	1,883,690
30	Senior Administrative Officer	M		1	1,483,888	1,718,963	1,804,911
31	Senior Veterinary Officer	M		1	1,558,948	1,805,913	1,896,209
32	Superintending Engineer, Electrical	M		1	1,498,048	1,735,366	1,822,134
33	Superintending Engineer-Agriculture	M		1	1,498,048	1,735,366	1,822,134
34	*Veterinary Officer	L		1	1,462,907	1,694,657	1,779,390

No	Position/ Title	Job Grp	Authorized	In Position	FY 2025/26 Estimates-KShs	FY 2026/27 Projected-KShs	FY 2027/28 Projected-KShs
35	Vacant[2]	L		1	897,438	1,039,608	1,091,588
36	Senior Assistant Agricultural Officer	L		5	7,010,034	8,120,548	8,526,576
37	Senior Assistant Animal Health Officer	L		1	1,448,900	1,678,431	1,762,353
38	Senior Assistant Leather Development Office	L		2	2,897,800	3,356,863	3,524,706
39	Senior Assistant Livestock Production Officer	L		2	2,877,215	3,333,018	3,499,669
40	Senior Co-operative Auditor	L		1	1,402,007	1,624,110	1,705,315
41	Senior Livestock Production Officer	L		1	1,402,007	1,624,110	1,705,315
42	Veterinary Officer	L		1	1,402,007	1,624,110	1,705,315
43	Agricultural Officer	K		3	3,466,996	4,016,230	4,217,042
44	Assistant Agricultural Officer[1]	K		2	2,311,331	2,677,487	2,811,361
45	Assistant Fisheries Officer[1]	K		3	3,466,996	4,016,230	4,217,042
46	Assistant Livestock Prod Officer[1]	K		1	1,155,665	1,338,743	1,405,681
47	Chief Agricultural Assistant	K		7	8,089,658	9,371,204	9,839,764
48	Chief Animal Health Assistant	K		4	4,810,234	5,572,260	5,850,873
49	Fisheries Officer	K		1	1,155,665	1,338,743	1,405,681
50	HRM Assistant[1]	K		2	2,311,331	2,677,487	2,811,361
51	Livestock Production Officer	K		1	1,155,665	1,338,743	1,405,681
52	Trade Development Officer[1]	K		1	1,155,665	1,338,743	1,405,681
53	Assistant Engineer, Mechanical	J		2	1,794,875	2,079,215	2,183,176
54	Assistant Fisheries Officer [2]	J		1	897,438	1,039,608	1,091,588
55	Chief Clerical Officer - General Office Ser	J		2	1,823,681	2,112,584	2,218,214
56	Senior Inspector Agriculture	J		1	897,438	1,039,608	1,091,588
57	Supply Chain Management Assistant[2]	J		1	897,438	1,039,608	1,091,588
58	Water Bailiff [2]	J		1	897,438	1,039,608	1,091,588
59	*Animal Health Assistants[1]	H		2	1,542,964	1,620,112	1,701,118
60	Agricultural Assistant[1]	H		1	740,666	858,001	900,901
61	Assistant Agricultural Officer [3]	H		7	5,072,123	5,875,638	6,169,420
62	Assistant Livestock Production Officer [3]	H		14	10,144,246	11,751,275	12,338,839
63	Assistant Office Administrator [3]	H		1	724,589	839,377	881,346
64	Chief Driver	H		4	2,962,664	3,432,003	3,603,603
65	Senior Boiler Attendant	H		1	724,589	839,377	881,346
66	Senior Clerical Officer - General Office Se	H		3	2,173,767	2,518,130	2,644,037
67	*Animal Health Assistants[2]	G		21	14,817,151	17,164,451	18,022,674
68	Cleaning Supervisor[1]	G		4	2,634,742	3,052,133	3,204,739
69	Clerical Officer[1] - General Office Service	G		1	658,686	763,033	801,185
70	Senior Driver	G		5	3,293,428	3,815,166	4,005,924
71	Senior Plant Operator	G		1	658,686	763,033	801,185

No	Position/ Title	Job Grp	Authorized	In Position	FY 2025/26 Estimates-KShs	FY 2026/27 Projected-KShs	FY 2027/28 Projected-KShs
72	Supply Chain Management Assistant[4]	G		1	658,686	763,033	801,185
73	Cleaning Supervisor[2a]	F		1	523,765	606,738	637,075
74	Clerical Officer[2]	F		2	668,500	774,402	813,122
75	Clerical Officer[2] - General Office Service	F		1	523,765	606,738	637,075
76	Driver[1]	F		1	523,765	606,738	637,075
77	Plant Operator[1]	F		1	523,765	606,738	637,075
78	Cook[3]	E		1	474,853	550,078	577,582
79	Driver [2]	E		1	488,077	565,398	593,667
80	Driver[2]	E		1	488,077	565,398	593,667
81	Plant Operator [2]	E		1	488,077	565,398	593,667
82	Support Staff Supervisor	E		1	488,077	565,398	593,667
83	Driver [3]	D		2	533,200	617,668	648,552
84	Senior Support Staff	D		8	3,464,228	4,013,023	4,213,674
85	Support Staff[1]	C		1	409,512	474,386	498,105
	Total			204	268,931,515	311,367,778	326,936,167

10.8 Summary of the Programme Outputs and Performance Indicators for FY 2023/24- 2027/28

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline 2023/24	Target 2024/25	Projecte d Target 2025/26	Projecte d Target 2026/27	Target 2027/28
Programme: General Administration & Planning								
Outcome: Efficient and effective support services for delivery of department's programmes								
SP 1.2 Agriculture and Livestock extension service delivery	Agricultural General Administration and Planning Unit	Improved extension services	Number of new extension officers employed	14	14	10	10	10
			Number of farmers accessing the extension services.	162,400	162,400	170,520	179,046	187,998
Programme Name : Crop Development & productivity								
Programme Outcome: Increased crop productivity and outputs								
SP 2.1 Grains VC development	Directorate of agriculture	Availability of quality seed for high value crops	The quantity of certified seeds supplied (MT)	240	240	30	32	33

			Number of farmers benefited from the procured and supplied certified seeds	20,000	18,277	13,000	14,000	150000
SP 2.2. Food Security initiative- support to Farm Pond Programme	Directorate of agriculture	Increase food access and availability	Number of farm ponds excavated .	80	80	96	115	138
			Number of house hold benefited from farm ponds excavation exercise	80	80	96	115	138
SP 2.3 Fruits and vegetables value chain development	Directorate of agriculture		Number of farmers benefited from avocado seedlings supplied in the county	6,955	6,955	1000	1000	1000
			Area under low pest prevalence zone in Acres	17200	17200	20640	30960	46440
			Households under low pest prevalence zone	34200	34200	41040	61560	92340
			Number of farmers trained on integrated pest management system	4000	4000	4300	13,300	17,200
SP 2.4 Soil conservation and water harvesting and range rehabilitation	Directorate of agriculture	Digging of Zai pits	Length in Kms of farm terraces constructed	80	80	100	100	100
			agroforestry tree nurseries established	2	2	1	1	1
Programme Name : Agribusiness and information management								
Programme Outcome: Increased market access and product development (agribusiness, value addition and market development)								
SP3.1 Fruit and vegetable aggregation and processing	Directorate of agriculture		Number of cold room operationalized	1	1	2	3	1
			Number of aggregation centres constructed	1	1	10	10	10
Programme Name: Livestock Production, Management and Development								
Programme Outcome: Increased livestock production for Socio-Economic development and industrialization								
SP 4.1 Dairy development	Livestock and veterinary services directorate	AI services provided	Number of AI administered	41	41	7,000	9,000	10,000
		Certified pasture seed distributed to farmers	Quantity in Kgs of pasture seeds procured and supplied to farmers	-	-	2000	3000	3500
SP 4.2 Fisheries Development	Fisheries Unit	Aquaculture production systems/equipment enhanced	Number of Fishermen trained	5	5	12	12	12
SP 4.3 Livestock disease control	Veterinary Service Directorate	Increase livestock vaccination to cover 70% of at risk animals	Number of livestock vaccinated	0	0	80,000	85,000	90,000
			Number of dogs vaccinated	1,267	1,267	30,000	30,000	30,000
			Revenue generated by the vaccination/livestock movement permits programme	3,574,851	3,574,851	2,500,000	2,500,000	2,500,000

		Veterinary camps outreach	Number of veterinary camps held	6	6	6	6	6
SP 4.3 Veterinary Public Health	Veterinary Service Directorate	Meat carcass inspected	Number of carcasses inspected – beef	24,962	24,962	26,000	26,000	27,000
			Number of carcasses inspected - goats/sheep	87,655	87,655	90,000	90,000	93,000
		Slaughter houses inspected	Number of slaughter house inspected	64	64	81	81	81
			Amount of revenue generated by the veterinary public health programme	9,485,760	9,485,760	10,000,000	10,000,000	12,000,000
Name of Programme: Cooperative Development and Management								
Outcome: Improved governance, management of cooperative societies								
Cooperative Development and Management	Directorate of cooperatives	Audit and inspection report	No. of cooperatives audited and inspected	64	64	70	70	70
Outcome: Improved governance, management of cooperative societies		Cooperatives supported	No. of cooperatives trained and have held AGM	90	90	90	90	90
		SACCOs adopting digital bookkeeping	No. of SACCOs digitized	10	10	10	10	10
		Improved community savings culture	Percentage increase in members savings by 15%	10%	10%	10%	10%	10%

11.0 DEPARTMENT OF WATER, SANITATION AND IRRIGATION

11.1 Department's Vision and Mission

Vision

A leader in providing safe, reliable and affordable water in a clean environment

Mission

To protect, conserve and promote environment and Natural Resources management and increase access to affordable water supply for sustainable County development

11.2 Performance Overview and Background for Programme(s) Funding

Access to safe and reliable water is a vital development goal, essential for achieving Makueni Vision 2025 and Sustainable Development Goal (SDG) 6. Since the start of devolution, the county has made substantial investments in water harvesting, leading to significant achievements, including a reduction in the distance to the nearest water source. In some wards, universal access to water is within reach, with citizens now able to obtain water within 3.5 kilometers. This marks a notable improvement from an average distance of 8 kilometers in 2013. Current data indicates that 65.5 percent of households can access water in under 30 minutes, while 10 percent rely on public taps or stands. The sector aims to increase access to basic water services from 46 percent to 70 percent by 2027.

11.3 Department of Water, Sanitation and Irrigation, FY 2024/2 Performance

The annual expenditure for the Department of Water, Sanitation and Irrigation for FY 2024/25 was Kshs. 456,778,344, against a revised budget of Kshs. 620,887,017. This translated to an overall absorption rate of 74 percent.

Efforts to increase water access, water harvesting, storage, and last mile water connectivity to household and public institutions during the period under review were enhanced through; construction of 10 small dams each with an average capacity of 5,000M3, five sand dams, drilling and equipping of 18 boreholes resulting to increased volumes of water harvested. To reduce the distance to water source and minimize the time taken to water sources, 235 Km of pipeline extension were done and water distributed to 112 markets and 103 public institutions. These efforts benefitted a total of 32,538 households with approximately 162,915 individuals.

11.4 Planned Priority Objectives for the FY 2025/26

In FY 2025/26, the government will implement Phase II of the *Last Mile Water Infrastructure Program* to further reduce the distance to the nearest water source, targeting an average of 2 kilometers. This phase will focus on enhancing water accessibility, efficiency, and sustainability through a structured implementation strategy that includes:

- a. Expanding water distribution networks from existing sources to underserved areas.
- b. Automating water kiosks and introducing digital metered connections to minimize non-revenue water and reduce the time spent fetching water.
- c. Developing a business model for each water project to ensure long-term sustainability.

- d. Promoting individual household water connections through registered Water Service Providers for improved domestic access.
- e. Enhancing water connectivity to public institutions, including schools, health centers, and markets, through the provision of storage tanks and pipeline connections.
- f. Instituting stringent measures to prevent vandalism and safeguard water infrastructure.
- g. Powering water projects through solar energy and main grid connections for cost efficiency and reliability.
- h. Conducting thorough pre-feasibility and feasibility studies before initiating new water projects to ensure their viability and effectiveness.
- i. Strengthening the operations of the *Makueni Rural and Urban Water Board (MARUWAB)* by reviewing and enforcing the Water Act and Water Policy.
- j. Building capacity in water management to enhance governance, efficiency, and service delivery.
- k. Boosting irrigated agriculture by rehabilitating irrigation schemes, supporting water harvesting, and promoting micro-irrigation at the household level to enhance food security.

Overall Outcome

Programme Name	Objective
P 1: General administration & planning	To facilitate effective management and coordination of water services
P2: Water infrastructure Development	To increase availability of sustainable water resources and storage.

11.5 Summary of Expenditure by Programmes, FY 2024/25 – 2027/28 (Kshs.)

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	FY 2025/26 Revised Budget (1) Estimates	Projected Estimates	
					FY 2025/26	FY 2026/27
Programme 1: General administration & planning						
SP1. 1 General administration & planning	109,105,198	124,979,673	598	124,980,271	131,229,284	137,790,748
Total Expenditure of P.1	109,105,198	124,979,673	598	124,980,271	131,229,284	137,790,748
Programme 2: Water infrastructure Development						
SP 2.1 Water harvesting and storage	200,051,124	102,218,597	(5,770,238)	96,448,358	101,270,776	106,334,315
SP 2.2. Piped water supply infrastructure	198,098,683	255,043,721	83,313,636	338,357,357	355,275,224	373,038,986
SP2.3 Ground water development	113,632,012	81,600,000	29,190,762	110,790,762	116,330,300	122,146,815
Total Expenditure of P.2	511,781,819	438,862,318	106,734,159	545,596,477	572,876,301	601,520,116
Programme 3: Water infrastructure Development						
SP 3.1 Sand Authority	-	-	-	-	-	-
Total Expenditure of Vote	620,887,017	563,841,990	106,734,757	670,576,747	704,105,585	739,310,864

11.6 Summary of Expenditure by Vote and Economic Classification, FY 2024/25 – 2026/27 (Kshs.)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	FY 2025/26 Revised Budget (1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	109,352,698	115,879,673	1,400,000	117,279,673	123,143,656	129,300,839
Compensation to Employees	82,009,068	86,109,521	-	86,109,521	90,414,997	94,935,747
Use of goods and services	24,209,660	23,220,151	1,400,000	24,620,151	25,851,159	27,143,717
Current Transfers Govt. Agencies						
Other Recurrent	3,133,970	6,550,000	-	6,550,000	6,877,500	7,221,375
Capital Expenditure	511,534,319	447,962,318	105,334,757	553,297,075	580,961,928	610,010,025
Acquisition of Non-Financial Assets						
Other Development	511,534,319	447,962,318	105,334,757	553,297,075	580,961,928	610,010,025
Total Expenditure of Vote	620,887,017	563,841,990	106,734,757	670,576,747	704,105,585	739,310,864

11.7 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2024/25 – 2026/27 (Kshs.)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	FY 2025/26 Revised Budget (1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
Current Expenditure	98,452,698	103,279,673	1,400,000	104,679,673	109,913,656	115,409,339
Compensation to Employees	82,009,068	86,109,521	-	86,109,521	90,414,997	94,935,747
Use of goods and services	15,009,660	12,970,151	1,400,000	14,370,151	15,088,659	15,843,092
Other Recurrent	1,433,970	4,200,000	-	4,200,000	4,410,000	4,630,500
Capital Expenditure	10,652,500	21,700,000	(1,399,402)	20,300,598	21,315,628	22,381,409
Acquisition of Non-Financial Assets						
Other Development	10,652,500	21,700,000	(1,399,402)	20,300,598	21,315,628	22,381,409
Total Expenditure	109,105,198	124,979,673	598	124,980,271	131,229,284	137,790,748
Sub-Programme 1.1: General administration & planning						
Current Expenditure	98,452,698	103,279,673	1,400,000	104,679,673	109,913,656	115,409,339
Compensation to Employees	82,009,068	86,109,521	-	86,109,521	90,414,997	94,935,747
Use of goods and services	15,009,660	12,970,151	1,400,000	14,370,151	15,088,659	15,843,092
Other Recurrent	1,433,970	4,200,000	-	4,200,000	4,410,000	4,630,500
Capital Expenditure	10,652,500	21,700,000	(1,399,402)	20,300,598	21,315,628	22,381,409
Acquisition of Non-Financial Assets						

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	FY 2025/26 Revised Budget (1) Estimates	Projected Estimates	
Other Development	10,652,500	21,700,000	(1,399,402)	20,300,598	21,315,628	22,381,409
Total Expenditure	109,105,198	124,979,673	598	124,980,271	131,229,284	137,790,748
Programme 2: Water infrastructure Development						
Current Expenditure	10,900,000	12,600,000	-	12,600,000	13,230,000	13,891,500
Compensation to Employees						
Use of goods and services	9,200,000	10,250,000	-	10,250,000	10,762,500	11,300,625
Other Recurrent	1,700,000	2,350,000	-	2,350,000	2,467,500	2,590,875
Capital Expenditure	500,881,819	426,262,318	106,734,159	532,996,477	559,646,301	587,628,616
Acquisition of Non-Financial Assets						
Other Development	500,881,819	426,262,318	106,734,159	532,996,477	559,646,301	587,628,616
Total Expenditure	511,781,819	438,862,318	106,734,159	545,596,477	572,876,301	601,520,116
Sub-Programme 2.1: Water harvesting and storage						
Current Expenditure	3,840,000	4,680,000	-	4,680,000	4,914,000	5,159,700
Compensation to Employees						
Use of goods and services	3,290,000	3,630,000	-	3,630,000	3,811,500	4,002,075
Other Recurrent	550,000	1,050,000	-	1,050,000	1,102,500	1,157,625
Capital Expenditure	196,211,124	97,538,597	(5,770,238)	91,768,358	96,356,776	101,174,615
Acquisition of Non-Financial Assets			(11,540,477)			
Other Development	196,211,124	97,538,597	(5,770,238)	91,768,358	96,356,776	101,174,615
Total Expenditure	200,051,124	102,218,597	(5,770,238)	96,448,358	101,270,776	106,334,315
Sub-Programme 2.2: Piped water supply infrastructure						
Current Expenditure	3,680,000	3,670,000	-	3,670,000	3,853,500	4,046,175
Compensation to Employees						
Use of goods and services	3,280,000	3,320,000	-	3,320,000	3,486,000	3,660,300
Other Recurrent	400,000	350,000	-	350,000	367,500	385,875
Capital Expenditure	194,418,683	251,373,721	83,313,636	334,687,357	351,421,724	368,992,811
Acquisition of Non-Financial Assets						
Other Development	194,418,683	251,373,721	83,313,636	334,687,357	351,421,724	368,992,811
Total Expenditure	198,098,683	255,043,721	83,313,636	338,357,357	355,275,224	373,038,986
Sub-Programme 2.3: Ground water development						
Current Expenditure	3,380,000	4,250,000	-	4,250,000	4,462,500	4,685,625

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	FY 2025/26 Revised Budget (1) Estimates	Projected Estimates	
Compensation to Employees			-			
Use of goods and services	2,630,000	3,300,000	-	3,300,000	3,465,000	3,638,250
Other Recurrent	750,000	950,000	-	950,000	997,500	1,047,375
Capital Expenditure	110,252,012	77,350,000	29,190,762	106,540,762	111,867,800	117,461,190
Acquisition of Non-Financial Assets		-			-	-
Other Development	110,252,012	77,350,000	29,190,762	106,540,762	111,867,800	117,461,190
Total Expenditure	113,632,012	81,600,000	29,190,762	110,790,762	116,330,300	122,146,815
P3; Sand Authority						
Current Expenditure						
Compensation to Employees						
Use of goods and services						
Other Recurrent						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Other Development						
Total Expenditure						
Sub-Programme 3.1: Sand Authority						
Current Expenditure						
Compensation to Employees						
Use of goods and services						
Other Recurrent						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Other Development						
Total Expenditure		-		-		

11.8 Details of Staff Establishment by Organization Structure

STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2024/25		EXPENDITURE ESTIMATES			
POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	2024/25	2025/26	2026/27	2027/28
Artisans [3]	E		2	668,202	701,612	736,692	773,527
Assistant Director Administration	P		1	2,420,091	2,541,096	2,668,151	2,801,558
Assistant Engineer II (Electrical)	K		1	978,979	1,027,928	1,079,324	1,133,290
Assistant engineer II (Water and Sewerage)	K		1	978,979	1,027,928	1,079,324	1,133,290
Chief Assistant Office Administrator	M		1	1,352,819	1,420,460	1,491,483	1,566,057
Chief Plant Operator	H		1	616,257	647,070	679,423	713,395
Chief Superintendent Water	M		1	1,200,169	1,260,178	1,323,187	1,389,346
Chief Superintendent Water Engineering	M		1	1,237,208	1,299,069	1,364,022	1,432,223
Chief Superintending Engineer, Water	P		1	2,420,091	2,541,096	2,668,151	2,801,558
Clerical Officer II	F		1	363,476	381,650	400,732	420,769
Clerical Officer[2]	F		2	697,577	732,456	769,079	807,532
County Chief Officer	S		2	7,189,561	7,549,039	7,926,491	8,322,815
Director of Administration	R		1	3,044,418	3,196,639	3,356,471	3,524,295
Drilling Assistant[1]	G		4	1,179,245	1,238,207	1,300,118	1,365,123
Driver	D		1	727,336	763,703	801,888	841,983
Driver [2]	E		5	1,791,721	1,881,308	1,975,373	2,074,142
Driver[2]	B		2	1,198,105	1,258,010	1,320,910	1,386,956
Engineer [2], Water	K		9	7,141,352	7,498,419	7,873,340	8,267,007
Environment Officer[1]	K		2	1,561,168	1,639,227	1,721,188	1,807,247
Forester [3]	H		1	527,446	553,818	581,509	610,585
Forester[1]	K		1	801,607	841,688	883,772	927,961
Forester[2]	J		1	1,134,322	1,191,038	1,250,590	1,313,120
Geologist	L		1	1,200,194	1,260,203	1,323,214	1,389,374
Inspector Ground Water	H		20	10,747,750	11,285,138	11,849,395	12,441,865
Member - County Executive Committee	8		1	5,780,595	6,069,625	6,373,106	6,691,761
Plant Operator	E		1	419,135	440,092	462,097	485,202
Plant Operator [2]	E		4	1,426,835	1,498,177	1,573,086	1,651,740
Principal Public Communications Officer	N		1	1,658,932	1,741,878	1,828,972	1,920,421
Principal Superintendent Water Engineering	N		1	1,375,425	1,444,196	1,516,406	1,592,226
Senior Driver	G		3	1,678,701	1,762,637	1,850,768	1,943,307
Senior Inspector Water Engineering	J		1	721,106	757,161	795,019	834,770
Senior Laboratory Technologist	L		1	1,683,677	1,767,860	1,856,253	1,949,066
Senior Land Survey Assistant	L		1	1,119,479	1,175,453	1,234,226	1,295,937
Senior Market Attendant	B		1	599,052	629,005	660,455	693,478
Senior Plant Operator	G		1	559,567	587,546	616,923	647,769
Senior Superintendent Water	L		2	2,238,958	2,350,906	2,468,451	2,591,874
Senior Support Staff	D		1	349,993	367,492	385,867	405,160
Senior Water Bailiff Assistant	H		1	602,606	632,736	664,373	697,591
Senior Water Meter Reader	H		1	602,606	632,736	664,373	697,591
Senior Water Supply Operator	H		6	3,615,635	3,796,416	3,986,237	4,185,549
Support Staff	D		1	391,540	411,117	431,673	453,257

Support Staff[1]	C		1	322,197	338,307	355,222	372,983
Water Bailiff [3]	H		10	5,274,460	5,538,183	5,815,092	6,105,847
Water Supply Operator[2]	F		1	410,496	431,021	452,572	475,201

11.9 Summary of the Programme Outputs and Performance Indicators for FY 2023/24- 2027/28

Program	Delivery Unit	Key output	Key Performance Indicator	Baseline	Targets			
				2023/24	2024/25	2025/26	2026/27	2027/28
Water harvesting and storage	Department of Water (DCU)	Increase proportion of households with access to reliable water supply to 70%;	No. of small dams of 50,000M ³ & < 500,000M ³ constructed/ desilting/ expansion/ rehabilitated	12	10	2	30	30
			No. of sand dams/Weirs with Sumps constructed/ rehabilitated	7	10	8	10	10
Ground Water development	Department of Water (DTU)	Reduce distance to the nearest	No. of Boreholes Drilled /rehabilitated/ Equipped	37	30	22	30	30
Piped water supply infrastructure	Department of Water (SC engineers)		Km. of water pipelines constructed	159	235	350	350	350
		No of community water points/ Water Kiosks Constructed	53	50	50	50	50	
		No. of rural HH accessing water in community water Points /water kiosks constructed.			1500	1500	1500	
		No. of water treatment systems installed in unimproved water sources (CFU, Chlorine dosing units etc.)	3	3	2	2	1	
		No. of new urban households with access to piped water.	300	300	300	300	300	
		No. of urban centres/Markets connected with reliable piped water	35	20	15	20	20	
		No. of public institutions connected with piped water (schools, health centres)	20	20	10	20	20	
Urban and Rural Water Governance	Directorate of water governance	Enhanced capacity of existing water management bodies in the county	No. of water projects connected with solar	10	10	16	35	40
	Directorate of water governance		No. of Water Service Providers meeting over 70% compliance as set out in the regulators' guidelines.	3	3	3	3	3
	Directorate of water governance	Increased participation by community members	No. of Community water schemes/ projects sustainability management committees' capacity built on effective water management and sustainability.	100	120	120	250	300

12.0 DEPARTMENT OF INFRASTRUCTURE, TRANSPORT, PUBLIC WORKHOUSING AND ENERGY

12.1 Department's Vision and Mission

Vision

To be a world-class provider of cost-effective public utilities, infrastructure, facilities and services in the areas of energy, transport and built environment.

Mission

To provide efficient, affordable and reliable infrastructure for sustainable economic growth and development

12.2 Performance Overview and Background for Programme(s) Funding

FY 2024/25 Financial Performance

In FY 204/25, the sector had a budgetary allocation of KShs. 680,735,322 which comprised of KShs. 578,267,285 for development and KShs. 130,284,354 for recurrent budget. The total expenditures amounted to KShs. 594,555,328 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.

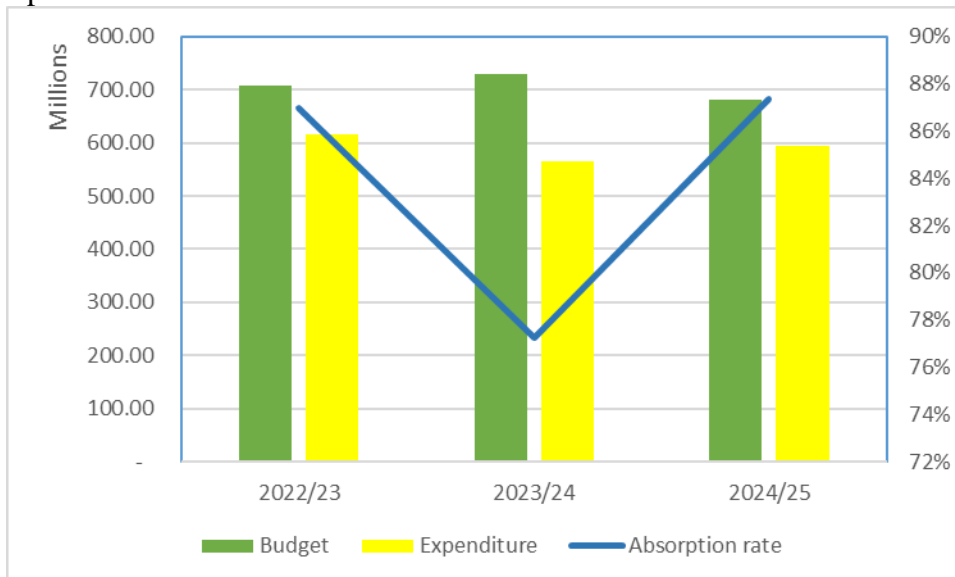


Figure xx: FY 2024/25 Sector Fiscal Performance

Source: County Treasury

FY 2024/25 Non-Financial Performance

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 meters of catch water mitre drains were excavated.

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.

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.

On Government automation, the County Government accelerated the automation of government service processes to 50% completion, marking significant progress in digitization and e-governance. This achievement was realized through the successful implementation of Phase II of the County Integrated Health Management Information System (CIHMIS), which has greatly enhanced service delivery in the health sector. The county has also enhanced automation across multiple sectors through the development and deployment of new Management Information Systems (MIS). These include: Community ICT Centre MIS, Youth MIS, ECDE MIS, Sports MIS, Upgrading of Ardhi Makueni for a County Lands MIS, Electronic Development Application Management System (EDAMS), Knowledge Management Portal (Umanyi).

FY 2025/26 planned priority objectives and outputs for the department

The department will implement the following proposed activities; Opening and grading of 100km of road, gravelling of 100km of county major trunk roads, construct 2 critical drifts along major rivers, maintenance and grading 950km of county roads, extension of power line, transmission line, transformer installations and distribution of electricity through the collaboration with REREC to 700 households, green energy promotion, installation of 30 market/street lights, maintenance of Tsavo electric fence and rehabilitation of the faulty solar lights across the county

12.3 Programme Objectives/Overall Outcome

Programme Name	Objective
P1; General Administration & Planning	To develop and review policies and regulatory guidelines that guarantee provision of efficient, safe and reliable transport.
P2: Road transport	To develop and manage an effective, efficient, and secure road network & interconnection with other counties.
P3; Infrastructure development	To design, develop, supervise, construct, and maintain buildings.
P4; Energy Infrastructure & development	To increase access to Electricity

12.4 Summary of Expenditure by Programmes, FY 2024/25 – 2027/28 (Kshs)

Programme/ Sub Programme	Revised Budget Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
SP1. 1 General administration & planning	101,562,910	106,462,513	(2,350,000)	104,112,513	109,318,139	114,784,046
Total Expenditure of P.1	101,562,910	106,462,513	(2,350,000)	104,112,513	109,318,139	114,784,046
Programme 2: Road transport						
SP2. 1 Road transport	444,305,770	489,376,738	263,979,444	753,356,182	791,023,991	830,575,190
Total Expenditure of P.2	444,305,770	489,376,738	263,979,444	753,356,182	791,023,991	830,575,190
P3; Infrastructure development						
SP3. 1 Infrastructure development	950,000	2,945,000	-	2,945,000	3,092,250	3,246,863
Total Expenditure of P.3	950,000	2,945,000	-	2,945,000	3,092,250	3,246,863
Programme 4: Energy Infrastructure & development						
SP4. 1 Energy Infrastructure & development	133,916,642	86,060,000	18,972,949	105,032,949	110,284,596	115,798,826
Total Expenditure of P.4	133,916,642	86,060,000	18,972,949	105,032,949	110,284,596	115,798,826
Total Expenditure of Vote	680,735,322	684,844,251	280,602,392	965,446,643	1,013,718,975	1,064,404,924

12.5 Summary of Expenditure by Vote and Economic Classification, FY 2024/25 – 2027/28 (Kshs)

Expenditure Classification	Revised Budget Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	130,284,354	163,447,513	(6,350,000)	157,097,513	164,952,389	173,200,008
Compensation to Employees	82,719,715	86,855,701	-	86,855,701	91,198,486	95,758,410
Use of goods and services	21,772,639	36,825,000	(1,350,000)	35,475,000	37,248,750	39,111,188
Current Transfers Govt. Agencies			-			
Other Recurrent	25,792,000	39,766,812	(5,000,000)	34,766,812	36,505,153	38,330,410
Capital Expenditure	550,450,968	521,396,738	286,952,392	808,349,130	848,766,587	891,204,916
Acquisition of Non-Financial Assets			-			
Other Development	550,450,968	521,396,738	286,952,392	808,349,130	848,766,587	891,204,916
Total Expenditure of Vote	680,735,322	684,844,251	280,602,392	965,446,643	1,013,718,975	1,064,404,924

12.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2024/25 – 2027/28 (Kshs)

Expenditure Classification	Revised Budget Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
Current Expenditure	92,976,455	106,462,513	(2,350,000)	104,112,513	109,318,139	114,784,046
Compensation to Employees	82,719,715	86,855,701	-	86,855,701	91,198,486	95,758,410
Use of goods and services	5,606,740	11,740,000	(1,350,000)	10,390,000	10,909,500	11,454,975
Other Recurrent	4,650,000	7,866,812	(1,000,000)	6,866,812	7,210,153	7,570,660
Capital Expenditure	8,586,455	-	-	-	-	-
Acquisition of Non-Financial Assets			-			
Other Development	8,586,455	-	-	-	-	-
Total Expenditure	101,562,910	106,462,513	(2,350,000)	104,112,513	109,318,139	114,784,046
Sub-Programme 1.1: General administration & planning						
Current Expenditure	92,976,455	106,462,513	(2,350,000)	104,112,513	109,318,139	114,784,046
Compensation to Employees	82,719,715	86,855,701	-	86,855,701	91,198,486	95,758,410
Use of goods and services	5,606,740	11,740,000	(1,350,000)	10,390,000	10,909,500	11,454,975
Other Recurrent	4,650,000	7,866,812	(1,000,000)	6,866,812	7,210,153	7,570,660
Capital Expenditure	8,586,455	-	-	-	-	-
Acquisition of Non-Financial Assets			-			
Other Development	8,586,455	-	-	-	-	-
Total Expenditure						

Expenditure Classification	Revised Budget Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
	101,562,910	106,462,513	(2,350,000)	104,112,513	109,318,139	114,784,046
Programme 2: Road transport						
Current Expenditure	19,092,000	31,945,000	(4,000,000)	27,945,000	29,342,250	30,809,363
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	550,000	2,395,000	-	2,395,000	2,514,750	2,640,488
Other Recurrent	18,542,000	29,550,000	(4,000,000)	25,550,000	26,827,500	28,168,875
Capital Expenditure	425,213,770	457,431,738	267,979,444	725,411,182	761,681,741	799,765,828
Acquisition of Non-Financial Assets			-			
Other Development	425,213,770	457,431,738	267,979,444	725,411,182	761,681,741	799,765,828
Total Expenditure	444,305,770	489,376,738	263,979,444	753,356,182	791,023,991	830,575,190
Sub-Programme 2.1: Road transport			-			
Current Expenditure	19,092,000	31,945,000	(4,000,000)	27,945,000	29,342,250	30,809,363
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	550,000	2,395,000	-	2,395,000	2,514,750	2,640,488
Other Recurrent	18,542,000	29,550,000	(4,000,000)	25,550,000	26,827,500	28,168,875
Capital Expenditure	425,213,770	457,431,738	267,979,444	725,411,182	761,681,741	799,765,828
Acquisition of Non-Financial Assets						
Other Development	425,213,770	457,431,738	267,979,444	725,411,182	761,681,741	799,765,828
Total Expenditure	444,305,770	489,376,738	263,979,444	753,356,182	791,023,991	830,575,190
P3; Infrastructure development						
Current Expenditure	950,000	1,945,000	-	1,945,000	2,042,250	2,144,363
Compensation to Employees	-	-	-	-	-	-

Expenditure Classification	Revised Budget Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Use of goods and services	550,000	1,295,000	-	1,295,000	1,359,750	1,427,738
Other Recurrent	400,000	650,000	-	650,000	682,500	716,625
Capital Expenditure	-	1,000,000	-	1,000,000	1,050,000	1,102,500
Acquisition of Non-Financial Assets			-			
Other Development	-	1,000,000	-	1,000,000	1,050,000	1,102,500
Total Expenditure	950,000	2,945,000	-	2,945,000	3,092,250	3,246,863
Sub-Programme 3.1: Infrastructure development						
Current Expenditure	950,000	1,945,000	-	1,945,000	2,042,250	2,144,363
Compensation to Employees			-	-	-	-
Use of goods and services	550,000	1,295,000	-	1,295,000	1,359,750	1,427,738
Other Recurrent	400,000	650,000	-	650,000	682,500	716,625
Capital Expenditure	-	1,000,000	-	1,000,000	1,050,000	1,102,500
Acquisition of Non-Financial Assets			-			
Other Development	-	1,000,000	-	1,000,000	1,050,000	1,102,500
Total Expenditure	950,000	2,945,000	-	2,945,000	3,092,250	3,246,863
Programme 4:Energy Infrastructure & development						
Current Expenditure	17,265,899	23,095,000	-	23,095,000	24,249,750	25,462,238
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	15,065,899	21,395,000	-	21,395,000	22,464,750	23,587,988
Other Recurrent	2,200,000	1,700,000	-	1,700,000	1,785,000	1,874,250
Capital Expenditure						

Expenditure Classification	Revised Budget Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
	116,650,743	62,965,000	18,972,949	81,937,949	86,034,846	90,336,588
Acquisition of Non-Financial Assets						
Other Development	116,650,743	62,965,000	18,972,949	81,937,949	86,034,846	90,336,588
Total Expenditure	133,916,642	86,060,000	18,972,949	105,032,949	110,284,596	115,798,826
Sub-Programme 4.1: Energy Infrastructure & development						
Current Expenditure						
	17,265,899	23,095,000	-	23,095,000	24,249,750	25,462,238
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	15,065,899	21,395,000	-	21,395,000	22,464,750	23,587,988
Other Recurrent	2,200,000	1,700,000	-	1,700,000	1,785,000	1,874,250
Capital Expenditure						
	116,650,743	62,965,000	18,972,949	81,937,949	86,034,846	90,336,588
Acquisition of Non-Financial Assets			-			
Other Development	116,650,743	62,965,000	18,972,949	81,937,949	86,034,846	90,336,588
Total Expenditure	133,916,642	86,060,000	18,972,949	105,032,949	110,284,596	115,798,826

12.7 Details of Staff Establishment by Organizational Structure

Delivery Unit	Position/ Title	Job Group	In Position	FY 2024/25 Budget Estimates	FY 2025/26 Projected-KShs	FY 2026/27 Projected-KShs	FY 2027/28 Projection
Infrastructure,Transport,Public Works & Energy	Member - County Executive Committee	T	1	6,428,693.33	7,244,550.45	7,606,777.97	7,987,116.87
Infrastructure,Transport,Public Works & Energy	County Chief Officer	S	2	8,559,824.79	9,010,342	9,460,858.98	9,933,901.93
Infrastructure,Transport,Public Works & Energy	Director of Administration	R	1	3,045,737.60	3,672,074.47	3,855,678.20	4,048,462.11
Infrastructure,Transport,Public Works & Energy	Chief Superintending Engineer, Structural	P	1	2,617,742.00	2,944,972.83	3,092,221.48	3,246,832.55
Infrastructure,Transport,Public Works & Energy	Senior Superintending Engineer, Mechanical	N	1	1,730,659.20	1,901,594	1,996,674.10	2,096,507.80
Infrastructure,Transport,Public Works & Energy	Senior Superintending Quantity Surveyor	N	1	1,730,659.20	1,841,159	1,933,217.32	2,029,878.19
Infrastructure,Transport,Public Works & Energy	Superintendent[1]	M	1	1,552,205.12	1,778,357.07	1,867,274.93	1,960,638.67
Infrastructure,Transport,Public Works & Energy	Engineer[1], Structural	L	2	2,373,748.85	2,498,683.00	2,623,616.68	2,754,297.50
Infrastructure,Transport,Public Works & Energy	Senior Quantity Surveyor Assistant	L	6	7,501,284.00	8,081,860.00	8,485,953.48	8,910,251.15
Infrastructure,Transport,Public Works & Energy	Senior Architectural Assistant	L	2	2,500,428.00	2,756,904.00	2,894,748.99	3,039,486.44
Infrastructure,Transport,Public Works & Energy	Engineer [2], Electrical	K	1	932,623.80	981,709.26	1,030,794.73	1,082,334.46
Infrastructure,Transport,Public Works & Energy	Engineer [2], Mechanical	K	6	6,184,569.60	6,527,159.00	6,853,517.31	7,196,193.18
Infrastructure,Transport,Public Works & Energy	Engineer [2], Roads	K	1	1,101,427.41	1,159,397.27	1,217,367.14	1,278,235.50
Infrastructure,Transport,Public Works & Energy	Laboratory Technologist[1]	K	1	1,676,301.60	1,766,407.91	1,854,728.30	1,947,464.72
Infrastructure,Transport,Public Works & Energy	Superintendent (Building)	K	2	2,061,523.20	2,218,723.00	2,329,658.72	2,446,141.66
Infrastructure,Transport,Public Works & Energy	Works Officer[2]	K	1	1,221,785.97	1,421,931.25	1,493,027.81	1,567,679.20
Infrastructure,Transport,Public Works & Energy	Engineer[1], Roads	L	2	2,626,309.20	2,764,536.00	2,902,763.19	3,047,901.35
Infrastructure,Transport,Public Works & Energy	Principal Driver	J	1	805,194.80	880,820.00	924,861.00	971,104.05
Infrastructure,Transport,Public Works & Energy	Senior Inspector (Building)	J	2	1,610,389.60	1,807,456	1,897,828.87	1,992,720.32
Infrastructure,Transport,Public Works & Energy	Works Officer[1]	J	1	1,156,125.38	1,342,778.21	1,409,917.12	1,480,412.97
Infrastructure,Transport,Public Works & Energy	Charge hand II Building	H	1	664,578.80	755,218	792,978.65	832,627.58
Infrastructure,Transport,Public Works	Artisan Grade[1] -	G	1	603,188.00	615,597	646,377.36	678,696.22

Delivery Unit	Position/ Title	Job Group	In Position	FY 2024/25 Budget Estimates	FY 2025/26 Projected-KShs	FY 2026/27 Projected-KShs	FY 2027/28 Projection
& Energy	Building						
Infrastructure, Transport, Public Works & Energy	Senior Driver	G	4	2,441,180.00	2,770,901.00	2,909,446.05	3,054,918.35
Infrastructure, Transport, Public Works & Energy	Senior Support Staff Supervisor	F	1	460,614.80	514,456	540,178.45	567,187.38
Infrastructure, Transport, Public Works & Energy	Clerical Officer[2]	F	2	645,520.00	801,863.00	841,956.15	884,053.96
Infrastructure, Transport, Public Works & Energy	Driver[1]	F	6	3,077,841.35	3,239,833.00	3,401,824.65	3,571,915.88
Infrastructure, Transport, Public Works & Energy	Artisans [3]	E	2	1,745,554.56	1,837,426	1,929,297.15	2,025,762.01
Infrastructure, Transport, Public Works & Energy	Driver [2]	E	9	868,860.29	914,589.78	960,319.26	1,008,335.23
Infrastructure, Transport, Public Works & Energy	Plant Operator [2]	E	3	1,293,554.20	1,361,636.00	1,429,717.80	1,501,203.69
Infrastructure, Transport, Public Works & Energy	Revenue Clerk[2]	E	1	860,947.61	998,323	1,048,238.97	1,100,650.92
Infrastructure, Transport, Public Works & Energy	Clerical Officer[2]	E	1	870,949.74	916,789	962,628.66	1,010,760.10
Infrastructure, Transport, Public Works & Energy	Cleaning Supervisor[1]	G	1	662,242.85	697,098	731,952.62	768,550.25
Infrastructure, Transport, Public Works & Energy	Driver [3]	D	5	4,079,332.51	4,294,034	4,508,735.93	4,734,172.73
Infrastructure, Transport, Public Works & Energy	Assistant Office Administrator [3]	D	1	705,397.58	742,524	779,649.96	818,632.46
Infrastructure, Transport, Public Works & Energy	Plant Operator[1]	C	3	2,224,688.15	2,341,777.00	2,458,865.85	2,581,809.14
Infrastructure, Transport, Public Works & Energy	Driver[2]	B	1	648,290.48	750,764	788,302.66	827,717.80
Infrastructure, Transport, Public Works & Energy	Driver[3]	A	1	605,399.85	701,457	736,529.67	773,356.16

12.8 Infrastructure, Transport, Public Works, Housing & Energy Key Performance indicators

Programme Name	Key Performance Indicator	Baseline 2023/24	Actual 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Road Infrastructure Development Programme	KM. of new road opened/widened	445.3	50	100	100	100
	KM. of roads rehabilitated (<i>gravelling</i>)	102	150	170	150	200
	KMs of roads maintained/rehabilitated	1273.4	300	950	400	400
	M ³ of catch water drains excavated	33,965	50,000	30,000	40,000	50,000
	Number of drifts constructed	12	10	12	10	10
	Cubic meter of roads cabropaved	0	2000	2000	2000	2000

Programme Name	Key Performance Indicator	Baseline 2023/24	Actual 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Energy infrastructure maintenance & development	No. of HHs and public amenities connected to electricity.	576	650	700	800	900
	No. high mast floodlights installed	5	10	13	15	15
	No. grid powered streetlights installed	63	60	60	90	100
	No. of streetlights maintained	1905	2000	20000	2200	2300
	No. of floodlights maintained	45	60	30	105	135

Summary of the Programme Outputs and Performance Indicators for FY 2023/24- 2027/28

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Baseline 2023/2024	Targets 2024/2025	Targets 2025/26	Targets 2026/27	Target 2027/28
General Administration	Administration	Development and operationalization of policies (energy policy, public works policy and housing policy)	No of policies approved	2	1	1	1	1
SP2.1 Road transport	Roads Department	Roads management	KM of roads opened	445.3	50	100	100	100
			Km of roads maintained	1273.4	300	950	400	400
			No. of km graveled	102	150	170	150	200
			Cubic meter of roads cabropaved	0	2000	2000	2000	2000
		Completed Maintenance of residential and non-residential building	%age maintenance of the building	100%	100%	100%	100%	100%
		construction of drifts	No of Drifts constructed	12	10	12	10	10
SP3. Energy Promotion and Development	Market lighting Programme	Installation of street lights	No. of streetlights installed	63	60	60	90	100
		Streetlights maintained	No. of streetlights maintained	1905	2000	2000	2200	2300
		Installation of high mast flood lights	No. high mast floodlights installed	5	10	13	15	15
	Rural electrification	Households connected with electricity	No. of HHs and public amenities connected to	576	650	700	800	900

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Baseline 2023/2024	Targets 2024/2025	Targets 2025/26	Targets 2026/27	Target 2027/28
			electricity.					
	Green energy adoption	Facilities solarized	No. of facilities solarized	1	1	1	1	1

13.0 DEPARTMENT OF LANDS, URBAN PLANNING & DEVELOPMENT, ENVIRONMENT AND CLIMATE CHANGE

13.1 Department’s Vision and Mission

Vision

A leader in equitable and sustainable, use of county land and natural resources

Mission

To ensure sustainable utilization of Makueni County land and natural resources to achieve a high quality of life for every household

13.2 Performance Overview and Background for Programme(s) Funding

FY 2024/25 Financial Performance

The sector received a budget of 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 decline from 71 percent recorded in FY 2023/24.

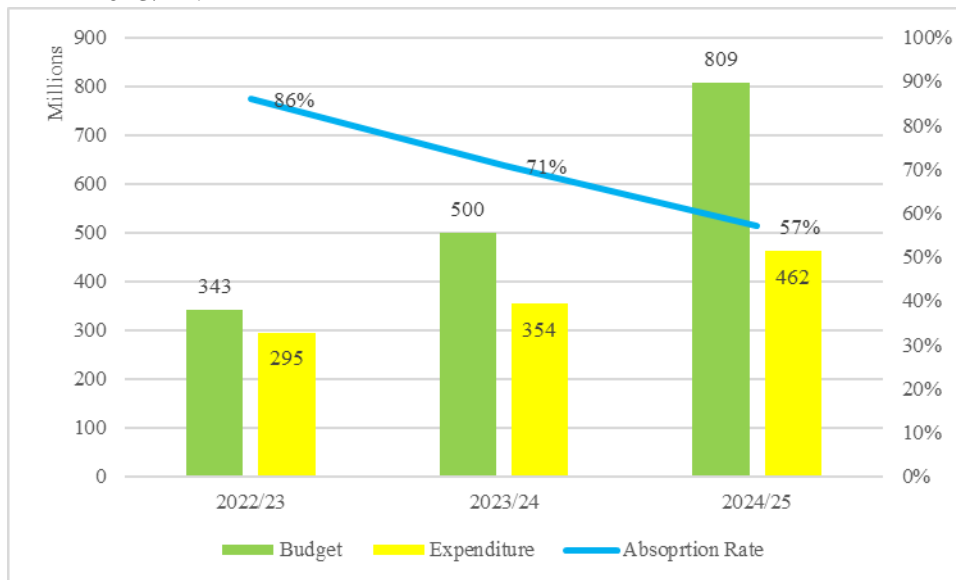


Figure 3: Lands Budget, Expenditure and Absorption Rate

Non-Financial Performance

Over the period under review, the sector made significant progress in urban development and land management; Urban physical development plan was prepared for Tawa town to guide development of the town, rolled out and implemented Ardhi Makueni system, digitizing land management, administration, and revenue collection. 6 market urban plans (Kathulumbi, Kalawa, Kwa Kathoka, Thithi, Kiboko and Kayata) were approved for proper planning and organization of the markets. To secure land tenure and property rights for citizens, the County

Government supported the issuance of 700 title deeds and a total of 283 letters of allotment, besides initiating the processing of leasehold titles. The Department initiated the process of acquiring land for the construction of Mulata and Ndumoni dispensaries in Nzai/Kilili/Kalamba Ward.

To improve the urban infrastructure, an area of 2,720m² was cabro-paved along the stretch from Galana to Co-operative Bank Junction in Wote Municipality to expand parking space, enhance storm-water drainage and flood control, and improve 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 clean, collect, and dispose of solid waste across 28 urban centers and a cleaning machinery package (tractor, trailer, bowser, and pump) was procured to enhance sanitation services, alongside the provision of protective gear for market cleaners.

In FY 2024/2025, the department made significant progress in urban development and land management; the Kee-Mbooni Municipality Charter was prepared and approved, paving the way for the operationalization of the municipality.

Planned priority objectives and outputs for the 2025/26 Budget

The following interventions will be implemented;

- 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 which have physical land use and development plans.
- b) Implement the Makueni Ardhi System, integrating Makueni LIMS and EDAMs, using modern and innovative approaches to manage public land and process land development applications.
- c) Build community climate resilience, forest conservation and management
- d) Enhance environmental quality and standards
- e) Prepare and implement local physical and land use development plans
- f) Develop urban infrastructure, market lightning, waste disposal and sanitation.

13.3 Programme Objectives/Overall Outcome

Programme Name	Objective
P.1 General administration & Planning	To provide efficient and effective support services for delivery of departments programmes
P.2 Land Survey & Mapping	To ensure efficient and effective administration and management of Land Resource.

Programme Name	Objective
P. 3 Urban Planning	To improve infrastructure development, connectivity and accessibility, safety and security within Urban areas and efficiency in land management.
P.4 Mining mapping & development	To map, explore and develop existing mineral resources
P.5 Environment management and protection	To protect, conserve and sustainably manage the environment

13.4 Summary of Expenditure by Programmes, FY 2024/25 – 2027/28(KShs)

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
SP1. 1 General administration & planning	66,811,226	68,833,833	(300,000)	68,533,833	71,960,524	75,558,551
Total Expenditure of P.1	66,811,226	68,833,833	(300,000)	68,533,833	71,960,524	75,558,551
Programme 2: : Land Survey & Mapping						
SP2. 1 : Land Survey & Mapping	23,622,306	28,029,080	(3,147,048)	24,882,032	26,126,134	27,432,440
Total Expenditure of P.2	23,622,306	28,029,080	(3,147,048)	24,882,032	26,126,134	27,432,440
Programme 3; Urban planning						
SP3. 1 Urban planning	57,002,104	59,764,011	677,432	60,441,443	63,463,515	66,636,691
Total Expenditure of P.3	57,002,104	59,764,011	677,432	60,441,443	63,463,515	66,636,691
Programme 4: Mining mapping & development						
SP4. 1 Mining mapping & development	2,680,000	949,857	99,857	1,049,714	1,102,199	1,157,309
Total Expenditure of P.4	2,680,000	949,857	99,857	1,049,714	1,102,199	1,157,309
P5: Environment Management and Protection						
SP5.1 Environment Management and Protection	468,961,468	275,346,435	266,144,859	541,491,294	568,565,858	596,994,151
Total Expenditure of P.5	468,961,468	275,346,435	266,144,859	541,491,294	568,565,858	596,994,151
Total Expenditure of Vote	619,077,104	432,923,215	263,475,100	696,398,315	731,218,231	767,779,142
Total Expenditure of Vote	619,077,104	432,923,215	263,475,100	696,398,315	731,218,231	767,779,142

13.5 Summary of Expenditure by Vote and Economic Classification, FY 2024/25 – 2027/28(KShs)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	85,877,580	88,376,924	(1,300,000)	87,076,924	91,430,770	96,002,308
Compensation to Employees	56,904,726	60,863,833	-	60,863,833	63,907,024	67,102,376
Use of goods and services	23,172,854	20,913,091	(300,000)	20,613,091	21,643,746	22,725,933
Current Transfers Govt. Agencies						
Other Recurrent	5,800,000	6,600,000	(1,000,000)	5,600,000	5,880,000	6,174,000
Capital Expenditure	533,199,524	344,546,292	264,775,100	609,321,391	639,787,461	671,776,834
Acquisition of Non-Financial Assets						
Other Development	533,199,524	344,546,292	264,775,100	609,321,391	639,787,461	671,776,834
Total Expenditure of Vote	619,077,104	432,923,215	263,475,100	696,398,315	731,218,231	767,779,142

13.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, FY 2024/25 – 2027/28(KShs)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
Current Expenditure	66,811,226	68,833,833	(300,000)	68,533,833	71,960,524	75,558,551
Compensation to Employees	56,904,726	60,863,833	-	60,863,833	63,907,024	67,102,376
Use of goods and services	7,406,500	6,570,000	(300,000)	6,270,000	6,583,500	6,912,675
Other Recurrent	2,500,000	1,400,000	-	1,400,000	1,470,000	1,543,500
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	66,811,226	68,833,833	(300,000)	68,533,833	71,960,524	75,558,551
Sub-Programme 1.1: General						

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
administration & planning						
Current Expenditure	66,811,226	68,833,833	(300,000)	68,533,833	71,960,524	75,558,551
Compensation to Employees	56,904,726	60,863,833	-	60,863,833	63,907,024	67,102,376
Use of goods and services	7,406,500	6,570,000	(300,000)	6,270,000	6,583,500	6,912,675
Other Recurrent	2,500,000	1,400,000	-	1,400,000	1,470,000	1,543,500
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	66,811,226	68,833,833	(300,000)	68,533,833	71,960,524	75,558,551
Programme 2: Land Survey & Mapping						
Current Expenditure	2,383,921	1,329,080	-	1,329,080	1,395,534	1,465,311
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	2,383,921	1,329,080	-	1,329,080	1,395,534	1,465,311
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	21,238,385	26,700,000	(3,147,048)	23,552,952	24,730,600	25,967,130
Acquisition of Non-Financial Assets						
Other Development	21,238,385	26,700,000	(3,147,048)	23,552,952	24,730,600	25,967,130
Total Expenditure	23,622,306	28,029,080	(3,147,048)	24,882,032	26,126,134	27,432,440
Sub-Programme 2.1: Land Survey & Mapping						
Current Expenditure	2,383,921	1,329,080	-	1,329,080	1,395,534	1,465,311
Compensation to Employees	-	-		-	-	-
Use of goods and services	2,383,921	1,329,080	-	1,329,080	1,395,534	1,465,311
Other Recurrent	-	-	-	-	-	-
Capital	21,238,385	26,700,000	(3,147,048)	23,552,952	24,730,600	25,967,130

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Expenditure						
Acquisition of Non-Financial Assets						
Other Development	21,238,385	26,700,000	(3,147,048)	23,552,952	24,730,600	25,967,130
Total Expenditure	23,622,306	28,029,080	(3,147,048)	24,882,032	26,126,134	27,432,440
P3; Urban planning						
Current Expenditure	6,147,465	4,764,011	-	4,764,011	5,002,212	5,252,322
Compensation to Employees	-	-		-	-	-
Use of goods and services	6,147,465	4,764,011	-	4,764,011	5,002,212	5,252,322
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	50,854,639	55,000,000	677,432	55,677,432	58,461,303	61,384,368
Acquisition of Non-Financial Assets						
Other Development	50,854,639	55,000,000	677,432	55,677,432	58,461,303	61,384,368
Total Expenditure	57,002,104	59,764,011	677,432	60,441,443	63,463,515	66,636,691
Sub-Programme 3.1: Urban planning						
Current Expenditure	6,147,465	4,764,011		4,764,011	5,002,212	5,252,322
Compensation to Employees	-	-		-	-	-
Use of goods and services	6,147,465	4,764,011	-	4,764,011	5,002,212	5,252,322
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	50,854,639	55,000,000	677,432	55,677,432	58,461,303	61,384,368
Acquisition of Non-Financial Assets						
Other Development	50,854,639	55,000,000	677,432	55,677,432	58,461,303	61,384,368
Total Expenditure	57,002,104	59,764,011	677,432	60,441,443	63,463,515	66,636,691
Programme 4: Mining mapping & development						
Current Expenditure	1,080,000	850,000	-	850,000	892,500	937,125
Compensation to Employees	-	-	-	-	-	-

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Use of goods and services	880,000	650,000	-	650,000	682,500	716,625
Other Recurrent	200,000	200,000	-	200,000	210,000	220,500
Capital Expenditure	1,600,000	99,857	99,857	199,714	209,699	220,184
Acquisition of Non-Financial Assets						
Other Development	1,600,000	99,857	99,857	199,714	209,699	220,184
Total Expenditure	2,680,000	949,857	99,857	1,049,714	1,102,199	1,157,309
Sub-Programme 4.1: Mining mapping & development						
Current Expenditure	1,080,000	850,000	-	850,000	892,500	937,125
Compensation to Employees	-	-		-	-	-
Use of goods and services	880,000	650,000	-	650,000	682,500	716,625
Other Recurrent	200,000	200,000	-	200,000	210,000	220,500
Capital Expenditure	1,600,000	99,857	99,857	199,714	209,699	220,184
Acquisition of Non-Financial Assets						
Other Development	1,600,000	99,857	99,857	199,714	209,699	220,184
Total Expenditure	2,680,000	949,857	99,857	1,049,714	1,102,199	1,157,309
Programme 5: Environment Management and Protection						
Current Expenditure	9,454,968	12,600,000	(1,000,000)	11,600,000	12,180,000	12,789,000
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	6,354,968	7,600,000	-	7,600,000	7,980,000	8,379,000
Other Recurrent	3,100,000	5,000,000	(1,000,000)	4,000,000	4,200,000	4,410,000
Capital Expenditure	459,506,500	262,746,435	267,144,859	529,891,294	556,385,858	584,205,151
Acquisition of Non-Financial Assets						
Other Development	459,506,500	262,746,435	267,144,859	529,891,294	556,385,858	584,205,151

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Total Expenditure	468,961,468	275,346,435	266,144,859	541,491,294	568,565,858	596,994,151
Sub-Programme 5.1: Environment Management and Protection						
Current Expenditure	9,454,968	12,600,000	(1,000,000)	11,600,000	12,180,000	12,789,000
Compensation to Employees	-	-		-	-	-
Use of goods and services	6,354,968	7,600,000	-	7,600,000	7,980,000	8,379,000
Other Recurrent	3,100,000	5,000,000	(1,000,000)	4,000,000	4,200,000	4,410,000
Capital Expenditure	459,506,500	262,746,435	267,144,859	529,891,294	556,385,858	584,205,151
Acquisition of Non-Financial Assets						
Other Development	459,506,500	262,746,435	267,144,859	529,891,294	556,385,858	584,205,151
Total Expenditure	468,961,468	275,346,435	266,144,859	541,491,294	568,565,858	596,994,151

13.7 Details of Staff Establishment by Organization Structure (Delivery Units)

Delivery Unit	Designation	Job Group	In Position	FY 2024/25 Projected-KShs	FY 2025/26 Projected-KShs	FY 2026/27 Projected-KShs	FY 2027/28 Projected-KShs
Administration	Administrative Officer [2] Total	K	2	1,596,542	1,995,678	2,095,462	2,200,235
Administration	Assistant Director Administration Total	P	1	2,250,731	2,813,413	2,954,084	3,101,788
Land Survey	Cartographer [2] Total	K	1	860,370	1,075,462	1,129,235	1,185,697
Physical Planning	Charge hand II Building Total	H	1	560,435	700,543	735,571	772,349
Physical Planning	Chief Physical Planner Total	M	1	1,150,627	1,438,284	1,510,198	1,585,708
Land Survey	Chief Land Survey Assistant Total	M	1	1,150,627	1,438,284	1,510,198	1,585,708
Land Survey	Chief Land Surveyor Total	M	1	1,150,627	1,438,284	1,510,198	1,585,708
Environment	Cleaning Supervisor[3] Total	D	3	639,840	799,800	839,790	881,780
Environment	Climate Change Officer Total	K	1	922,227	1,152,784	1,210,423	1,270,945
Land Survey	Copy Typist[2] Total	E	1	773,048	966,310	1,014,626	1,065,357
Administration	County Chief Officer Total	S	2	6,686,427	8,358,034	8,775,935	9,214,732
Environment	Deputy Director - Fisheries Total	Q	1	2,450,272	3,062,840	3,215,983	3,376,782
Physical Planning	Deputy Director of Administration Total	Q	1	2,203,419	2,754,274	2,891,987	3,036,587
Physical Planning	Director Total	R	1	2,724,986	3,406,233	3,576,544	3,755,372
Administration	Director of Administration Total	R	1	2,724,986	3,406,233	3,576,544	3,755,372
Land Survey	Draughtsman[2] Total	H	1	945,628	1,182,035	1,241,136	1,303,193
Administration	Driver [3] Total	D	1	213,280	266,600	279,930	293,927
Environment	Environment Officer[1] Total	K	8	5,919,312	7,399,140	7,769,097	8,157,552
Environment	Environmental Compliance Officer Total	K	1	922,227	1,152,784	1,210,423	1,270,945
Administration	HRM & Development Officer[1] Total	K	1	851,032	1,063,790	1,116,980	1,172,829
Environment	Inspector Ground Water Total	H	1	490,535	613,168	643,827	676,018
Land Survey	Land Surveyor [1] Total	K	1	834,087	1,042,609	1,094,740	1,149,477
Mining	Mining Officer Total	K	1	922,227	1,152,784	1,210,423	1,270,945
Physical Planning	Physical Planner Total	K	1	851,032	1,063,790	1,116,980	1,172,829
Environment	Plant Operator[1] Total	C	1	612,059	765,074	803,328	843,494
Physical Planning	Principal Physical Planner Total	N	1	1,100,450	1,375,563	1,444,341	1,516,558
Administration	Printing Assistant Total	G	1	507,712	634,640	666,372	699,691
Land Survey	Senior Land Surveyor Total	L	3	2,849,961	3,562,451	3,740,574	3,927,602
Physical Planning	Senior Physical Planner Total	L	4	3,980,010	4,975,013	5,223,763	5,484,952
Physical Planning	Senior Superintending Engineer, Mechanical Total	N	1	1,131,206	1,414,008	1,484,709	1,558,944
Physical Planning	Senior Superintending Engineer, Structural Total	N	1	1,131,206	1,414,008	1,484,709	1,558,944
Administration	Senior Support Staff Total	D	3	628,337	785,422	824,693	865,927

Environment	Senior Water Pollution Control Assistant I Total	H	1	654,400	818,000	858,900	901,845
Physical Planning	Social Development Officer[1] Total	K	1	851,032	1,063,790	1,116,980	1,172,829
Physical Planning	Superintending Engineer, Mechanical Total	M	1	1,150,627	1,438,284	1,510,198	1,585,708
Administration	Supply Chain Management Officer[1] Total	K	1	860,370	1,075,462	1,129,235	1,185,697
Administration	Support Staff[1] Total	C	4	1,130,598	1,413,248	1,483,910	1,558,106
Administration	Support Staff[3] Total	A	2	561,402	701,752	736,840	773,682
Land Survey	Surveyor Assistant[1] Total	J	1	996,454	1,245,567	1,307,845	1,373,238

13.8 Summary of the Programme Outputs and Performance Indicators for FY 2022/23- 2025/26

Programme Name	Key Performance Indicator	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
Land survey, Mapping and Tilting	No. of land parcels surveyed	110	5000	5000	5000	5000
	No. of Title Deeds issued	25,000	9000	3,000	2,000	1,000
	No. of letters of administration processed	-	1,000	2,000	2,000	2,000
	Proportion of Special Interest Groups issued with Land ownership Documents	5%	7%	10%	12%	15%
	Proportion of public utilities with title Deeds	40	50	60	70	80
	No. of parcels of land acquired for public strategic development projects (land Banking)	-	5	2	1	2
	No. of cases addressed through AJS	200	300	400	200	100
	No. of land clinics and conferences held	-	2	2	2	2
	Proportion of land disputes solved through the Land Clinics, AJS, and land conferences	5%	7%	10%	12%	20%
	No. of users accessing land services via digital platforms	-	1500	2000	2500	3000
	Proportion of land based revenue streams automated	70%	80%	100%	100%	100%
	Proportion of ratable properties in Valuation Roll being rated		20	40%	50%	80%
	Proportion of revenue generated from land based services & processes against the set target	21%	30%	35%	40%	50%
	Percentage increase on land based revenue	-4%	10	10	10	10
	No of Settlements adjudicated	3	3	3	3	3
No of Beneficiaries in adjudication sections and settlements schemes		3,000	3,000	3,000	3,000	
Urban Planning	No. of LP&LUDP Prepared and approved	6	10	10	5	5
	No. of LP & LUDP implemented	0	5	5	2	1

Programme Name	Key Performance Indicator	Baseline 2023/24	Target 2024/25	Target 2025//26	Target 2026/27	Target 2027/28
	No. of inter-county Spatial development plans prepared for SEKEB	0	1	1	-	-
	No. of development control cases addressed, prosecuted by the Liaison committee.		15	15	15	10
	No. of building developments processed and approved	31	400	500	500	500
Land Administration and Management	No. of GI technologies being adopted in the GIS lab	0	2	5	2	-
	No. of county projects supported by GIS	0	15	20	15	10
	Proportion of land services and processes being digitalized/digitized	50%	70%	80%	90%	100%
	No of users accessing land services via digital platforms		1500	2000	2500	3000
	No. of policies, regulations and bills developed, enacted and operationalized. (Zoning Regulations, Development control regulations, Land use and development policy, GIS Policy)	0	1	2	1	-

14.0 MAKUENI COUNTY SAND CONSERVATION AND UTILIZATION AUTHORITY

14.1 Department's Vision and Mission

Vision

A world class Authority in sand conservation and utilization for sustainable development

Mission

To coordinate, supervise and regulate sand conservation and utilization for sustainable environmental and socio-economic development.

14.2 Performance Overview and Background for Programme(s) Funding

Departmental Performance Review

FY 2024/25 Financial Performance

Sand Authority is primarily involved in coordination of all sand related activities within the county. The main activities include collection as sand resource related revenues, designation of sand harvesting sites, sensitization of communities on conservation matters, creation and facilitation of sand committees and establishment of sand harvesting structures. In FY 2024/2025, the authority rehabilitated Kwa Nditu earthdam in Kiima Kiu/ Kalanzoni ward.

FY 2024/25 Non- Financial Performance

During this period, the authority facilitated 30 barazas to identify and establish sand harvesting sites in different wards (Kiimakiu kalanzoni, makindu, Kee, Kithungo kitundu, Tulimani, Kikubulyu North, Kikumbulyu south and Kasikeu). Additionally, The Authority organized and conducted induction meetings for five newly nominated ward sand management committees in Thange, Mtito Andei, Ivingoni/Nzambani, Kako/Waia and Kikumbulyu North Wards. In partnership with the community, the Makueni Sand Authority is also undertaking the rehabilitation of Kwa Nditu Earth Dam.

14.3 Programme Objectives/Overall Outcome

Objective	Output
Ensure sustained river bed and water catchments while continuously utilizing sand resources	To target tree planting at all 30 wards within Makueni County through Ward sand management committee and other relevant stakeholders
Ensure sand and water harvesting and storage for local use by communities for water and construction purposes	To construct 5 sand dams within mapped rivers in the county through partnership with Africa Sand dam foundation and other partners
Ensure that Makueni Sand Act is amended to respond to changing sand related use	To provide legislative framework for actualization and enforcement of Makueni

Objective	Output
and benefit sharing framework	County Sand Conservation and Utilization Act 2022
To equip Ward sand management committee with relevant knowledge and skills to carry out their mandate	All wards have function sand management committees for coordination of sand related activities
Support sand dam management SHG/CBO to understand and appreciate their role in conservation and utilization of accrued benefits	Hold sensitization forums with community-based organizations, Self-self-help groups, riparian communities and other stakeholders and sensitize communities on their roles in catchment protection and rehabilitation

14.4 Summary of Expenditure by Programmes, 2025/26 (Kshs)

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	Revised Budget(1) Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General Administration & support services.						
SP1. 1 Sand Authority	63,553,699	94,048,596	(9,500,000)	84,548,596	88,776,026	93,214,827
Total Expenditure of P.1	63,553,699	94,048,596	(9,500,000)	84,548,596	88,776,026	93,214,827
Total Expenditure of Vote	63,553,699	94,048,596	(9,500,000)	84,548,596	88,776,026	93,214,827

14.5 Summary of Expenditure by Vote and Economic Classification (Kshs)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	58,553,699	69,048,596	3,500,000	72,548,596	76,176,026	79,984,827
Compensation to Employees	25,342,473	26,609,596	-	26,609,596	27,940,076	29,337,080
Use of goods and services	25,117,413	29,632,536	-	29,632,536	31,114,163	32,669,871
Current Transfers Govt. Agencies						
Other Recurrent	8,093,813	12,806,464	3,500,000	16,306,464	17,121,787	17,977,877
Capital Expenditure	5,000,000	25,000,000	(13,000,000)	12,000,000	12,600,000	13,230,000
Acquisition of Non-Financial Assets						

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Other Development	5,000,000	25,000,000	(13,000,000)	12,000,000	12,600,000	13,230,000
Total Expenditure of Vote	63,553,699	94,048,596	(9,500,000)	84,548,596	88,776,026	93,214,827

14.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General Administration & support services.						
Current Expenditure	58,553,699	69,048,596	3,500,000	72,548,596	76,176,026	79,984,827
Compensation to Employees	25,342,473	26,609,596	-	26,609,596	27,940,076	29,337,080
Use of goods and services	25,117,413	29,632,536	-	29,632,536	31,114,163	32,669,871
Other Recurrent	8,093,813	12,806,464	3,500,000	16,306,464	17,121,787	17,977,877
Capital Expenditure	5,000,000	25,000,000	(13,000,000)	12,000,000	12,600,000	13,230,000
Acquisition of Non-Financial Assets						
Other Development	5,000,000	25,000,000	(13,000,000)	12,000,000	12,600,000	13,230,000
Total Expenditure	63,553,699	94,048,596	(9,500,000)	84,548,596	88,776,026	93,214,827
Sub-Programme 1.1: General Administration & support services.						
Current Expenditure	58,553,699	69,048,596	3,500,000	72,548,596	76,176,026	79,984,827
Compensation to Employees	25,342,473	26,609,596	-	26,609,596	27,940,076	29,337,080
Use of goods and services	25,117,413	29,632,536	-	29,632,536	31,114,163	32,669,871
Other Recurrent						

	8,093,813	12,806,464	3,500,000	16,306,464	17,121,787	17,977,877
Capital Expenditure			-			
Acquisition of Non-Financial Assets			-			
Other Development	5,000,000	25,000,000	(13,000,000)	12,000,000	12,600,000	13,230,000
Total Expenditure	63,553,699	94,048,596	(9,500,000)	84,548,596	88,776,026	93,214,827

14.7 Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		EXPENDITURE ESTIMATES			
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	2024/25	2025/26	2026/27	2027/28
Sand Authority	Accountant I Total	K		1	970,084	1,018,588	1,049,145	1,080,620
Sand Authority	Assistant Accountant Total	J		1	763,594	801,774	825,827	850,602
Sand Authority	Assistant Social Development Officer II Total	H		5	2,526,892	2,653,237	2,732,834	2,814,819
Sand Authority	Assistant Social Development Officer III Total	H		1	631,723	663,309	683,208	703,705
Sand Authority	Chief Driver Total	H		1	631,723	663,309	683,208	703,705
Sand Authority	County Constable Total	E		11	4,642,207	4,874,317	5,020,547	5,171,163
Sand Authority	County Corporal Total	F		5	2,252,708	2,365,343	2,436,304	2,509,393
Sand Authority	ICT Officer Total	K		1	970,084	1,018,588	1,049,145	1,080,620
Sand Authority	Information Communication Technology Officer III Total	H		1	631,723	663,309	683,208	703,705
Sand Authority	Principal Enforcement Officer Total	L		1	988,554	1,037,982	1,069,122	1,101,195
Sand Authority	Quantity Survey Assistant III Total	H		1	631,723	663,309	683,208	703,705
Sand Authority	Revenue Clerk I Total	G		1	566,929	595,275	613,134	631,528
Sand Authority	Revenue Clerk II Total	F		6	2,703,250	2,838,412	2,923,564	3,011,271
Sand Authority	Senior Assistant Office Administrator I Total	L		1	1,152,124	1,209,730	1,246,022	1,283,403
Sand Authority	Senior Driver Total	G		1	566,929	595,275	613,134	631,528
Sand Authority	Senior Support Staff Total	E		1	422,019	443,120	456,413	470,106
Sand Authority	Social Development Asst. II Total	G		1	566,929	595,275	613,134	631,528
Sand Authority	Social Development Officer I Total	K		2	1,940,167	2,037,176	2,098,291	2,161,240
Sand Authority	Supply Chain Management Assistant III Total	H		2	1,263,446	1,326,618	1,366,417	1,407,409
Sand Authority	Support Staff Supervisor Total	E		1	422,019	443,120	456,413	470,106
Sand Authority	Managing Director	Q		1	-	3,492,933	3,597,721	3,705,653

14.8 Summary of the Programme Outputs and Performance Indicators for the Period,2023/24-2027/28

Program	Indicator	Baseline	Target	MTEF Targets		
		2023/24	2024/25	2025/26	2026/27	2027/28
Environmental Conservation and Management	No of legal frameworks developed	1	1	2	3	3
	No of sand dams constructed	3	5	7	7	7
	No of sensitization forums carried out	50	50	50	60	60

15.0 WOTE MUNICIPALITY

15.1 Department's Vision and Mission

Vision

A world class dynamic municipality with a high quality of life

Mission

To enhance the livelihoods of each household through integration of socio-economic development and environmental protection for inclusive, effective and efficient service delivery

15.2 Performance Overview and Background for Programme(s) Funding

Departmental Performance Review

In 2024/25 FY, to improve the urban infrastructure, an area of 2,720m² was cabro-paved along the stretch from Galana to Co-operative Bank Junction in Wote Municipality to expand parking space, enhance storm-water drainage and flood control, and improve the overall aesthetics of the town.

Other interventions include construction of 2 Bodaboda sheds within the town to protect the Bodaboda operators from harsh weather, installation of high floodlight in Bangladesh area in Wote Town to provide security and extend business working hours, and drainage works in Wote Town along the Old Slaughter–Kitindo Road to control storm water. To enhance sanitation in market areas, the government constructed modern ablution at Kalamba market, exhaustible pit latrines at Mituvu and Ikalyoni in Ukia. To promote urban greening, 350 trees were grown in Wote town

Planned priority objectives and outputs for the 2025/26 Budget

In 2025/26 FY, the municipality will undertake the following development initiatives; Construction of canopy for Mukuyuni market shed, maintenance of streetlights, construct exhaustible pit latrine at Muusini and Upendo markets, purchase of skip bins, opening and installation of road structures for old slaughter to Kaiti river road and renovation of Kako market shed, purchase of Wote bus park and construction of modern Bodaboda shed at Wote town.

15.3 Programme Objectives/Overall Outcome

Programme	Objective
SP.1; Wote Municipality	To promote urban development through optimal and sustainable land use

15.4 Summary of Expenditure by Programmes, 2024/25– 2027/28 (Kshs)

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25				FY 2026/27	FY 2027/28
Programme 1: General Administration & support services.						
SP1. 1 Wote Municipality	120,245,616	156,627,548	22,571,577	179,199,124	188,159,080	197,567,034
Total Expenditure of P.1	120,245,616	156,627,548	22,571,577	179,199,124	188,159,080	197,567,034
Total Expenditure of						

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Revised Budget(1) Estimates	Projected Estimates	
					FY 2026/27	FY 2027/28
Vote	120,245,616	156,627,548	22,571,577	179,199,124	188,159,080	197,567,034

15.5 Summary of Expenditure by Vote and Economic Classification (Kshs)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates		Variance	FY 2025/26 Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26 Budget Estimates		FY 2025/26 Budget Estimates	FY 2026/27	FY 2027/28
Current Expenditure	69,931,405	66,793,777	(200,000)	66,593,777	69,923,466	73,419,639
Compensation to Employees	2,954,428	3,790,553	-	3,790,553	3,980,081	4,179,085
Use of goods and services	36,504,430	30,750,000	(200,000)	30,550,000	32,077,500	33,681,375
Current Transfers Govt. Agencies						
Other Recurrent	30,472,547	32,253,223	-	32,253,223	33,865,884	35,559,179
Capital Expenditure	50,314,211	109,947,782	22,771,577	112,605,348	118,235,615	124,147,396
Acquisition of Non-Financial Assets						
Other Development	50,314,211	89,833,771	22,771,577	112,605,348	118,235,615	124,147,396
Total Expenditure of Vote	120,245,616	156,627,548	22,571,577	179,199,124	188,159,080	197,567,034

15.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Revised Budget(1) Estimates	Projected Estimates	
					FY 2026/27	FY 2027/28
Programme 1: General Administration & support services.						
Current Expenditure	69,931,405	66,793,777	(200,000)	66,593,777	69,923,466	73,419,639
Compensation to Employees	2,954,428	3,790,553	-	3,790,553	3,980,081	4,179,085
Use of goods and services						

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Revised Budget(1) Estimates	Projected Estimates	
					FY 2026/27	FY 2027/28
	36,504,430	30,750,000	(200,000)	30,550,000	32,077,500	33,681,375
Other Recurrent	30,472,547	32,253,223	-	32,253,223	33,865,884	35,559,179
Capital Expenditure	50,314,211	109,947,782	22,771,577	112,605,348	118,235,615	124,147,396
Acquisition of Non-Financial Assets						
Other Development	50,314,211	109,947,782	22,771,577	112,605,348	118,235,615	124,147,396
Total Expenditure	120,245,616	176,741,559	22,571,577	179,199,124	188,159,080	197,567,034
Sub-Programme 1.1: General Administration & support services.						
Current Expenditure	69,931,405	66,793,777	(200,000)	66,593,777	69,923,466	73,419,639
Compensation to Employees	2,954,428	3,790,553	-	3,790,553	3,980,081	4,179,085
Use of goods and services	36,504,430	30,750,000	(200,000)	30,550,000	32,077,500	33,681,375
Other Recurrent	30,472,547	32,253,223	-	32,253,223	33,865,884	35,559,179
Capital Expenditure			-			
Acquisition of Non-Financial Assets			-			
Other Development	50,314,211	89,833,771	22,771,577	112,605,348	118,235,615	124,147,396
Total Expenditure	120,245,616	176,741,559	22,571,577	179,199,124	188,159,080	197,567,034

15.7 Details of Staff Establishment by Organization Structure (Delivery Units)

Position/ Title	Job Group	In Position	FY 2025/26 Projected KShs	FY 2026/27 Projected-KShs	FY 2027/28 Projected-KShs
Principal Physical Planner	N	1	1,375,563	1,444,341	1,516,558
Cleaning Supervisor[3]	D	1	266,600	279,930	293,927
Senior Water Pollution Control Assistant I	H	1	818,000	858,900	901,845
Cleaning Supervisor[3]	D	1	266,600	279,930	293,927
Social Development Officer[1]	K	1	1,063,790	1,116,980	1,172,829
Total		5	3,790,553	3,980,081	4,179,085

15.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25 – 2027/28

Program/Projects	Key performance indicators	Target	Target	Target	Medium Term Targets	
		2023/24	2024/25	2025/26	2026/27	2027/28
Urban Development	No of approved development plans implemented	2	2	2	2	2
	Meters of parking zones established and cabro paved	1500	2500	2000	2000	2000
	Kms of roads murramed/graded			2		
	No of solar powered high mast floodlights installed	1	1	1	3	2
	No of skip bins supplied	0	10	10	5	5
	No. of toilets constructed	0	2	2		
	No. of Bodaboda shed constructed			1		

16.0 EMALI-SULTAN HAMUD MUNICIPALITY

16.1 Department's Vision and Mission

Vision

A sustainable, economically resilient and Green Municipality with a high quality of life

Mission

To improve the livelihoods of each household through integration of technology, socio-economic development and nature-based solutions for inclusive, effective and efficient service delivery.

16.2 Performance Overview and Background for Programme(s) Funding

In 2024/25 FY, the Municipality in order to improve cleanliness in urban areas opened and unclogged 4,350 meters of drainage channels in Emali and Sultan Hamud towns, engaged 464 market cleaners on a casual basis to clean, collect, and dispose of solid waste across 28 urban and a cleaning machinery package (tractor, trailer, bowser, and pump) was procured to enhance sanitation services, alongside the provision of protective gear for market cleaners. To strengthen governance and revenue efficiency, 55 Market Coordination Committees were established and operationalized. An Environmental and Social Impact Assessment (ESIA) for the rehabilitation of the Sultan Hamud Decentralized Treatment Facility was conducted and submitted to NEMA. Furthermore, to enhance accountability and streamline processes, an Enterprise Resource Planning (ERP) system was acquired to improve procurement functions

Planned priority objectives and outputs for the 2025/26 Budget

The municipal will; rehabilitate Sultan-Hamud decentralized treatment facility, rehabilitation of Emali recreation park, preparation of municipal spatial plan, installation of flood light in Sultan Hamud town, installation of CCTV surveillance at critical points in Emali town, construction of Bodaboda sheds and construction of toilets in Matiliku stockyard, Kasikeu stockyard and Kikumini market.

16.3 Programme Objectives/Overall Outcome

Programme	Objective
Urban Planning	To realize a smart municipality through provision of quality, timely and responsive services

16.4 Summary of Expenditure by Programmes, 2024/25– 2027/28 (Kshs.)

Programme/ Sub Programme	Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget (1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General Administration & support services.						
SPI. 1 Emali-Sultan Municipality	69,590,011	101,072,731	13,459,667	114,532,398	120,259,018	126,271,969
Total Expenditure of P.1	69,590,011	101,072,731	13,459,667	114,532,398	120,259,018	126,271,969
Total Expenditure of Vote	69,590,011	101,072,731	13,459,667	114,532,398	120,259,018	126,271,969

16.5 Summary of Expenditure by Vote and Economic Classification (Kshs.)

Expenditure Classification	FY 2024/25 Revised	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Revised Budget (1)	Projected Estimates

	Budget (2) Estimates			Estimates		
	FY 2024/25	FY 2024/26		FY 2024/26	FY 2026/27	FY 2027/28
Current Expenditure	32,044,280	42,538,960	-	42,538,960	44,665,908	46,899,203
Compensation to Employees	8,830,055	12,610,000	-	12,610,000	13,240,500	13,902,525
Use of goods and services	9,928,225	14,778,960	-	14,778,960	15,517,908	16,293,803
Current Transfers Govt. Agencies						
Other Recurrent	13,286,000	15,150,000	-	15,150,000	15,907,500	16,702,875
Capital Expenditure	37,545,731	58,533,771	13,459,667	71,993,438	75,593,110	79,372,765
Acquisition of Non-Financial Assets						
Other Development	37,545,731	58,533,771	13,459,667	71,993,438	75,593,110	79,372,765
Total Expenditure of Vote	69,590,011	101,072,731	13,459,667	114,532,398	120,259,018	126,271,969

16.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs)

Expenditure Classification	FY 2024/25	FY 2025/26	Variance	FY 2025/26	Projected Estimates	
	Revised Budget (2) Estimates	Budget Estimates		Revised Budget (1) Estimates	FY 2026/27	FY 2027/28
	FY 2024/25				FY 2026/27	FY 2027/28
Programme 1:General Administration & support services.						
Current Expenditure	32,044,280	42,538,960	-	42,538,960	44,665,908	46,899,203
Compensation to Employees	8,830,055	12,610,000	-	12,610,000	13,240,500	13,902,525
Use of goods and services	9,928,225	14,778,960	-	14,778,960	15,517,908	16,293,803
Other Recurrent	13,286,000	15,150,000	-	15,150,000	15,907,500	16,702,875
Capital Expenditure	37,545,731	58,533,771	13,459,667	71,993,438	75,593,110	79,372,765
Acquisition of Non-Financial Assets						
Other Development	37,545,731	58,533,771	13,459,667	71,993,438	75,593,110	79,372,765
Total Expenditure	69,590,011	101,072,731	13,459,667	114,532,398	120,259,018	126,271,969
Sub-Programme 1.1: General Administration & support services.						
Current Expenditure	32,044,280	42,538,960	-	42,538,960	44,665,908	46,899,203
Compensation to Employees	8,830,055	12,610,000	-	12,610,000	13,240,500	13,902,525
Use of goods and services	9,928,225	14,778,960	-	14,778,960	15,517,908	16,293,803
Other Recurrent	13,286,000	15,150,000	-	15,150,000	15,907,500	16,702,875
Capital Expenditure						
Acquisition of Non-Financial Assets						
Other Development	37,545,731	58,533,771	13,459,667	71,993,438	75,593,110	79,372,765
Total Expenditure	69,590,011	101,072,731	13,459,667	114,532,398	120,259,018	126,271,969

16.7 Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	POSITION/TITLE	JOB GROUP	AUTHORIZED	IN POSITION	FY 2025/26 PROJECTE D-KSH	FY 2026/27 PROJECTE D-KSH	FY 2027/28 PROJECTE D-KSH
Emali-Sultan Hamud Municipality	Deputy Director of Administration	Q	1	1	3,275,681	3,439,465	3,611,438.25
Emali-Sultan Hamud Municipality	HRM & Development Officer[1]	K	1	1	1,284,957	1,349,205	1,416,665.25

Emali-Sultan Hamud Municipality	Senior Superintending Engineer, Mechanical	N	1	1	1,817,192	1,908,052	2,003,454.60
Emali-Sultan Hamud Municipality	Senior Support Staff	D	2	2	526,470	552,794	580,433.70
Emali-Sultan Hamud Municipality	Social Development Officer[1]	K	1	1	1,284,957	1,349,205	1,416,665.25
Emali-Sultan Hamud Municipality	Superintendent (Building)	K	1	1	1,082,300	1,136,415	1,193,235.75
					9,271,558	9,735,135	10,221,892.80

16.8 Summary of the Programme Outputs and Performance Indicators for FY 2024/25- 2027/28

Programme	Key performance indicators	Target	Target	Target	Medium Term Targets	
		2023/24	2024/25	2025/26	2026/27	2027/28
Urban Development	No of high mast floodlights installed	0	1	2	2	2
	No of Decentralized treatment facility rehabilitated	0	1	1	0	0
	No. of toilets constructed	0	1	2	3	3
	No. of Bodaboda shed constructed	1	0	2	2	2
	No. of spatial plan developed	0	0	1	0	0

17.0 DEPARTMENT OF DEVOLUTION, PUBLIC PARTICIPATION, COUNTY ADMINISTRATION AND SPECIAL PROGRAMMES

17.1 Department's Vision and Mission

Vision

To be a centre of excellence in coordination and management of devolution agenda

Mission`

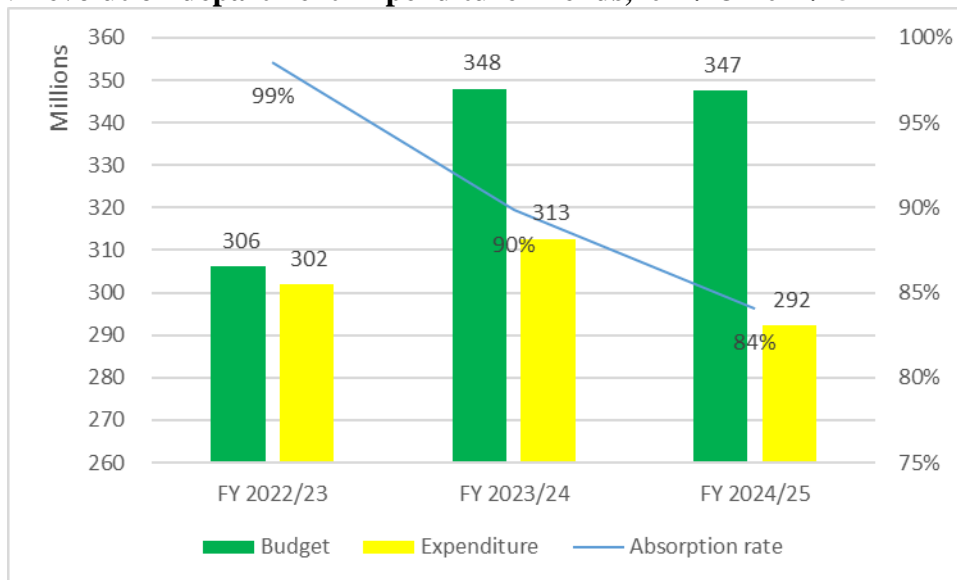
To provide leadership and coordination of government functions for sustainable service delivery and transformational devolution

17.2 Performance Overview and Background for Programme(s) Funding.

Financial Performance

The Department allocation decreased from KShs. 348028176.7 in FY 2023/24 to KShs. 347497456 in FY 2024/25 with an expenditure of KShs. 29,2243,283 representing 84 percent a decline from 90 percent reported in FY 2023/24.

. Devolution department Expenditure Trends,2022/23-2024/25



FY 2024/25 Non-Financial Performance

In FY 2024/25, the department achieved notable milestones in the coordination of service delivery, participatory development and liquor drinks control and licensing programmes. To

enhance accountability and responsiveness to citizen needs, the department conducted public participation for FY 2025/26 ADP and 2025/26 budget feedback. Service delivery coordination at decentralized units was enhanced with continuous meetings and forums conducted at village clusters, sub ward, ward, Sub County and municipality levels. The department facilitated online forums for diaspora and youth in relation to the FY 2025/26 budget estimates. The department also prepared the Annual Public Participation Plan (APPP) for 2025/26 and completed the 2024/25 Annual Public Participation Report (APPR). Through liquor licensing and control programme, the department managed to generate 26 Million as own source revenue during the year. Additionally, the Annual Grievance Redress Mechanism (GRM) Report was compiled, addressing public complaints efficiently.

Further achievements include performance management improvements, with annual targets set for staff and performance appraisals completed. The department also supported the establishment of the Kenya Devolution Support Program Phase II (KDSP II) implementation structures.

In disaster management, it disseminated risk information, coordinated disaster response activities, processed fire safety certifications, conducted inspections, and responded to all reported fire incidents. The department’s efforts contributed to better governance, public engagement, and safety across the county.

17.3 Programme Objectives

Programme Name	Objective	Intended Outcomes
P1: General Administration & support services.	To ensure efficient and effective devolution support services	Transformational devolution
P2: Participatory Development & Civic Education	To empower the citizenry in achieving meaningful participation in development activities.	Effective and meaningful citizen engagement
P3: Cordination of Service Delivery and enforcement	To enhance performance, service delivery and efficiency	Enhanced service delivery in decentralized units
P4: Disaster Risk Mitigation and Preparedness	To ensure efficient and effective Disaster Preparedness, Mitigation, Response and Management and Mainstreaming	Reduced disaster incidences, impact and enhanced response time

Programme Name	Objective	Intended Outcomes
P5: Liquor Drinks Control and Licensing	To reduce the negative health and social impacts of alcohol use, promote responsible drinking while developing the county economy	Reduced alcohol-related harm Increased Revenue

17.4 Summary of Expenditure by Programmes, FY 2023/24 – 2026/27 (Kshs)

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
SP1. 1 General administration & planning	282,491,177	646,044,813	39,000,000	685,044,813	719,297,054	755,261,906
Total Expenditure of P.1	282,491,177	646,044,813	39,000,000	685,044,813	719,297,054	755,261,906
Programme 2: :Public Participation & Civic Education						
SP2. 1 :Public Participation & Civic Education	19,633,520	50,116,000	3,500,000	53,616,000	56,296,800	59,111,640
Total Expenditure of P.2	19,633,520	50,116,000	3,500,000	53,616,000	56,296,800	59,111,640
Programme 3; Research,Documentation & Knowledge Management	1,500,000	-	-	-	-	-
SP3. 1 Research,Documentation & Knowledge Management	-	200,000	-	200,000	210,000	220,500
Total Expenditure of P.3	-	200,000	-	200,000	210,000	220,500
Programme 4: Coordination of Service Delivery and Enforcement						
SP4. 1 Coordination of Service Delivery and Enforcement	29,933,269	39,688,699	(1,000,000)	38,688,699	40,623,134	42,654,291
Total Expenditure of P.4	29,933,269	39,688,699	(1,000,000)	38,688,699	40,623,134	42,654,291
Programme 5: Disaster Risk Mitigation and Preparedness						
SP 5.1 Disaster Risk Mitigation and Preparedness	11,469,590	9,105,489	-	9,105,489	9,560,763	10,038,802
Total Expenditure of P.5	11,469,590	9,105,489	-	9,105,489	9,560,763	10,038,802
Programme 6: Alcoholics Drinks Control and Licensing						
SP6. 1 Disaster risk mitigation and Preparedness	3,969,900	4,800,000	-	4,800,000	5,040,000	5,292,000
Total Expenditure of P.5	3,969,900	4,800,000	-	4,800,000	5,040,000	5,292,000
Total Expenditure of Vote	347,497,456	749,955,001	41,500,000	791,455,001	831,027,751	872,579,139

17.5 Summary of Expenditure by Vote and Economic Classification (Kshs.)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates		Revised Budget Estimates	Projected Estimates	
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	308,757,231	342,755,001	4,000,000	346,755,001	364,092,751	382,297,389
Compensation to Employees	216,104,393	226,909,613	-	226,909,613	238,255,094	250,167,848
Use of goods and services	81,925,226	108,695,388	4,000,000	112,695,388	118,330,157	124,246,665
Current Transfers Govt. Agencies						
Other Recurrent	10,727,612	7,150,000	-	7,150,000	7,507,500	7,882,875
Capital Expenditure	38,740,225	407,200,000	37,500,000	444,700,000	466,935,000	490,281,750
Acquisition of Non-Financial Assets	-	-	-	-	-	-

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates		Revised Budget Estimates	Projected Estimates	
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Other Development	38,834,054	407,200,000	37,500,000	444,700,000	465,570,000	488,848,500
Total Expenditure of Vote	347,497,456	749,955,001	41,500,000	791,455,001	831,027,751	872,579,139

17.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget Estimates	Projected Estimates	
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General Administration & Planning						
Current Expenditure	244,991,177	246,044,813	1,500,000	247,544,813	259,922,054	272,918,156
Compensation to Employees	216,104,393	226,909,613	-	226,909,613	238,255,094	250,167,848
Use of goods and services	23,145,296	11,985,200	1,500,000	13,485,200	14,159,460	14,867,433
Other Recurrent	5,802,488	7,150,000	-	7,150,000	7,507,500	7,882,875
Capital Expenditure	37,500,000	400,000,000	37,500,000	437,500,000	459,375,000	482,343,750
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	37,500,000	400,000,000	37,500,000	437,500,000	459,375,000	482,343,750
Total Expenditure	282,491,177	646,044,813	39,000,000	685,044,813	719,297,054	755,261,906
Sub-Programme 1.1: General administration & planning						
Current Expenditure	244,991,177	246,044,813	1,500,000	247,544,813	259,922,054	272,918,156
Compensation to Employees	216,104,393	226,909,613	-	226,909,613	238,255,094	250,167,848
Use of goods and services	23,145,296	11,985,200	1,500,000	13,485,200	14,159,460	14,867,433
Other Recurrent	5,741,488	7,150,000	-	7,150,000	7,507,500	7,882,875
Capital Expenditure	37,500,000	400,000,000	37,500,000	437,500,000	459,375,000	482,343,750
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	37,500,000	400,000,000	37,500,000	437,500,000	459,375,000	482,343,750
Total Expenditure	282,491,177	646,044,813	39,000,000	685,044,813	719,297,054	755,261,906
Programme 2: Participatory Development & civic education						
Current Expenditure	19,633,520	48,816,000	3,500,000	52,316,000	54,931,800	57,678,390
Compensation to Employees						
Use of goods and services	18,133,520	48,816,000	3,500,000	52,316,000	54,931,800	57,678,390
Other Recurrent	1,500,000	-	-	-	-	-
Capital Expenditure	-	1,300,000	-	1,300,000	1,365,000	1,433,250
Acquisition of Non-Financial Assets						
Other Development		1,300,000	-	1,300,000		
Total Expenditure	19,633,520	50,116,000	3,500,000	53,616,000	56,296,800	59,111,640
Sub-Programme 2.1: Participatory Development & civic education						
Current Expenditure	19,633,520	48,816,000	3,500,000	52,316,000	54,931,800	57,678,390
Compensation to Employees		-		-		
Use of goods and services	18,133,520	48,816,000	3,500,000	52,316,000	54,931,800	57,678,390
Other Recurrent	1,500,000	-	-	-	-	-
Capital Expenditure	-	1,300,000	-	1,300,000	1,365,000	1,433,250
Acquisition of Non-Financial Assets		-	-	-	-	-
Other Development		1,300,000	-	1,300,000	1,365,000	1,433,250
Total Expenditure	19,633,520	50,116,000	3,500,000	53,616,000	56,296,800	59,111,640
Programme 3: Research, Documentation and Knowledge Management						
Current Expenditure	-	200,000	-	200,000	210,000	220,500
Compensation to Employees	-	-	-	-	-	-

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget Estimates	Projected Estimates	
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Use of goods and services	-	200,000	-	200,000	210,000	220,500
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure	-	200,000	-	200,000	210,000	220,500
Sub-Programme 3.1: Research, Documentation and Knowledge Management						
Current Expenditure		200,000	-	200,000	210,000	220,500
Compensation to Employees		-	-	-	-	-
Use of goods and services		200,000	-	200,000	210,000	220,500
Other Recurrent		-	-	-	-	-
Capital Expenditure		-	-	-	-	-
Acquisition of Non-Financial Assets		-	-	-	-	-
Other Development		-	-	-	-	-
Total Expenditure		200,000	-	200,000	210,000	220,500
Programme 4: Coordination of Service Delivery and Enforcement						
Current Expenditure	28,992,044	34,688,699	(1,000,000)	33,688,699	35,373,134	37,141,791
Compensation to Employees		-	-	-	-	-
Use of goods and services	27,566,920	34,688,699	(1,000,000)	33,688,699	35,373,134	37,141,791
Other Recurrent	1,425,124	-	-	-	-	-
Capital Expenditure	941,225	5,000,000	-	5,000,000	5,250,000	5,512,500
Acquisition of Non-Financial Assets		-	-	-	-	-
Other Development	1,035,054	5,000,000	-	5,000,000	5,250,000	5,512,500
Total Expenditure	29,933,269	39,688,699	(1,000,000)	38,688,699	40,623,134	42,654,291
Sub-Programme 4.1: Coordination of Service Delivery and Enforcement						
Current Expenditure	28,992,044	34,688,699	(1,000,000)	33,688,699	35,373,134	37,141,791
Compensation to Employees		-	-	-	-	-
Use of goods and services	27,566,920	34,688,699	(1,000,000)	33,688,699	35,373,134	37,141,791
Other Recurrent	1,425,124	-	-	-	-	-
Capital Expenditure	941,225	5,000,000	-	5,000,000	5,250,000	5,512,500
Acquisition of Non-Financial Assets		-	-	-	-	-
Other Development	941,225	5,000,000	-	5,000,000	5,250,000	5,512,500
Total Expenditure	29,933,269	39,688,699	(1,000,000)	38,688,699	40,623,134	42,654,291
Programme 5: Disaster Risk Preparedness and Mitigation						
Current Expenditure	11,170,590	8,205,489	-	8,205,489	8,615,763	9,046,552
Compensation to Employees		-	-	-	-	-
Use of goods and services	10,109,590	8,205,489	-	8,205,489	8,615,763	9,046,552
Other Recurrent	1,000,000	-	-	-	-	-
Capital Expenditure	299,000	900,000	-	900,000	945,000	992,250
Acquisition of Non-Financial Assets		-	-	-	-	-
Other Development	299,000	900,000	-	900,000	945,000	992,250
Total Expenditure	11,469,590	9,105,489	-	9,105,489	9,560,763	10,038,802
Sub-Programme 5.1: Disaster Risk Preparedness and Mitigation						
Current Expenditure	11,170,590	8,205,489	-	8,205,489	8,615,763	9,046,552
Compensation to Employees		-	-	-	-	-
Use of goods and services	10,170,590	8,205,489	-	8,205,489	8,615,763	9,046,552
Other Recurrent	1,000,000	-	-	-	-	-
Capital Expenditure	299,000	900,000	-	900,000	945,000	992,250
Acquisition of Non-Financial Assets		-	-	-	-	-
Other Development	299,000	900,000	-	900,000	945,000	992,250
Total Expenditure	11,469,590	9,105,489	-	9,105,489	9,560,763	10,038,802
Programme 6: Alcoholic Drinks Control and Licensing						

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget Estimates	Projected Estimates	
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	7,939,800	9,600,000	-	9,600,000	10,080,000	10,584,000
Compensation to Employees	3,969,900	4,800,000	-	4,800,000	5,040,000	5,292,000
Use of goods and services	2,969,900	4,800,000	-	4,800,000	5,040,000	5,292,000
Other Recurrent	1,000,000	-		-	-	-
Capital Expenditure						
Acquisition of Non-Financial Assets	-	-		-	-	-
Other Development	-	-		-	-	-
Total Expenditure	3,969,900	4,800,000	-	4,800,000	5,040,000	5,292,000
Sub-Programme 6.1: Alcohol Drinks Control and Licensing						
Current Expenditure	3,969,900	4,800,000	-	4,800,000	5,040,000	5,292,000
Compensation to Employees				-		
Use of goods and services	2,969,900	4,800,000	-	4,800,000	5,040,000	5,292,000
Other Recurrent	1,000,000	-	-	-	-	-
Capital Expenditure		-	-		-	-
Acquisition of Non-Financial Assets		-	-	-	-	-
Other Development			-		-	-
Total Expenditure	3,969,900	4,800,000	-	4,800,000	5,040,000	5,292,000

17.7 Details of Staff Establishment by Organization Structure (Delivery Units)

No	Delivery Unit	Position/ Title	Job Group	In Position	Fy 2024/25 Budget Estimates	Fy 2025/26 Projected Estimates	Fy 2026/27 Projected- Estimates	Fy 2027/28 Projected- Estimates
1	Devolution	Member - County Executive Committee	8	1	6,428,693	6,750,128	7,087,634	7,442,016
2	Devolution	County Chief Officer	S	1	4,838,723	5,080,659	5,334,692	5,601,427
3	Devolution	Director of Administration	R	4	13,147,870	13,805,264	14,495,527	15,220,303
4	Devolution	Deputy Director of Administration	Q	8	22,168,019	23,276,420	24,440,241	25,662,253
5	Devolution	Assistant Director Administration	P	7	18,324,194	19,240,404	20,202,424	21,212,545
6	Devolution	*Principal Public Communications Officer	N	1	2,024,546	2,125,774	2,232,062	2,343,665
7	Devolution	Principal Administrative Officer	N	30	53,773,776	56,462,465	59,285,588	62,249,867
8	Devolution	Chief Research Officer	M	1	1,620,417	1,701,438	1,786,510	1,875,836
9	Devolution	Fire officer [1]	L	1	1,250,214	1,312,725	1,378,361	1,447,279
10	Devolution	*Public Communications Officer[1]	K	1	1,030,762	1,082,300	1,136,415	1,193,236
11	Devolution	Economist [2]	K	1	615,000	645,750	678,038	711,940
12	Devolution	Engineer [2], Mechanical	K	1	470,880	494,424	519,145	545,102
13	Devolution	Social Development Officer[1]	K	1	615,000	645,750	678,038	711,940
14	Devolution	Statistical Officer[1]	K	1	1,030,762	1,082,300	1,136,415	1,193,236
15	Devolution	*Public Communications Officer[2]	J	1	611,000	641,550	673,628	707,309
16	Devolution	Social Development Officer[2]	J	1	611,000	641,550	673,628	707,309
17	Devolution	Social Welfare Officer[2]	J	6	4,831,169	5,072,727	5,326,364	5,592,682
18	Devolution	Supply Chain Management Assistant [2]	J	1	805,195	845,455	887,727	932,113
19	Devolution	Administrative Assistant	H	2	1,329,158	1,395,615	1,465,396	1,538,666
20	Devolution	Office Administrative Assistant [2]	H	58	39,161,925	41,120,021	43,176,022	45,334,823
21	Devolution	Social Welfare Officer[3]	H	18	10,973,924	11,522,621	12,098,752	12,703,690
22	Devolution	Fireman (1)	G	8	5,169,637	5,428,119	5,699,525	5,984,501
23	Devolution	Senior Driver	G	1	603,188	633,347	665,015	698,266
24	Devolution	Clerical Officer[2]	F	1	466,880	490,224	514,735	540,472
25	Devolution	Driver[1]	F	1	460,615	483,646	507,828	533,219
26	Devolution	Inspector[3]	F	1	893,516	938,191	985,101	1,034,356
27	Devolution	Security Warden[1]	F	30	13,818,444	14,509,366	15,234,835	15,996,577
28	Devolution	Senior Sergeant	F	1	928,844	975,286	1,024,051	1,075,254
29	Devolution	Cook[3]	E	1	412,890	433,534	455,211	477,972
30	Devolution	Driver [2]	E	1	412,890	433,534	455,211	477,972
31	Devolution	Sergeant	E	2	1,538,177	1,615,086	1,695,840	1,780,632
32	Devolution	Clerical Officer[3]	D	1	761,866	799,960	839,957	881,955
33	Devolution	Driver [3]	D	3	968,280	1,016,694	1,067,529	1,120,905
34	Devolution	Security Warden[3]	D	8	2,582,080	2,711,184	2,846,743	2,989,080
35	Devolution	Market Askari	B	1	691,504	726,079	762,383	800,502
36	Devolution	Senior Market Attendant	B	1	733,356	770,024	808,525	848,951

17.8 Summary of the Programme Outputs and Performance Indicators for FY 2023/24 – 2026/27

Programme	Key Outputs (KO)	Key Performance Indicators	Baseli	Targe	Targe	Targe	Targe
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		(KPIs)	ne	t	t	t	t
			2023/24	2024/25	2025/26	2026/27	2027/28
Outcome: Reduced disaster incidences, impact, and response time							
Disaster Risk Mitigation and Response	Increased disaster preparedness, response, and coordination	Number of disaster responses attended to on time	10	20	30	30	30
Outcome: Effective and meaningful citizen engagement							
Participatory Development & Civic Education	Public participation and Community programmes forums.	Number of Public participation forums held	3,612	3,612	3,612	3,612	3,612
	Citizens sensitized, trained, and educated on themed civic education	Number of people reached on themed Civic Education	205,000	207,000	209,000	210,000	210,000
	Operational Community Development Committee	Number of functional development committees	0	485	485	485	485
Outcome: Enhanced service delivery							
Coordination of Service Delivery and Enforcement	Progress reports on the implementation of projects	Monthly progress reports	12	12	12	12	12
	Barazas / forums Held	Number of forums / barazas	400	400	400	400	400
	Well-coordinated Decentralized Services	Number of sub-county coordination meetings	72	72	72	72	72
	Equipped and trained County Enforcement	Number of Enforcement Officers fully equipped	20	20	0	20	20
Outcomes: Reduced alcohol-related harm an Increased Revenue							
Liquor Drinks Control and Licensing	Inspections conducted	Number of Liquor premises inspected and licensed	3000	3000	3000	3000	3000
	Revenue generated	Amount of revenue generated	70,000,000	70,000,000	73,850,000	75,850,000	78,125,500
	People trained in Psychoeducation on drugs and substances	Number of people reached	1,000	1,200	2,000	2,200	2,200

18.0 DEPARTMENT OF ICT, EDUCATION & INTERNSHIP

18.1 Department's Vision and Mission

Vision

To be the Department of Reference

Mission

To innovate & nurture talent to transform the livelihoods of Makueni citizenry.

18.2 Performance Overview and Background for Programme(s) Funding

FY 2024/25 Financial Performance

In FY 2024/25, the sub-sector received a total budget allocation of KShs. 1,188,923,637. Out of this amount, KShs. 941,752,087 was for recurrent while KShs. 247,171,550 was for development. The absorption rate for the year stood at **92 percent**, reflecting a significant improvement compared to **79 percent** recorded in FY 2023/24. This increase points to enhanced efficiency in budget utilization within the sub-sector

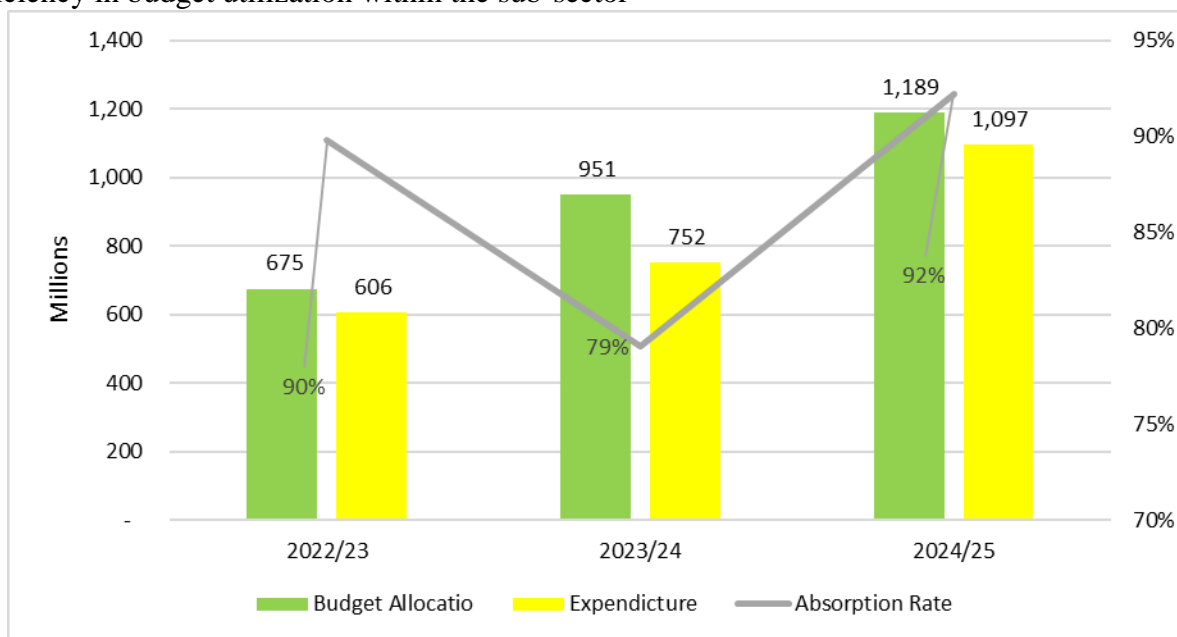


Figure 4: Education and Internship Sub Sector Performance

FY 2024/25 Non-Financial Performance

The department County Government completed the construction of new classrooms in 34 ECDE centres, with works ongoing in 8 additional 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.

The department recruited, placed and managed a total of 125 interns with an aim to equip 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.

Development Priorities for FY 2025/26

The department plans to enhance access to ICT by improving infrastructure development to boost connectivity, developing ICT systems to automate key government services and processes, enhancing access to quality education for ECDE centres and VTCs, and strengthening policy, research, and legal frameworks to support informed decision-making, planning, and programming.

18.3 Programme Objectives/Overall Outcome

Programme Name	Objective
P 1: General administration & planning	To provide effective and efficient linkages between the programs of the sector
P 2: Early childhood development education	To enhance access, quality, equity and relevance Early Childhood Development and Education
P3: Vocational training & non-formal education	To provide access to quality and relevant training to young people in youth polytechnics
P4; Support to Education and Library Services	To enhance access, retention and quality of education and training
	To provide information, grow health readership skills and disseminate knowledge to all levels of the community
P5; ICT Infrastructure & Systems Development	To develop a strong, reliable County wide ICT infrastructure for secure exchange of voice and data.

18.4 Summary of Expenditure by Programmes, FY 2023/24 – 2026/27 (Kshs)

Programme/ Sub Programme	Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
SP1. 1 General administration & planning	728,618,038	729,452,040	1,900,000	731,352,040	767,919,642	806,315,624
Total Expenditure of P.1	728,618,038	729,452,040	1,900,000	731,352,040	767,919,642	806,315,624
Programme 2: Early childhood education						
SP1. 1 Early childhood education	197,694,178	188,177,487	23,822,436	211,999,923	222,599,919	233,729,915
Total Expenditure of P.1	197,694,178	188,177,487	23,822,436	211,999,923	222,599,919	233,729,915
Programme 3: Technical training & non formal education						
SP1. 1 Technical training & non formal education	40,971,549	82,145,740	2,880,379	79,265,361	83,228,629	87,390,061
Total Expenditure of P.1	40,971,549	82,145,740	2,880,379	79,265,361	83,228,629	87,390,061

Programme/ Sub Programme	Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 4: Support to Education and library services						
SP1. 1 Support to education	155,636,857	29,200,000	1,979,000	31,179,000	32,737,950	34,374,848
Total Expenditure of P.1	155,636,857	29,200,000	1,979,000	31,179,000	32,737,950	34,374,848
Programme 5; ICT Infrastructure & Systems Development						
SP3. 1 ICT Infrastructure & Systems Development	46,895,761	25,664,670	7,871,892	33,536,562	35,213,390	36,974,059
Total Expenditure of P.3	46,895,761	25,664,670	7,871,892	33,536,562	35,213,390	36,974,059
Programme 6; Internship, Mentorship and volunteerism						
Sub-Programme 6.1: Internship, Mentorship and volunteerism	19,107,254	13,700,000	300,000	14,000,000	14,700,000	15,435,000
Total Expenditure of P.6	19,107,254	13,700,000	300,000	14,000,000	14,700,000	15,435,000
Total Expenditure of Vote	1,188,923,637	1,068,339,937	32,992,949	1,101,332,886	1,156,399,530	1,214,219,507

18.5 Summary of Expenditure by Vote and Economic Classification (Kshs.)

Expenditure Classification	Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
		FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure	941,752,087	806,159,527	3,511,200	809,670,727	850,154,263	892,661,977
Compensation to Employees	714,757,884	721,713,765	-	721,713,765	757,799,453	795,689,426
Use of goods and services	19,407,766	15,595,762	2,500,000	18,095,762	19,000,550	19,950,578
Current Transfers Govt. Agencies						
Other Recurrent	207,586,437	68,850,000	1,011,200	69,861,200	73,354,260	77,021,973
Capital Expenditure	247,171,550	262,180,410	29,481,749	291,662,159	306,245,267	321,557,531
Acquisition of Non-Financial Assets						
Other Development	247,171,550	262,180,410	29,481,749	291,662,159	306,245,267	321,557,531
Total Expenditure of Vote	1,188,923,637	1,068,339,937	32,992,949	1,101,332,886	1,156,399,530	1,214,219,507

18.6 Summary of Expenditure by Programme, Sub-Programme and Economic

Expenditure Classification	Revised Budget (2) Estimates	Budget Estimates	Variance	Revised Budget(1) Estimates	Projected Estimates	Projected Estimates
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Programme 1: General administration & planning						
Current Expenditure	728,618,038	729,452,040	1,900,000	731,352,040	767,919,642	806,315,624
Compensation to Employees	714,757,884	721,713,765	-	721,713,765	757,799,453	795,689,426
Use of goods and services	10,916,074	6,138,275	1,900,000	8,038,275	8,440,189	8,862,198
Other Recurrent	2,944,080	1,600,000	-	1,600,000	1,680,000	1,764,000
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	728,618,038	729,452,040	1,900,000	731,352,040	767,919,642	806,315,624
Sub-Programme 1.1: General administration & planning						
Current Expenditure	728,618,038	729,452,040	1,900,000	731,352,040	767,919,642	806,315,624
Compensation to Employees	714,757,884	721,713,765	-	721,713,765	757,799,453	795,689,426
Use of goods and services	10,916,074	6,138,275	1,900,000	8,038,275	8,440,189	8,862,198

Expenditure Classification	Revised Budget (2)	Budget Estimates	Variance	Revised Budget(1)	Projected Estimates	Projected Estimates
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Other Recurrent	2,944,080	1,600,000	-	1,600,000	1,680,000	1,764,000
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Other Development	-	-	-	-	-	-
Total Expenditure	728,618,038	729,452,040	1,900,000	731,352,040	767,919,642	806,315,624
Programme 2: Early childhood education						
Current Expenditure	19,846,371	17,577,487	732,200	18,309,687	19,225,171	20,186,430
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	3,506,371	3,077,487	-	2,977,487	3,126,361	3,282,679
Other Recurrent	16,340,000	14,500,000	832,200	15,332,200	16,098,810	16,903,751
Capital Expenditure	177,847,807	170,600,000	23,090,236	193,690,236	203,374,748	213,543,486
Acquisition of Non-Financial Assets						
Other Development	177,847,807	170,600,000	23,090,236	193,690,236	203,374,748	213,543,486
Total Expenditure	197,694,178	188,177,487	23,822,436	211,999,923	222,599,919	233,729,915
Sub-Programme 2.1: Early childhood education						
Current Expenditure	19,846,371	17,577,487	732,200	18,309,687	19,225,171	20,186,430
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	3,506,371	3,077,487	-	2,977,487	3,126,361	3,282,679
Other Recurrent	16,340,000	14,500,000	832,200	15,332,200	16,098,810	16,903,751
Capital Expenditure	177,847,807	170,600,000	23,090,236	193,690,236	203,374,748	213,543,486
Acquisition of Non-Financial Assets						
Other Development	177,847,807	170,600,000	23,090,236	193,690,236	203,374,748	213,543,486
Total Expenditure	197,694,178	188,177,487	23,822,436	211,999,923	222,599,919	233,729,915
Programme 3: Technical training & non formal education						
Current Expenditure	1,025,000	1,450,000	200,000	1,650,000	1,732,500	1,819,125
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	825,000	1,050,000	200,000	1,250,000	1,312,500	1,378,125
Other Recurrent	200,000	400,000	-	400,000	420,000	441,000
Capital Expenditure	39,946,549	80,695,740	-	3,080,379	77,615,361	81,496,129
Acquisition of Non-Financial Assets						
Other Development	39,946,549	80,695,740	-	3,080,379	77,615,361	81,496,129
Total Expenditure	40,971,549	82,145,740	-	2,880,379	79,265,361	83,228,629
Sub-Programme 3.1: Technical training & non formal education						
Current Expenditure	1,025,000	1,450,000	200,000	1,650,000	1,732,500	1,819,125
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	825,000	1,050,000	200,000	1,250,000	1,312,500	1,378,125
Other Recurrent	200,000	400,000	-	400,000	420,000	441,000
Capital Expenditure	39,946,549	80,695,740	-	3,080,379	77,615,361	81,496,129
Acquisition of Non-Financial Assets						
Other Development	39,946,549	80,695,740	-	3,080,379	77,615,361	81,496,129
Total Expenditure	40,971,549	82,145,740	-	2,880,379	79,265,361	83,228,629
Programme 4: Support to education and Library Services						
Current Expenditure	155,577,357	27,350,000	479,000	27,829,000	29,220,450	30,681,473
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	925,000	1,250,000	300,000	1,550,000	1,627,500	1,708,875
Other Recurrent	154,652,357	26,100,000	179,000	26,279,000	27,592,950	28,972,598
Capital Expenditure	59,500	1,850,000	1,500,000	3,350,000	3,517,500	3,693,375
Acquisition of Non-Financial Assets						
Other Development	59,500	1,850,000	1,500,000	3,350,000	3,517,500	3,693,375
Total Expenditure	155,636,857	29,200,000	1,979,000	31,179,000	32,737,950	34,374,848
Sub-Programme 4.1: Support to education and Library Services						
Current Expenditure	155,577,357	27,350,000	479,000	27,829,000	29,220,450	30,681,473
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	925,000	1,250,000	300,000	1,550,000	1,627,500	1,708,875
Other Recurrent	154,652,357	26,100,000	179,000	26,279,000	27,592,950	28,972,598
Capital Expenditure	59,500	1,850,000	1,500,000	3,350,000	3,517,500	3,693,375
Acquisition of Non-Financial Assets						
Other Development	59,500	1,850,000	1,500,000	3,350,000	3,517,500	3,693,375
Total Expenditure	155,636,857	29,200,000	1,979,000	31,179,000	32,737,950	34,374,848
Programme 5 ; ICT Infrastructure & Systems Development						
Current Expenditure	17,578,067	16,630,000	-	100,000	17,356,500	18,224,325
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	2,528,067	3,330,000	-	100,000	3,230,000	3,391,500
Other Recurrent	15,050,000	13,300,000	-	13,300,000	13,965,000	14,663,250
Capital Expenditure	29,317,694	9,034,670	7,971,892	17,006,562	17,856,890	18,749,734
Acquisition of Non-Financial Assets						

Expenditure Classification	Revised Budget (2)	Budget Estimates	Variance	Revised Budget(1)	Projected Estimates	Projected Estimates
	Estimates	Estimates		Estimates	Estimates	Estimates
	FY 2024/25	FY 2025/26		FY 2025/26	FY 2026/27	FY 2027/28
Other Development	29,317,694	9,034,670	7,971,892	17,006,562	17,856,890	18,749,734
Total Expenditure	46,895,761	25,664,670	7,871,892	33,536,562	35,213,390	36,974,059
Sub-Programme 5.1: ICT Infrastructure & Systems Development						
Current Expenditure	17,578,067	16,630,000	- 100,000	16,530,000	17,356,500	18,224,325
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	2,528,067	3,330,000	- 100,000	3,230,000	3,391,500	3,561,075
Other Recurrent	15,050,000	13,300,000	-	13,300,000	13,965,000	14,663,250
Capital Expenditure	29,317,694	9,034,670	7,971,892	17,006,562	17,856,890	18,749,734
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	29,317,694	9,034,670	7,971,892	17,006,562	17,856,890	18,749,734
Total Expenditure	46,895,761	25,664,670	7,871,892	33,536,562	35,213,390	36,974,059
Programme 6; Internship, Mentorship and volunteerism						
Current Expenditure	19,107,254	13,700,000	300,000	14,000,000	14,700,000	15,435,000
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	707,254	750,000	300,000	1,050,000	1,102,500	1,157,625
Other Recurrent	18,400,000	12,950,000	-	12,950,000	13,597,500	14,277,375
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure	19,107,254	13,700,000	300,000	14,000,000	14,700,000	15,435,000
Sub-Programme 6.1: Internship, Mentorship and volunteerism						
Current Expenditure	19,107,254	13,700,000	300,000	14,000,000	14,700,000	15,435,000
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	707,254	750,000	300,000	1,050,000	1,102,500	1,157,625
Other Recurrent	18,400,000	12,950,000	-	12,950,000	13,597,500	14,277,375
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure	19,107,254	13,700,000	300,000	14,000,000	14,700,000	15,435,000

18.7 Details of Staff Establishment by Organization Structure (Delivery Unit)

DELIVERY UNIT	POSITION/ TITLE	J/G	IN POSITION	FY 2024/25 PROJECTED-KSH	FY 2025/26 PROJECTED-KSH	FY 2026/27 PROJECTED-KSH	FY 2027/28 PROJECTED-KSH
Administration	Member - County Executive Committee	T	1	6,428,693	6,750,128	7,087,634	7,442,016
Administration	County Chief Officer	S	2	9,677,446	10,161,318	10,669,384	11,202,853
Administration	Director of Administration	R	3	10,278,053	10,791,955	11,331,553	11,898,131
Education & Internship	Assistant Director - Education	P	1	2,382,902	2,502,047	2,627,149	2,758,507
ICT	Assistant Director ICT	P	1	2,382,902	2,502,047	2,627,149	2,758,507
Education & Internship	Librarian [1]	P	1	2,382,902	2,502,047	2,627,149	2,758,507
Education & Internship	Librarian [2]	N	2	3,461,318	3,634,384	3,816,104	4,006,909
Education & Internship	Principal Lecturer	N	1	1,730,659	1,817,192	1,908,052	2,003,454
ICT	Chief ICT Officer	M	2	2,797,974	2,937,873	3,084,766	3,239,005
Administration	Chief Office Administrator	M	1	1,420,617	1,491,648	1,566,230	1,644,542
Education & Internship	Chief Youth Polytechnic Instructor	M	1	1,620,417	1,701,438	1,786,510	1,875,835
Education & Internship	Senior Library Assistant	M	9	12,396,213	13,016,024	13,666,825	14,350,166
Education & Internship	Senior Education Officer	L	1	1,250,214	1,312,725	1,378,361	1,447,279
ICT	Senior ICT Assistant	L	1	1,250,214	1,312,725	1,378,361	1,447,279
ICT	Senior ICT Officer	L	5	6,251,070	6,563,624	6,891,805	7,236,395
Education & Internship	Senior Youth Polytechnic Instructor	L	5	6,251,070	6,563,624	6,891,805	7,236,395
Administration	Records Management Officer[1]	K	1	615,000	645,750	678,038	711,939
Education & Internship	Education Officer[1]	K	11	11,917,400	12,513,270	13,138,933	13,795,880
ICT	ICT Assistant[1]	K	1	1,030,762	1,082,300	1,136,415	1,193,235
ICT	ICT Officer	K	1	1,223,769	1,284,957	1,349,205	1,416,666
Education & Internship	Youth Polytechnic Instructor[1]	K	4	4,123,047	4,329,199	4,545,659	4,772,942
ICT	ICT Officer [2]	J	1	805,195	845,455	887,727	932,114
Administration	Chief Clerical Officer	J	1	898,645	943,577	990,756	1,040,294
ICT	ICT Assistant [2]	J	1	805,195	845,455	887,727	932,114
Education & Internship	Library Assistant [1]	J	6	5,391,869	5,661,462	5,944,535	6,241,762
Administration	Security Officer [2]	J	1	898,645	943,577	990,756	1,040,294
Education & Internship	Youth Polytechnic Instructor[2]	J	2	1,610,390	1,690,909	1,775,455	1,864,227
ICT	ICT Officer [3]	H	1	664,579	697,808	732,698	769,333
Education & Internship	Charge Hand II	H	1	664,579	697,808	732,698	769,333
Education & Internship	ECD Teacher [2]	H	208	118,513,741	124,439,428	130,661,399	137,194,469
ICT	ICT Assistant [3]	H	10	7,510,591	7,886,121	8,280,427	8,694,448
Administration	Senior Clerical Officer	H	2	1,343,372	1,410,540	1,481,067	1,555,121

Education & Internship	Youth Polytechnic Instructor[3]	H	72	48,107,982	50,513,381	53,039,050	55,691,003
Education & Internship	Artisans [1]	G	17	10,483,618	11,007,799	11,558,189	12,136,098
Education & Internship	ECD Teacher [3]	G	659	217,694,810	228,579,550	240,008,528	252,008,954
Administration	Office Administrative Assistant [3]	G	1	603,188	633,347	665,015	698,266
Education & Internship	Artisans [2]	F	18	8,876,311	9,320,127	9,786,133	10,275,440
Education & Internship	ECDE[3]	F	75	31,551,900	33,129,495	34,785,970	36,525,268
Administration	Clerical Officer[1]	F	1	617,402	648,272	680,686	714,720
Education & Internship	Cook[2]	F	2	1,092,052	1,146,655	1,203,987	1,264,187
Administration	Driver[1]	F	1	460,615	483,646	507,828	533,219
Administration	Senior Subordinate Staff	F	2	1,085,114	1,139,369	1,196,338	1,256,155
Education & Internship	Artisans [3]	E	28	11,984,820	12,584,061	13,213,264	13,873,927
Administration	Subordinate Staff [1]	E	1	481,256	505,319	530,585	557,114
Administration	Senior Driver[3]	D	1	856,076	898,879	943,823	991,015
Administration	Senior Support Staff	D	1	352,737	370,374	388,893	408,337

18.8 Summary of the Programme Outputs and Performance Indicators for FY 2023/24 - 2027/28

Programme	Delivery unit	Key Output	Key Performance Indicators	Baseline 2023/24	Planned Targets FY 2024/25	Planned Targets FY 2025/26	Planned Targets FY 2026/27	Planned Targets FY 2027/28
Programme Name: Early Childhood Development								
SP 1.1: ECDE infrastructural development	ECDE and Support to Education	ECDE centres with new classrooms constructed to	No. of ECDE centres with new classrooms constructed	34	46	56	20	20
SP 1.2: ECDE Capitation	ECDE and Support to Education	ECDE learners supported with capitation	No. of ECDE learners benefiting from ECDE Capitation	38,728	39,426	40,000	50,000	53,000
SP 1.3: School feeding programme	ECDE and Support to Education	Learners benefiting from the school feeding programme	No. of ECDE learners under school feeding programme	0	39,426	894	50,000	53,000
Programme Name: Support to Education								
S.P. 2.1: Support to Education	ECDE and Support to Education	Needy students supported with bursaries	No. of bursary beneficiaries	14,388	17,000	300	0	0

Programme	Delivery unit	Key Output	Key Performance Indicators	Baseline 2023/24	Planned Targets FY 2024/25	Planned Targets FY 2025/26	Planned Targets FY 2026/27	Planned Targets FY 2027/28
		Needy students supported through scholarship	No. of scholarship beneficiaries	675	585	495	405	315
Programme Name: Vocational Training								
SP. 3.1: Vocational Training Centre	Vocational training	Vocational training centres upgraded through infrastructural development and equipping	No. of vocational training centres upgraded through infrastructural development and equipping	12	6	18	2	2
		Trainees benefiting from capitation	No. of trainees under capitation	4,417	4,716	5,000	8,000	10,000
		Youth trained and issued with start-up kits to start income generating activities	No. of youth trained in the VTCs and issued with startup kits	0	0	900		
Programme Name: ICT Training and Innovation Promotion								
ICT Training and Innovation promotion	ICT	Community Information Centre constructed and operationalized to support digital skill development	No. of new communication information centres constructed and operationalized to support digital skills development	1	1	1	3	3
	ICT	Members of the public trained on basic ICT skills	No. of individuals trained on basic ICT skills	549	616	700	700	700
Programme Name: Automation of Government Services ((Enterprise Resource Planning)								
Automation & Service Delivery	ICT	Government services automated	Proportion of government services automated	30	50	60	65	85
Programme name: Internship, mentorship and volunteerism								
	Internship, Mentorship and Volunteerism	Youth benefiting from internship programme.	No. of youth engaged in internship programme	100	125	60	90	90

19.0 MAKUENI COUNTY FRUIT DEVELOPMENT AND MARKETING AUTHORITY

19.1 Department’s Vision and Mission

Vision

Transformed livelihoods of fruit farmers in Makueni County

Mission

To develop produce, produce and market high-quality fruits and fruit products globally

19.2 Performance Overview and Background for Programme(s) Funding

In FY 2024/25, the agency recorded an expenditure of KShs. 67,053,760 against a budget of KShs. 83,656,423 representing an absorption rate of 80 percent, which was decrease of 1 percent compared to FY 2023/24. The figure below provides details of the budget allocation, expenditures, and absorption rates for the last three years.

Table 12; Makueni County Fruit Development and Marketing Authority Expenditure Analysis

Item	FY 2022/23	FY 2023/24	FY 2024/25
Budget	0	108,406,141	83,656,423
Expenditure	0	87,894,000	67,053,760
Absorption rate	0%	81%	80%

County treasury 2025

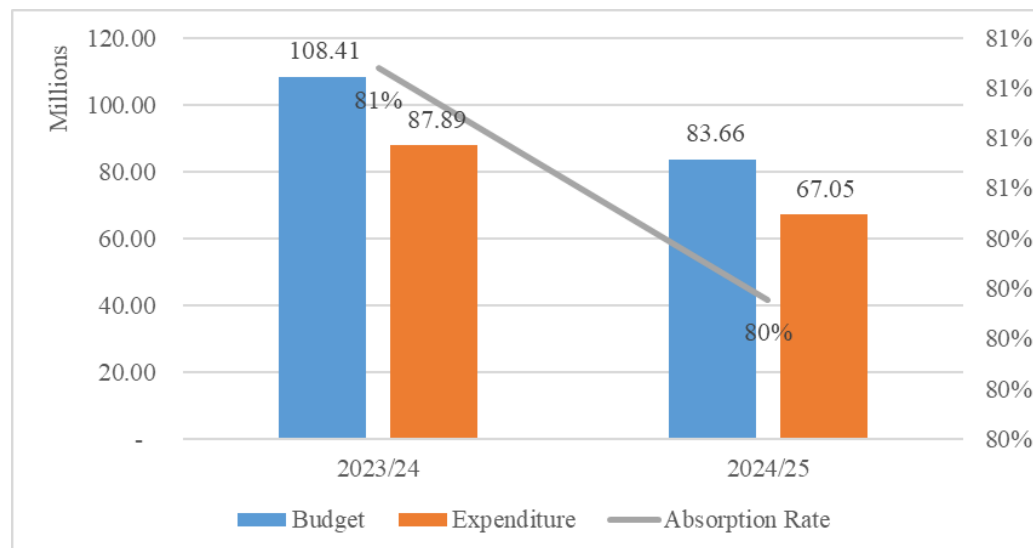


Figure 5; Expenditure analysis 2022/23 to 2024/25

County treasury 2025

Non-Financial Performance for FY 2022/23 to FY 2024/25

MCFDMA is an entity established under the Makueni County Fruit Development and Marketing Authority Act 2017. The authority was established with the broad mandate of sustainably and profitably operate the Makueni fruit processing plant(MFPP), and develop the fruit value chain in the County. The main objectives of the authority are to reduce post-harvest losses of fruits, stabilize fruit prices and to provide an alternative market for fruits from Makueni County.

The Authority purchased 593,460 kilograms of mangoes through five cooperatives at a rate of KShs 20 per kilogram, benefiting 2,800 farmers. Additionally, 281,600 kilograms of mango puree was processed, enhancing the value of the fruit and providing a stable market for farmers. The plant generated revenue amounting to 35.9 Million.

Planned priority objectives and outputs for the 2025/26 Budget

The Authority will purchase of 720MT of mangoes worth Kshs 13.4Million for puree production. The plant will also produce ready to drink juice and purified water.

19.3 Programme Objectives/Overall Outcome

Programme	Objective
Makueni County Fruit Development and Marketing Authority	To reduce post-harvest losses of fruits, stabilize fruit prices and provide an alternative market for fruits from Makueni County

19.4 Summary of Expenditure by Programmes, 2023/24– 2026/27 (Kshs)

Programme/ Sub Programme	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Revised Budget(1) Estimates	Projected Estimates	
	FY 2024/25	Budget Estimates		FY 2026/27	FY 2027/28	
Programme 1:General Administration & support services.						
SP1. 1 Makueni Fruit Development and Marketing Authority	83,656,423	89,063,609	(2,012,953)	87,050,656	91,403,189	95,973,348
Total Expenditure of P.1	83,656,423	89,063,609	(2,012,953)	87,050,656	91,403,189	95,973,348
Total Expenditure of Vote	83,656,423	89,063,609	(2,012,953)	87,050,656	91,403,189	95,973,348

19.5 Summary of Expenditure by Vote and Economic Classification (Kshs)

Expenditure Classification	FY 2024/25 Revised	FY 2025/26	Variance	FY 2025/26	Projected Estimates
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	Budget (2) Estimates					
	FY 2024/25	Budget Estimates		Revised Budget(1) Estimates	FY 2026/27	FY 2027/28
Current Expenditure	35,555,220	37,000,435	-	37,000,435	38,850,456	40,792,979
Compensation to Employees	16,602,102	17,432,207	-	17,432,207	18,303,817	19,219,008
Use of goods and services	15,366,359	15,055,700	-	15,055,700	15,808,485	16,598,909
Current Transfers Govt. Agencies						
Other Recurrent	3,586,759	4,512,528	-	4,512,528	4,738,154	4,975,062
Capital Expenditure	48,101,203	52,063,174	(2,012,953)	50,050,221	52,552,733	55,180,369
Acquisition of Non-Financial Assets						
Other Development	48,101,203	52,063,174	(2,012,953)	50,050,221	52,552,733	55,180,369
Total Expenditure of Vote	83,656,423	89,063,609	(2,012,953)	87,050,656	91,403,189	95,973,348

19.6 Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs)

Expenditure Classification	FY 2024/25 Revised Budget (2) Estimates	FY 2025/26	Variance	FY 2025/26	Projected Estimates	
	FY 2024/25	Budget Estimates		Revised Budget(1) Estimates	FY 2026/27	FY 2027/28
Programme 1:General Administration & support services.						
Current Expenditure	35,555,220	37,000,435	-	37,000,435	38,850,456	40,792,979
Compensation to Employees	16,602,102	17,432,207	-	17,432,207	18,303,817	19,219,008
Use of goods and services	15,366,359	15,055,700	-	15,055,700	15,808,485	16,598,909
Other Recurrent	3,586,759	4,512,528	-	4,512,528	4,738,154	4,975,062
Capital Expenditure	48,101,203	52,063,174	(2,012,953)	50,050,221	52,552,733	55,180,369
Acquisition of Non-Financial Assets						
Other Development	48,101,203	52,063,174	(2,012,953)	50,050,221	52,552,733	55,180,369
Total Expenditure	83,656,423	89,063,609	(2,012,953)	87,050,656	91,403,189	95,973,348
Sub-Programme 1.1: General Administration & support services.						
Current Expenditure	35,555,220	37,000,435	-	37,000,435	38,850,456	40,792,979
Compensation to Employees	16,602,102	17,432,207	-	17,432,207	18,303,817	19,219,008
Use of goods and services	15,366,359	15,055,700	-	15,055,700	15,808,485	16,598,909
Other Recurrent	3,586,759	4,512,528	-	4,512,528	4,738,154	4,975,062
Capital Expenditure						
Acquisition of Non-Financial Assets						
Other Development	48,101,203	52,063,174	(2,012,953)	50,050,221	52,552,733	55,180,369
Total Expenditure	83,656,423	89,063,609	(2,012,953)	87,050,656	91,403,189	95,973,348

19.7 Summary of the Programme Outputs and Performance Indicators for FY 2023/24 - 2027/28

Table 14: Makueni County Fruit Development and Marketing Authority Performance

Program me	Sub- Progra mme	Deliver y Unit	Key Outpu t	Key Performanc e Indicator	Baselin e 2023/24	Target 2024/25	Project ed Target 2025/26	Projected Target 2026/27	project ed Target 2027/28
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Agribusiness and information management	Fruit processing	MCFD MA	Mangoes processed into Puree and RTD juice	Quantity of puree produced(drums)	3,000	1280	1400	1500	1600
				Quantity of RTD juice produced in MT	750	25	30	35	40
				Revenue Generated	100,000,00	35,932,588	70,840,000	80,980,000	91,800,000

20.1 MAKUENI COUNTY ASSEMBLY

20.2 Vision and Mission

Vision

To be a supreme, effective, efficient and self-sustaining County Assembly as a major participant in the process of good governance.

Mission

To facilitate the Members of County Assembly to efficiently and effectively fulfill their constitutional mandate in the devolved representative system of government by upholding and ensuring the autonomy of County Assembly in its corporate relationship with the other arm of the County Government.

20.3 Performance Overview and Background for Programme(s) Funding

The County Assembly has had only **two programmes**, *Legislation, Oversight and Representation* and *Administrative services*. The County Assembly had a Recurrent and Development budget which mainly catered for capital projects that were planned in support of the devolved system of County Government.

Major achievements during the period under review

- a) Enactment of several Acts of County Government to operationalize the 2010 Constitution, the County Government Act 2012 and the PFMA 2012
- b) Construction of the gallery chambers, Speaker's house and cafeteria.
- c) MCA and Staff capacity building
- d) Completion of the new chamber and Hansard equipment
- e) EDMS e-system installation completion
- f) Construction of parking shades
- g) Installation and equipping for the county assembly borehole
- h) Part construction of the new office block phase II
- i) Uptake of the E-assembly processes

Constraints and challenges

During the period under review, there were challenges in budget implementation. They included: -

- a) Inadequate resource envelop ceiling by the Commission of Revenue Allocation which has resulted in constrained oversight capability of the County Assembly.
- b) Inadequate office facilities to cater for Members of the County Assembly and Staff
- c) Lengthy procurement process, causing delay in budget implementation.

- d) Uncertainty as regards certain clauses of the PFM regulations and Procurement act 2015
- e) Inadequate support from IFMIS department especially as regards roll out of various modules on IFMIS, and the integration of IFMIS with the KRA I tax module

Mitigation on the identified problems will be dealt with as follows:

The challenges identified above will be addressed in FY 2025/2026 through consistent engagement with the National Treasury, County Treasury, and Commission on Revenue Allocation, The Controller of Budget and Senate especially with regards to independence of the County Assembly from the County Executive and budget ceilings for the County Assembly.

It is also instructive to note that the IFMIS users support to the County Assembly needs to be enhanced and to create minimal breakdowns in the IFMIS system especially in light of the E-procurement, I – Sourcing and integration with the KRA I tax module that all public entities will be required to utilize in their procurement processes.

Major Services/Outputs to be provided in MTEF period 2025/26 - 2027/2028 and the inputs required.

The County Assembly is the arm of the County Government that makes legislation, represents the people and provides oversight on County public finances.

The Makueni County Assembly’s objective is “to facilitate the members of the County Assembly and by extension the Senate to efficiently and effectively fulfill these Constitutional functions in a devolved representative system of the County Government by holding and ensuring that the autonomous status of the County Assembly in its corporate relationship with the other arm of the County Government” is maintained.

The major Services/outputs to be provided in MTEF period 2025/26 - 2027/28 and inputs required are: -

- a. Enactment of laws
- b. Representation
- c. Oversight over the utilization of public resources
- d. Capacity building
- e. Infrastructure improvement including ICT
- f. Completion of the County Assembly chambers

The County Assembly will require adequate funding in order to realize the above outputs and fulfill its Constitutional mandate. It is estimated that the County Assembly will require a Recurrent budget of **KShs 964,631,315** and a Development Budget of **KShs 60,479,298** in FY2025/26 to support its programmes.

20.4 Programme Objectives

Programme	Objective
072100 P.1 Legislation, Oversight and Representation	To strengthen the capacity of Members of County Assembly to make laws, enhance their representative capacity, oversight over the County Government to ensure effective implementation of County Government functions and the County Budget for optimal use of

	public resources and enhanced accountability in governance.
072200 P. 2 General Administration, Planning and Support Services	To enhance professionalism, build human resource capacity and provide effective services to the Legislature to enable it meet its Constitutional mandate

20.5 Summary of Programme Outputs and Performance Indicators for 2025/2026 - 2027/2028

Programme: 072100 P.1 Legislation, Oversight and Representation

Outcome: Enhanced democracy

Sub Programme: 072101 SP.1.1 Legislation and Representation

Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/2026	Targets 2026/2027	Targets 2027/2028
204000100 County Assembly	Bills/Laws Representation	Number of bills introduced in the County Assembly within the financial year	100	110	120
		Number of motions introduced and concluded	150	200	250
		Number of petitions considered	200	220	250
		Number of Statements issued	150	200	250

Programme: 072100 P.1 Legislation, Oversight and representation

Outcome: Good Governance

Sub Programme: 072102 SP. 1.2 Legislative Oversight

Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/2026	Targets 2026/2027	Targets 2027/2028

204000200 Legislative County Assembly	Realist and Credible Budget	Firm expenditure Policies	Meeting Constitutional Deadline	Meeting Constitutional Deadline	Meeting Constitutional Deadline
		Taxation policies	Timely Approval of revenue raising bills	Timely Approval of revenue raising bills	Timely Approval of revenue raising bills
	Oversight over usage of Public Resources	PAC & PIC reports Committees' Audit Reports	25	30	35
	Enhanced Governance in Public Service	Reports of Vetting of State and Public Officers Committee Reports	5 90	8 100	10 110

Programme: 072200 P. 2 General Administration, Planning and Support Services

Outcome: Efficient and effective Service delivery

Sub Programme: 072201 SP. 2.1 General Administration, Planning and support services

Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/2026	Targets 2026/2027	Targets 2027/2028
204000500 Joint Services	Enhanced staff performance	Efficient and effective service delivery	80%	90%	95%
	Improved Working environment	Adequate office space, ICTs, and other facilities	70%	80%	90%
	Promotion of Assembly democracy	Timely production of County Assembly publications Participation in Corporate Social Programmes	20	26	30
			5	12	15

Vote 3811 Makeni County Assembly

20.6 Summary of Expenditure by Programmes, 2025/2026 - 2027/2028

Programme	Budget Estimates	Projected Estimates
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	2025/2026	2026/2027	2027/2028
072101 SP.1.1 Legislation and Representation	394,752,321	394,752,321	394,752,321
072100 P.1 Legislation, and Representation	394,752,321	394,752,321	394,752,321
072102 SP. 2.1 Legislative Oversight	49,446,679	49,446,679	49,446,679
072100 P.1 Legislation, Oversight and Representation	444,199,000	444,199,000	444,199,000
072201 SP. 2.1 General Administration, Planning and support services	580,911,614	580,911,614	580,911,614
072200 P. 2 General Administration, Planning and Support Services	580,911,614	580,911,614	580,911,614
Total Expenditure for Vote 318 Makeni County Assembly	1,025,110,613	1,025,110,613	1,025,110,613

20.7 Summary of Expenditure by Vote and Economic Classification 2025/2026 - 2027/2028

Programme	Budget	Estimated	Projected
	2025/2026	2026/2027	2027/2028
Current Expenditure			
Compensation to Employees	495,224,277	495,224,277	495,224,277
Use of Goods and Services	469,407,039	469,407,039	469,407,039
Capital Expenditure			
Acquisition of Non-Financial Assets	60,479,298	60,479,298	60,479,298
Total Expenditure	1,025,110,613	1,025,110,613	1,025,110,613

20.8 Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2025/2026 - 2027/2028

072101 SP.1.1 Legislation and Representation

Economic Classification	Budget	Projected Estimates		
	Estimates	2025/2026	2026/2027	2027/2028
Current Expenditure				
Compensation to Employees	255,881,713.24	255,881,713.24	255,881,713.24	255,881,713.24
Use of Goods and Services	138,870,608.00	138,870,608.00	138,870,608.00	138,870,608.00
Total Expenditure	394,752,321.24	394,752,321.24	394,752,321.24	394,752,321.24

072102 SP. 1.2 Legislative Oversight

Economic Classification	Budget	Projected Estimates		
	Estimates	2025/2026	2026/2027	2027/2028
Current Expenditure				

Compensation to employees	49,446,678.68	49,446,678.68	49,446,678.68
Use of Goods and Services			
Total Expenditure	49,446,678.68	49,446,678.68	49,446,678.68

072100 P.1 Legislation, Oversight and Representation

	Budget	Projected Estimates	
Economic Classification	Estimates		
	2025/2026	2026/2027	2027/2028
Current Expenditure			
Compensation to Employees	209,529,910.56	222,923,502.89	234,069,678.03
Use of Goods and Services	154,214,832.16	161,925,573.77	170,021,852.46
Acquisition of Financial Assets			
Total Expenditure	363,744,742.72	384,849,076.66	404,091,530.49
	394752321.2		

PART H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2025/2026 - 2027/2028

072201 SP. 2.1 General Administration, Planning and support services

	Budget	Projected Estimates	
Economic Classification	Estimates		
	2025/2026	2026/2027	2027/2028
Current Expenditure			
Compensation to Employees	285,685,664.66	285,685,664.66	285,685,664.66
Use of Goods and Services	234,746,650.80	234,746,650.80	234,746,650.80
Other Recurrent			
Capital Expenditure			
Acquisition of Non-Financial Assets	60,479,298.10	60,479,298.10	60,479,298.10
Total Expenditure	580,911,613.56	580,911,613.56	580,911,613.56

ANNEXTURES;

ANNEX 1: FY 2025/26 SUPPLEMENTARY BUDGET (I) HEADQUARTER PROJECTS

The county will implement the following projects and programmes under the FY 2025/26 supplementary headquarter budget (1) estimates.

NO	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
1	Agriculture	Development	Mbitini	Operationalization of post-harvest facility (cold room pack house) at Kavuthu in Mbitini ward	100,000	64,839	35,161		35,161	35,161
2	Agriculture	Development	HQ	Infrastructure Development and Improvement at Agricultural Training Institute - Kwa Kathoka	506,414	506,414	-	-	-	-
3	Agriculture	Development	HQ	Agriculture extension programme			-	16,000,000	(14,800,000)	1,200,000
4	Agriculture	Development	County wide	Artificial Insemination (AI)	609,731	609,600	-	2,000,000	(2,000,000)	-
5	Agriculture	Development	Nguumo	Completion of Nguumo poultry aggregation centre	80,000	80,000	-		-	-
6	Agriculture	Development	County Wide	Co-operative development and management	612,264	612,264	-		-	-
7	Agriculture	Development	Countywide	Establishment of low pest zones	82,600	12,600	70,000		70,000	70,000
8	Agriculture	Development	Tulimani	Extension Service delivery-Support establishment of one model youth community led extension service delivery (Malooi Youth Demonstration Farm and Kanoto Farmers society - Tulimani)	3,099,004	118,485	2,980,519		2,980,519	2,980,519
9	Agriculture	Development	County wide	Food security initiatives - support to farm ponds programme	116,000	115,912	-		-	-
10	Agriculture	Development	County wide	Fruit development programme	234,032	50,000	184,032		184,032	184,032
11	Agriculture	Development	County wide	IDA (World Bank) credit (National Agricultural and Rural Inclusive Growth Project (NARIGP) matching grant	14,344,221	14,344,221	-		-	-
12	Agriculture	Development	HQ	IDA (World Bank) Credit National Agricultural and Rural Inclusive Growth Project (NARIGP)	8,858,090	5,000,000	3,858,090		3,858,090	3,858,090
13	Agriculture	Development	Countywide	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	197,800		197,800		197,800	197,800
14	Agriculture	Development	HQ	Installation of Pallets at Satellite Fertiliser Stores	499,554	499,554	-		-	-
15	Agriculture	Development	HQ	Irrigation Development Programmes - Survey, identification, mapping and Designs	1,795,800	1,795,800	-		-	-
16	Agriculture	Development	HQ	Kenya Devolution Support Programme(Kavuthu, Kalongo and Kalawani Cold rooms)	27,850,108	27,410,050	440,059		440,059	440,059
17	Agriculture	Development	All	Livestock Disease Control	48,000	47,700	-	7,000,000	-	7,000,000
18	Agriculture	Development	HQ	Livestock Value Chain Support Project	21,485,520		21,485,520		21,485,520	21,485,520
19	Agriculture	Development	Makindu	Makueni Integrated Grain Value Chain Development Project-Purchase and installation of retail packaging machine and purchase of pulses	2,263,561	2,253,536	-		-	-
20	Agriculture	Development	HQ	Mangoes Value Chain Development-Marketing			-		-	-

NO	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
21	Agriculture	Development	Countywide	Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000		5,000,000		-	-
22	Agriculture	Development	Kathonzweni	Operationalisation of Kathonzweni dairy processing plant	1,100,000	1,100,000	-		-	-
23	Agriculture	Development	HQ	Operationalization of dairy unit(thorough purchase of 6 heifers dairy cattle feed) livestock disease control which is being established by AgriFI	375,550		375,550		375,550	375,550
24	Agriculture	Development	All	Rabies Elimination programme	260,000	260,000	-		-	-
25	Agriculture	Development	All	Agriculture Mechanization Services(AMS)-farm ponds rehabilitation - Provision of mechanization services	1,000,000	999,990	-	4,000,000	(1,000,000)	3,000,000
26	Agriculture	Development	All wards	Implement Animal Health and breeding program for all 30 wards for dairy and beef animals -Procure assorted livestock vaccines, vaccination equipment and supplies, veterinary supplies for animal health camps at Livestock sale yards, e-voucher for the program and procure refrigerators and freezers	7,780,000	7,758,828	21,172		21,172	21,172
27	Agriculture	Development	Kathonzweni	Kathonzweni stock yard ; finalize fencing and operationalize the stock yard (partitioning ,soil compacting ,electricity supply, revenue kiosk)	-		-	10,000,000	(10,000,000)	-
28	Agriculture	Development	HQ	De-Risking and Value Enhancement (DRIVE) project	7,500,000	7,500,000	-		-	-
29	Agriculture	Development	Kasikeu Nguumo Mbitini Kitise Kilungu	Technical evaluation of flagship projects (Kasikeu Grain Milling Plant, Kitise slaughter house, Nguumo and 2 cold rooms	1,500,000	1,360,563	139,437		139,437	139,437
30	Agriculture	Development	Kithungo kitundu	Vegetable value chain development (Tomatoes, French beans and local vegetables) - Water connection, electricity connection and operationalisation of the Utangwa vegetable aggregation centres and establishment of a agro-tree nursery.	989,161	989,161	-		-	-
31	Agriculture	Development	Makindu	Makueni Integrated Grain Value Addition Plant - Servicing of machinery, purchase and processing of pulses and procurement of packaging material.	2,000,000	899,544	1,100,456		1,100,456	1,100,456
32	Agriculture	Development	Makindu	Development of Makueni ASK Show - Fencing and borehole rehabilitation and establishment of a demo and clearing	3,000,000	2,467,654	532,346		532,346	532,346
33	Agriculture	Development	mavindini,kalawa, nzakika,kee,ilima, mukaa,kiima kiu	Grains development(greens gram, pigeon peas, cow peas, sorghum) - Support operations for existing satellite fertilizer depots (off loaders, internet,	2,500,000	2,118,780	381,220		381,220	381,220

NO	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
			kalanzoni and kako waia	electricity. Operations and Security)						
34	Agriculture	Development	HQ	Establishment of 10 Aggregation centers to facilitate market linkages for agricultural produce and pulses	2,500,000	2,192,060	307,940		307,940	307,940
35	Agriculture	Development	HQ	Industrial crops development (coffee, macadamia) - Procure coffee seedlings, mulching material and manure for 4 cooperative coffee societies in Kilungu,Mbitini ,Mbooni and Mukaa wards	3,180,000	1,729,709	1,450,291		1,450,291	1,450,291
36	Agriculture	Development	HQ	Maintenance of low pest zones - procurement of low pest management technologies, and training farmers	3,464,784	3,241,746	223,039		223,039	223,039
37	Agriculture	Development	Kithungo kitundu	Market access Roads-Culverts along Kilyungi-Woyani-Ngaani Road.			-	1,910,839	-	1,910,839
38	Agriculture	Development	Countywide	Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000	5,000,000	-	5,000,000	-	5,000,000
39	Agriculture	Development	All Wards	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	151,515,152	92,668,497	58,846,655	231,250,000	58,846,655	290,096,655
40	Agriculture	Development	All Wards	Kenya Agricultural Business Development Project (KABDP)	10,918,919		10,918,919	10,918,919	10,918,919	21,837,838
41	Agriculture	Development	Waia/Kako	Support to farmers - supply of manure-fuel			-	800,000	-	800,000
42	Agriculture	Development	Tulimani	Renovation and fencing of Tututha cooperative house to be a fertilizer depot-Fencing, Electric power supply and Renovation of the house			-	1,000,000	-	1,000,000
	Agriculture Total				292,366,265	183,807,505	108,548,207	289,879,758	75,748,207	365,627,965
1	County Attorney	Recurrent	Ivingoni/Nzambani	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)					3,000,000	3,000,000
2	County Attorney	Development	Ivingoni/Nzambani	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)				3,000,000	- 3,000,000	-
	County Attorney Total				-	-	-	3,000,000	-	3,000,000
368	County Assembly	Development	HQ	County Assembly Development	21,345,015	18,865,717	2,479,298	58,000,000	2,479,298	60,479,298
	County Assembly Total				21,345,015	18,865,717	2,479,298	58,000,000	2,479,298	60,479,298
3	Devolution	Development	HQ	Construction and equipping of Sub county administration offices-Kilome & Kibwezi West	155,253	155,253			-	-
4	Devolution	Development	HQ	Renovations of Administrative office-Kithuki sub ward	660,312	660,312			-	-
5	Devolution	Development	HQ	Fencing of Makindu Fire station	299,000	299,000			-	-
6	Devolution	Development	HQ	Construction of Administrators Office	125,660	125,660			-	-
7	Devolution	Development	HQ	IDA(World Bank)-Second Kenya Devolution Support	-			352,500,000	-	352,500,000

NO	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
				Program-Service Delivery and Investment Grant-(Level 2 Grant)((KDSP)						
8	Devolution	Development	HQ	IDA(World Bank)-Second Kenya Devolution Support Program-Institutional Grant-Level 1 Grant((KDSP)	37,500,000		37,500,000	37,500,000	37,500,000	75,000,000
9	Devolution	Development	HQ	KDSP-II Matching Grant				10,000,000	-	10,000,000
10	Devolution	Development	HQ	Fencing of Makindu Fire station(stalled)				900,000	-	900,000
	Devolution Total				38,740,225	1,240,225	37,500,000	400,900,000	37,500,000	438,400,000
74	Education	Development	HQ	Government Automation	6,973,943		6,973,943		3,573,943	3,573,943
75	Education	Development	Tulimani	Upgrading of Kyamuthengi community library	59,500	59,500	-		-	-
76	Education	Development	HQ	CTTI Development and capitation	774,813	774,813	-		-	-
77	Education	Development	HQ	CTTI Development and capitation - Equiping of CTTIs (VTCs)	6,121,791	6,121,791	-	14,000,000	(4,500,000)	9,500,000
78	Education	Development	HQ	Government Automation -Government Automation	14,135,445	6,921,596	7,213,849	6,034,670	2,713,849	8,748,519
79	Education	Development	HQ	Establishment of a Modern ECDE Centre at Wote Town	-		-	-	-	-
80	Education	Development	HQ	Construction of Uma Primary School ECDE - Mbooni	-		-	4,500,000	-	4,500,000
81	Education	Development	HQ	Government Automation - Government Automation - budget automation and education system	3,000,000	1,315,900	1,684,100		1,684,100	1,684,100
82	Education	Development	HQ	Government Automation -Government Automation - Other ICT programmes	3,576,875	3,576,875			-	-
83	Education	Development	Kee	Kyandumbi ECDE - Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,700,000	3,700,000			-	-
84	Education	Development	Kikumbulyu North	Kikumbulyu North ECDE toilet	-			900,000	-	900,000
85	Education	Development	Makindu	Kisingo CTTI Scholarships for 20 students				595,740	-	595,740
86	Education	Development	Kikumini/Muvau	Construction of Makueni CTTI Dormitory				2,500,000	-	2,500,000
87	Education	Development	Makindu	Upgrading of Kisingo CTTI-Construction of one workshop				2,000,000	-	2,000,000
88	Education	Development	Wote/Nziu	Nziu CTTI -Construction of dormitory				4,000,000	-	4,000,000
	Education Total				38,342,367	22,470,475	15,871,892	34,530,410	3,471,892	38,002,302
276	Emali-Sultan Hamud Municipality	Development	HQ	Construction of Sultan Hamud Open Air Market - Phase 1	-		-	2,000,000	-	2,000,000
277	Emali-Sultan Hamud Municipality	Development	HQ	IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	20,083,771	3,000,000	17,083,771	20,083,771	17,083,771	37,167,542
278	Emali-Sultan Hamud Municipality	Development	Kasikeu	Rehabilitation of sultan Hamud decentralized treatment facility(DTF)	3,000,000	2,500,000	500,000		500,000	500,000
279	Emali-Sultan	Development	HQ	Purchase of cleaning machinery	6,000,000	6,000,000	-		-	-

NO	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
	Hamud Municipality									
280	Emali-Sultan Hamud Municipality	Development	HQ	Purchase of market cleaning equipment and protective gear	1,000,000	924,800	75,200		75,200	75,200
281	Emali-Sultan Hamud Municipality	Development	HQ	Sultan Hamud floodlight	-		-	3,000,000	-	3,000,000
282	Emali-Sultan Hamud Municipality	Development	HQ	Purchase of ERP system	5,000,000	5,000,000	-		-	-
283	Emali-Sultan Hamud Municipality	Development	HQ	Opening and unclogging of drainage systems	561,798	561,102	696	-	696	696
284	Emali-Sultan Hamud Municipality	Development	HQ	Rehabilitation of Emali recreation park	300,000	-	300,000	200,000	300,000	500,000
285	Emali-Sultan Hamud Municipality	Development	Kasikeu	ICT hub and Recreation Center			-	2,500,000	(2,000,000)	500,000
286	Emali-Sultan Hamud Municipality	Development	Emali/Mulala & Kasikeu	Opening and unclogging of drainage systems at Emali and Sultan Hamud towns			-	950,000	-	950,000
287	Emali-Sultan Hamud Municipality	Development	HQ	Youth empowerment - Sports and Talent Development			-	1,000,000	-	1,000,000
288	Emali-Sultan Hamud Municipality	Development	HQ	Fencing and roofing of Water tanks in Emali Business Center			-	2,000,000	-	2,000,000
289	Emali-Sultan Hamud Municipality	Development	Emali/Mulala	Rehabilitation of Emali Recreation park and ICT resource centre			-	2,500,000	-	2,500,000
290	Emali-Sultan Hamud Municipality	Development	HQ	Construction of 3 bodaboda sheds at Emali, Sultan Hamud and Vulueni Markets			-	2,000,000	-	2,000,000
291	Emali-Sultan Hamud Municipality	Development	All Wards	Preparation of Municipal Spatial Plan			-	9,800,000	-	9,800,000
292	Emali-Sultan Hamud Municipality	Development	Mbitini & Emali/Mulala	Installation of streetlights Kwa Mutula Market in Mbitini Ward and Emali Town			-	6,000,000	-	6,000,000
293	Emali-Sultan Hamud Municipality	Development	HQ	Installation of CCTV surveillance at critical points in			-	1,500,000	(1,500,000)	-

NO	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
	Hamud Municipality			Emali Town						
294	Emali-Sultan Hamud Municipality	Development	NZAKIKA, Kasikeu& Nguu/Masumba	Construction of 3 No. 2-door public toilets Matiliku Stockyard, Kasikeu stockyard and Kikumini Market			-	3,000,000	(1,000,000)	2,000,000
	Emali-Sultan Hamud Municipality Total				35,945,569	17,985,902	17,959,667	56,533,771	13,459,667	69,993,438
11	Finance	Development	HQ	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1	1,815,188		1,815,188	-	1,815,188	1,815,188
12	Finance	Development	HQ	Pending Bills - FY 2022/23	-		-	-	-	-
13	Finance	Development	HQ	Supplementary Projects for poor and marginalised areas	20,318,954	17,896,084	2,422,870	36,252,124	8,307,150	44,559,274
14	Finance	Development	HQ	Equipping and fencing of County Treasury - Water tower, fencing, equipping boardroom, store, and warehouse shelves and roofing of containers	-		-	10,000,000	(10,000,000)	-
	Finance Total				22,134,141	17,896,084	4,238,057	46,252,124	122,337	46,374,461
89	Gender	Development	County Wide	Youth empowerment programme	2,824,205	2,636,205	188,000		188,000	188,000
90	Gender	Development	HQ	Sport Development	517,011		517,011		517,011	517,011
91	Gender	Development	HQ	Gender Based Violence programmes	119,425	72,200	47,225		47,225	47,225
92	Gender	Development	Emali Mulala	Makueni Child Protection Centre	4,847,470	3,060,412	1,787,058	2,000,000	1,787,058	3,787,058
93	Gender	Development	Emali Mulala	Upgrading mulala play ground	407,623	250,000	157,623		157,623	157,623
94	Gender	Development	All wards	KYISA Games- facilitating activities for county teams in KYISA games	3,000,000	2,580,420	419,580		419,580	419,580
95	Gender	Development	HQ	Pwd empowerment support programme			-	1,000,000	(1,000,000)	-
96	Gender	Development	All wards	Makueni child protection centre-operationalization, electrification and equipping, Solarization	3,000,000	2,980,308	19,692	-	19,692	19,692
97	Gender	Development	HQ	KYISA Games			-	20,000,000	(20,000,000)	-
98	Gender	Development	HQ	Makueni County Empowerment Fund			-	1,000,000	(1,000,000)	-
99	Gender	Development	HQ	Ultra poor graduation model			-	1,953,500	(1,953,500)	-
100	Gender	Development	HQ	Gender based violence Mitigation Programme			-	2,000,000	(2,000,000)	-
101	Gender	Development	HQ	Youth Empowerment-Makueni youth fair)			-	2,000,000	(2,000,000)	-
102	Gender	Development	HQ	Youth empowerment-Boda Boda support programme			-	3,000,000	(3,000,000)	-
103	Gender	Development	HQ	Sport Development programme		-	-	9,000,000	(9,000,000)	-
104	Gender	Development	HQ	Supa Cup		-	-	9,000,000	(9,000,000)	-
105	Gender	Development	All wards	GBV Protection -Anti GBV campaigns and awareness creation; Legal Aid and Justice Support: including filing complaints and seeking redress, Prevention activities, Collaboration and Networking with partners	925,000	510,215	414,785		414,785	414,785
106	Gender	Development	HQ	Sports Development Programme(Pool table	10,615,000	10,591,289	23,712		2,289,539	2,289,539

NO	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
				competition),Supa Cup, Special Olympics and Ndukuma Run/Marathon)						
107	Gender	Development	Mbitini	Mbeletu playground			-	3,500,000	-	3,500,000
108	Gender	Development	Ivingoni/Nzambani	Construction of Talent Centre			-	5,000,000	(5,000,000)	-
109	Gender	Development	Kikumbulyu South	Support to groups-Catering Ksh.500,000 and Tents and Chairs Kshs.500,000.00			-	1,000,000	-	1,000,000
110	Gender	Development	Makindu	Makindu-Youth empowerment (Group registration, Tents and PA system, Roadside Business and setbook Art)			-	2,000,000	-	2,000,000
111	Gender	Development	Waia/Kako	Development of Wambiti stadium/talent centre			-	1,000,000	-	1,000,000
112	Gender	Development	Makindu Ward	Makindu Ward - Kalie/Miangeni pitch purchase completion and bush clearing			-	430,172	-	430,172
113	Gender	Development	Thange	Support to groups (Public address systems)			-	1,000,000	-	1,000,000
	Gender Total				26,255,734	22,681,049	3,574,685	64,883,672	(48,112,988)	16,770,684
114	Health	Development	HQ	Facility infrastructure improvement including Makueni mortuary, sultan hospital, theatre for Kibwezi and others	3,286,325	3,255,206	31,119		31,119	31,119
115	Health	Development	Mtito Andei	Construction & equipping of X-ray block and theatre at Kambu sub county hospital	249,974	249,973	-		-	-
116	Health	Development	Emali/Mulala	Construction of X-Ray block and equipping at Emali Model Health Centre	240,205	240,205	-		-	-
117	Health	Development	County wide	Purchase of medical Equipment	1,159,977		1,159,977		1,159,977	1,159,977
118	Health	Development	HQ	Nutrition Programme - matching grant	5,386,965	2,157,471	3,229,494		3,229,494	3,229,494
119	Health	Development	Mbooni	Completion & equipping of Mbooni isolation ward	474,000	450,000	24,000		24,000	24,000
120	Health	Development	Nzaui/Kilili/Kalamba	Matiliku X-Ray and extension of the outpatient block	8,000,000	7,880,550	119,450		119,450	119,450
121	Health	Development	County wide	Universal health care programme	70,000,000	65,800,170	4,199,830	-	4,199,830	4,199,830
122	Health	Development	HQ	Feasibility and operationalization of Model Health Centers	19,000,000	18,983,150	16,850		16,850	16,850
123	Health	Development	HQ	Establishment of Level III in Wote					3,000,000	3,000,000
124	Health	Development	County wide	Upgrading of six model health facilities (one model health facility per sub county) through equipping, adequate staffing and renovations to provide comprehensive health care services			-	9,000,000	-	9,000,000
125	Health	Development	HQ	Purchase and installation of mortuary fridges			-	10,000,000	(10,000,000)	-
126	Health	Development	County wide	Purchase of medical Equipment	8,000,000	5,857,670	2,142,330	5,000,000	2,142,330	7,142,330
127	Health	Development	Kikumbulyu North	Kisayani Health Centre - construction of a observation room			-	10,000,000	(5,500,000)	4,500,000
128	Health	Development	Wote/Nziu	Nziu Health Centre-Installation of solar power			-	2,500,000	-	2,500,000
129	Health	Development	Ukia	Construction of Laboratory at Kyambeke health center			-	2,000,000	-	2,000,000
130	Health	Development	HQ	Infrastructure improvement for Makueni Referral Hospital - Mortuary, Gate, medical equipment and	21,467,879	17,087,350	4,380,529	-	4,380,529	4,380,529

NO	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
				ICU expansion						
131	Health	Development	Ivingoni/Nthongoni	Construction of Outpatient block at Nthongoni Health Center	-		-	10,000,000	(10,000,000)	-
132	Health	Development	Ukia	Upgrading and construction of ward at Mukuyuni Sub County Hospital	753,182	752,324	-	10,000,000	-	10,000,000
133	Health	Development	Mbooni	Completion & equipping of Mbooni isolation ward	30,000,000	12,598,564	17,401,436		17,401,436	17,401,436
134	Health	Development	HQ	Upgrading Kibwezi Sub County Hospital - theatre block, toilets, land scaping and rehabilitation unit	3,000,000	1,550,000	1,450,000	5,000,000	1,450,000	6,450,000
135	Health	Development	Emali/Mulala	Fencing of Tutini Dispensary	500,000	500,000	-		-	-
136	Health	Development	HQ	Nutrition Programme - matching grant	-		-	2,000,000	-	2,000,000
137	Health	Development	-	DANIDA – Matching grant for level 2 and 3 facilities	12,636,000	12,636,000	-	12,636,000	-	12,636,000
138	Health	Development	Kako/Waia	Kako health center Construction of administration block block			-	3,940,000	-	3,940,000
139	Health	Development	Kalawa	Kathulumbi- Solarization			-	2,200,000	-	2,200,000
140	Health	Development	KiimaKiu/Kalanzoni	Renovation of Ngiini dispensary - Re-roofing, repair of wall cracks, tiling, painting and ceiling			-	1,477,500	-	1,477,500
141	Health	Development	Kilungu	Kyanganda Health Facility – construction of staff quarters			-	985,000	-	985,000
142	Health	Development	Kitise/Kithuki	Kithuki Health centre			-	1,584,790	-	1,584,790
143	Health	Development	Makindu	Upgrading of Kamboo Health Centre - fencing and construction of maternity			-	1,379,000	-	1,379,000
144	Health	Development	Masongaleni	Yikivuthi Dispensary -Tiling and Fencing			-	1,477,500	-	1,477,500
145	Health	Development	Mbitini	Mbenuu health centre - renovation of the facility			-	4,000,000	-	4,000,000
146	Health	Development	Nzaui/Kilili/Kalamba	Construction of maternity block at Matiliku Sub County Hospital			-	2,500,000	-	2,500,000
147	Health	Development	Nzaui/Kilili/Kalamba	Matiliku Sub County Hospital - Extension of Outpatient Block			-	1,500,000	-	1,500,000
148	Health	Development	Thange	Kyaani Dispensary - construction of Maternity wing			-	2,955,000	-	2,955,000
149	Health	Development	Ukia	Upgrading and construction of ward at Mukuyuni Sub County Hospital			-	3,246,818	-	3,246,818
150	Health	Development	Ukia	Upgrading/Construction of Ward at Mukuyuni Sub county Hospital			-	3,920,000	-	3,920,000
151	Health	Development	Ukia	Nthangu dispensary-Purchase of a land and upgrading to a health center			-	1,000,000	-	1,000,000
152	Health	Development	Ukia	Construction of male wards and theatre at mukuyuni sub county hospital			-	3,880,000	-	3,880,000
153	Health	Development	Wote/Nziu	Power backup for Nziu health centre solar and generator			-	1,500,000	-	1,500,000
154	Health	Development	Kitise/Kithuki	Electrification and construction of a latrine in Manza Dispensary			-	1,000,000	-	1,000,000
155	Health	Development	Kikumbulyu North	Kanyungu Dispensary - Repairs					2,000,000	2,000,000

NO	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
156	Health	Development	HQ	Nutrition International Donor funding	42,027,560	42,027,560		-	-	-
157	Health	Development	HQ	DANIDA- Primary healthcare in devolved context	11,407,500	11,407,500		23,341,500	-	23,341,500
158	Health	Development	HQ	Conditional Grant - for COVID 19 Emergency response -	27,257,613	10,710,275	16,547,338		16,547,338	16,547,338
159	Health	Development	HQ	Basic Salary Arrears for County Government Health Workers.	30,568,273				-	-
160	Health	Development	HQ	Transforming Health Systems for Universal Care Project (WB)	322	322			-	-
161	Health	Development	HQ	Conditional Allocation for Community Health Promoters (CHPs) Project	113,700,000			113,700,000	-	113,700,000
162	Health	Development	HQ	Doctor Salary Arrears	-			30,568,273	-	30,568,273
163	Health	Development	HQ	Medical Health Services Fees - Facility Improvement fee(Cash collection) - Hospitals	156,430,000	156,430,000		182,388,000	-	182,388,000
164	Health	Development	HQ	Infrastructure improvement for Health Facilities-AIA	14,905,700	11,572,583	3,333,117		3,333,117	3,333,117
165	Health	Development	HQ	MCRH Morgue Fridges - AIA	20,000,000		20,000,000		20,000,000	20,000,000
166	Health	Development	HQ	SHIF/SHA Reimbursements	367,570,000	367,570,000		77,612,000	90,000,000	167,612,000
167	Health	Development	HQ	Essential medicines and medical supplies-AIA				250,000,000	-	250,000,000
168	Health	Development	HQ	Universal Health Care Registration Fees	7,350,000	1,519,000			-	-
	Health Total				975,371,474	751,235,872	74,035,470	794,291,381	143,535,470	937,826,851
57	Kalamba Fruit Processing	Development	HQ	RTD line Repairs	1,000,000	999,994			-	-
58	Kalamba Fruit Processing	Development	All wards	Purchase of mangoes for puree production	13,400,000	13,399,996		13,920,000	-	13,920,000
59	Kalamba Fruit Processing	Development	All wards	Puree production	11,561,000	11,560,998		12,408,931	-	12,408,931
60	Kalamba Fruit Processing	Development	All wards	Ready to drink juice(RTD) production	12,493,604	12,493,604		13,446,000	(13,446,000)	-
61	Kalamba Fruit Processing	Development	All wards	Purified drinking water production	269,682	269,679		3,193,290.5	(3,193,291)	-
62	Kalamba Fruit Processing	Development	HQ	Policy & legal framework				3,912,953	(2,012,953)	1,900,000
63	Kalamba Fruit Processing	Development	All wards	Installation of an Epoxy floor repair	1,276,917	1,276,914			-	-
64	Kalamba Fruit Processing	Development	HQ	Quality Management Certifications	2,950,000	2,949,999		3,442,000	-	3,442,000
65	Kalamba Fruit Processing	Development	HQ	ERP System and CCTV Enhancement	4,000,000	3,999,998			-	-
66	Kalamba Fruit Processing	Development	HQ	Community Water Distribution	550,000	549,994			-	-
67	Kalamba Fruit Processing	Development	HQ	Effluent Treatment Plant(ETP)	600,000	600,000		-	-	-

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68	Kalamba Fruit Processing	Development	HQ	Blow Moulding Machine					8,398,511	8,398,511
69	Kalamba Fruit Processing	Development	HQ	Tetra Pak Juice Machine					5,500,000	5,500,000
70	Kalamba Fruit Processing	Development	HQ	Rebranding					1,600,000	1,600,000
71	Kalamba Fruit Processing	Development	HQ	Bottle Store Flooring					1,140,780	1,140,780
72	Kalamba Fruit Processing	Development	HQ	RTD line Modification				1,305,000	-	1,305,000
73	Kalamba Fruit Processing	Development	HQ	Energy Audit				435,000	-	435,000
	Kalamba Fruit Processing Total				48,101,203	48,101,176	-	52,063,174	(2,012,953)	50,050,222
215	Lands	Development	HQ	Climate change Fund Board	476,730	-	476,730		476,730	476,730
216	Lands	Development	HQ	CCIS FLLoCA Matching Grant	49,420	-	49,420		49,420	49,420
217	Lands	Development	HQ	CCRI FLLoCA Matching Grant	35,971,960	11,084,310	24,887,650		24,887,650	24,887,650
218	Lands	Development	HQ	IDA (World Bank)Credit: Kenya Urban Support Project(KUSP)-Urban Institutional Grant(UIG)	35,000,000	32,309,300	2,690,700	35,000,000	2,690,700	37,690,700
219	Lands	Development	HQ	Urban infrastructure development	525,493	525,492	-		-	-
220	Lands	Development	HQ	FLOCA Funding	633,126	-	633,126		633,126	633,126
221	Lands	Development	County Wide	Urban Development (Resolution of boundary and land ownership disputes)	252,686	252,686	-		-	-
222	Lands	Development	Mtito Andei	EIA and exision of Ngai Ndethya Settlement scheme	486,219	461,000	25,219		25,219	25,219
223	Lands	Development	County Wide	Enhancement of LIMS System and data clerks	2,000,000	2,000,000	-		-	-
224	Lands	Development	Mtito Andei	Market survey of Mtito Andei Market: Market survey, Preperation of peritarer and picking individual parcels and issuance of leasehold title deeds	1,925,002	1,925,002	-		-	-
225	Lands	Development	Kilungu	Purchase of land	400,000	292,600	107,400		107,400	107,400
226	Lands	Development	HQ	Conditionall allocation ; 20% Share of Mineral Royalties	99,857	-	99,857	99,857	99,857	199,714
227	Lands	Development	HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	285,492,870	130,310,832	155,182,038	142,746,435	155,182,038	297,928,473
228	Lands	Development	HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	14,792,940	13,587,135	1,205,805	11,000,000	1,205,805	12,205,805
229	Lands	Development	HQ	Climate change Fund Board	6,000,000	3,992,359	2,007,641	6,000,000	7,641	6,007,641
230	Lands	Development	HQ	Resolution of boundary and land ownership disputes and issuance of public utilities' title	8,850,000	8,741,013	108,987		108,987	108,987

NO	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
231	Lands	Development	HQ	Urban planning- preparation and implementation of Urban land use plan for Tawa Market	3,500,000	3,500,000	-		-	-
232	Lands	Development	HQ	Operationalization of Kee-Mbooni Municipality	4,422,400	4,371,335	51,065	8,000,000	- 2,948,935	5,051,065
233	Lands	Development	HQ	CCIS(County Climate Institutional Institutional Support) FLLoCA Matching Grant	11,000,000	6,532,948	4,467,052	11,000,000	4,467,052	15,467,052
234	Lands	Development	HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant - Matching Grant	86,823,400	9,872,090	76,951,310	88,000,000	76,951,310	164,951,310
235	Lands	Development	HQ	CCF Administrative cost- proposal development, Vetting, Projects Grievances committees, EIA, WCCPC-Climate change fund	1,176,600	1,176,600	-		-	-
236	Lands	Development	Mbooni	Opening up of Kikima town roads			-	1,500,000	(400,000)	1,100,000
237	Lands	Development	Mbooni	Issuance of Kikima township title deeds			-	3,500,000	(1,100,000)	2,400,000
238	Lands	Development	HQ	Conservation			-	1,000,000	(1,000,000)	-
239	Lands	Development	Emali/Mulala	Purchase of land for Mulala Playground			-	500,000	-	500,000
240	Lands	Development	Ivingoni/Nzambani	Purchase of land for Kambu market shed			-	5,000,000	(5,000,000)	-
241	Lands	Development	Kisau/Kiteta	Survey of Tawa Township			-	4,000,000	-	4,000,000
242	Lands	Development	HQ	Purchase of Survey (RTK) of equipment			-	-	-	-
243	Lands	Development	HQ	Survey for titling of Wote and Kibwezi Town			-	4,000,000	(1,000,000)	3,000,000
244	Lands	Development	Kilungu	Rehabilitation of Nthunguni Gully		-	-	1,000,000	-	1,000,000
245	Lands	Development	-	Preparation of Local Physical and Land Use Development Plan for Aimi Ma Kilungu Trading center			-	-	-	-
246	Lands	Development	HQ	Survey for titling of Wote and Matiliku Townships			-	3,000,000	-	3,000,000
247	Lands	Development	Ilima - HQ	Purchase of Land for Kyenzenzeni Dispensary			-	500,000	-	500,000
248	Lands	Development	Ukia	Purchase of land for Itangini Market			-	4,200,000	-	4,200,000
249	Lands	Development	HQ	Planning of Kibwezi bus park - 25 acres in Dwa	-		-	-	-	-
250	Lands	Development	Ivingoni/Nzambani	Survey and titling					2,000,000	2,000,000
	Lands Total				499,878,703	230,934,702	268,944,000	330,046,292	257,444,000	587,490,292
295	Sand Authority	Development	HQ	Sand Conservation Programmes	2,000,000	2,000,000			-	-
296	Sand Authority	Development	Mbooni	Survey and construction of sand dam					-	-
297	Sand Authority	Development	Kiimakiu/Kalanzoni	Rehabilitation and Catchment conservation of Ikaasu earthdam		-		5,000,000	-	5,000,000
298	Sand Authority	Development	Kiimakiu/Kalanzoni	Rehabilitation and Catchment conservation of Kwa Nditu Earthdam	3,000,000	2,998,844			-	-
299	Sand Authority	Development	Kiimakiu/Kalanzoni	Rehabilitation and Catchment conservation of Kwa Kaveki Earthdam				5,000,000	(5,000,000)	-
300	Sand Authority	Development	Kiimakiu/Kalanzoni	Rehabilitation and catchment conservation of Iswii earthdam					3,000,000	3,000,000
301	Sand Authority	Development	HQ	20KM Community based tree growing program along Isuuni, kaiti, muooni, Tawa (self help group)				1,000,000	-	1,000,000

NO	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
302	Sand Authority	Development	HQ	Sand management committee meetings in the 6 sub counties/meeting held quarterly				2,000,000	-	2,000,000
303	Sand Authority	Development	HQ	Ringfence accrued revenue program for commercial sites-Ikaasu 10 acre catchment restoration through terracing and grass reseeding				2,000,000	(2,000,000)	-
304	Sand Authority	Development	HQ	Community sensitization program in Kalanzoni, Tulimani, Wote, Makindu and Emali				-	-	-
305	Sand Authority	Development	HQ	Pilot sand value addition in CTTIs and Purchase of cabro-making machine				8,000,000	(8,000,000)	-
306	Sand Authority	Development	HQ	Ringfence accrued revenue program for commercial sites-Marwa earthdam catchment restoration through 2 kilometer terracing, grass reseeding and tree planting				1,000,000	(1,000,000)	-
	Sand Authority Total				5,000,000	4,998,844	-	24,000,000	(13,000,000)	11,000,000
169	Trade	Development	Kilungu	Nunguni Business Centre and Town Infrastructure Upgrade	2,961,242	1,057,188	1,904,054		1,904,054	1,904,054
170	Trade	Development	Emali/Mulala	Emali wholesale market(KDSP Project)	201,241		201,241		201,241	201,241
171	Trade	Development	Kilungu	Construction of Nunguni Modern Market - Kilungu Ward			-	50,000,000	24,650,000	74,650,000
172	Trade	Development	HQ	Market Infrastructure Improvement (Mbumbuni, Tawa, Makindu,Kambu,Kikima,Kibwezi)	8,000,000	5,517,513	2,482,487	3,250,000	1,482,487	4,732,487
173	Trade	Development	Kithungo/Kitundu	Construction of Yang'ang'a public toilet			-	750,000	-	750,000
174	Trade	Development	HQ	MSMEs Development programme (Parasol, Apron/dustcoats, tables)			-	3,000,000	- 2,000,000	1,000,000
175	Trade	Development	HQ	Cottage/Jua kali industry development (2 per sub county)			-	2,000,000	- 1,000,000	1,000,000
176	Trade	Development	HQ	Tourism infrastructure improvement at Makongo solar and tanks			-	2,000,000	- 2,000,000	-
177	Trade	Development	HQ	Special Economic Zone(prefeasibility study-EIA, master plan) at Kwa Kathoka	2,000,000	414,700	1,585,300	1,000,000	585,300	1,585,300
178	Trade	Development	HQ	Skip Bins (Kikima, Nunguni, Mtito andei, Kiunduani, Kibwezi, Salama,kitise,Kalawani, kalawa, Malili,Tawa,Makindu,Machinery)	2,000,000	1,975,993	24,007	2,000,000	24,007	2,024,007
179	Trade	Development	HQ	Tourism infrastructure improvement	1,500,000	935,120	564,880		2,564,880	2,564,880
180	Trade	Development	HQ	ESP Markets	1,000,000	121,500	878,500		878,500	878,500
181	Trade	Development	HQ	Construction of Kathwonzeni Market Toilet			-	1,000,000	-	1,000,000
182	Trade	Development	Mukaa	Construction of Maiani Market Shade			-	3,500,000	-	3,500,000
183	Trade	Development	HQ	County signage and branding			-	2,000,000	- 1,000,000	1,000,000
184	Trade	Development	HQ	Cultural sites and infrastructure improvement			-	3,000,000	- 2,000,000	1,000,000
185	Trade	Development	HQ	Cultural sites infrastructure improvement			-	1,000,000	-	1,000,000
186	Trade	Development	HQ-Nguumo	Nguumo modern carwash			-	1,000,000	- 1,000,000	-

NO	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
187	Trade	Development	HQ-Nguumo	Construction of a carwash and a bodaboda shed at MbuiNzau Market					1,000,000	1,000,000
188	Trade	Development	Nguumo	Construction of a public toilet at Kiunduani market			-	2,000,000	- 2,000,000	-
	Trade Total				17,662,483	10,022,013	7,640,470	77,500,000	22,290,470	99,790,470
189	Transport	Development	HQ	Construction of Mbulutini Ndauni drift	4,900,000		4,900,000		4,900,000	4,900,000
190	Transport	Development	HQ	Green energy promotion	244,900	244,900		3,500,000	(2,000,000)	1,500,000
191	Transport	Development	HQ	Maintenance of street/flood lights	1,100,000	1,096,500			-	-
192	Transport	Development	HQ	Housing Programme				1,000,000	-	1,000,000
193	Transport	Development	HQ	Roads Maintenance Fuel Levy				146,891,738	208,690,468	355,582,206
194	Transport	Development	HQ	Maintenance of street/flood lights- Climate action	10,000,000	10,000,000		10,000,000	-	10,000,000
195	Transport	Development	HQ	Enhancement of infrastructure projects(to facilitate payment of project components removed during FY 2023/24 budget)	8,386,455	8,189,897	196,558		196,558	196,558
196	Transport	Development	HQ	Rural Electrification Programme - REREC Matching grant	30,000,000	30,000,000		30,000,000	-	30,000,000
197	Transport	Development	Ilima	Construction of Kithioni drift -RMLF	-			15,000,000	-	15,000,000
198	Transport	Development	Kitise/Kithuki	Construction of Londokwe Drift - RMLF	-			7,500,000	-	7,500,000
199	Transport	Development	Wote/Nziu	Construction of Kyambui Drift - RMLF				5,000,000	-	5,000,000
200	Transport	Development	Kikumbulyu North	Muangueni drift -Construction of drifts	2,000,000		2,000,000		2,000,000	2,000,000
201	Transport	Development	Nguu/Masumba	Construction of Kitende Drift - RMLF				14,000,000	-	14,000,000
202	Transport	Development	Ukia	Yathonza - Kwa Jephias Maingi Road: Kaiti drift - Opening, grading and structures - RMLF				9,000,000	-	9,000,000
203	Transport	Development	Kithungo/Kitundu	Roads improvement Programme				2,500,000	-	2,500,000
204	Transport	Development	Mbooni	Roads improvement Programme- Nzeveni kwa Ingeeti kwa Ndeti kwa mwevyo road opening				2,500,000	-	2,500,000
205	Transport	Development	Kilungu	REREC Matching Grant				2,000,000	-	2,000,000
206	Transport	Development	Kilungu	Road improvement-NYS/MTF				1,000,000	-	1,000,000
207	Transport	Development	Thange	Installation of floodlight at Utithi and Yumbuni				600,000	-	600,000
208	Transport	Development	Kako Waia	Roads improvement Programme-Opening of Kwa Kiurani-Kitongu-Mukio-Kwa Ndung				3,000,000	-	3,000,000
209	Transport	Development	HQ	Maintenance of Electric Fence				6,000,000	-	6,000,000
210	Transport	Development	Kalawa	Mutembuku Floodlight				500,000	-	500,000
211	Transport	Development	Kilungu	Opening of Itambani -Kilisa road				500,000	-	500,000
212	Transport	Development	Makindu	Lorry Park behind Nairobi stage, from Kiambani Primary school junction - Mumbe Hardware - Kwa Tom Welding to Kitui Sacco Junction.				500,000	-	500,000
213	Transport	Development	Makindu	Road maintenance - opening, grading and spot murraming - of the proposed roads below. 1. Kisingo - Ngomano Road 2. Quality Estate (Wote road) – Kwa Nzomo – Kwa Kamoli – Kwa Shekh – Vocational training - Kwa				4,890,000	-	4,890,000

NO	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates	
				Ngunga. 3. Kwa Karanja – Kwa Malembwa – Kwa Agnes Mbiti – Kwa Katumbi Kimolo – Junction Miangeni Kamboo road. 4. Mulilii – Yimwaa 5. Skygo Petrol station– Kwa Ndavuti – Kwa Muthami – Kyanda Shopping – Kwa Ikwava – Kwa Matitii – Kwa Tisya (Kai road) – China Ngukuni. 6. Kisingo – Kai. 7. Yimwaa - Itulu. 8. Kwa See (Nguuni road) – Kwa Mwango – GNCA Church- Kwa Ben Wote road. 9. Chief's Gate - Kwa Musilu resident – Kwa Kazungu - Railway. 10. Kisingo/Ngomano road - Ikungu Primary and Yingoso Primary 11. Gradding of Kiambani Schools play fields.							
214	Transport	Development	Mukaa	Road improvement programme				3,000,000	-	3,000,000	
	Transport Total				56,631,355	49,531,297	7,096,558	268,881,738	213,787,026	482,668,764	
307	Water	Development	Emali/Mulala	Drilling of Emali Police station Borehole	61,110	61,110	-		-	-	
308	Water	Development	HQ	Makueni Rural Water Board(MARUWAB) Operationalization	728,500	728,500	-		-	-	
309	Water	Development	HQ	Water Fund Establishment	800,000	800,000	-		-	-	
310	Water	Development	HQ	Water Development Programme	124,000	124,000	-		-	-	
311	Water	Development	Kikumbulyu North	Athi Tunguni to Kilema Hill Water Project	5,733,568	5,733,568	-		-	-	
312	Water	Development	Kilungu	Design and Construction of Water Supply to Nunguni Market - Phase 1	2,147,965	-	2,147,965		2,147,965	2,147,965	
313	Water	Development	Masongaleni	Uyi Earth Dam-Counter Funding with NDMA	9,941,310	9,941,310	-		-	-	
314	Water	Development	Mavindini	Athi Mavindini water project	7,668,213	7,668,213	-		-	-	
315	Water	Development	Mbooni	Mulima Water project	7,004,740	7,004,740	-		-	-	
316	Water	Development	Kiimakiu/Kalanzoni	Equiping and distribution of Kwa Wala Borehole					1,000,000	1,000,000	
317	Water	Development	Kako/waia	Kwa Mateng'e earth dam construction - Construction of earth dam and distribution to sofia kithendu	4,000,000	2,019,760	1,980,240		1,980,240	1,980,240	
318	Water	Development	Nguu/Masumba	Kikuu - Kiangini Water Project	3,700,000	-	3,700,000		3,700,000	3,700,000	
319	Water	Development	Kalawa	Katukulu Earthdam - desilting Hire of machinery - Katukulu Earthdam - desilting Hire of machinery	2,500,000	-	2,500,000		2,500,000	2,500,000	
320	Water	Development	Mukaa	Repair and distribution of Nzaini Borehole - Repair and distribution of Nzaini Borehole	500,000	208,800	291,200		291,200	291,200	
321	Water	Development	Wote/Nziu	Kaiti 1 - submersible pumps and infiltration galleries	4,000,000	-	4,000,000		4,000,000	4,000,000	
322	Water	Development	HQ	Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam	9,000,000	3,992,701	5,007,299		751,159	751,159	

NO	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
				construction Unit(DCU)						
323	Water	Development	HQ	Drilling and test pumping unit(DTU) - maintenance Rig	5,000,000	5,000,000	-		-	-
324	Water	Development	HQ	project feasibility studies - project feasibility studies	4,000,000	4,000,000	0		0	0
325	Water	Development	HQ	Water Development Programme - Water Development Programme(Repairs and Maintenance of Boreholes)	3,787,578	3,787,578	-		-	-
326	Water	Development	HQ	Kenya Water and Sanitation and Hygiene (K-WASH)Programme - Development of K-WASH-County Water and Sanitation strategy and investment Plan	5,000,000	5,000,000	-		-	-
327	Water	Development	Kikumini/Muvau	Ndukuma Earthdam - Feasibility study for distribution water, draw off system (siphon system); Connect with existing pipeline kwa phillip to kyemole; Conservation of water ways; rehabilitation of existing pipeline to the existing tanks and Pegging of the dam area	15,000,000	14,800,000	200,000		200,000	200,000
328	Water	Development	Kithungo/Kitundu	Mitooni water project-Distribution to Mitooni Hill and Kithungo market	1,230,000	1,209,470	20,530		20,530	20,530
329	Water	Development	Mbooni	Mulima earthdam - Desilting, Construction of a treatment and Water distribution and Supply supply phase 2 (rehabilitation of syiluni pipeline and installation of water storage tanks for the existing 5No. water kiosks and rehabilitation of vandalized kwa kiinga genset)	40,000,000	19,967,794	20,032,206		35,032,206	35,032,206
330	Water	Development	HQ	Drilling and equipping borehole in Mukaa Boys and Ukia Girls Secondary school - Drilling and equipping of borehole	4,000,000	3,744,734	255,266		255,266	255,266
331	Water	Development	Wote/Nziu	Kamunyolo earth dam - Construction of spillway, rehabilitation of the raising mains and solarization	10,000,000	5,973,956	4,026,044		4,026,044	4,026,044
332	Water	Development	HQ	Athi-Tunguni Water Project - Floating platoon					1,500,000	1,500,000
333	Water	Development	Wote/Nziu	Wote Town Improvement Project - Distribution of Kwa Kitungu Water Project			-	10,000,000	-	10,000,000
334	Water	Development	HQ	Operationalization of Kiosks and distribution of Ndukuma					8,000,000	8,000,000
335	Water	Development	HQ	Water project security systems			-	5,000,000	(300,000)	4,700,000
336	Water	Development	Wote/Nziu	Construction of a new sump tank and construction of a latrine at Kaiti 2			-	5,000,000	1,700,000	6,700,000
337	Water	Development	Kisau/Kiteta	Distribution of Kyala Earth Dam Water Project			-	12,000,000	(12,000,000)	-
338	Water	Development	Tulimani	Expansion of Kooi earthdam			-	3,000,000	-	3,000,000
339	Water	Development	Kiimakiu/Kalanzoni	Water Treatment & Distribution of Katilini Earth Dam Water Project			-	24,230,000	(24,230,000)	-
340	Water	Development	HQ	Dam construction Unit(DCU) - Maintenance			-	15,000,000	(5,000,000)	10,000,000

NO	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
				machinery and hire of Machinery for the Dam construction Unit(DCU)						
341	Water	Development	Wote/Nziu	Completion of Kamunyolo Sump and relocation of the pipes			-	3,500,000	-	3,500,000
342	Water	Development	Nguu/Masumba	Construction and distribution of water from Mweini Concrete dam			-	13,738,597	(13,738,597)	- 0
343	Water	Development	Kisau/Kiteta	Distribution of Kinze Water Project/Mbumbuni Scheme			-	5,770,750	-	5,770,750
344	Water	Development	Makindu	Kiboko Twaandu water project World Vision Kenya Matching grant			-	7,500,000	-	7,500,000
345	Water	Development	Ukia	Drilling of Mukuyuni Sub County Hospital Borehole			-	2,000,000	-	2,000,000
346	Water	Development	Makindu	Construction of Drift, Sump, Pumping Systems, and distribution in Ngakaa Dam in partnership with NDMA			-	15,000,000	(15,000,000)	-
347	Water	Development	Kathonzweni	Solarization and Equipping of Makutano borehole and distribution of water			-	5,000,000	-	5,000,000
348	Water	Development	HQ	Drilling and test pumping unit(DTU) - maintenance Rig			-	5,000,000	-	5,000,000
349	Water	Development	HQ	Water Development Programme - Water Development Programme(Repairs and Maintenance of Boreholes)			-	-	-	-
350	Water	Development	HQ	Irrigation Development Programme			-	2,000,000	-	2,000,000
351	Water	Development	HQ	Kenya Water and Sanitation and Hygiene (K-WASH)Programme			-	4,000,000	-	4,000,000
352	Water	Development	HQ	Turkish Cooperation and Coordination Agency(TIKA)			-	4,200,000	(4,200,000)	-
353	Water	Development	Wote/Nziu	Drilling of SEKU Wote University borehole			-	2,000,000	(2,000,000)	-
354	Water	Development	Emali/Mulala	Mulala primary borehole - Borehole drilling and development with Casing, Solar Pumping System, 50CuM Main reservoir. Communal Water point and connection to Mulala girls			-	3,994,680	-	3,994,680
355	Water	Development	Ilima	Purchase of institutional e.g churches and schools water tanks			-	2,000,000	-	2,000,000
356	Water	Development	Kitise/Kithuki	Kitise water project - Upgrading of 3" rising main			-	4,000,000	-	4,000,000
357	Water	Development	HQ	Feasibility for Distribution of Mzima Springs Water			-	5,000,000	(1,000,000)	4,000,000
358	Water	Development	Mavindini	Kwa Ngoka Borehole - Drilling, equipping and distribution of Kwa Ngoka borehole, Construction of a water kiosk at point source, installation of 10 000 m3 plastic tank			-	3,182,060	(800,000)	2,382,060
359	Water	Development	Mavindini	Water improvement			-		800,000	800,000
360	Water	Development	Mavindini	Yekanga Borehole - Drilling, equipping and distribution of Yekanga borehole, Construction of a water kiosk at point source, installation of 10 000 m3			-	3,123,760	-	3,123,760

NO	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
				plastic tank						
361	Water	Development	Mukaa	Rehabilitation of Kwa Kulundu water project			-	792,471	-	792,471
362	Water	Development	Wote/Nziu	Desilting and Repair of Kauani earth dam			-	1,000,000	-	1,000,000
363	Water	Development	Nzaui/Kilili/Kalamba	Kwa Moto Water Project - improvement of pipeline from Kwa Moto - Ndovea- Kyuasini - Matiliku Market			-	1,280,000	-	1,280,000
364	Water	Development	Emali/Mulala	Drilling of Emali Town Borehole			-	2,000,000	-	2,000,000
365	Water	Development	Mavindini	Drilling of Kitumbai Borehole			-	2,000,000	-	2,000,000
366	Water	Development	HQ	Maintenance of boreholes and improvement of water system					3,000,000	3,000,000
367	Water	Development	HQ	Soil, Water and Biota environmental assessment for Thange Petroleum Spill					256,140	256,140
	Water Total				145,926,984	101,766,234	44,160,750	172,312,318	- 7,107,847	165,204,471
251	Wote Municipality	Development	HQ	Development and enforcement of Municipal Plans and Development control	27,736	-	27,736		27,736	27,736
252	Wote Municipality	Development	HQ	IDA (World Bank) credit: Kenya Urban Support Project (KUSP)- Urban Institutional Grants (UIG)	1,215	-	1,215		1,215	1,215
253	Wote Municipality	Development	HQ	IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	20,085,060	-	20,085,060	20,083,771	20,085,060	40,168,831
254	Wote Municipality	Development	HQ	Opening and unclogging of drainage systems			-	500,000	-	500,000
255	Wote Municipality	Development	HQ	Development and enforcement of Municipal Plans and Development control - Kilala and Kalamba markets	3,000,000	3,000,000	-		-	-
256	Wote Municipality	Development	HQ	Road upgrading - Cabro paving access roads in Wote Township -A thousand palms - kwa nguku - Equity road, Kapeo - Cooperative Bank parking lot, Mumu Super market Ngooni soda depot - kasanga butchery road	9,100,200	9,097,250	-		-	-
257	Wote Municipality	Development	HQ	Purchase of ERP System	3,000,000	3,000,000	-		-	-
258	Wote Municipality	Development	HQ	Erection of integrated solar flood light high mast 20 Metre (Bangladesh- Wote town) -20 metre high flood light, Solar powered	3,000,000	3,000,000	-		-	-
259	Wote Municipality	Development	HQ	Construction of Modern toilet at Kalamba - Construction of 5 door WC with urinal, septic, water tank	2,300,000	2,297,910	-		-	-
260	Wote Municipality	Development	HQ	Construction of exhaustible pit Latrine at Mituvu Market and ikalyoni market	2,000,000	993,634	1,006,366		1,006,366	1,006,366
261	Wote Municipality	Development	HQ	Supply of skip bins for towns within the Municipality (Mukuyuni 1, Wote 2, Mbuvo 1, Kathonzweni 1, Kwa Kathoka 1, Kalamba 1, Kilili 1, Kilala 1 and Kako 1) - Branded skip bins, 4-5 tonnes capacity	-		-	3,200,000	-	3,200,000

NO	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
262	Wote Municipality	Development	HQ	Construction of bodaboda sheds	1,000,000	888,268	111,732		111,732	111,732
263	Wote Municipality	Development	HQ	Repair of Green Park Borehole	1,000,000	611,510	388,490		388,490	388,490
264	Wote Municipality	Development	HQ	Profiling nature based enterprises and risk analysis	-		-		-	-
265	Wote Municipality	Development	HQ	Drainage improvement and Murruming of Old slaughter to Kwa Kitindo Road -Construction of Culverts, Grading and Murruming	4,000,000	3,849,023	150,977		150,977	150,977
266	Wote Municipality	Development	HQ	Climate change adaptation initiative - Municipality greening programme	800,000	799,180	-		-	-
267	Wote Municipality	Development	HQ	Renovation of old Mukuyuni Marikiti market	1,000,000	999,787	-		-	-
268	Wote Municipality	Development	HQ	Maintenance of 570 Grid-powered streetlights, 110 solar powered streetlights repair, and 27 solar powered floodlight maintenance			-	9,000,000	-	9,000,000
269	Wote Municipality	Development	HQ	Construction of canopy for Mukuyuni Market Shed			-	1,000,000	-	1,000,000
270	Wote Municipality	Development	HQ	Construction of exhaustible pit latrine at upendo, muusini			-	2,000,000	- 1,000,000	1,000,000
271	Wote Municipality	Development	HQ	Roads improvement program across the municipality			-	5,000,000	-	5,000,000
272	Wote Municipality	Development	HQ	Purchase of Wote Bus park land			-	40,000,000	2,000,000	42,000,000
273	Wote Municipality	Development	HQ	Construction of modern Boda Boda sheds in Wote town			-	1,000,000	-	1,000,000
274	Wote Municipality	Development	HQ	Installation of 15M market lights on a concrete pole at Mumbuni, Kyamuthei, Kyuasini, Yemulwa, Mithumoni, Mwanzo, Kiti Kyumu, Kathonzweni, Kalamba and Kinu			-	6,300,000	-	6,300,000
275	Wote Municipality	Development	HQ	Renovation of kako market shed			-	1,000,000	-	1,000,000
	Wote Municipality Total				50,314,211	28,536,561	21,771,577	89,083,771	22,771,577	111,855,348
	Grand Total				2,274,015,729	1,510,073,656	613,820,631	2,762,158,408	722,376,156	3,484,534,565

ANNEX 2: FY 2025/26 SUPPLEMENTARY BUDGET (I) WARD PROJECTS

The following ward projects and programmes will be implemented in the FY 2025/26 Supplementary Budget (1) estimates .

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
1	Gender	Recurrent	All wards	GBV Protection -Anti GBV campaigns and awareness creation; Legal Aid and Justice Support: including filing complaints and seeking redress, Prevention activities, Collaboration and Networking with partners	2,275,000	2,184,243			90,757	90,757
2	Gender	Recurrent	All wards	KYISA Games- facilitating activities for county teams in KYISA games	19,420,600	16,398,770			3,021,830	3,021,830
3	Health	Development	All Wards	Mutula Care-Registration of Vulnerable and the needy @ KShs 3 Million Per Ward			-	90,000,000	-	90,000,000
			All wards Total				-	90,000,000	3,112,588	93,112,588
4	County Attorney	Recurrent	Emali/Mulala	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)					1,000,000	1,000,000
5	County Attorney	Development	Emali/Mulala	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)				1,000,000	(1,000,000)	-
6	Agriculture	Development	Emali/Mulala	Agricultural and livestock productivity- Provision of subsidized AI services , Extension programme and construction of 5 cattle crushes	1,808,500	1,808,500	-		-	-
7	Agriculture	Development	Emali/Mulala	Support to Emali/Mulala farmers SACCO-Funding the SACCO			-	1,000,000	-	1,000,000
8	Agriculture	Development	Emali/Mulala	Poultry chain value chain development-Purchase of incubators for registered youth groups			-	1,000,000	-	1,000,000
9	Education	Development	Emali/Mulala	Mwasa Ng'ombe ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	162,066	162,066			-	-
10	Education	Development	Emali/Mulala	Emali town ship ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,430,000			-	-
11	Education	Development	Emali/Mulala	Ng'etha CTTI- Construction of twin workshop and equipping	282,649	282,649			-	-
12	Education	Development	Emali/Mulala	Fencing, Construction of workshops of Kakulu CTTI	771,354	771,354			-	-
13	Education	Development	Emali/Mulala	Ngelenge ECDE - Construction of 2no. ECDE Classrooms with an office & store, 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			-	3,500,000	-	3,500,000
14	Gender	Development	Emali/Mulala	Sports Development -Ligi Mashinani			-	2,000,000	(2,000,000)	-
15	Gender	Development	Emali/Mulala	PWD Economic empowerment program -Income generating activities for mapped PWDs			-	500,000	(500,000)	-
16	Gender	Development	Emali/Mulala	Purchase of Chairs and Tents			-	1,000,000	-	1,000,000
17	Gender	Development	Emali/Mulala	Training and issuance of driving licences-Tractor operators			-	300,000	(300,000)	-
18	Gender	Recurrent	Emali/mulala	Sports Development -Ligi Mashinani					2,000,000	2,000,000
19	Gender	Recurrent	Emali/mulala	PWD Economic empowerment program -Income generating activities for mapped PWDs					500,000	500,000
20	Gender	Recurrent	Emali/mulala	Training and issuance of driving licences-Tractor operators					300,000	300,000
21	Health	Development	Emali/Mulala	Equipping of Laboratory at Mwasang'ombe Dispensary -equipping and operationalization			-	1,000,000	-	1,000,000
22	Health	Development	Emali/Mulala	Fencing of Kwa Kakulu dispensary -fencing of the dispensary			-	1,000,000	-	1,000,000
23	Health	Development	Emali/Mulala	Primary Health Care			-	1,000,000	-	1,000,000
24	Trade	Development	Emali/Mulala	Construction of 5-door public toilet at Jua kali ground -Construction of 5-door public toilet				2,000,000	-	2,000,000
25	Transport	Development	Emali/Mulala	Installation of drift at Tutini-Kwa Maima road -Installation of drift - RMLF			-	5,500,000	-	5,500,000
26	Transport	Development	Emali/Mulala	Completion of Kwa Masauti-Muselele-Mung'ethele road -Heavy grading, murraming and installation of road structures - RMLF			-	4,000,000	-	4,000,000

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
27	Transport	Development	Emali/Mulala	Road Maintenance of ward access roads(NYS) and road opening		-		2,500,000	350,000	2,850,000
28	Transport	Development	Emali/Mulala	Mulala primary bridge/welfare culvert		-		700,000	(350,000)	350,000
29	Transport	Development	Emali/Mulala	Murraming Kithiu - Muuni - Kwa Nzolo - Kwa Kitoo Road		-		1,000,000	-	1,000,000
30	Transport	Development	Emali/Mulala	Kwa Kausha Mulala Road Structures - RMLF		-		1,000,000	-	1,000,000
31	Water	Development	Emali/Mulala	Emali Chiefs Borehole	406,439	-	406,439		406,439	406,439
32	Water	Development	Emali/Mulala	Rehabilitation of Kwa Nzele water sump tank -Rehabilitation of the sump tank and water distribution		-		6,000,000	-	6,000,000
33	Gender	Development	Emali/Mulala	Support to groups with chairs and tents	2,500,000	2,499,000	-		-	-
34	Gender	Development	Emali/Mulala	Sports and Youth Development Programme – Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	800,000	300,000	500,000		500,000	500,000
35	Gender	Development	Emali/Mulala	Boda-boda Shades	500,000	-	500,000		500,000	500,000
36	Gender	Development	Emali/Mulala	PWD Support – support PWDs with assorted Assistive Devices	500,000	492,480	7,520		7,520	7,520
37	Gender	Development	Emali/Mulala	Purchase of public address system	500,000	492,442	7,558		7,558	7,558
38	Gender	Development	Emali/Mulala	Emali mechanics support program	500,000		500,000		500,000	500,000
39	Gender	Recurrent	Emali/Mulala	Sports and Youth Development Programme – Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	700,000	700,000	-		-	-
40	Health	Development	Emali/Mulala	Mwanyani Model Health Centre - Construction of new staff quarters.	3,000,000	96,253	2,903,747		2,903,747	2,903,747
41	Health	Development	Emali/Mulala	Medical Bills	1,000,000	223,444	776,556		776,556	776,556
42	Health	Development	Emali/Mulala	Tutini Dispensary – fencing	500,000	494,999	-		-	-
43	Transport	Development	Emali/Mulala	Opening, Murraming, Grading and Road structures in Masauti-museelele-mumbuni-mungetheele road	4,500,000	4,303,240	196,760		196,760	196,760
44	Transport	Development	Emali/Mulala	Routine maintenance of Emali/Mulala ward access roads (Machine Hire -Kshs.2M, 0.5m fuel and 1.6 routine maintenance)	4,000,000	4,000,000	-		-	-
45	Transport	Development	Emali/Mulala	Emali street lights rehabilitation	500,000	440,000	60,000		60,000	60,000
46	Lands	Development	Emali/Mulala	Survey of ward road network and ward public utilities	500,000	494,826	-		-	-
47	Lands	Development	Emali/Mulala	Land succession program, survey and titling	1,500,000	62,160	1,437,840		1,437,840	1,437,840
48	Water	Development	Emali/Mulala	Construction of Kwa Maima Earth dam	2,920,000	2,920,000	-		-	-
49	Water	Development	Emali/Mulala	Distribution of Mumbuni samp(Solarisation and distribution at source)	266,367	-	266,367		266,367	266,367
50	Water	Development	Emali/Mulala	Distribution of water at Ilengeni Springs	5,900,000	5,900,000	-		-	-
51	Water	Development	Emali/Mulala	Feasibility study of Muooni Mega dam	1,000,000	-	1,000,000		1,000,000	1,000,000
52	Water	Development	Emali/Mulala	Mulala primary borehole - Borehole drilling and development with Casing, Solar Pumping System, 50CuM Main reservoir. Communal Water point and connection to Mulala girls	2,005,320	2,005,320	-		-	-
53	Water	Development	Emali/Mulala	Kwa Maima earth dam - Dam Wall, Reservoir, Draw-off System, Cattle water trough, Fence, Communal water point/kiosk and access road to the Dam.	4,000,000	2,000,000	2,000,000		2,000,000	2,000,000
54	Water	Development	Emali/Mulala	Solarisation and equipping of Emali Township Borehole	2,000,000	87,714	1,912,286		1,912,286	1,912,286
55	Water	Development	Emali/Mulala	Piping of Matiku Borehole to Matiku Market	500,000	500,000	-		-	-
56	Water	Development	Emali/Mulala	Matiku/Kwa kasoda tanks	299,900	-	299,900		299,900	299,900
57	Water	Development	Emali/Mulala	Drilling and Equipping of Emali Rehabilitation Centre Borehole	100,000	-	100,000		100,000	100,000
			Emali/Mulala Total				12,874,972	36,000,000	12,874,972	48,874,972
58	County Attorney	Recurrent	Ilima	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)					1,000,000	1,000,000

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59	County Attorney	Development	Ilima	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)				1,000,000	(1,000,000)	-
60	Agriculture	Development	Ilima	Supply of certified seeds	1,500,000	1,500,000	-	-	-	-
61	Agriculture	Development	Ilima	Fertilizer Depot -Completion of Wautu proposed depot structure			-	2,500,000	-	2,500,000
62	Agriculture	Development	Ilima	Avocado Value Chain -Supply of Locally sourced certified seedling (Kshs. 0.5 for grafting (labour) and Kshs. 1m for purchase of locally sourced certified seedlings)			-	1,500,000	-	1,500,000
63	Education	Development	Ilima	Mwaani ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	3,500,000	3,396,569	103,431		103,431	103,431
64	Education	Development	Ilima	Inyokoni ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	3,500,000	3,395,778	104,222		104,222	104,222
65	Education	Development	Ilima	Kiluluini ECDE – Construction of two class rooms with office and store, water harvesting (10,000 ltrs water tank)	3,500,000	3,424,037	75,963		75,963	75,963
66	Education	Development	Ilima	Khangathini ECDE Construction of one class room with office and store, water harvesting (10,000 ltrs water tank)	2,500,000	2,493,139			-	-
67	Education	Development	Ilima	Isoya ECDE - Construction of 2no. ECDE Classrooms with an office & store, 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			-	3,500,000	-	3,500,000
68	Education	Development	Ilima	Kyakatoni ECDE - Construction of 2no. ECDE Classrooms with an office & store, 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			-	3,500,000	-	3,500,000
69	Education	Development	Ilima	Electification of Nzukini CTTI (REREC matching grant)			-	1,000,000	-	1,000,000
70	Education	Development	Ilima	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
71	Gender	Development	Ilima	Sports and Youth Development Programme – Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	300,000	300,000	-		-	-
72	Gender	Development	Ilima	GBV – Facilitation of GBV victims for medical support and other logistics	1,000,000	1,000,000	-		-	-
73	Gender	Development	Ilima	Sports development (Levelling of field at Musalala area and improvement of Akatch Stadium)	984,850		984,850		984,850	984,850
74	Gender	Development	Ilima	Purchase of tents and chairs for organized groups	1,500,000	1,499,729	-		-	-
75	Gender	Development	Ilima	Boda boda training and licensing	1,000,000	810,000	190,000		190,000	190,000
76	Gender	Development	Ilima	Ligi Mashinani -support to youth through Sport talent nurturing and levelling of akatch stadium			-	1,500,000	(1,500,000)	-
77	Gender	Development	Ilima	fuel for Levelling of Isoya playground (using county machinery)			-	500,000	-	500,000
78	Gender	Development	Ilima	purchase of six 100 seater tents and seats (all branded) for six self help groups			-	1,500,000	-	1,500,000
79	Gender	Recurrent	Ilima	Ligi Mashinani -support to youth through Sport talent nurturing and levelling of akatch stadium					1,500,000	1,500,000
80	Gender	Recurrent	Ilima	Social Protection Development - 3200 litre Water Tanks for needy persons and vulnerable households	51,150				51,150	51,150
81	Gender	Recurrent	Ilima	Sports and Youth Development Programme – Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports	700,000	700,000	-		-	-

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				development proposals						
82	Gender	Recurrent	Ilima	PWD mapping, Registration and Census	500,000				500,000	500,000
83	Health	Development	Ilima	Upgrading of Kyambeke Dispensary-construction of two wards -Male and Female	59,783	59,783	-		-	-
84	Health	Development	Ilima	Upgrading of Nzukini Health Centre (Renovations)	980,000	980,000	-		-	-
85	Health	Development	Ilima	Musalala Dispensary – upgrading	943,086	943,086	-		-	-
86	Health	Development	Ilima	Kyambeke Health Centre – upgrading of the facility	1,053,570	934,702	118,868		118,868	118,868
87	Health	Development	Ilima	Upgrading of Kyang’a Dispensary – construction of staff quarters	3,430,000	3,429,009	-		-	-
88	Health	Development	Ilima	Upgrading Of Musalala Dispensary -Upgrading of Musalala dispensary to health center and equipping to attain the level of Health Centre			-	2,500,000	-	2,500,000
89	Transport	Development	Ilima	grading, murraming and installation of structures at Mbaloni – Kyangunzu – Wautu – Kyambeke – Kwa Mwove – Nzukini – Kisuu – Upendo – Syathani – Kyenzeneni Road	5,880,000	5,812,154	67,846		67,846	67,846
90	Transport	Development	Ilima	Machine hire for the following roads; ABC Kavatanzou – Mutambukoni- Kamunandani – kwa ndile road – opening and grading, Kiluluini-Kikuswi-Kivwauni-Mitini road – Grading, Kyambeke-kyakatonni-Matwiku-Mwaani road – Grading, Kwamwove-nzukini-isovya-kavatanzou road - grading - MTF	4,500,000	4,500,000	-		-	-
91	Transport	Development	Ilima	Opening and grading NYS -(1. Kyenze - mukilitwa - kavata nzou - Nzukini - kwa mwove road. 2. Kavata nzou - Kathongoni road. 3. Kivutini - Katitu road)-RMLF			-	3,000,000	-	3,000,000
92	Transport	Development	Ilima	Mwaani matwiku kyakatonni kyambeke,kwakongo kitheini road Murraming, grading, culvert, drainage works(Grading -0.5M and spot murraming of critical areas -2.5M) - RMLF			-	3,000,000	-	3,000,000
93	Transport	Development	Ilima	Construction of Kiusyi Drift at Munyolis corner-0.5M and installation of culverts along Kikuswi-Ivaini-Kivani Road- 1.5M - RMLF			-	2,000,000	-	2,000,000
94	Lands	Development	Ilima	Purchase of land for Mwaani dispensary	1,000,000	1,000,000	-		-	-
95	Water	Development	Ilima	Kwa Matolo Earth Dam Pumping, Piping and Distribution to wautu market, wautu primary and secondary- Pumping, Piping and distribution to wautu market, wautu primary and secondary	414,979	36,727	378,252		378,252	378,252
96	Water	Development	Ilima	Extension of Kwa Mwilu Sand Dam Water Project – 3km return lines, 2No. 1.5km katikomu village distribution line and kyangunzu-nzeveni DL 2Km 5tanks.	6,169,529	-	6,169,529		6,169,529	6,169,529
97	Water	Development	Ilima	Kiusyi water project – intake enhancement, submersible pump & control pannel, raising main, solarization, rehabilitation of distribution line to an existing water kiosk at mwaani market	5,000,000	4,900,000	100,000		100,000	100,000
98	Water	Development	Ilima	Mukilitwa Sand Dam Water Project -Water distribution to kwa chief, markets and Kavatanzou Pri and Kavatanzou Secondary schools and Kavatanzou dispensary			-	4,000,000	-	4,000,000
99	Water	Development	Ilima	Kyambeke Borehole water Project -Distribution to kyambeke level iv hospital, markets up to ndolo School			-	4,000,000	-	4,000,000
100	Agriculture	Development	Ilima	AI Development	329,685		329,685		329,685	329,685
101	Education	Development	Ilima	Isovy CTTI Construction of Dormitory and fencing	998,197	998,197			-	-
102	Gender	Development	Ilima	Sports development – Ward Tournament	300,000	-	300,000		300,000	300,000
103	Gender	Recurrent	Ilima	PWD Mapping, Registration and Census	396,500	370,522	25,978		25,978	25,978
104	Gender	Recurrent	Ilima	Sports Development	135,310	135,300	-		-	-
105	Gender	Recurrent	Ilima	Sports development – Ward Tournament	700,000				700,000	700,000
106	Health	Development	Ilima	Mwaani Dispensary – construction of galey	1,000,000	38,875	961,125		961,125	961,125
107	Transport	Development	Ilima	Market lighting – Mutini, Musalala and Kwa Mwove markets	1,500,000	78,254	1,421,746		1,421,746	1,421,746
			Ilima Total				11,331,495	36,000,000	12,582,645	48,582,645
108	Devolution	Development	Ivingoni/Nzambani	Construction of Ward Offices at Makutano	93,829	93,829			-	-

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109	Gender	Recurrent	Ivingoni/Nzambani	Youth Economic Training					1,000,000	1,000,000
110	Education	Development	Ivingoni/Nzambani	Construction of Kikwasuni ECDE (One classroom,3 door pit latrine electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	2,450,000	2,450,000	-		-	-
111	Transport	Development	Ivingoni/Nzambani	Installation of Street Lights within the Makutano Talent Centre	1,960,000	1,960,000	-		-	-
112	County Attorney	Recurrent	Ivingoni/Nzambani	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)					3,000,000	3,000,000
113	Agriculture	Development	Ivingoni/Nzambani	Farmers trainings and Timely provision of certified seeds; Beans, Green grams(ks20),sunflower &cowpeas	1,000,000	1,000,000	-		-	-
114	Agriculture	Development	Ivingoni/Nzambani	Strengthening of NTHONZA Kilimo SACCO. Extension services, strengthening of Sacco (capital) and support the 2 valve chains (Apiculture and mangoes)			-	2,000,000	-	2,000,000
115	Education	Development	Ivingoni/Nzambani	Matulani ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,2No.lockable metallic cabinets,2No. Wooden Desks,2No. 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	3,600,000	3,600,000			-	-
116	Education	Development	Ivingoni/Nzambani	Iiani ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. 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	3,600,000	3,594,138			-	-
117	Education	Development	Ivingoni/Nzambani	Construction of Kiunduani ECDE - Construction of 2no. ECDE Classrooms with an office & store, 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			-	3,300,000	-	3,300,000
118	Education	Development	Ivingoni/Nzambani	Construction of Kiambani ECDE -Construction of 2no. ECDE Classrooms with an office & store, 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 Signwritings			-	3,300,000	-	3,300,000
119	Education	Development	Ivingoni/Nzambani	Murraming & levelling of Kativani CTTI -land levelling and murraming			-	2,000,000	-	2,000,000
120	Education	Development	Ivingoni/Nzambani	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
121	Gender	Development	Ivingoni/Nzambani	Sports and Youth development Programme-Ligi Mashinani/Supa Cup	450,000	393,654	56,346		56,346	56,346
122	Gender	Development	Ivingoni/Nzambani	Youth empowerment programme (Ujuzi Teke Teke)	1,000,000	684,151	315,849		315,849	315,849
123	Gender	Development	Ivingoni/Nzambani	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	491,502	8,498		8,498	8,498
124	Gender	Development	Ivingoni/Nzambani	Ligi Mashinani, men, women and youth groups empowerment			-	1,500,000	(1,500,000)	-
125	Gender	Development	Ivingoni/Nzambani	Makutano talent centre - Terraces			-	3,000,000	-	3,000,000
126	Gender	Recurrent	Ivingoni/Nzambani	Ligi Mashinani, men, women and youth groups empowerment					1,500,000	1,500,000
127	Gender	Recurrent	Ivingoni/Nzambani	Sports and Youth development Programme-Ligi Mashinani/Supa Cup	1,050,000	1,050,000	-		-	-
128	Health	Development	Ivingoni/Nzambani	Construction & equipping of ward and Mortuary at nthongoni dispensary and septic tank	781,200	779,460	-		-	-

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129	Health	Development	Ivingoni/Nzambani	Construction of a new hospital block at Ivingoni dispensary	-	-	-	-	-	-
130	Health	Development	Ivingoni/Nzambani	Support for CHPs-Purchase of bicycles for the CHPs mobility	-	-	-	2,900,000	2,000,000	4,900,000
131	Health	Development	Ivingoni/Nzambani	Renovation of Nzeveni health centre maternity -Partitioning of rooms, painting , ceiling and toilet construction	-	-	-	1,500,000	-	1,500,000
132	Health	Development	Ivingoni/Nzambani	Fencing Mang'elele -Fencing & installation of gate	-	-	-	1,000,000	-	1,000,000
133	Transport	Development	Ivingoni/Nzambani	Road improvement(Matulani roads)	1,440,000	1,425,470	14,530	-	14,530	14,530
134	Transport	Development	Ivingoni/Nzambani	Murraming of Kwa skizana-Kwa Kimangu-Pondeni-Kwa Jane to Katheini Road	2,000,000	1,927,369	72,631	-	72,631	72,631
135	Transport	Development	Ivingoni/Nzambani	County Machinery- Routine maintenance of Ivingoni /nzambani ward access roads -Opening of feeder roads, light grading, mitre drains-	1,600,000	1,506,870	93,130	-	93,130	93,130
136	Transport	Development	Ivingoni/Nzambani	Murraming of Kwa Mwambu-Mbukuni-Manyata-Mbotela Market	2,000,000	1,931,528	68,472	-	68,472	68,472
137	Transport	Development	Ivingoni/Nzambani	Opening of Muthingiini-Nzambani roads	2,000,000	1,965,756	34,244	-	34,244	34,244
138	Transport	Development	Ivingoni/Nzambani	Murraming of Yimbuvu-Kwa Muma-Mbotela Market	1,000,000	965,325	34,675	-	34,675	34,675
139	Transport	Development	Ivingoni/Nzambani	Opening of Kiuukuni-Kwa Malonza-Yumbuni-Rose Dominic-Nzeveni-Ndithini	1,000,000	907,000	93,000	-	93,000	93,000
140	Transport	Development	Ivingoni/Nzambani	Opening of Kwa Ngolo-Kwa Mbithi-Kwa Kitosya-Kwa Muthusi-Kitheini	1,000,000	881,754	118,246	-	118,246	118,246
141	Transport	Development	Ivingoni/Nzambani	Opening of Kwa Masaa road1	1,000,000	928,000	72,000	-	72,000	72,000
142	Transport	Development	Ivingoni/Nzambani	Installation of culverts at Chief Ngutu road	400,000	398,764	-	-	-	-
143	Transport	Development	Ivingoni/Nzambani	Murraming of Nzeveni-Selewa-Kwa Matundu-Kwa Willy Road	1,250,000	1,196,742	53,258	-	53,258	53,258
144	Transport	Development	Ivingoni/Nzambani	Gravelling from Ndivuni ECDE - Lutheran - subcounty county offices - kwa nthuku- strabag - kwa mathendu - kwa kasivu earth dam -Grading and gravelling -RMLF	-	-	-	3,000,000	-	3,000,000
145	Transport	Development	Ivingoni/Nzambani	Installation of drainage structures along miaani roads/ grading ,gravelling of matulani -nzayo - ivingoni roads -drainage structures/grading and gravelling - RMLF	-	-	-	1,500,000	-	1,500,000
146	Water	Development	Ivingoni/Nzambani	Katheka Kai Borehole- Distribution to household level (piping and construction of water kiosks) areas to be connected include Mwisiwa- NTHONGONI Regina-Kitumbi- Mwanzia-Charlse,Kiembeni-katuaa-kwa Musatawe and Mwita syano-Kitheini-	4,000,000	3,925,928	74,072	-	74,072	74,072
147	Water	Development	Ivingoni/Nzambani	Kwa Kalekye borehole - Kiosks and Extension of pipeline to muthingiini-kwa mbata-makokani-mbenuu and Nzambani,Construction of Water points and tank	4,000,000	3,925,000	75,000	-	75,000	75,000
148	Water	Development	Ivingoni/Nzambani	Drilling of Nzambani Borehole	1,800,000	1,663,140	136,860	-	136,860	136,860
149	Water	Development	Ivingoni/Nzambani	Water improvement/design	2,104,570	-	2,104,570	-	684,159	684,159
150	Water	Development	Ivingoni/Nzambani	Desilting of Kwa Matundu, Kwa Kavuti and Kwa Kaswii earth dam	-	-	-	-	1,420,411	1,420,411
151	Water	Development	Ivingoni/Nzambani	Distribution of Mikuyuni BH	-	-	-	3,000,000	-	3,000,000
152	Water	Development	Ivingoni/Nzambani	Drilling of manyatta BH	-	-	-	2,000,000	-	2,000,000
153	Water	Development	Ivingoni/Nzambani	Equipping Nzambani BH with Pump , solarisation, tank and kiosks	-	-	-	3,000,000	-	3,000,000
154	Water	Development	Ivingoni/Nzambani	UTU distribution to Yumbuni Market (water kiosk)	-	-	-	2,000,000	-	2,000,000
155	Gender	Recurrent	Ivingoni/Nzambani	Sports Development	-	-	-	-	-	-
			Ivingoni/Nzambani Total				3,425,381	36,000,000	9,425,381	45,425,381
156	Gender	Recurrent	Kako/Waia	PWD Mapping, Registration and Census	800,500	468,000	332,500	-	-	-
157	Agriculture	Development	Kako/Waia	Kyang'onde stock yard	31,000	29,600	-	-	-	-
158	Gender	Development	Kako/Waia	Construction of Boda boda Shed	101,094	54,500	46,594	-	-	-
159	Agriculture	Development	Kako/Waia	Provision of certified seeds	1,000,000	952,396	47,604	-	-	-
160	Agriculture	Development	Kako/Waia	Establish Satellite Fertiliser at Wambiti- Electrification	500,000	325,733	174,267	-	0	0
161	Education	Development	Kako/Waia	Itulu ECDE - Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores,	4,300,000	4,298,343	-	-	-	-

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				2No.lockable metallic cabinets,2No. Wooden Desks,2No. 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),						
162	Education	Development	Kako/Waia	Bursaries -Bursary allocation – Application , Vetting, award and distribution	-				-	-
163	Gender	Development	Kako/Waia	Ligi Mashinani	1,000,000	999,998	-		-	-
164	Gender	Development	Kako/Waia	PWDs mapping	500,000	492,442	5,558		(0)	(0)
165	Gender	Development	Kako/Waia	Purchase of Two 100 seater Tents (Ndata CBO Kako and Kwiukilya Kwa Aka Nduluku CBO) and 223 Chairs					636,049	636,049
166	Health	Development	Kako/Waia	Kako health center Construction of administration block block	60,000	60,000	-		-	-
167	Transport	Development	Kako/Waia	Construction of Kako - Kandulyu (Savani) Drift	2,108,881	2,079,354	29,526		0	0
168	Transport	Development	Kako/Waia	Road improvement	4,000,000	3,940,000	60,000		60,000	60,000
169	Transport	Development	Kako/Waia	Ikundu, Kwa mali, Kwa maingi, Kitongu kwa ndungi road-Machine Hire-MTF	4,000,000	3,774,393	225,607		225,607	225,607
170	Transport	Development	Kako/Waia	Road improvement programme (Machine hire - MTF)	2,200,000	2,069,340	130,660		130,660	130,660
171	Transport	Development	Kako/Waia	Installation of floodlights in Kitongu market-REREC Grant	2,000,000	1,936,324	63,676		63,676	63,676
172	Transport	Development	Kako/Waia	Routine maintenance of Kako/Waia ward access roads	1,000,000	963,341	36,659		36,659	36,659
173	Water	Development	Kako/Waia	Kavingiliti earthdam - in house machines	199,568	-	199,568		199,568	199,568
174	Water	Development	Kako/Waia	Nyaanyaa A earthdam- Distribution of water to ngoluni,kyang'ondu and, usalala,kitandi	24,914	24,914	-		-	-
175	Water	Development	Kako/Waia	Miau earth dam - Rising main to kwa katheo and water distribution network to nthagathini,kitandi Cti,ngovu and mba makets, construction of 5No. water kiosks and installation of water tank for each kiosk, construction of 1No. 50 cubic metres masonry storage tank, water distribution to 2No. schools(Miau Primary School and Miau Secondary School)	6,000,000	5,446,027	553,973		553,973	553,973
176	Water	Development	Kako/Waia	Waia earth dam - Installation of solar power supply for pumping system , installation of submersible pump and Water treatment chambers.	4,000,000	3,920,000	80,000		80,000	80,000
177	Water	Development	Kako/Waia	Drilling and capping of Kathamba borehole - inhouse works	1,802,294	1,802,294	-		-	-
178	Water	Development	Kako/Waia	Water improvement programme	276,776	-	276,776		276,776	276,776
179	County Attorney	Recurrent	Kako/Waia	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)					1,500,000	1,500,000
180	County Attorney	Development	Kako/Waia	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)				1,500,000	(1,500,000)	-
181	Agriculture	Development	Kako/Waia	Pest and disease control for mango value Chain-Provision of fruit fly traps for Mango value chain			-	1,000,000	-	1,000,000
182	Education	Development	Kako/Waia	Construction of Nduluku VTC dinning Hall -Construction of a dinning hall			-	5,000,000	-	5,000,000
183	Education	Development	Kako/Waia	Construction of Mituvu ECDE class -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			-	4,250,000	-	4,250,000
184	Education	Development	Kako/Waia	Construction of Kyaluma ECDE 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			-	4,250,000	-	4,250,000

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				set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting						
185	Education	Development	Kako/Waia	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
186	Gender	Development	Kako/Waia	Ligi Mashinani -Ligi Mashinani			-	1,500,000	(1,500,000)	-
187	Gender	Recurrent	Kako/Waia	Ligi Mashinani -Ligi Mashinani					1,500,000	1,500,000
188	Transport	Development	Kako/Waia	Road improvement-Routine Maintenance			-	1,000,000	-	1,000,000
189	Transport	Development	Kako/Waia	Road improvement-Hire of motor grader and shovel			-	2,500,000	-	2,500,000
190	Transport	Development	Kako/Waia	Opening of Mithumo- Kaseveni Road -Road opening			-	2,000,000	-	2,000,000
191	Transport	Development	Kako/Waia	Kaiti-Uviluni-Mbimbini-Kyaume road opening -Light grading and Road-Runoff harvesting - RMLF			-	2,000,000	-	2,000,000
192	Lands	Development	Kako/Waia	Operationalization of Mbooni - Kee Municipality			-	1,000,000	-	1,000,000
193	Lands	Development	Kako/Waia	Sand Dams conservation			-	1,000,000	-	1,000,000
194	Water	Development	Kako/Waia	Rehabilitation and extension of kwa Makaia Borehole water project. Rehabilitation of kiso Munyao Health center and Muiu Market water line and extension to kwa Mutumba Mwaani to Sofia towards Kyangondu Market			-	4,000,000	-	4,000,000
195	Water	Development	Kako/Waia	Distribution of Miau earthdam water project, Distribution to Kwa katheo,Construction of masonry tank and extension to Mba, Nthangathini amd Ngovu			-	4,000,000	-	4,000,000
			Kako/Waia Total					2,262,969	36,000,000	2,262,969
196	County Attorney	Recurrent	Kalawa	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)					1,000,000	1,000,000
197	County Attorney	Development	Kalawa	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)				1,000,000	(1,000,000)	-
198	Agriculture	Development	Kalawa	support farmers with farm inputs and Train identified farmers to be ToTs of the others (seed Bulking)	1,000,000	1,000,000	-		-	-
199	Agriculture	Development	Kalawa	Establish Satellite Fertiliser Depot	500,000	325,733	174,267		174,267	174,267
200	Agriculture	Development	Kalawa	Subsidized farm mechanization -Provision of machines for farming			-	2,000,000	-	2,000,000
201	Education	Development	Kalawa	Syongungi ECDE – Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	2,940,000			-	-
202	Education	Development	Kalawa	Syokilati ECDE Construction of a class	35,429	35,429			-	-
203	Education	Development	Kalawa	Mweleli ECDE Construction of a classroom	36,624	36,624			-	-
204	Education	Development	Kalawa	Kasooni ECDE - Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. 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	3,000,000	153,125	2,846,875		2,846,875	2,846,875
205	Education	Development	Kalawa	Kathulumbi CTTI - Construction of Twin workshop at Kathulumbi CTTI	3,000,000	3,000,000	-		-	-
206	Education	Development	Kalawa	Mutanda CTTI - Construction of a twin workshop	3,000,000	2,155,702	844,298		844,298	844,298
207	Education	Development	Kalawa	Construction of ECDE Centre at Muambani -Construction of one class			-	1,500,000	-	1,500,000
208	Education	Development	Kalawa	Construction of ECDE at Mutembuku -Construction of one class			-	1,500,000	-	1,500,000
209	Education	Development	Kalawa	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
210	Gender	Development	Kalawa	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	300,000	300,000	-		-	-

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211	Gender	Development	Kalawa	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	482,500		482,500	482,500
212	Gender	Development	Kalawa	Ligi Mashinani			-	1,500,000	(1,500,000)	-
213	Gender	Development	Kalawa	PWDS Sports development			-	500,000	(500,000)	-
214	Gender	Development	Kalawa	Construction of a toilet at Kalawa play grounds			-	500,000	-	500,000
215	Gender	Development	Kalawa	Leveling of playgrounds fuel for County machines			-	500,000	-	500,000
216	Gender	Recurrent	Kalawa	Ligi Mashinani					1,500,000	1,500,000
217	Gender	Recurrent	Kalawa	PWDS Sports development					500,000	500,000
218	Gender	Recurrent	Kalawa	PWD Mapping, Registration and Census	500,000	367,200	132,800		132,800	132,800
219	Gender	Recurrent	Kalawa	Sports Development programme			-		-	-
220	Gender	Recurrent	Kalawa	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	700,000	700,000	-		-	-
221	Health	Development	Kalawa	Kalawa health centre(Fencing and gate)	1,470,000	1,470,000	-		-	-
222	Health	Development	Kalawa	Kathulumbi - Equipping	2,000,000	21,238	1,978,762		1,978,762	1,978,762
223	Health	Development	Kalawa	Kalawa Sub County Hospital - Solarization	4,000,000	200,512	3,799,488		3,799,488	3,799,488
224	Health	Development	Kalawa	Katangini Dispensary - Completion of Maternity Block and Incenarator	1,390,450	1,390,450	-		-	-
225	Health	Development	Kalawa	Renovation and extension of waiting bay and furniture mbavani dispensary	1,500,000	1,499,119	-		-	-
226	Health	Development	Kalawa	Fencing and gate at Kathongo dispensary	1,000,000	1,000,000	-		-	-
227	Health	Development	Kalawa	Kalawa Sub-county hospital X-ray building -Construction and equipping of x-ray facility			-	5,000,000	-	5,000,000
228	Health	Development	Kalawa	Kinyau Dispensary Renovation -Renovation of Kinyau dispensary			-	1,500,000	-	1,500,000
229	Health	Development	Kalawa	Ngunini Dispensary - construction of a new dispensary and a toilet			-	3,500,000	-	3,500,000
230	Trade	Development	Kalawa	Syokilati market toilet	500,000	498,776	-		-	-
231	Trade	Development	Kalawa	Kinze Market toilet	500,000	-	500,000		500,000	500,000
232	Trade	Development	Kalawa	Syotuvali market toilet	500,000	471,681	28,319		28,319	28,319
233	Transport	Development	Kalawa	Road improvent programme – light grading – 5M opening of roads – 4M Fuel in-house machines – 2M.	77,150	70,000	-		-	-
234	Transport	Development	Kalawa	Grading and murraming from malamuni - miangeni -kinze- mbavani- mutembuku- syongungi to kwa maseka junction	3,509,550	3,509,304	-		-	-
235	Transport	Development	Kalawa	Road improvement programme (Machine hire - MTF)	3,000,000	3,000,000	-		-	-
236	Transport	Development	Kalawa	road improvement programme (Fuel)	1,900,000	1,900,000	-		-	-
237	Transport	Development	Kalawa	REREC matching grant - connection of electricity to Mutanda CTTI, Kathulumbi CTTI, Mutembuku CTTI, Kathongo Dispensary and Syotuvali Dispensary	1,000,000	999,457	-		-	-
238	Transport	Development	Kalawa	Roads - Machine Hire	59,584		59,584		-	-
239	Transport	Development	Kalawa	Road improvement programme	241,306		241,306		0	0
240	Transport	Development	Kalawa	Road improvement works (Grading-Machine Hire) across the Ward			-	3,000,000	-	3,000,000
241	Transport	Development	Kalawa	Installation of drainage structures (Box Culverts) along Mau, Hitu and Kwa Mathenge Streams - RMLF			-	1,000,000	-	1,000,000
242	Transport	Development	Kalawa	Installation of drainage structures (Box Culverts) along Mweleli, Kamali and Kwa Ngyema Streams -RMLF			-	1,000,000	-	1,000,000
243	Transport	Development	Kalawa	Opening,grading & critical spot murraming of Ngunini-Ngamu road,Unyeeo-Syotuvali road,Kamutonye-Syongungi road,Ndauni-Katangini road,Kinze road,Nganwa road - RMLF			-	3,000,000	-	3,000,000
244	Transport	Development	Kalawa	Inhouse works - Bush clearing and spot murraming					400,890	400,890

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245	Lands	Development	Kalawa	Planning and survey of Kathulumbi market	359,144	355,214	-	-	-	-
246	Lands	Development	Kalawa	Planning and survey of Kalawa market	1,000,000	1,000,000	-	-	-	-
247	Lands	Development	Kalawa	Mbooni – Kee Municipality	1,000,000	1,000,000	-	-	-	-
248	Water	Development	Kalawa	Kwa ivali Earthdam - Desilting reservoir, rehabilitation of kiosk and fencing	71,540	71,540	(0)	-	(0)	(0)
249	Water	Development	Kalawa	Kwa Muthama Earthdam – desilting, hire of machinery	2,450,000	2,430,000	20,000	-	20,000	20,000
250	Water	Development	Kalawa	AKWASH water project- Extension of AKWASH and distribution to kathongo kavumbu and Mweleli clusters	100,000	-	100,000	-	-	-
251	Water	Development	Kalawa	Drilling and equipping of 5 No. boreholes in the ward using own machines	100,000	100,000	-	-	-	-
252	Water	Development	Kalawa	Katukulu Earth dam	1,500,000	-	1,500,000	-	1,500,000	1,500,000
253	Water	Development	Kalawa	AKWASH Project – (a. Extension line from Kaketu to Mweleli to Kaseuni (3 Kiosks); b. Extension line from AKWASH to Kinze Market (3 Kiosks); and c. Extension line from Miangeni to Kwa Malenge to Kavumbu (3 Kiosks)	-	-	-	4,000,000	-	4,000,000
254	Water	Development	Kalawa	AKWASH Project – (a. Extension line from Katoloka to Kathongo (1 Kiosk at Kathongo); b. Extension line from Kwa Kaoka to Kyanganga AIC (1 Kiosk); c. Extension line from Katoloka to Kakuli; and d. Extension line from Syongungi Market to Munyuni Market)	-	-	-	4,000,000	-	4,000,000
255	Gender	Recurrent	Kalawa	Social Protection :Support to vulnerable Elderly, PWDs	112,500	-	112,500	-	112,500	112,500
256	Health	Development	Kalawa	Katangini Dispensary -completion of maternity block and incinerator	1,960,000	1,960,000	-	-	-	-
			Kalawa Total				12,820,700	36,000,000	12,820,700	48,820,700
257	County Attorney	Recurrent	Kasikeu	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	-	-	-	-	1,000,000	1,000,000
258	County Attorney	Recurrent	Kasikeu	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	-	-	-	-	806,953	806,953
259	County Attorney	Development	Kasikeu	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	1,000,000	193,047	806,953	-	-	-
260	County Attorney	Development	Kasikeu	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	-	-	-	1,000,000	(1,000,000)	-
261	Finance	Development	Kasikeu	Maintenance of Critical Infrastructure	-	-	-	1,000,000	-	1,000,000
262	Agriculture	Development	Kasikeu	Rehabilitation of Kasikeu stock yard and toilet.	454,275	-	454,275	-	454,275	454,275
263	Agriculture	Development	Kasikeu	Provision of certified seeds of maize, beans, green grams & cow peas.	1,500,000	1,499,085	-	-	-	-
264	Agriculture	Development	Kasikeu	Completion of Kasikeu Milling Plant -Installation of tunnels connecting the packaging house, Installation of machines, Construction of a toilet, Purchase of water tanks and Installation of Gutters ,construction of packaging house and purchase and distribution of certified seeds	-	-	-	3,000,000	-	3,000,000
265	Education	Development	Kasikeu	Construction of Kwa Mbumbu ECDE	533,472	533,472	-	-	-	-
266	Education	Development	Kasikeu	Ngiluni ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. 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	4,300,000	4,246,996	53,004	-	53,004	53,004
267	Education	Development	Kasikeu	Kwa Kaleo ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores,2No.lockable metallic cabinets,2No. Wooden Desks,2No. 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	4,300,000	4,300,000	-	-	-	-

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				swing, slide, climbing frame and double see-saw),Display soft board and Branding, Publicity and Signwriting						
268	Education	Development	Kasikeu	Kasikeu ICT hub -Construction of ICT Centre, an office and Resource Centre/Social hall and purchase of 10,000L tank and 20 chairs.			-	3,000,000	-	3,000,000
269	Education	Development	Kasikeu	Upgrading of Kitumbini CTTI -Upgrading and Construction of a dormitory			-	1,500,000	-	1,500,000
270	Education	Development	Kasikeu	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
271	Gender	Development	Kasikeu	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	450,000	449,926	-		-	
272	Gender	Development	Kasikeu	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	482,500		482,500	482,500
273	Gender	Development	Kasikeu	Ligi Mashinani -Support for Ligi Mashinani and talent development			-	3,000,000	(3,000,000)	-
274	Gender	Development	Kasikeu	Support to Organized group(Women and Elderly) -Provision of Chairs and tents			-	2,000,000	-	2,000,000
275	Gender	Development	Kasikeu	Support for PWDs and OVCs -Provision of assistive devices			-	500,000	-	500,000
276	Gender	Recurrent	Kasikeu	Ligi Mashinani -Support for Ligi Mashinani and talent development					3,000,000	3,000,000
277	Gender	Recurrent	Kasikeu	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	1,050,000	1,050,000	-		-	
278	Health	Development	Kasikeu	Completion of Kiou Dispensary block, staff house and water tanks	68,874	68,874	0		0	0
279	Health	Development	Kasikeu	Construction of Kiou Top dispensary	11,508	11,500	-		-	-
280	Health	Development	Kasikeu	Upgrading of Mang'ala dispensary (facelift,incinerator and equipping)	367,398	367,398	-		-	-
281	Health	Development	Kasikeu	Kwale Dispensary -Construction of a septic tank, Provision of electricity back up, Construction of a fence and installation of a gate and Renovation works of the health centre.	2,000,000	1,798,699	201,301		201,301	201,301
282	Health	Development	Kasikeu	Muua Dispensary -Equipping of a laboratory.	1,000,000		1,000,000		1,000,000	1,000,000
283	Health	Development	Kasikeu	Payings of medical Bills for patients in the ward	1,000,000	282,066	717,934		417,934	417,934
284	Health	Development	Kasikeu	Upgrading and equipping of Kiou Top Dispensary -Construction of a Sluice and partitioning of the maternity, Fencing of the facility, Construction of septic tank, Landscaping and Purchase of water tanks			-	1,500,000	-	1,500,000
285	Health	Development	Kasikeu	Upgrading of Masokani dispensary -Fencing and gating, Construction and Equipping of a Laboratory			-	1,500,000	300,000	1,800,000
286	Health	Development	Kasikeu	Upgrading of Kiou Top Dispensary -Installing of Solar Panels at Kiou Top Dispensary			-	500,000	-	500,000
287	Trade	Development	Kasikeu	Kasikeu stockyard Public toilet -Construction of Kasikeu stock yard public toilet				750,000	-	750,000
288	Trade	Development	Kasikeu	Kima Public Toilet -Construction of Kima Market Public toilet				750,000	-	750,000
289	Transport	Development	Kasikeu	Heavy grading and murraming of Kilome- Uvete- Kayata- Kasikeu- Mutweambo- Lumu- Kiou top- Kwa kalelo- Off Mombasa road- Kima dairy- Marwa road (Kasikeu Ward section)and heavy grading and murraming of Muangeni,Ngalana,MutyemboLumu,Kiou top .Kwa Kalelo Off Mombasa road ,Kima Diary -Marwa Road and Kwa Mikate road at Muani .	341,401	341,400	-		-	
290	Transport	Development	Kasikeu	Road improvement and maintenance	310,088	159,000	151,088		151,088	151,088
291	Transport	Development	Kasikeu	Drainage structures - Culverts; Kwa kavenzi-mitamboni-mwangini road	18,080		18,080		18,080	18,080
292	Transport	Development	Kasikeu	Machine Hire and Fueling for kasikeu ward access roads	7,000,000	6,907,587	92,413		92,413	92,413
293	Transport	Development	Kasikeu	Construction of Kating'ila drift- Construction of a drift on the road to Kwale centre to Kima	4,500,000	4,463,771	36,229		36,229	36,229
294	Transport	Development	Kasikeu	Repair and Maintenance of flood lights	400,000		400,000		400,000	400,000
295	Transport	Development	Kasikeu	Drainage works Kwa Malenge	4,000,000	3,800,000	200,000		200,000	200,000
296	Transport	Development	Kasikeu	Mombasa road (straw bag), to Kasioni to Yale to Lumu Dispensary to ABC Kisaulu to Kwa-			-	3,000,000	-	3,000,000

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				Mikate to Kasikeu/Sultan road Junction -Grading, Murraming and installation of road structures - RMLF						
297	Transport	Development	Kasikeu	Fuel for fueling ward machines (Backhoe and Tractor)			-	3,000,000	-	3,000,000
298	Lands	Development	Kasikeu	Planning of Kayata market	1,622,600	1,548,438	74,162		74,162	74,162
299	Emali-Sultan Hamud Municipality	Development	Kasikeu	Survey and Planning of Sultan Hamud town -Completion of Cadastral survey and planning of Sultan Hamud town				2,000,000	-	2,000,000
300	Water	Development	Kasikeu	Drilling, equipping and distribution of Masokani borehole	3,196,110	3,046,110	150,000		150,000	150,000
301	Water	Development	Kasikeu	Mikuyu 2 Water Project. - Construction of a 50m3 water sump at source, Installation of a 1km distribution pipeline to Kasikeu Health Centre,50m3 water sump at source, Installation of a 1km distribution pipeline to Kasikeu Health Centre,	3,172,700	2,952,700	220,000		220,000	220,000
302	Water	Development	Kasikeu	Mumela Borehole -Drilling, Equipping and Distribution			-	3,500,000	-	3,500,000
303	Water	Development	Kasikeu	Mutanda Borehole -Drilling, Equipping and Distribution			-	3,500,000	-	3,500,000
304	Education	Development	Kasikeu	Kitumbini CTTI Dormitory	1,470,000	1,470,000			-	-
305	Education	Development	Kasikeu	Ndivu ECDE Construction of 2 classroom, office, store, water harvesting (5000lts) 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	166,646	166,646			-	-
			Kasikeu Total				5,057,939	36,000,000	5,057,939	41,057,939
306	County Attorney	Recurrent	Kathonzweni	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.					805,253	805,253
307	County Attorney	Development	Kathonzweni	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	1,000,000	194,747	805,253		-	-
308	Agriculture	Development	Kathonzweni	Feasibility study and designs for Kathonzweni livestock abattoir	1,300,000	1,250,080	49,920		49,920	49,920
309	Agriculture	Development	Kathonzweni	Agricultural development(Supply of certified pasture seeds)	1,000,000	996,370	-		-	-
310	Agriculture	Development	Kathonzweni	Agricultural development(Subsidized AI services)	900,000	277,840	622,160		622,160	622,160
311	Agriculture	Development	Kathonzweni	Training of young Agripreneurs	500,000	325,733	174,267		174,267	174,267
312	Education	Development	Kathonzweni	Construction of Kiangini Youth Empowerment centre. – Construction of ICT Hub/Computer lab/Resource centre	131,431	131,431	-		-	-
313	Education	Development	Kathonzweni	Ngomano ECDE - Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	523,196	523,196			-	-
314	Education	Development	Kathonzweni	Kathonzweni CTTI – Construction of pit latrine Toilets	980,000	980,000			-	-
315	Education	Development	Kathonzweni	Kaiani ECDE Centre -2no. ECDE Classrooms with an office; Electrical Works; Shelving to the stores; 2No. Wooden Desks; 2No. 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 Pin board, White Board & Mark Pens and Branding, Publicity and Signwriting	3,500,000	1,654,223	1,845,777		1,845,777	1,845,777
316	Education	Development	Kathonzweni	Equipping of Kiangini ICT Centre	1,500,000	1,500,000	-		-	-
317	Education	Development	Kathonzweni	Mutini ECDE -Construction of 1no. ECDE Classroom with an office & store, 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			-	2,500,000	(2,500,000)	-
318	Education	Development	Kathonzweni	Mutini ECDE -Construction of 2no. ECDE Classroom					2,500,000	2,500,000
319	Education	Development	Kathonzweni	Kavumbu ECDE - Construction of 1no. ECDE Classroom with an office & store, Electrical			-	2,500,000	(2,500,000)	-

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				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 Signwritin						
320	Education	Development	Kathonzweni	Kavumbu ECDE - Construction of 2 no. ECDE Classroom					2,500,000	2,500,000
321	Education	Development	Kathonzweni	Syethe ECDE- Construction of 1no. ECDE Classroom with an office & store, 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			-	2,500,000	(2,500,000)	-
322	Education	Development	Kathonzweni	Syethe ECDE- Construction of 2 no. ECDE Classroom					2,500,000	2,500,000
323	Education	Development	Kathonzweni	Kathonzweni CTTI -Construction of two workshops			-	2,500,000	-	2,500,000
324	Education	Development	Kathonzweni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
325	Gender	Development	Kathonzweni	Social Protection Programme - Provision of wheelchairs and Assistive devices to PWD	35,027		35,027		35,027	35,027
326	Gender	Development	Kathonzweni	Support to special groups with tents and chairs-Kathonweni Youth network CBO, Wendano wa Kiteei SHG, kwakavisi-kwakika CBO and Woni wa Kanthaatu SHG.	300,000	300,000	-		-	-
327	Gender	Development	Kathonzweni	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	1,000,000	999,165	-		-	-
328	Gender	Development	Kathonzweni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	492,152	482,500		482,500	482,500
329	Gender	Development	Kathonzweni	Youth Economic Empowerment (Ujuzi Teke Teke)	400,000	-	400,000		400,000	400,000
330	Gender	Development	Kathonzweni	New Project: Supply of Tents and Chairs (Four 50 seater tent)			-	600,000	-	600,000
331	Gender	Development	Kathonzweni	Support to organised Youth Group Programme			-	250,000	(250,000)	-
332	Gender	Development	Kathonzweni	Youth Sports development			-	1,000,000	(1,000,000)	-
333	Gender	Development	Kathonzweni	UPG Programme.(PLWD Households)			-	350,000	(350,000)	-
334	Gender	Development	Kathonzweni	Facilitation of ID Cards replacement and registration			-	150,000	(150,000)	-
335	Gender	Recurrent	Kathonzweni	Support to organised Youth Group Programme					300,000	300,000
336	Gender	Recurrent	Kathonzweni	Youth Sports development					1,000,000	1,000,000
337	Gender	Recurrent	Kathonzweni	Facilitation of ID Cards replacement and registration					-	-
338	Gender	Recurrent	Kathonzweni	UPG Programme.(PLWD Households)					350,000	350,000
339	Gender	Recurrent	Kathonzweni	Ligi Mashinani cash awards	540,649	540,649	-		-	-
340	Gender	Recurrent	Kathonzweni	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	700,000	700,000	-		-	-
341	Gender	Recurrent	Kathonzweni	Youth Economic Empowerment (Ujuzi Teke Teke)	100,000	6,720			93,280	93,280
342	Health	Development	Kathonzweni	Kathonzweni Health Centre -Construction and Equipping of Laboratory	2,200,000	87,815	2,112,185		2,112,185	2,112,185
343	Health	Development	Kathonzweni	Upgrading of Mbuvo Health Centre to model health centre	2,000,000	77,507	1,922,493		1,922,493	1,922,493
344	Health	Development	Kathonzweni	Construction of septic tank and waste pipe installation from the staff house and from the maternity wing for Kiangini Dispensary	500,000	18,112	481,888		481,888	481,888
345	Health	Development	Kathonzweni	Kathonzweni health centre -Completion and Equipping			-	1,000,000	-	1,000,000
346	Health	Development	Kathonzweni	Mbuvo health centre -Completion and Equipping			-	1,000,000	-	1,000,000
347	Trade	Development	Kathonzweni	Construction of a public toilet at Kavumbu Market	500,000	474,420	25,580		25,580	25,580
348	Transport	Development	Kathonzweni	Opening,grading and road structures of Londokwe- Mbuvo Nzau- Munathi- Syethe- Kwa	3,000,000	2,875,165	124,835		105,835	105,835

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				Mbalya- Kyunyu- Ebeneza- Kwa Ngomoli- Kwa Kavisi-Kateiko- Mwisa- Itumbule-Kasayani-Kyemole road(Machine Hire)						
349	Transport	Development	Kathonzweni	Gravelling, Culverts,gabions and drifts at Kathonzweni –Kathamboni spill way	3,000,000	2,892,033	107,967		169,967	169,967
350	Transport	Development	Kathonzweni	Installation and rehabilitation of market lights at Kiteei, Mbuvo Nzau,Kavumbu and Kiluluini markets	1,100,000	62,000	1,038,000		1,038,000	1,038,000
351	Transport	Development	Kathonzweni	Fuel for routine maintenance of Kathozweni ward access roads	500,000	456,986	43,014		43,014	43,014
352	Transport	Development	Kathonzweni	installation of culverts and Gabbions to; (a)Mathemba-Kwa Kinzi-Yemulwa; (b)Kasambani-kwa Kavivya - Nguthunu Culverts (c) Kiteii- kwa Jimmy culvert (d) Kwa isika - Muluvyu Culvert, Maluvyu to Maluvyu Primary Road - RMLF			-	3,000,000	-	3,000,000
353	Transport	Development	Kathonzweni	Machine hire for opening of roads across the ward			-	2,300,000	-	2,300,000
354	Transport	Development	Kathonzweni	Road maintenance through grading and spot murraming across the Ward -Machine hire			-	2,000,000	-	2,000,000
355	Transport	Development	Kathonzweni	Installation of Security Lights at Ikaasu Market			-	350,000	100,000	450,000
356	Lands	Development	Kathonzweni	Watershed restoration and Desilting Londokwe Dam			-		-	-
357	Lands	Development	Kathonzweni	Fuel for desilting of londokwe dam using county machinery - climate change initiative	1,418,520	-	1,418,520		1,418,520	1,418,520
358	Lands	Development	Kathonzweni	Desilting of Londokwe earthdam under climate change (Fuel)--Climate change fund	2,000,000	-	2,000,000		2,000,000	2,000,000
359	Lands	Development	Kathonzweni	Abattoir -Buy land to construct an abattoir			-	1,000,000	-	1,000,000
360	Water	Development	Kathonzweni	Kwa Mbila Water Project - Intallation of new HDPE(3") pipeline from elevated tank to Mbuvo Health Centre to Katangini(Ngomano) and pipeline extension from Kwa Mbiti and relocation of Tank to Milute & two water kiosks to Kyunyu and fencing the solar area	3,868,000	3,718,000	150,000		-	-
361	Water	Development	Kathonzweni	Maintenance and fueling of ward backhoe and disilting small communal dams using the same machine	3,138,700	3,138,700	-		-	-
362	Water	Development	Kathonzweni	Makutano Water Project - Drilling and test pumping of new borehole	1,500,000	1,500,000	-		-	-
363	Water	Development	Kathonzweni	Construction of a new sump for Kikuu- Kwa Kavisi water project and rehabilitation of raising main	2,000,000	36,951	1,963,049		1,963,049	1,963,049
364	Water	Development	Kathonzweni	Maintenance and fueling of Ward backhoe			-	2,000,000	-	2,000,000
365	Water	Development	Kathonzweni	Solarization and equipping of Kathamboni Borehole			-	2,000,000	231,000	2,231,000
366	Water	Development	Kathonzweni	Rehabilitation of Kikuu- Kwa Kavisi Water project raising main.			-	2,000,000	-	2,000,000
367	Water	Development	Kathonzweni	Kwa Mbila dam -Distribute water to Kyunyu market,Ikaasu,katangi, Kwa Kisumo and Mbuvo Health centre			-	3,000,000	-	3,000,000
368	Water	Development	Kathonzweni	Matinga 1 dam -Additional solar, Plastic elevated tank-24M3, Rehabilitation of the rising main and distribute water to Ikaasu,kwa Kilai and Ituka Villages			-	3,000,000	-	3,000,000
369	Gender	Recurrent	Kathonzweni	PWD Mapping, Registration and Census	28,500		28,500		28,500	28,500
370	Health	Development	Kathonzweni	Upgrading Kathonzweni Health Center.	685,414	685,414	0		0	0
			Kathonzweni Total				15,830,935	36,000,000	16,048,215	52,048,215
371	County Attorney	Recurrent	Kee	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)					1,500,000	1,500,000
372	County Attorney	Development	Kee	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)				1,500,000	(1,500,000)	-
373	Finance	Development	Kee	Ward fuel for Maintenance and repair of critical ward infrastructure	1,000,000	603,200	396,800		396,800	396,800
374	Agriculture	Development	Kee	Establish Satellite Fertilizer Depot at Kee- equipping with computer, pallets, staffing and Provide Soil testing services at the facility	500,000	-	500,000		500,000	500,000
375	Agriculture	Development	Kee	Ward based SACCO	340,511		340,511		340,511	340,511
376	Agriculture	Development	Kee	Provision of Agricultural inputs -Provision of certified seeds (maize and beans), pasture seeds			-	2,500,000	-	2,500,000

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				and support to subsidized AI services						
377	Agriculture	Development	Kee	Fruit value chain development -Provision of Mango and Avocado scions for grafting of existing fruit trees			-	500,000	-	500,000
378	Education	Development	Kee	Kasunguni ECDE Centre -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. 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	4,300,000	4,290,068			-	-
379	Education	Development	Kee	Bursaries - Bursary allocation – Application, Vetting, award and distribution	-				-	-
380	Education	Development	Kee	Kivai ECDE Centre -Construction of ECDE classroom	2,300,000	1,408,788	891,212		891,212	891,212
381	Education	Development	Kee	Fencing of Kyanduya CTTI	1,500,000	1,487,409	4,271	-	0	0
382	Education	Development	Kee	Construction of toilet at Kivaku ECDE and water harvesting	800,000	800,000			-	-
383	Education	Development	Kee	Mwea VTC Dormitory -Construction of a dormitory			-	3,000,000	-	3,000,000
384	Education	Development	Kee	Kyamwalye ECDE - Construction of 1no. ECDE Classroom with an office & store, 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			-	2,500,000	-	2,500,000
385	Education	Development	Kee	Kitandi ECDE - Construction of 1no. ECDE Classroom with an office & store, 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			-	2,500,000	-	2,500,000
386	Education	Development	Kee	School feeding programme -School feeding for ECDE children			-	1,500,000	-	1,500,000
387	Education	Development	Kee	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
388	Gender	Development	Kee	Tents and chairs- For SHGs	1,600,000	1,575,971	24,029		24,029	24,029
389	Gender	Development	Kee	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	300,000	299,960	-		-	-
390	Gender	Development	Kee	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	492,122	7,878		7,878	7,878
391	Gender	Development	Kee	Youth Empowerment Programme-Issuance of Driving licenses	500,000	378,000	122,000		122,000	122,000
392	Gender	Development	Kee	Construction of social hall at Kyanduya -Construction of a social hall with Village admin office			-	3,000,000	-	3,000,000
393	Gender	Development	Kee	Youth empowerment -Ligi Mashinani (all sports ,creative arts,paralympics)			-	1,000,000	(1,000,000)	-
394	Gender	Development	Kee	Youth empowerment -Driving course			-	700,000	(700,000)	-
395	Gender	Development	Kee	Youth empowerment -Computer training			-	300,000	(300,000)	-
396	Gender	Recurrent	Kee	Youth empowerment -Ligi Mashinani (all sports ,creative arts,paralympics)					1,000,000	1,000,000
397	Gender	Recurrent	Kee	Youth empowerment -Driving course					700,000	700,000
398	Gender	Recurrent	Kee	Youth empowerment -Computer training					300,000	300,000
399	Gender	Recurrent	Kee	Ujuzi TekeTeke	114,290	10,080	104,210		104,210	104,210
400	Gender	Recurrent	Kee	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	700,000	700,000	-		-	-

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401	Health	Development	Kee	Upgrading of Mutulani Dispensary-	1,313,911		1,313,911		1,313,911	1,313,911
402	Health	Development	Kee	Upgrading of Mutulani dispensary with ashpit, incinerator, laboratory equipping and staff quarters	1,347,992		1,347,992		1,347,992	1,347,992
403	Health	Development	Kee	Construction of Kivani staff quarters	3,222,450	2,198,460	1,023,990		1,023,990	1,023,990
404	Health	Development	Kee	Renovation of Ngiluni Dispensary	1,500,000	1,500,000	-		-	-
405	Health	Development	Kee	Kasunguni Dispensary-fencing and construction of an incinerator	1,500,000	101,100	1,398,900		1,398,900	1,398,900
406	Health	Development	Kee	Solarisation of Kee Model Health Centre (Back-up)	400,000		400,000		-	-
407	Health	Development	Kee	Medical Bills and Implants					400,000	400,000
408	Health	Development	Kee	Medical Bills and Implants					400,000	400,000
409	Trade	Development	Kee	Construction of Kola Sanitation block (shelved) and water storage	1,600,000	1,520,055	79,945		79,945	79,945
410	Transport	Development	Kee	Installation of street lights in markets	764,976	748,272	16,704		16,704	16,704
411	Transport	Development	Kee	Machine hire, Opening and grading of roads					-	-
412	Transport	Development	Kee	Solar market lighting	2,100,000		2,100,000		2,100,000	2,100,000
413	Transport	Development	Kee	Drainage structures on roads	2,000,000	1,937,436	62,564		62,564	62,564
414	Transport	Development	Kee	Machine hire (wet rate)-Shovel MTF, Opening of roads	1,500,000	1,500,000	-		-	-
415	Transport	Development	Kee	Machine hire (wet rate)-Grader MTF, Grading of roads	1,000,000	985,300	14,700		14,700	14,700
416	Transport	Development	Kee	Road improvement programme-Fuel	850,000	474,500	375,500		375,500	375,500
417	Transport	Development	Kee	Construction of drainage structures at Kitandi-Muusini-Kakisya-Munyuni-Nguluni Road	1,000,000	960,300	39,700		39,700	39,700
418	Transport	Development	Kee	Roads improvement programme -Kee Ward - machine hire and fuel			-	3,000,000	-	3,000,000
419	Transport	Development	Kee	Construction of Mbuini Drift and Installation of gabions at Kwa Peter Mwisa Kimwatho - RMLF			-	2,500,000	-	2,500,000
420	Transport	Development	Kee	Solarisation of Kee Model Health Centre			-	1,000,000	-	1,000,000
421	Lands	Development	Kee	Mbooni – Kee Municipality	1,000,000	1,000,000	-		-	-
422	Water	Development	Kee	Rehabilitation of Nzalani Earth dam- Scooping of the dam Construction of embankment wall	3,158,154	2,726,797	431,357		431,357	431,357
423	Water	Development	Kee	Rehabilitation of dams(Kivaku, Ndumani, Imilini and Kikonde earth dams)	5,388,459	3,387,811	2,000,648		2,000,648	2,000,648
424	Water	Development	Kee	Distribution of Kyandumbi water - Distribution of Kyandumbi water to Mavia Meu and Makongo	1,435,042	1,421,042	14,000		14,000	14,000
425	Water	Development	Kee	Inhouse machines for rehabilitation of Kawenini earthdam in Mavia Meu	432,958	-	432,958		-	-
426	Water	Development	Kee	Miradi kwa jamii(MKJ) (Sand dams/drifts labour at Kiliani and Iiani)	500,000	500,000	-		-	-
427	Water	Development	Kee	Ngiitini borehole Solarization and distribution - Solarization, elevated storage tank and distribution of the water to Kivani clusters (Ngiitini, Kyuluni and Kyangungi villages) each village served by a water kiosk	4,000,000	3,743,864	256,136		256,136	256,136
428	Water	Development	Kee	Water improvement programmes	685,450	-	685,450		685,450	685,450
429	Water	Development	Kee	Kyamyatu earthdam-Desilting of Kyamyatu earth dam	2,954,636	-	2,954,636		2,954,636	2,954,636
430	Water	Development	Kee	Kithuni Borehole – Equipping and Distribution - Equipping with solar pumping system and Distribution of water to Kithuni dispensary and Kithuni shopping centre and mavuu village with 2No Water Kiosks	1,500,000	63,344	1,436,656		1,436,656	1,436,656
431	Water	Development	Kee	Mulolongo Borehole -Drilling, Equipping, distribution to Matangi, Maviameu and Kathanzi villages			-	4,000,000	-	4,000,000
432	Water	Development	Kee	Water Improvement Programme			-	1,500,000	(1,500,000)	-
433	Water	Development	Kee	Water improvement program - fuel for rehabilitation of dams and other water projects in Kee ward					1,932,958	1,932,958
434	Water	Development	Kee	Drilling and Equipping of Kwa Nzelu borehole -Drilling, Equipping and Distribution			-	4,000,000	-	4,000,000

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
435	Agriculture	Development	Kee	Provision of certified mango, avocado seedlings, certified seeds, fertilizer and other farm inputs	889,112	640,900	248,212		248,212	248,212
436	Education	Development	Kee	Nguluni ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	234,898	234,898	-		-	-
437	Gender	Recurrent	Kee	PWD Mapping, Registration and Census	498,500	468,000	30,500		30,500	30,500
438	Health	Development	Kee	Upgrading of health facilities in Kee Ward	55,665	50,000	-		-	-
439	Lands	Development	Kee	Rehabilitation of gulleys and road bush clearing and drainage	500,000	494,531	-		-	-
			Kee Total				19,055,370	36,000,000	19,451,099	55,451,099
440	Education	Development	Kiimakiu/Kalanzoni	Kwa Kea primary ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	127,964	127,964			-	-
441	Health	Development	Kiimakiu/Kalanzoni	Ulu dispensary (construction of a L-shaped dispensary) - Dispensary infrastructural requirements (construction of consultation room, reception, pharmacy, store, observation and sterilization room). Sanitary infrastructure - construction of latrine, septic tank, soak pit, placenta pit, ash pit and burning chamber.	340,040	269,800	70,240		70,240	70,240
442	Agriculture	Development	Kiimakiu/Kalanzoni	Malili town stockyard -Fencing of stockyard			-	2,000,000	-	2,000,000
443	Education	Development	Kiimakiu/Kalanzoni	Kisse ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	3,500,000	3,500,000			-	-
444	Education	Development	Kiimakiu/Kalanzoni	Kwa Ndeke ECDE - Construction of double classroom with an office and store	3,600,000	3,532,867	67,133		67,133	67,133
445	Education	Development	Kiimakiu/Kalanzoni	Construction of Mwanyani ECDE	3,600,000	3,578,584	21,416		21,416	21,416
446	Education	Development	Kiimakiu/Kalanzoni	Kasalama ECDE - Construction of 2no. ECDE Classrooms with an office & store, 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			-	3,700,000	-	3,700,000
447	Education	Development	Kiimakiu/Kalanzoni	Construction of classrooms in Uvunye ECDE - Construction of 2no. ECDE Classrooms with an office & store, 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			-	3,700,000	-	3,700,000
448	Education	Development	Kiimakiu/Kalanzoni	Marwa CTTL -Twin workshop construction			-	1,600,000	(1,600,000)	-
449	Education	Development	Kiimakiu/Kalanzoni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
450	Gender	Development	Kiimakiu/Kalanzoni	Leveling of Kiu primary ground and public toilet	1,038,100	1,037,714	-		-	-
451	Gender	Development	Kiimakiu/Kalanzoni	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals(support of Kshs. 400,000 to ASU team playing Division 1 for purchase of 2 pairs of uniform, soccer boots, 20 balls and fuel)	300,000	100,000	200,000		200,000	200,000
452	Gender	Development	Kiimakiu/Kalanzoni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	482,500		482,500	482,500
453	Gender	Development	Kiimakiu/Kalanzoni	Purchase of tents for 6 CBOs(Deborah, Kalanzoni, Mbondoni, Ulu, Kavuko and Kathungu)	1,500,000	1,499,923	-		-	-
454	Gender	Development	Kiimakiu/Kalanzoni	Ligi Mashinani -sports development			-	1,000,000	(1,000,000)	-
455	Gender	Development	Kiimakiu/Kalanzoni	First edition of marathon			-	500,000	(500,000)	-
456	Gender	Development	Kiimakiu/Kalanzoni	PWD mapping -mapping and registration			-	500,000	(500,000)	-
457	Gender	Development	Kiimakiu/Kalanzoni	Levelling of Kiima Kiu Play ground			-	1,000,000	-	1,000,000
458	Gender	Development	Kiimakiu/Kalanzoni	Purchase of 12 Branded 100 seater tents and chairs for 12 self-help groups (Ngaamba Welfare			-	3,000,000	-	3,000,000

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				Association,Kalembwani CBO,Marwa CBO,Kalanzoni CBO,Kiu-Joint Welfare,Nzeveni welfare,Kyeni kya Tangu welfare,Kyakima self help group,Utui Museo self help group,Kwa Miu Joint welfare,Kwa Ngumu Self help group,Naumi CBO)						
459	Gender	Recurrent	Kiimakui/Kalanzoni	Ligi Mashinani -sports development					1,000,000	1,000,000
460	Gender	Recurrent	Kiimakui/Kalanzoni	First edition of marathon					500,000	500,000
461	Gender	Recurrent	Kiimakui/Kalanzoni	PWD mapping -mapping and registration					500,000	500,000
462	Gender	Recurrent	Kiimakui/Kalanzoni	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals(support of KShs. 400,000 to ASU team playing Division 1 for purchase of 2 pairs of uniform, soccer boots, 20 balls and fuel)	700,000	700,000	-		-	-
463	Health	Development	Kiimakui/Kalanzoni	Renovation of Ngiini dispensary - Re-roofing, repair of wall cracks, tiling, painting and ceiling	22,500	22,500	-		-	-
464	Health	Development	Kiimakui/Kalanzoni	Itumbule Health centre-Maternity block at Itumbule health centre			-	3,000,000	1,600,000	4,600,000
465	Health	Development	Kiimakui/Kalanzoni	Construction of septic tank and drainage construction at Kwa Kaluli dispensary			-	400,000	-	400,000
466	Trade	Development	Kiimakui/Kalanzoni	Construction of a public toilet at Marwa Market	52,929		52,929		52,929	52,929
467	Trade	Development	Kiimakui/Kalanzoni	Construction of public toilet at Ngiini Playground	53,859		53,859		53,859	53,859
468	Trade	Development	Kiimakui/Kalanzoni	Construction of Ulu public toilet	1,000,000	944,981	55,019		55,019	55,019
469	Trade	Development	Kiimakui/Kalanzoni	Construction of Public toilet at Kwa DC	1,000,000	949,969	50,031		50,031	50,031
470	Trade	Development	Kiimakui/Kalanzoni	Construction of Mavivye public toilet	1,000,000	947,248	52,752		52,752	52,752
471	Trade	Development	Kiimakui/Kalanzoni	Construction of Kiu market public toilet	1,000,000	947,339	52,661		52,661	52,661
472	Transport	Development	Kiimakui/Kalanzoni	Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)	3,920,000	3,907,494	12,506		12,506	12,506
473	Transport	Development	Kiimakui/Kalanzoni	Kwa Kavesa drift & Culvert, heavy grading and murraming and drainage works from Ngiini-Kalanzoni - Yaitha and rehabilitation and construction of gabions at Kwa Malonga - Mulumini road	7,383,212	7,383,212	-		-	-
474	Transport	Development	KiimaKiu/Kalanzoni	Opening, grading, murraming, installation structures and drainage of Tuvilani-Kiongwani Girls-Kavuko-Kwawala-Rubis Petrol Station Road	3,100,000	2,967,132	132,868		132,868	132,868
475	Transport	Development	KiimaKiu/Kalanzoni	Routine maintenance of KiimaKiu/Kalanzoni ward access roads(Machine Hire)	3,782,995	3,782,995	-		-	-
476	Transport	Development	KiimaKiu/Kalanzoni	Fuel for Maintenance of Ngiini-kwa Mohamed-uuini primary-kwa kala-lake oil- kalanzoni road-kwa muthusi-kwa atumia-mbondoni road.	1,500,000	1,495,000	-		-	-
477	Transport	Development	Kiimakui/Kalanzoni	Grading of Ngiini-Malili sec- Eka ili- Kwa Mohammed-Uiini primary-Junction lake oil-Kwa Muthusi-Kwa Atumia-Kwa Matinga dam- Masaani -Heavy grading - RMLF			-	2,100,000	-	2,100,000
478	Water	Development	Kiimakui/Kalanzoni	Katatu dam -desilting by using - county machines	3,882,480	3,818,074	64,406		64,406	64,406
479	Water	Development	KiimaKiu/Kalanzoni	Kasalama borehole water distribution - Equipping, rising main rehabilitation, and construction of 8km pipeline with upto 4no. Kiosks(kiosks at demiu, Kautandini, Kwa Dc and Upeponi. Part of the funds, Kshs. 250,000 be spent for purchase of 10,000L plastic water tank, concrete base, shed and piping at Marwa market..)	6,700,000	450,308	6,249,692		6,249,692	6,249,692
480	Water	Development	KiimaKiu/Kalanzoni	Desilting of Kwa Loa Earthdam	3,500,000	3,375,114	124,886		124,886	124,886
481	Water	Development	Kiimakui/Kalanzoni	Drilling of a borehole (using County machinery) at Kwawala and construction of two Water Kiosks at Kwawala and Kwa kingee	3,500,000	1,656,732	1,843,268		1,843,268	1,843,268
482	Water	Development	Kiimakui/Kalanzoni	Kwa Ngumu Borehole-Repair	307,405	-	307,405		307,405	307,405
483	Water	Development	Kiimakui/Kalanzoni	Distribution of Kwa Wala borehole -Rising main to Ndatai hill, Construction of 100M3 masonry tank, Distribution to kwa Wala Pri, Kingee market and Salama market and Construction of water kiosks, plastic tanks and installation			-	6,000,000	-	6,000,000
484	Water	Development	Kiimakui/Kalanzoni	Distribution of Katilini water project-Rising main to Kiima Kiu hill, Distribution network,			-	6,000,000	-	6,000,000

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				Construction of treatment plant, Construction of silt traps and pump set installation						
485	Water	Development	Kiimakiu/Kalanzoni	Rehabilitation of Mbononi borehole-Purchase and installation of solar panels and Rewiring			-	500,000	-	500,000
			Kiimakiu/Kalanzoni Total				9,893,570	36,000,000	9,893,570	45,893,570
486	Education	Development	Kikumbulyu North	Ithuluma ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. 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	4,300,000	4,300,000				
487	Gender	Development	Kikumbulyu North	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	300,000	300,000	-		-	-
488	Gender	Development	Kikumbulyu North	Sports and Youth development- Ujuzi teketeke	300,000	-	300,000		300,000	300,000
489	Gender	Development	Kikumbulyu North	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	482,500		482,500	482,500
490	Gender	Recurrent	Kikumbulyu North	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	700,000	700,000	-		-	-
491	Gender	Recurrent	Kikumbulyu North	Sports and Youth development- Ujuzi teketeke	700,000		-		700,000	700,000
492	Health	Development	Kikumbulyu North	Kisayani health centre wards	90,000	90,000	-		-	-
493	Health	Development	Kikumbulyu North	Health implants to ward	1,335,460	438,750	896,710		896,710	896,710
494	Transport	Development	Kikumbulyu North	Machine hire	7,000,000	6,787,904	212,096		212,096	212,096
495	Transport	Development	Kikumbulyu North	Construction of Muangeni drift	5,000,000	5,000,000	-		-	-
496	Transport	Development	Kikumbulyu North	Kiaoni flood light	2,000,000	1,920,010	79,990		79,990	79,990
497	Transport	Development	Kikumbulyu North	Kisayani street light	2,000,000	30,000	1,970,000		1,970,000	1,970,000
498	Transport	Development	Kikumbulyu North	Kathyaka Flood lights	2,000,000	1,790,753	209,247		209,247	209,247
499	Water	Development	Kikumbulyu North	Kilisa water tank reseivoir.	2,000,000	1,962,963	37,037		37,037	37,037
500	Agriculture	Development	Kikumbulyu North	Matching grant to the Ward Agricultural SACCO	500,000	340,511	159,489		159,489	159,489
501	Agriculture	Development	Kikumbulyu North	Galla goats for PWDs -Galla goats for PWDs in the ward			-	1,000,000	-	1,000,000
502	Education	Development	Kikumbulyu North	Construction of Mukononi ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	3,430,000	3,430,000				
503	Education	Development	Kikumbulyu North	Katilamuni ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	210,632	210,632				
504	Education	Development	Kikumbulyu North	Kyaani ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	107,028	107,028				
505	Education	Development	Kikumbulyu North	Kiaoni ECDE Construction of one classroom	84,392	84,392				
506	Education	Development	Kikumbulyu North	ECDE Makaani -Construction of 2no. ECDE Classrooms with an office & store, 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			-	3,500,000	-	3,500,000
507	Education	Development	Kikumbulyu North	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
508	Gender	Development	Kikumbulyu North	Social Groups Development; Purchase of tents and Plastic Chairs	18,900	18,900	-		-	-
509	Gender	Development	Kikumbulyu North	Ajira kwa vijana -Ajira kwa vijana			-	2,000,000	(2,000,000)	-

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510	Gender	Development	Kikumbulyu North	Ligi Mashinani -Ligi Mashinani			-	1,000,000	(1,000,000)	-
511	Gender	Development	Kikumbulyu North	Tents and Chairs-4 tents and 400 chairs			-	1,000,000	-	1,000,000
512	Gender	Recurrent	Kikumbulyu North	Ajira kwa vijana -Ajira kwa vijana					2,000,000	2,000,000
513	Gender	Recurrent	Kikumbulyu North	Ligi Mashinani -Ligi Mashinani					1,000,000	1,000,000
514	Health	Development	Kikumbulyu North	Construction of Kathyaka Maternity Block			-	2,000,000	1,000,000	3,000,000
515	Health	Development	Kikumbulyu North	Contracted Hospital Staff			-	720,000	-	720,000
516	Health	Development	Kikumbulyu North	Purchase of Bycecles for CHVs			-	1,000,000	-	1,000,000
517	Health	Development	Kikumbulyu North	Medical Bills			-	280,000	700,000	980,000
518	Transport	Development	Kikumbulyu North	Street lighting for main stage to Kisayani Health centre	980,000	980,000	-		-	-
519	Transport	Development	Kikumbulyu North	Machine hire and culverts:Grading of Kiaoni-Kitulani-Kingutheni-Freetown malembwa road, Makaani-GNCA-Kingutheni-Ngaikini-Kwa Kituku road, Masalani-Ithumula-Milu-Kanyungu-Cutline-Machine hire and culverts,Grading of Kiaoni-Kitulani-Kingutheni-Freetown malembwa road, Makaani-GNCA-Kingutheni-Ngaikini-Kwa Kituku road, Masalani-Ithumula-Milu-Kanyungu-Cutline			-	10,200,000	(10,200,000)	-
520	Transport	Development	Kikumbulyu North	Machine hire.					3,500,000	3,500,000
521	Transport	Development	Kikumbulyu North	Installation of culverts in various roads within the ward					4,600,000	4,600,000
522	Transport	Development	Kikumbulyu North	Street lights - Kisayani					1,000,000	1,000,000
523	Transport	Development	Kikumbulyu North	Road opening (Hire of shovel)					1,100,000	1,100,000
524	Water	Development	Kikumbulyu North	Athi-tunguni water project- Construction of pipeline from treatment plant to Tunguni, construction of storage tank at Tunguni and distribution	2,900,000	200,000	2,700,000		2,700,000	2,700,000
525	Water	Development	Kikumbulyu North	Service line rehabilitation Milu-KIMAWASCO	355,100	355,100	-		-	-
526	Water	Development	Kikumbulyu North	Construction of Kathyaka Masonry tank/ under KIBMAWASCO	4,320,000	-	4,320,000		4,320,000	4,320,000
527	Water	Development	Kikumbulyu North	Pipeline extension to Kiaoni market (KIBMAWASCO)	1,000,000	1,000,000	-		-	-
528	Water	Development	Kikumbulyu North	Construction of a masonry tank at Ndetani (225 cubic meter capacity) - KIBMAWASCO			-	4,000,000	-	4,000,000
529	Water	Development	Kikumbulyu North	Construction of a masonry tank at Kisayani (225 cubic meter capacity) - KIMAWASCO			-	4,000,000	-	4,000,000
530	Water	Development	Kikumbulyu North	Construction of a masonry tank at Ithumula (225 cubic meter capacity) - KIMAWASCO			-	4,000,000	-	4,000,000
531	Water	Development	Kikumbulyu North	Water connection from KIBMAWASCO line to Kisayani, Kathyaka and Kiaoni dispensaries -Water connection from Kimawasco line to Kisayani, Kathyaka and Kiaoni dispensaries			-	300,000	-	300,000
532	Water	Development	Kikumbulyu North	Water connection from Utafiti to Kwa Masaku - Kibmawasco					1,500,000	1,500,000
533	Water	Development	Kikumbulyu North	Purchase of Water tanks - Kibmawasco					300,000	300,000
534	Gender	Recurrent	Kikumbulyu North	PWD Mapping, Registration and Census	498,500	468,000	30,500		30,500	30,500
535	Health	Development	Kikumbulyu North	Medical bills and surgical implants	42,610	42,610	-		-	-
536	Gender	Recurrent	Kikumbulyu North	Youth empowerment programme	19,580		19,580		19,580	19,580
			Kikumbulyu North Total				11,417,149	36,000,000	15,617,149	51,617,149
537	County Attorney	Recurrent	Kikumbulyu South	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)					1,000,000	1,000,000
538	County Attorney	Development	Kikumbulyu South	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	-		-		-	-
539	County Attorney	Development	Kikumbulyu South	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)				1,000,000	(1,000,000)	-
540	Devolution	Development	Kikumbulyu South	Civic Education Programme				500,000	-	500,000
541	Finance	Development	Kikumbulyu South	Maintenance of Critical Infrastructure			-	1,000,000	-	1,000,000

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542	Agriculture	Development	Kikumbulyu South	Goat Value Chain Development	1,580,162	1,580,162	-	-	-	-
543	Agriculture	Development	Kikumbulyu South	Support to Kikumbulyu Farmer's SACCO -NAVCDP -Support Kikumbulyu Farmers SACCO - Mangoes, Poultry, tomatoes and diary value chains			-	1,000,000	-	1,000,000
544	Agriculture	Development	Kikumbulyu South	Galla Goats (She goats)			-	1,000,000	-	1,000,000
545	Education	Development	Kikumbulyu South	Makelenzuni ECDE -Construction of 1no. ECDE Classroom with an office & store, 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			-	2,500,000	-	2,500,000
546	Education	Development	Kikumbulyu South	Ward Bursary - Award of Bursaries			-	1,850,000	1,500,000	3,350,000
547	Education	Development	Kikumbulyu South	Construction of Mutokwe ECDE Toilet -Construction of Mutokwe ECDE 3 door toilet			-	700,000	-	700,000
548	Education	Development	Kikumbulyu South	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
549	Gender	Development	Kikumbulyu South	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals 1.4 and ujizi teketeke 600k	200,000	200,000	-	-	-	-
550	Gender	Development	Kikumbulyu South	Support to Groups with Gas cylinders	2,000,000	1,978,329	21,671	-	21,671	21,671
551	Gender	Development	Kikumbulyu South	Plastic chairs for FBOs	1,500,000	1,474,555	25,445	-	25,445	25,445
552	Gender	Development	Kikumbulyu South	Support to Bodaboda (Purchase of motorbikes for Bodaboda)	2,500,000	-	2,500,000	-	2,500,000	2,500,000
553	Gender	Development	Kikumbulyu South	Support to elderly	500,000	17,500	482,500	-	482,500	482,500
554	Gender	Development	Kikumbulyu South	Youth empowerment	1,000,000	999,589	-	-	-	-
555	Gender	Development	Kikumbulyu South	Support to Groups- catering Kshs. 500,000 and Tents and Chairs Kshs. 500,000	1,000,000	-	1,000,000	-	1,384,879	1,384,879
556	Gender	Development	Kikumbulyu South	Ligi Mashinani -Support teams with playing kits (uniforms and balls) ,Support to youth groups and Support to ward leagues			-	3,000,000	(3,000,000)	-
557	Gender	Development	Kikumbulyu South	PWD assistive device			-	500,000	-	500,000
558	Gender	Development	Kikumbulyu South	Support to the elderly (Blankets and mattresses)			-	1,000,000	-	1,000,000
559	Gender	Development	Kikumbulyu South	facilitation to the issuance of IDs and Birth certificates			-	330,000	(330,000)	-
560	Gender	Development	Kikumbulyu South	Construction of bodaboda sheds at Kibwezi Town Posta and Kisayani Stage			-	400,000	-	400,000
561	Gender	Recurrent	Kikumbulyu South	Ligi Mashinani -Support teams with playing kits (uniforms and balls) ,Support to youth groups and Support to ward leagues					3,000,000	3,000,000
562	Gender	Recurrent	Kikumbulyu South	facilitation to the issuance of IDs and Birth certificates					330,000	330,000
563	Gender	Recurrent	Kikumbulyu South	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals 1.4 and ujizi teketeke 600k	1,800,000	1,200,000			600,000	600,000
564	Gender	Recurrent	Kikumbulyu South	Team cash support					360,000	360,000
565	Health	Development	Kikumbulyu South	Kalungu dispensary -Construction of Staff quarters and upgrading	3,920,000	3,916,599	-	-	-	-
566	Health	Development	Kikumbulyu South	Lab and maternity Equipping Of mbuinzaui dispensary	30,000	30,000	0	0	0	0
567	Health	Development	Kikumbulyu South	Construction of PWD Empowered structures at Kalulini Health centre	946,563	946,563	(0)	(0)	(0)	(0)
568	Health	Development	Kikumbulyu South	Fence Kyanginywa and electricity	1,500,000	1,210,000	290,000	-	-	-
569	Health	Development	Kikumbulyu South	Upgrading of Mikuyuni Dispensary – Wiring, water connection and construction of waste management facility	1,000,000	680,900	319,100	-	-	-
570	Health	Development	Kikumbulyu South	Implants and hospital bills	1,297,800	968,520	329,280	-	960,051	960,051
571	Health	Development	Kikumbulyu South	Upgrading of Kasemeini and Kyakinywa Dispensaries -incinerators	500,000	61,594	438,406	-	438,406	438,406
572	Health	Development	Kikumbulyu South	Equipping of Mbuinzaui and Kalungu dispensaries laboratory -Installation of lab equipment's			-	1,000,000	-	1,000,000

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplemental Budget (1) Estimates
				at both Mbuinzau and Kalungu dispensaries						
573	Health	Development	Kikumbulyu South	Issuance of bicycles to CHP'S (mobility) in Kikumbulyu south ward -- Supply of bicycles to CHP'S in Kikumbulyu South ward			-	1,000,000	-	1,000,000
574	Health	Development	Kikumbulyu South	SHA/SHIF registration support -Sensitization programmes and registration of SHA/SHIF & Hospital Bills			-	1,000,000	-	1,000,000
575	Health	Development	Kikumbulyu South	Primary Health care -Recruitment of addittional staffs(casuals) in the health facilities			-	720,000	(360,000)	360,000
576	Health	Development	Kikumbulyu South	Electrification of Kyanginywa Dispensary -- Electrical fittings works at Kyanginywa Dispensary			-	500,000	-	500,000
577	Transport	Development	Kikumbulyu South	Market solar light rehabilitation programme(siembeni, Mbui nzau, Kyanginywa, mikuyuni)	588,000	588,000	-		-	-
578	Transport	Development	Kikumbulyu South	opening of and ugrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road	5,878,400	5,818,376	60,024		60,024	60,024
579	Transport	Development	Kikumbulyu South	Upgrading and Murraming of Kangesu -- Ithambaume – Kwa Nzinga – GFF – Mutokwe ECDE road -Murraming and construction of drainage structures – Drifts and gabions	5,000,000	4,615,121	384,879		-	-
580	Transport	Development	Kikumbulyu South	Routine maintenance of Kikumbulyu South ward access roads	3,000,000	2,755,304	244,696		244,696	244,696
581	Transport	Development	Kikumbulyu South	REREC matching grant (AIC Mbeetwani and surrounding villages)	2,000,000	1,944,020	55,980		55,980	55,980
582	Transport	Development	Kikumbulyu South	Kwakitavu road structures	1,000,000	994,774	-		-	-
583	Transport	Development	Kikumbulyu South	Kibwezi-BPP Streetlights	1,000,000	1,000,000	-		-	-
584	Transport	Development	Kikumbulyu South	Kikumbulyu South REREC grant -Electrification of households in Upper Kalungu and Kasameini Clusters			-	2,000,000	-	2,000,000
585	Transport	Development	Kikumbulyu South	Ithambaume drift -Excavation and installation of gabions along 42 to kalungu road - RMLF			-	1,500,000	(1,500,000)	-
586	Transport	Development	Kikumbulyu South	Kibwezi roads improvement programme -Spot murraming of Kibwezi- london road and other feeder roads within ngumbe and kikoo area.			-	1,500,000	-	1,500,000
587	Transport	Development	Kikumbulyu South	Kwa Musyimi Drift -Excavation and construction of drift along Katulani to Mitundu road - RMLF			-	1,000,000	-	1,000,000
588	Transport	Development	Kikumbulyu South	Rehabilitation of Kwa Kalungu- Kyanginywa - Masalani road -Spot murraming along Kwa Kalungu- Kyanginywa - Masalani road - MTF - RMLF			-	1,000,000	-	1,000,000
589	Transport	Development	Kikumbulyu South	Kwa Moki Culvert(Bethwel) -Construction of a culvert at Kwa Moki - RMLF			-	500,000	-	500,000
590	Transport	Development	Kikumbulyu South	Clean cooking (gas cylinders)			-	1,000,000	-	1,000,000
591	Lands	Development	Kikumbulyu South	Survey and planning koya/Maanda market	500,000	500,000	-		-	-
592	Water	Development	Kikumbulyu South	Rehabilitation and distribution of Kithokoosyo Water Project - Rehabilitation of existing line and construction of treatment facility – distribution line to Kwa Muindi, junction line from Kwa Agnes to Kyanginywa and construction of water kiosk	5,566,035	5,566,035	-		-	-
593	Water	Development	Kikumbulyu South	Ilingoni pipeline extension by KIBMAWASCO	433,965	433,965	-		-	-
594	Water	Development	Kikumbulyu South	Extension of KIMAWASCO to Miamba 8 - distribution line to Miamba and rehabilitation of Ino.water kiosk	1,000,000	-	1,000,000		1,000,000	1,000,000
595	Water	Development	Kikumbulyu South	KIMAWASCO water extension to Ilingoni, Mabuyuni and Masalani,solarization and extension of water pipeline from Kalungu to Ilingoni,Extension of water pipeline from Kwa Muindi to Masalani and Rehabilitation of Mabuyuni watertank pipeline			-	5,000,000	-	5,000,000
596	Water	Development	Kikumbulyu South	KIMAWASCO water extension to Kikoo/ Ngumbe area, Pipeline extension to Kikoo and Ngumbe area			-	1,500,000	-	1,500,000
597	Water	Development	Kikumbulyu South	Purchase of 5000l water tanks to groups (climate change adaptaion)			-	1,000,000	-	1,000,000
598	Gender	Recurrent	Kikumbulyu South	Youth Empowerment and sports development	42,254		38,508		42,254	42,254
			Kikumbulyu South Total				7,190,489	36,000,000	7,815,906	43,815,906

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
599	Devolution	Development	Kilungu	Construction of Ward HoD Offices (Kilungu Ward Head Quarters Offices) -Construction of Ward headquarter Offices to host all the ward Head of Departments (HoD). The offices to have common store and Kitchen. The offices to have an ICT centre with WIFI and a mini hall of 50 seater.				4,000,000	-	4,000,000
600	Finance	Development	Kilungu	Maintenance of Critical Infrastructure -repair floodlights at Kisiyani, Upendo, Kauti, Iiani, Nunguni, Utumo-umo, Nyaani, Kyangoi, Kivandini, ithemboni, Kamwanyani-kyale.			-	3,000,000	-	3,000,000
601	Agriculture	Development	Kilungu	Purchase of certified maize seeds – DK 8031 and Duma 43	5,000,000	4,999,777	-		-	-
602	Agriculture	Development	Kilungu	Dairy Value Chain -AI services including Farmers' capacity building			-	1,000,000	-	1,000,000
603	Agriculture	Development	Kilungu	Avocado value Chain -Grafting of scions of Hass and Fuerte Avocado			-	1,000,000	-	1,000,000
604	Education	Development	Kilungu	Kyakathungu ECDE	70,000	70,000			-	-
605	Education	Development	Kilungu	Kyakituku ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	292,845	292,845			-	-
606	Education	Development	Kilungu	Mutanda ECDE - Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	70,000	70,000			-	-
607	Education	Development	Kilungu	Muthethe ECDE – Construction of two classrooms with an office, 3-door pit latrine with urinal, electrical works, shelving to the stores, 2 lockable metallic cabinets, 2 wooden desks, 2 wooden arm chairs, water harvesting goods (10,000 ltrs water tank and base), 40 kiddy chairs and 20 kiddy tables, play equipment 4 piece set (double swing, slide, climbing frame, and double see-saw) display soft board and branding, publicity and signwriting	3,500,000	1,842,877	1,657,123		1,657,123	1,657,123
608	Education	Development	Kilungu	Construction of an ECDE Class Kisekini -Construction Of An Ecde Class In Kisekini School (Standard)			-	3,000,000	-	3,000,000
609	Education	Development	Kilungu	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	500,000	-	500,000
610	Gender	Development	Kilungu	Support to Groups – Purchase of 15 (100-seater) Tents and Chairs	3,000,000	2,999,400	-		-	-
611	Gender	Development	Kilungu	Youth empowerment(Training and licensing of Boda Boda Riders and car driving)	1,400,000	-	1,400,000		1,400,000	1,400,000
612	Gender	Development	Kilungu	Ligi mashinani and awards-Awards, Health cover (first aid kit),Training of Coaches and Refs,Purchase of Uniforms for the clubs and Introduction of Indoor games and Athletics			-	2,000,000	(2,000,000)	-
613	Gender	Development	Kilungu	PWD Support -A fund to empower the PWD in Sports and equipments (Earing devices, clutches etc)			-	1,000,000	(1,000,000)	-
614	Gender	Development	Kilungu	Purchase of 14 no of 100 brabded Tents and Chairs			-	3,500,000	-	3,500,000
615	Gender	Recurrent	Kilungu	Ligi mashinani and awards-Awards, Health cover (first aid kit),Training of Coaches and Refs,Purchase of Uniforms for the clubs and Introduction of Indoor games and Athletics					2,000,000	2,000,000
616	Gender	Recurrent	Kilungu	PWD Support -A fund to empower the PWD in Sports and equipments (Earing devices, clutches etc)					1,000,000	1,000,000
617	Gender	Recurrent	Kilungu	PWD Mapping, Registration and Census	497,500	468,000	29,500		29,500	29,500
618	Gender	Recurrent	Kilungu	Ligi Mashinani	600,000	600,000			-	-
619	Health	Development	Kilungu	Kyanganda Dispensary – Fencing, solarization and water connectivity	1,884,003	1,884,003	(0)		(0)	(0)
620	Health	Development	Kilungu	Kyanganda Health Facility – construction of staff quarters	15,000	15,000	-		-	-
621	Health	Development	Kilungu	Mutungu Health centre - Medical Bills for the needy cases and PWDs	500,000	485,868	14,132		14,132	14,132
622	Health	Development	Kilungu	Kilungu Sub-County Hospital -Fencing the facility and leveling area around the morgue			-	2,000,000	-	2,000,000
623	Health	Development	Kilungu	Fencing with a gate Kwa-Mukuta Dispensary including the Hospital chapel-Chain link fence, construction of a gate, Face-lift (renovation of the toilets, renovation of the floors, ceiling and painting) and Roof catchment repairs			-	1,000,000	-	1,000,000
624	Health	Development	Kilungu	Fencing with a Gate of Kaia Dispensary-Chain link fence, construction of a gate, Face-lift			-	1,000,000	-	1,000,000

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				(renovation of the toilets, renovation of the floors, ceiling and painting) and Roof catchment repairs						
625	Health	Development	Kilungu	Relief Fund -Hospital waiving of bills to the needy hospitalized				1,000,000	-	1,000,000
626	Transport	Development	Kilungu	Itambani – Kyanganda Road (Culverts, grading and spot murruming)	85,644	85,644	0		0	0
627	Transport	Development	Kilungu	Kituuni Junction – Mutanda primary (culverts, grading, spot murruming and spot slabs)	2,897,720	2,849,118	48,602		48,602	48,602
628	Transport	Development	Kilungu	Road improvement – fuel/Machine hire	3,757,610		3,757,610		3,757,610	3,757,610
629	Transport	Development	Kilungu	Kyaka drift construction	1,000,000	999,136			-	-
630	Transport	Development	Kilungu	Opening access roads, Heavy grading, compacting, drainage system installation (drifts, culverts, gabions), murruming of kwa muloki-kwa esther-kwa kamusyi, AIC Nunguni-Mutungu Hospital-kwa Ebenezer-kwa PK-Kwa ndeke-mwanyani kisyulya-kiumoni-kithembe GFBC-kwa Josia Mwangangi	4,600,000		4,600,000		4,600,000	4,600,000
631	Transport	Development	Kilungu	Kithangathini – Kisyani – nduu Sunday school road – concrete works	4,000,000	3,921,932	78,068		78,068	78,068
632	Transport	Development	Kilungu	Muthethe Road – ABC Church Kalongo- opening of Muthethe Primary road to Kyakathungu Primary - grading, culverts, murruming, slabbing and gabions	3,900,000	3,777,709	122,291		122,291	122,291
633	Transport	Development	Kilungu	Kitituni – Nyaani Road – construction of gabions	1,500,000	1,474,523	25,477		25,477	25,477
634	Transport	Development	Kilungu	Kilungu – Kimandeni Road - construction of Gabions	1,500,000	1,486,420	13,580		13,580	13,580
635	Transport	Development	Kilungu	Routine maintenance of Kilungu access roads(Fuel)	1,000,000	914,400	85,600		85,600	85,600
636	Transport	Development	Kilungu	Routine maintenance of roads-Fuel	327,229	300,000	27,229		27,229	27,229
637	Transport	Development	Kilungu	Domino - Kithangathini - Mbuini - Kisyani Road-Construction of a drift at Kithangathini river, Digging of drainage,Full Murruming and compacting,Grading (parts),Concrete Works and Beaconsing - RMLF				3,000,000	-	3,000,000
638	Transport	Development	Kilungu	AIC Nunguni - Kwa Makila - Nduu sunday School road Digging of Drainage,Grading, Murruming and Compacting and Concrete works - RMLF				2,000,000	-	2,000,000
639	Transport	Development	Kilungu	Makutano - Kyangonye - Ndumani road-Digging of Drainage,Grading,Murruming and Compacting,Concrete works and Beaconsing - RMLF				1,500,000	-	1,500,000
640	Transport	Development	Kilungu	AIC Nunguni - Kyakalinga road-Construction of a Drift,Digging of Drainage,Grading ,Murruming and Compacting,Concrete works and Beaconsing - RMLF				1,000,000	-	1,000,000
641	Water	Development	Kilungu	Ndiani Water Project – solarization, 2km distribution line with water kiosks	100,000	100,000			-	-
642	Water	Development	Kilungu	Rehabilitation of Nduu Water project	37,180	37,180			-	-
643	Water	Development	Kilungu	Ndiani water project – 2km raising main, (utumou umu area supply), 100cu.m masonry tank, 2km distribution line, 2No. water kiosks with tanks.	2,000,000	27,000	1,973,000		1,973,000	1,973,000
644	Water	Development	Kilungu	Ikuma Water Project -Ikuma to Ndeini Rising main rehabilitation and distribution to Kisekini and its environs				2,500,000	-	2,500,000
645	Water	Development	Kilungu	Nduu Water Project -Construction of Sump tank, Raising the weir, pump set, Rehabilitation of Kwa Ndeke rising main distribution line and return line.				2,000,000	-	2,000,000
646	Agriculture	Development	Kilungu	Avocado Value Chain development	551,100	148,620	402,480		402,480	402,480
647	Education	Development	Kilungu	Kauti CTTI Equipping	187,494	187,494			-	-
648	Education	Development	Kilungu	Mutongu ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	161,122	161,122			-	-
649	Education	Development	Kilungu	Mutungu ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	2,940,000			-	-
			Kilungu Total				14,234,691	36,000,000	14,234,691	50,234,691
650	Education	Development	Kisau/Kiteta	Kakuswi CTTI Construction of 2 dormitories (female and male)	6,830,000	6,830,000			-	-
651	Education	Development	Kisau/Kiteta	Mulasya ECDE Construction of 2 classroom, water harvesting (5000lts tank) electrical	3,136,000	2,976,242	159,758		159,758	159,758

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				conduit, metallic cabinet, lockable wooden table and arm chair.						
652	Education	Development	Kisau/Kiteta	Ngaa ECDE Construction of 2 classrooms, office, store and water tanks (5000ltrs)	161,122	161,122			-	-
653	Education	Development	Kisau/Kiteta	Songeni ECDE Construction of 2 classroom, water harvesting (5000ltrs tank) electrical conduit, metallic cabinet, lockable wooden table and arm chair.	238,950	238,950			-	-
654	County Attorney	Recurrent	Kisau/Kiteta	Land Governance(Legal Clinics and Legal Aids for Land Ownership,Succession Support and Land Survey)					1,000,000	1,000,000
655	County Attorney	Development	Kisau/Kiteta	Land Governance(Legal Clinics and Legal Aids for Land Ownership,Succession Support and Land Survey)				1,000,000	(1,000,000)	-
656	Finance	Development	Kisau/Kiteta	Maintenance of Critical Infrastructure			-	2,000,000	-	2,000,000
657	Agriculture	Development	Kisau/Kiteta	Mango production and storage support and poultry farming.Mango(fruit fly traps and cold storage)and supply with chicks			-	500,000	-	500,000
658	Agriculture	Development	Kisau/Kiteta	Mbumbuni stockyard and dumpsite-Dumpsite and stockyard			-	500,000	-	500,000
659	Education	Development	Kisau/Kiteta	Kalimani ECDE Construction of 2classrooms,office, store, 3 door pit latrine, and water tanks (5,000ltrs)	463,534	463,534			-	-
660	Education	Development	Kisau/Kiteta	Construction of Kyooni ECDE	3,200,000	3,200,000			-	-
661	Education	Development	Kisau/Kiteta	Construction of Muluti ECDE	3,200,000	3,200,000			-	-
662	Education	Development	Kisau/Kiteta	Construction and equipping of Mutini ECDE-Class construction,latrine and playground			-	3,000,000	-	3,000,000
663	Education	Development	Kisau/Kiteta	Construction and equipping of Iviani ECDE-Class construction,latrine and playground			-	3,000,000	-	3,000,000
664	Education	Development	Kisau/Kiteta	Kakuswi CTTI-Construction of soak pit and installation of gutters			-	1,000,000	-	1,000,000
665	Education	Development	Kisau/Kiteta	Youth Empowerment-2Jijiri Programme(KCB Matching Grant)			-	1,000,000	-	1,000,000
666	Gender	Development	Kisau/Kiteta	Construction of Ngoni Bodaboda shade	100,899	95,000	100,899		100,899	100,899
667	Gender	Development	Kisau/Kiteta	Support to groups(Tents and chairs)	3,000,000	2,999,326	-		-	-
668	Gender	Development	Kisau/Kiteta	Kiteta Playground	2,100,000	2,000,077	99,923		99,923	99,923
669	Gender	Development	Kisau/Kiteta	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	300,000	299,979	-		-	-
670	Gender	Development	Kisau/Kiteta	Ligi-Mashinani			-	1,000,000	(1,000,000)	-
671	Gender	Recurrent	Kisau/Kiteta	Ligi-Mashinani					1,000,000	1,000,000
672	Gender	Recurrent	Kisau/Kiteta	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	700,000	700,000	-		-	-
673	Health	Development	Kisau/Kiteta	Construction of Staff House, fencing and upgrading of Kivani Dispensary (Lab)			-	3,000,000	-	3,000,000
674	Trade	Development	Kisau/Kiteta	Cottage industry support for Kingongi-Mivuko women group	700,000	699,900	-		-	-
675	Transport	Development	Kisau/Kiteta	Routine maintenance of Kisau/Kiteta ward access roads(Machine Hire-MTF)	5,000,000	4,920,520	79,480		-	-
676	Transport	Development	Kisau/Kiteta	Road opening (Machine Hire-MTF)	5,000,000	4,720,372	279,628		-	-
677	Transport	Development	Kisau/Kiteta	Floodlights at Mbiiani ,Nthungoni,Katungoli, Kwa Kulomba and Kavutini Markets	3,000,000		3,000,000		3,000,000	3,000,000
678	Transport	Development	Kisau/Kiteta	Routine maintenance across the ward roads(NYS/ MTF/Contractual)			-	4,000,000	-	4,000,000
679	Transport	Development	Kisau/Kiteta	Kwa Kisingu-Kwa Ndisya road structures-Road Structures -RMLF			-	1,500,000	-	1,500,000
680	Transport	Development	Kisau/Kiteta	Thwake-Mukimwa-Kalovoto-Kathongo-Iviani-Mbumbuni hsp-Maiuni-Muthwani-Kinze-Kyunyu-Kwa Kimandi-Kiteta-Drainage and road structures - RMLF			-	1,500,000	-	1,500,000
681	Transport	Development	Kisau/Kiteta	Construction of Boda Boda Shed at Kwa Ndunda and Ngoni market			-	1,000,000	-	1,000,000
682	Transport	Development	Kisau/Kiteta	Road opening, grading, murraming and installation of structures - Kwaminzoka - Kwa Muthai - Kwa Songolo - kwa Ndele - thwake road. - NYS			-	4,000,000	-	4,000,000

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
683	Lands	Development	Kisau/Kiteta	Operationalization of Mbooni - Kee Municipality			-	1,000,000	-	1,000,000
684	Water	Development	Kisau/Kiteta	Lungu Borehole	637,068	637,068	-		-	-
685	Water	Development	Kisau/Kiteta	Ndumanu earth dam	3,000,000	2,900,000	100,000		100,000	100,000
686	Water	Development	Kisau/Kiteta	Kithongo borehole	2,500,000	194,375	2,305,625		2,255,359	2,255,359
687	Water	Development	Kisau/Kiteta	Syumbe borehole	1,845,240	1,822,356	22,884		22,884	22,884
688	Water	Development	Kisau/Kiteta	Lungu borehole	2,500,000	2,500,000	-		-	-
689	Water	Development	Kisau/Kiteta	Water improvement in Kiamani and Kyome market(tank and accessories), Kyala self help group/ Sinai self help group/Mulunga self help group (generator and pipes)	807,629	35,320	772,309		772,309	772,309
690	Water	Development	Kisau/Kiteta	Kinze Water project-Distribution			-	7,000,000	-	7,000,000
691	Water	Development	Kisau/Kiteta	Kamen Self Help Group- Water improvement fund					409,374	409,374
			Kisau/Kiteta Total				6,920,506	36,000,000	6,920,506	42,920,506
692	Transport	Development	Kithungo/Kitundu	Kilyungi hybrid high mast floodlight	76,347	75,000	-		-	-
693	Agriculture	Development	Kithungo/Kitundu	Irrigated farming development through Survey, design and construction of a hybrid water weir and drift at Kathambalani.	6,390,017	6,390,000	-		-	-
694	Education	Development	Kithungo/Kitundu	Nzueni ECDE Construction of 2 classroom, office, store, water harvesting (5000lts) 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	375,946	375,946			-	-
695	County Attorney	Recurrent	Kithungo/Kitundu	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.					396,303	396,303
696	County Attorney	Development	Kithungo/Kitundu	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	500,000	103,697	396,303		-	-
697	Agriculture	Development	Kithungo/Kitundu	Utangwa Coffee Factory, rehabilitation of infrastructure and establishment of coffee nursery	3,000,000	2,912,492	87,508		87,508	87,508
698	Education	Development	Kithungo/Kitundu	Construction of Ngaani ECDE Class	2,000,000	1,993,987			-	-
699	Gender	Development	Kithungo/Kitundu	Support to registered groups(Tents and Chairs)-Witiko wa Uvuu SHG,Uvunguo wa Kilyungi SHG, Ivuso ya Kaliani SHG and Wenda Ukooka Ititu SHG,Kiia United SHG,Wendo wa Linga SHG	1,500,000	1,424,400	75,600		75,600	75,600
700	Gender	Development	Kithungo/Kitundu	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	300,000	240,000	60,000		60,000	60,000
701	Gender	Development	Kithungo/Kitundu	PWD support-Assistive Devices - Support PWDs with assorted assistive devices	500,000	17,500	482,500		482,500	482,500
702	Gender	Recurrent	Kithungo/Kitundu	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	700,000	700,000	-		-	-
703	Health	Development	Kithungo/Kitundu	Ngai Health Centre -Equipping maternity wing, upgrading septic tank, additional staff, electricity connectivity	4,000,000	3,808,925	191,075		191,075	191,075
704	Trade	Development	Kithungo/Kitundu	Construction of sanitation block at Kitundu market and Kilyungi Market	2,000,000	1,855,415	144,585		144,585	144,585
705	Transport	Development	Kithungo/Kitundu	Survey, Road opening and widening and Murraming of Kwa Titus-Aic Mbiuni-kwa Iwalkanga Road	4,000,000	3,780,088	219,912		219,912	219,912
706	Transport	Development	Kithungo/Kitundu	Opening and grading, Construction of culverts and gabions and Murraming of Kitundu-Mwea-Kalala-Ititu-Ngai Health Centre Road	4,000,000	3,918,217	81,783		81,783	81,783
707	Transport	Development	Kithungo/Kitundu	Installation of floodlights at Kyanzuki, Katumani, Munyeetani and Muumani markets	3,000,000	2,827,028	172,972		172,972	172,972
708	Transport	Development	Kithungo/Kitundu	Routine maintenance of Kithungo/Kitundu ward access roads(Hire of graders)	2,000,000	1,800,000	200,000		200,000	200,000
709	Transport	Development	Kithungo/Kitundu	Kwa Nzelu-Ndandini-Kyevutula-Munyeetani(Culverts and grading)	2,000,000	1,918,954	81,046		81,046	81,046
710	Water	Development	Kithungo/Kitundu	Kiumi Water Project - Rehabilitation of Kitundu -kilyungi pipeline and extension to water distribution network to ithembo. construction of 1No. water kiosk at ithembo. market to be	3,500,000	3,435,365	64,635		64,635	64,635

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				served is kilyungu and ithemboni shopping centre and 2No.schools (Kilyungi secondary school and Kilyungi primary school). Replacement of water storage tank at for kiambuni water kiosk.						
711	Water	Development	Kithungo/Kitundu	Kyamuata Water Project - Construction of gravity mains to kyambwika ECDE, Constrction of 3No. water kiosks at Kyambwika , Kakuyuni market and kyamuata market and extension to kyamuata primary school and kyamuata market	3,000,000	2,944,676	55,324		55,324	55,324
712	County Attorney	Recurrent	Kithungo/Kitundu	Land Governance(Legal Clinics and Legal Aids for Land Ownership,Succession Support and Land Survey)					500,000	500,000
713	County Attorney	Development	Kithungo/Kitundu	Land Governance(Legal Clinics and Legal Aids for Land Ownership,Succession Support and Land Survey)				500,000	(500,000)	-
714	Agriculture	Development	Kithungo/Kitundu	procurement of Fuel and Lubricant in the Department of Agriculture	909,000	909,000	-		-	-
715	Agriculture	Development	Kithungo/Kitundu	Rehabilitation of Uvuu Coffee Factory			-	3,000,000	-	3,000,000
716	Education	Development	Kithungo/Kitundu	Nthaani ECDE Class-Construction of 1no. ECDE Classroom with an office & store, 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			-	2,500,000	-	2,500,000
717	Education	Development	Kithungo/Kitundu	Syathani ECDE Class-Construction of 1no. ECDE Classroom with an office & store, 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			-	2,500,000	-	2,500,000
718	Education	Development	Kithungo/Kitundu	Muvuti ECDE Class-Construction of 1no. ECDE Classroom with an office & store, 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			-	2,500,000	-	2,500,000
719	Education	Development	Kithungo/Kitundu	Installation of Rain Water goods,chairs,play equipment,fitting of shelves in store and 10,000 liters water tank at Kyambwika ECDE			-	500,000	-	500,000
720	Education	Development	Kithungo/Kitundu	Youth Empowerment-2Jijiri Programme(KCB Matching Grant)			-	1,000,000	-	1,000,000
721	Gender	Development	Kithungo/Kitundu	Levelling of Kusyongali playground	114,554	80,000	34,554		34,554	34,554
722	Gender	Development	Kithungo/Kitundu	Youth empowerment programme	342,400	342,400	-		-	-
723	Gender	Development	Kithungo/Kitundu	Ligi Mashinani Support-Facilitation of Ligi Mashinani			-	1,500,000	(1,500,000)	-
724	Gender	Development	Kithungo/Kitundu	PWDs Mapping			-	500,000	(500,000)	-
725	Gender	Development	Kithungo/Kitundu	Purchase of tents and chairs to groups -Mbu ya Kilamitho SHG,Nthaani SHG, Wikwayo Ngai ya Kati SHG, Atumia ma Kilenge SHG, Inee ya Muvaa SHG and Kaliani Welfare SHG			-	1,500,000	-	1,500,000
726	Gender	Recurrent	Kithungo/Kitundu	Ligi Mashinani Support-Facilitation of Ligi Mashinani					1,500,000	1,500,000
727	Gender	Recurrent	Kithungo/Kitundu	PWDs Mapping					500,000	500,000
728	Health	Development	Kithungo/Kitundu	Rehabilitation of Kitundu Dispensary			-	1,500,000	-	1,500,000
729	Transport	Development	Kithungo/Kitundu	Bush Clearing and heavy grading of Kithungo-Katumani-Mukuyuni-Katumani-Kithangaini-Kaitu road-Widening,grading and drainage structure -RMLF			-	4,000,000	-	4,000,000
730	Transport	Development	Kithungo/Kitundu	Mwanyani-Katunyoni-Utwiini-Mumani road-Widening,grading and drainage structures - RMLF			-	4,000,000	-	4,000,000
731	Transport	Development	Kithungo/Kitundu	Construction of a drift at Kyevutula - RMLF			-	4,000,000	-	4,000,000

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732	Transport	Development	Kithungo/Kitundu	Paving of Katunyoni Market to Kwa Yula footpath			-	400,000	-	400,000
733	Transport	Development	Kithungo/Kitundu	Installation of floodlights at Nthengo,Syathani and Kalambya markets			-	2,100,000	-	2,100,000
734	Water	Development	Kithungo/Kitundu	Mutooni borehole water project-Equipping and distribution of water to Kithungo primary,secondary and market,Mutooni village and Munyuuka primary			-	4,000,000	-	4,000,000
			Kithungo/Kitundu Total				2,347,797	36,000,000	2,347,797	38,347,797
735	Agriculture	Development	Kitise/Kithuki	Operationalization of Kikome Irrigation Scheme (stalled project)	4,590,323	3,771,480	818,843		818,843	818,843
736	Agriculture	Development	Kitise/Kithuki	Kikome Irrigation scheme	7,000,000	6,946,000	54,000		54,000	54,000
737	Agriculture	Development	Kitise/Kithuki	a) Livestock development-Pasture provision, AI services , trainings and value addition b) Bee keeping -Provision of beehives, protective gears, training, value addition and marketing			-	2,000,000	-	2,000,000
738	Education	Development	Kitise/Kithuki	Ngunguuni ECDE Construction of 2 classroom, office, store, water harvesting (5000lts) 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	142,696	142,696			-	-
739	Education	Development	Kitise/Kithuki	Yi Nthungu CTTI – Construction of a boys’ dormitory.	1,960,000	1,960,000			-	-
740	Education	Development	Kitise/Kithuki	Construction of Mikauni ecde centre -Construction of 1no. ECDE Classroom with an office & store, 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			-	2,500,000	-	2,500,000
741	Education	Development	Kitise/Kithuki	Construction of Nzouni ECDE centre - Construction of 1no. ECDE Classroom with an office & store, 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			-	2,500,000	-	2,500,000
742	Education	Development	Kitise/Kithuki	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
743	Gender	Development	Kitise/Kithuki	Sports Development -Ligi Mashinani			-	1,000,000	(1,000,000)	-
744	Gender	Development	Kitise/Kithuki	Sports Development -Ward Tournament			-	500,000	(500,000)	-
745	Gender	Development	Kitise/Kithuki	Pwd support -Mapping and assessment of pwds			-	500,000	(500,000)	-
746	Gender	Recurrent	Kitise/Kithuki	Sports Development -Ligi Mashinani					1,000,000	1,000,000
747	Gender	Recurrent	Kitise/Kithuki	Sports Development -Ward Tournament					500,000	500,000
748	Gender	Recurrent	Kitise/Kithuki	Pwd support -Mapping and assessment of pwds					500,000	500,000
749	Health	Development	Kitise/Kithuki	Medical Bills			-	650,000	-	650,000
750	Transport	Development	Kitise/Kithuki	Construction of road structures (Culverts and Drifts)	499,188	499,188	0		0	0
751	Transport	Development	Kitise/Kithuki	Construction of kwa Kalelo - Winzeni drift	4,000,000	4,000,000	(0)		(0)	(0)
752	Transport	Development	Kitise/Kithuki	Installation of road structures and culverts - Mbata - Mayuu - Manza - Ngunguuni - Athiani road	4,000,000	3,932,623	67,377		-	-
753	Transport	Development	Kitise/Kithuki	REREC matching grand (for Kitise and Kithuki subwards)	224,515	224,515	(0)		(0)	(0)
754	Transport	Development	Kitise/Kithuki	Road Improvement program – Machine hire	105,836		105,836		-	-
755	Transport	Development	Kitise/Kithuki	Road Improvement-NYS			-	4,500,000	(2,000,000)	2,500,000
756	Transport	Development	Kitise/Kithuki	Road opening - Kyuasi - Londokwe and From Muti kati - Kikwasu - Winzeni road					2,000,000	2,000,000
757	Transport	Development	Kitise/Kithuki	Floodlight at Kasayani Market			-	350,000	-	350,000

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758	Lands	Development	Kitise/Kithuki	Kwa Muthembwa Sand dam			-	1,000,000	-	1,000,000
759	Water	Development	Kitise/Kithuki	Solarization and installation of water Pump at Kwambila Earth Dam and extension of the same project from Kiuuku Market to Kasayani Market and also from Kiuuku Market to Bosnia			-	4,200,000	-	4,200,000
760	Water	Development	Kitise/Kithuki	Kwa Nzeki/Makovo earth dam –reconstruction of embankment, repair of spill way, desilting and expansion ,construction of check dams ,fencing and draw-off system.			-	6,000,000	-	6,000,000
761	Water	Development	Kitise/Kithuki	a) Kitise water project -Replacement 3 inch rising main pipeline from Katangini treatment works to Yikitise primary school. b) Construction of elevated steel tank at Yikitise primary school and ejecting to distribution lines c) NB: The funding is a top up to the current project funding.			-	5,300,000	-	5,300,000
762	Water	Development	Kitise/Kithuki	Rehabilitation of Maana Ana earth dam -Desilting , reshaping of embarkment, spillway and check dams			-	4,000,000	(4,000,000)	-
763	Water	Development	Kitise/Kithuki	Rehabilitation of Maana Ana earth dam - Desilting, reshaping of embarkment, spillway, check dams and draw point and desilting of Tuma earth dam					4,000,000	4,000,000
764	Gender	Recurrent	Kitise/Kithuki	PWD Mapping, Registration and Census	30,500				30,500	30,500
765	County Attorney	Recurrent	Kitise/Kithuki	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.					537,704	537,704
766	County Attorney	Development	Kitise/Kithuki	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	700,000	162,296	537,704		-	-
767	Agriculture	Development	Kitise/Kithuki	Training of young Agripreneurs	500,000	474,434	25,566		25,566	25,566
768	Gender	Development	Kitise/Kithuki	Construction of public dias (Jukwaa) at Kitise Market	1,000,000	918,989	81,011		81,011	81,011
769	Gender	Development	Kitise/Kithuki	Rehabilitation of Kitise Market public dias	1,000,000	300	999,700		999,700	999,700
770	Gender	Development	Kitise/Kithuki	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games,establishment of sport fund and development of sports development proposals	300,000	100,000	200,000		200,000	200,000
771	Gender	Development	Kitise/Kithuki	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	492,256	7,744		7,744	7,744
772	Gender	Development	Kitise/Kithuki	Youth Empowerment- Ujuzi Teke Teke	800,000	-	800,000		800,000	800,000
773	Gender	Recurrent	Kitise/Kithuki	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	700,000	700,000	-		-	-
774	Gender	Recurrent	Kitise/Kithuki	Youth Empowerment- Ujuzi Teke Teke	200,000	20,160			179,840	179,840
775	Health	Development	Kitise/Kithuki	Medical Bills and Implants	300,000	78,594	221,406		221,406	221,406
776	Transport	Development	Kitise/Kithuki	Installation of flood lights at matheani market	500,000	500,000	-		-	-
777	Transport	Development	Kitise/Kithuki	Opening and grading of Kalembu- mulango road through kwa kavilu	1,942,980	1,910,986	31,994		-	-
778	Transport	Development	Kitise/Kithuki	Opening of matheani kwa nyaa road	2,430,180	2,422,149	-		-	-
779	Transport	Development	Kitise/Kithuki	Light grading & drainage works of Kiambani-Kiuuku-Kithuki-Matheani-Kitise road (Hire of Machines-MTF)	4,000,000	3,500,000	500,000		-	-
780	Transport	Development	Kitise/Kithuki	Installation of floodlights in markets (mayuu, Kwa nyaa, kithayoni, katangini, mwakini ,nzouni, winzeni, kingangi, rehabilitation - ngunguuni, yinthungu, kyase, Mwanja)	3,000,000	2,366	2,997,634		2,997,634	2,997,634
781	Transport	Development	Kitise/Kithuki	Opening & Grading of Athiani-Kithayoni-Mwanja-Kwa Nzula-Kwa Kimasyu-Kikome- Kwa Nyaa Road (machine hire)	3,000,000	2,936,662	63,338		-	-
782	Transport	Development	Kitise/Kithuki	Construction of Key Wall at Londokwe along Nzouni- Manza Road	2,000,000	1,965,034	34,966		-	-
783	Transport	Development	Kitise/Kithuki	Construction of Key Wall at Londokwe along Matheani -Kwa Nyaa Road	2,000,000	1,968,746	31,254		-	-

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784	Transport	Development	Kitise/Kithuki	Construction of high mast floodlight at Yinthungu market	2,000,000	1,953,780	46,220		30,985	30,985
785	Transport	Development	Kitise/Kithuki	Fuel for Routine maintenance of Kitise ward access roads	1,000,000	1,000,000	-		-	-
786	Transport	Development	Kitise/Kithuki	Rehabilitation of 4 solar floodlights	1,000,000		1,000,000		1,000,000	1,000,000
787	Transport	Development	Kitise/Kithuki	Opening & Grading of Athiani-Kithaayoni-Mwania-Kwa Nzula-Kwa Kimasyu-Kikome- Kwa Nyaa Road (machine hire)	500,000	333,200	166,800		-	-
788	Transport	Development	Kitise/Kithuki	construction of Keywalls at Athiani-Kikome road					161,600	161,600
789	Transport	Development	Kitise/Kithuki	Construction of key walls along Athiani - mwania - Kikome - Kwa Nyaa road					1,000,000	1,000,000
790	Transport	Development	Kitise/Kithuki	Flood light at muangeni Market					350,000	350,000
791	Lands	Development	Kitise/Kithuki	Construction of 2 sand dams at Kwa Maundu,Musau Ndati to Londokwe River -Climate change fund	2,000,000	1,838,400	161,600		-	-
792	Water	Development	Kitise/Kithuki	Repair of Kwa Kaivu Borehole	150,000	150,000	-		-	-
793	Water	Development	Kitise/Kithuki	Kwa mbila earthdam -Distribution from Kiambani to Kiuuku	1,500,000	1,470,000	30,000		30,000	30,000
794	Water	Development	Kitise/Kithuki	Kimundi water project - Repair of pipeline, provision of water tanks and solar repairs replacement	1,500,000	50,650	1,449,350		1,449,350	1,449,350
795	Water	Development	Kitise/Kithuki	Athi Matheani Kithuki water project - Rehabilitation of Athi Matheani Kithuki water project for irrigation (Feasibility study)	750,000	335,900	414,100		414,100	414,100
796	Water	Development	Kitise/Kithuki	Athi Mwanja water project - Distribution of Athi Mwanja water project for irrigation(Feasibility study)	750,000	-	750,000		750,000	750,000
797	Water	Development	Kitise/Kithuki	Kwanyaa borehole - Purchase and installation of motor	500,000	492,000	-		-	-
798	Water	Development	Kitise/Kithuki	Mukameni B Borehole - Purchase and installation of motor	500,000	490,000	10,000		10,000	10,000
			Kitise/Kithuki Total				11,606,442	36,000,000	12,149,982	48,149,982
799	County Attorney	Recurrent	Makindu	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)					1,000,000	1,000,000
800	County Attorney	Development	Makindu	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)				1,000,000	(1,000,000)	-
801	Finance	Development	Makindu	Maintenance of Critical Infrastructure			-	2,000,000	-	2,000,000
802	Education	Development	Makindu	Kai ECDE-1 no. ECDE Classroom with an office; Electrical Works; Shelving to the stores; 1No. Wooden Desk; 1No.Wooden Arm Chair; 20 No. Kiddy chairs and 10. No. Kiddy tables; Play equipment 2-piece set (double swing, slide, climbing frame and double see-saw); Displays of Pin board, White Board &Mark Pens and Branding, Publicity and Signwriting	2,400,000	80,760	2,319,240		2,319,240	2,319,240
803	Education	Development	Makindu	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
804	Gender	Development	Makindu	Youth empowerment programme; Ajira kwa vijana, ujuzi teketeke	77,000	77,000			-	-
805	Gender	Development	Makindu	Support to PWDs, assessment and registration, elderly, orphans, vulnerable children, GBV survivors			-		-	-
806	Gender	Development	Makindu	Sports and Youth development program-Youth, Talent and infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	100,000	100,000	-		-	-
807	Gender	Development	Makindu	Ligi Mashinani -Facilitation of sports through cash awards and equipment			-	1,000,000	(1,000,000)	-
808	Gender	Development	Makindu	Ajira kwa vijana -Employment of casuals for five days to do meter drains and drainage unblocking across the ward			-	2,000,000	(2,000,000)	-
809	Gender	Development	Makindu	PWDs support -Provision of chicks & beehives- poultry & Apiculture			-	1,300,000	(1,300,000)	-
810	Gender	Recurrent	Makindu	PWDs support -Provision of chicks & beehives- poultry & Apiculture					1,300,000	1,300,000
811	Gender	Recurrent	Makindu	Ligi Mashinani -Facilitation of sports through cash awards and equipment					1,500,000	1,500,000

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
812	Gender	Recurrent	Makindu	Ajira kwa vijana -Employment of casuals for five days to do meter drains and drainage unblocking across the ward					2,000,000	2,000,000
813	Gender	Recurrent	Makindu	PWD Mapping, Registration, and Census	498,500	468,000			30,500	30,500
814	Gender	Recurrent	Makindu	Sports and Youth development program-Youth, Talent and infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	400,000	400,000			-	-
815	Health	Development	Makindu	Installation of fence and chain link at Kiboko dispensary.	1,500,000	1,497,500	-		-	-
816	Health	Development	Makindu	Upgrading of Kamboo Health Centre-Facelifting and construction of maternity	21,000	20,000	-		-	-
817	Health	Development	Makindu	Hospital bills and implants	2,000,000	549,280	1,450,720		1,450,720	1,450,720
818	Health	Development	Makindu	Kavete dispensary and Kai dispensary -conversion of one room to lab and equipping at both facilities, Electrification of kai Dispensary and renovation of Kavete dispensary			-	2,000,000	-	2,000,000
819	Health	Development	Makindu	Hospital Bills and implants			-	3,000,000	-	3,000,000
820	Health	Development	Makindu	Recruitment of casual staff (4 nurses) in health facilities within the Ward			-	3,000,000	-	3,000,000
821	Transport	Development	Makindu	Routine maintenance of Makindu ward access roads, Opening , grading and murraming of all access roads around Kiambani schools and Kwa Kimongo Muoki Area, Makindu Stock Yard - Mulilii Market, Skygo-St.Mathew-Airstrip-Airstrip centre to Kwa Kimuyu church, Kwa Ngala road at Yinzau (covering of kwa Ngala pit), Murraming of 3KM Nthia - Mbiuni road and Kwa Kijana-Kavatini-Syusyani to Yiiani.	3,500,000	3,500,000	-		-	-
822	Transport	Development	Makindu	Installation of three phase electrification and a transformer (to be placed Kwa Kimuyu Church) for Ziwani,Kiuani,Yiani and Katheka Kai Villages, enroute, Skygo Petrol station, Kwa Mavuti, Kwa Simon Muthiani Junction to Kwa Kimuyu church.	3,000,000	3,000,000	-		-	-
823	Transport	Development	Makindu	Roads improvement programme(Fuel)	500,000	155,080	344,920		344,920	344,920
824	Transport	Development	Makindu	Gravelling and spot murraming of at least 6 spots of roads, trenches and areas affected by rains within Makindu ward.			-	1,000,000	-	1,000,000
825	Transport	Development	Makindu	Road maintenace - opening, grading and spot murraming - of the proposed roads below. 1. Miangeni academy –Kwa Makanga 2. Stock Yard – Ngukuni - Mkd River. 3. Mombasa Road (Kanaani Sec signboard) – Kwa Nzivo - Kanaani mrkt – Kwa Kitonyi – Mombasa road Ikoyo. 4. Nysis Hotel - Air strip. 5. Kalima Ndogo – Kwa Kisangau – St. Matthew. 6. Kwa Katumani – Kiambani Primary (Old gate) – Kwa Kakui - Rema care resident - St. Matthew road. 7. Kwa Sammy (Gorofa) – Kwa Wangui. 8. Baptised Church – Batiani – Kwa Yisikie – Kyandani kwa Kimenzu (Kai road). 9. Kiembeni Kyeni Secondary – Kwa Hawa - Trinity Church – Wote road. 10. Kwa Chairman – ABC Church – Ebeneza – Kwa Tisya Kai road. 11. Stock Yard – Redeemed Church – Kwa Alex.			-	4,700,000	-	4,700,000
826	Transport	Development	Makindu	Purchase of a 3phase transformer and connection to 120 homes					2,500,000	2,500,000
827	Transport	Development	Makindu	Potholes repairs and murraming of streets behind Makindu - Nairobi/Mombasa matatu stages to Unisacco microfinance					1,000,000	1,000,000
828	Lands	Development	Makindu	Beaconing and issuance of title deeds.	4,000,000	1,438,534	2,561,466		2,561,466	2,561,466
829	Lands	Development	Makindu	Makindu town planning -Survey, beaconing and titling			-	4,000,000	(4,000,000)	-
830	Water	Development	Makindu	Athi Tunguni water project- Additional funding to facilitate implementation to scope	8,820,000	6,644,874	2,175,126		2,175,126	2,175,126

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
831	Water	Development	Makindu	Excavation of Syengoni earth dam	3,000,000	1,690,980	1,309,020		1,309,020	1,309,020
832	Water	Development	Makindu	Kwa Mbuli borehole- diagnosis, installation of a bigger pump, addition of solar and connection of water to nearby tanks.	500,000	-	500,000		500,000	500,000
833	Water	Development	Makindu	Water (Repair pipes Kiboko under pass. KPLC Power payment of Kiboko Twaandu . Kisingo Bore hole- installation of new pump)	650,000	650,000	-		-	-
834	Water	Development	Makindu	Installation of Kanaani water project pump of a 20m3/h three-phase and extension of 1.6 km to Ikoyo	1,750,000	-	1,750,000		1,750,000	1,750,000
835	Water	Development	Makindu	Kiboko Twaandu water project KPLC bill payment	700,000	680,030	19,970		19,970	19,970
836	Water	Development	Makindu	Yinzau borehole -Drilling, equipping solarization of new borehole & rehabilitation of kiu muuni water project			-	5,700,000	-	5,700,000
837	Water	Development	Makindu	Syengoni BH- equipping			-	2,700,000	-	2,700,000
838	Water	Development	Makindu	Rehabilitation and extension of Katheani and Kwa Mbuli BH			-	1,600,000	-	1,600,000
839	Gender	Recurrent	Makindu	Youth empowerment programme; Ajira kwa vijana, ujuzi teketeke	24,000	24,000	-		-	-
			Makindu Total				12,430,462	36,000,000	12,460,962	48,460,962
840	Agriculture	Development	Masongaleni	Masongaleni Kilimo Sacco -Fund the Sacco to facilitate loaning to the ward farmers			-	500,000	-	500,000
841	Education	Development	Masongaleni	Utilize ECDE - (One classroom and electrical conduit)	59,240	59,240			-	-
842	Education	Development	Masongaleni	Yikita ECDE - Yikita ECDE Construction of a Classroom (One classroom and electrical contuity)	1,500,000	1,500,000	-		-	-
843	Education	Development	Masongaleni	Ndauni ECDE -Construction of 1no. ECDE Classroom with an office & store, 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			-	2,400,000	-	2,400,000
844	Education	Development	Masongaleni	Utini ECDE -Construction of 1no. ECDE Classroom with an office & store, 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			-	2,400,000	-	2,400,000
845	Education	Development	Masongaleni	Nguuni ECDE -Construction of 1no. ECDE Classroom with an office & store, 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			-	2,400,000	-	2,400,000
846	Education	Development	Masongaleni	Iongoni ECDE -Construction of 1no. ECDE Classroom with an office & store, 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			-	2,400,000	-	2,400,000
847	Education	Development	Masongaleni	Youth Empowerment - 2Jijiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
848	Gender	Development	Masongaleni	Youth empowerment & Sports Development programme (One Car wash Machine-and 4 pool tables at 400,000-SportsDevelopment-Ligi Mashinani-Cash Awards Ksh.200,000 and Ksh.100,000 for Supa Cup facilitation)	400,000	400,000	0		0	0
849	Gender	Development	Masongaleni	Social Groups development programme	16,380	16,380	-		-	-
850	Gender	Development	Masongaleni	Purchase of Tents	2,000,000	1,893,610	106,390		106,390	106,390

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
851	Gender	Development	Masongaleni	Sports and Youth development Programme - Tournament Model-payment of referees, purchase of playing balls, facilitation of scouts, exposure expenses and other associated expenses and Choir competition	450,000	449,242	-		-	-
852	Gender	Development	Masongaleni	Purchase of blankets-Heavy duty	115,608		115,608		115,608	115,608
853	Gender	Development	Masongaleni	Sports and Ligi Mashinani			-	1,000,000	(1,000,000)	-
854	Gender	Development	Masongaleni	Support social empowerment economic programs - tents and chairs to groups			-	1,000,000	-	1,000,000
855	Gender	Development	Masongaleni	Purchase of plastic chairs for churches			-	900,000	-	900,000
856	Gender	Development	Masongaleni	Training and issuance of driving liscences			-	1,000,000	(1,000,000)	-
857	Gender	Recurrent	Masongaleni	Sports and Ligi Mashinani					1,000,000	1,000,000
858	Gender	Recurrent	Masongaleni	Training and issuance of driving liscences					1,000,000	1,000,000
859	Gender	Recurrent	Masongaleni	Sports and Youth development Programme - Tournament Model-payment of referees, purchase of playing balls, facilitation of scouts, exposure expenses and other associated expenses and Choir completion	1,050,000	1,050,000	-		-	-
860	Health	Development	Masongaleni	Upgrading Kithyululu Model Health Centre	1,775,636	1,775,103	-		-	-
861	Health	Development	Masongaleni	Masimbani Dispensary - Upgrading: Maternity Block with septic tank and equipping	4,800,000	4,682,361	117,639		0	0
862	Health	Development	Masongaleni	Yikivuthi Dispensary -Tiling and Fencing	22,500		22,500		22,500	22,500
863	Health	Development	Masongaleni	Medical Bills	500,000	144,192	355,808		473,447	473,447
864	Health	Development	Masongaleni	Support of community health promoters mobility – purchase of bicycles			-	500,000	-	500,000
865	Trade	Development	Masongaleni	Construction of a three door latrine at Utini Market	650,000	615,222	34,778		34,778	34,778
866	Transport	Development	Masongaleni	Rehabilitation as integrated lights at Yikitaa and Ulilanzi markets and installation of a new integrated solar light at Kiambani market.	779,708	779,708	-		-	-
867	Transport	Development	Masongaleni	Road Improvement Program - Hire of Machines	56,515	54,485	-		-	-
868	Transport	Development	Masongaleni	Solar Market Floodlights - 1M Kativani, Kavatini, Makutano, Ndauni Markets.	27,132		27,132		27,132	27,132
869	Transport	Development	Masongaleni	Hire of machines for road opening, grading and graveling of access roads in the Ward. 1. Grading Murraming and road structures of Ngangani, Yumbuni, Katulye, Yikitaa, Kasua ngove, Yikivuthi, Utini, Kithyululu, Wande, mwaani Masaku ndogo. 2. Kithiani Ulilanzi road. 3. Rhodah Kavusya Miumoni road. 4. Wande Muangeni road. 5. KARI, Florah Wambua, Kwa Muema, Makongeni roads.	7,000,000	6,210,292	789,708		89,708	89,708
870	Transport	Development	Masongaleni	REREC Matching Grant-Mitamboni Village in Mukaange Sub Ward and Miangeni/ Maluini Villages in Kyumani Sub Ward and Ngangani Village	4,000,000	4,000,000	-		-	-
871	Transport	Development	Masongaleni	Installation of Solar Market lights at Munyenze, Kithiani, Kithyululu and Kyanguli Markets	1,400,000	1,400,000	-		-	-
872	Transport	Development	Masongaleni	Construction of culverts along Ngangani, Yumbuni, Katulye, Yikitaa, Kasuangove, Yikivuthi, Utini, Kithyululu, Wande, mwaani Masaku ndogo.	1,000,000	916,071	83,929		83,929	83,929
873	Transport	Development	Masongaleni	Repair of Solar market lights (integrated model) at Katulye, Masaku Ndogo and Kyumani Markets	650,000		650,000		650,000	650,000
874	Transport	Development	Masongaleni	Road improvement programme (Fuel for county machinery)	490,000	490,000	-		-	-
875	Transport	Development	Masongaleni	Hire of machines and drainage structures for Ngeitini-Kyumani-Kavatini-Yumbuni-Kalimani boundary road - RMLF			-	3,500,000	-	3,500,000
876	Transport	Development	Masongaleni	Installation of culverts in various roads within the ward					700,000	700,000
877	Lands	Development	Masongaleni	Surveying, beaconing, and allocation of public lands(Ngomano and Miumoni)			-	500,000	-	500,000
878	Water	Development	Masongaleni	Kiambani borehole - Pipeline installation, construction of water tank and water points by	5,115,704	-	5,115,704		5,115,704	5,115,704

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
				KIMAWASCO						
879	Water	Development	Masongaleni	Ndauni pipeline - Rehabilitation of water pipeline and water points by KIMAWASCO	4,500,000	3,183,619	1,316,381		1,316,381	1,316,381
880	Water	Development	Masongaleni	Mitonguni water pipe line by KIMAWASCO	275,047	275,047	-		-	-
881	Water	Development	Masongaleni	Ulilnzi Borehole -Equipping, purification and distribution			-	8,000,000	-	8,000,000
882	Water	Development	Masongaleni	Kativani borehole -Rehabilitation, purification and Distribution			-	7,000,000	-	7,000,000
883	Water	Development	Masongaleni	Maluini/Miageni - Kwa kamii water project by KIMAWASCO			-	1,500,000	-	1,500,000
884	Gender	Recurrent	Masongaleni	PWD Mapping, Registration, and Census	396,900	367,200			29,700	29,700
			Masongaleni Total				8,735,578	36,000,000	8,765,278	44,765,278
885	Agriculture	Development	Mavindini	Youth in Agriculture project	1,000,000	940,574	59,426		59,426	59,426
886	Agriculture	Development	Mavindini	Fuel for Backhoe	500,000	499,897	-		-	-
887	Education	Development	Mavindini	Construction of dormitory at Ivinga Nzia CTTI	3,430,000	3,430,000	-		-	-
888	Education	Development	Mavindini	Construction of dormitory at Mavindini CTTI	2,122,038	2,122,038	-		-	-
889	Education	Development	Mavindini	Methovini Eede -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. 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	4,300,000	1,643,948	2,656,052		2,656,052	2,656,052
890	Gender	Development	Mavindini	Completion Of Mavindini Play Ground- Drainage Structures And Sporting Infrastructure	2,000,000	1,999,824	33,676		33,676	33,676
891	Gender	Development	Mavindini	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games,establishment of sport fund and development of sports development proposals	450,000	404,615	45,385		45,385	45,385
892	Gender	Development	Mavindini	Support to organised groups -Tents and Chairs.	1,500,000	1,498,800	-		-	-
893	Gender	Recurrent	Mavindini	PWD Mapping, Registration, and Census	25,500				-	-
894	Gender	Recurrent	Mavindini	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	1,050,000	1,050,000	-		-	-
895	Gender	Recurrent	Mavindini	Mapping, Registration and census of PWDs	300,000	2,000			323,500	323,500
896	Health	Development	Mavindini	Upgrading of Mavindini Health center	4,312,000	4,277,319	34,681		34,681	34,681
897	Trade	Development	Mavindini	Construction of a Public Toilet at Yemulwa Market	700,000	-	700,000		700,000	700,000
898	Transport	Development	Mavindini	Road improvements (Hire of machinery)	3,307,315		3,307,315		3,307,315	3,307,315
899	Transport	Development	Mavindini	Routine maintenance of Mavindini ward access roads Opening of Feeder Roads(Machine hire-MTF)	3,900,000	3,645,180	254,820		254,820	254,820
900	Transport	Development	Mavindini	Maintenance and Installation Of Drainage Structures of Nzeveni-Kwa Ndungulu-Kwa JoelKwa Ndene-Catholic Church-Kwa Letu-Kwa Muthoka-Kwa Ngei Road	3,000,000	2,952,906	47,094		47,094	47,094
901	Transport	Development	Mavindini	Opening and grading of Wito Farm-Mbavini- Kaiani-Sinai-Ctti-Nguthunu-Nditiku-Kwa Kaunda Road	3,000,000	2,829,136	170,864		170,864	170,864
902	Transport	Development	Mavindini	Road works on Kavingoni-Nduu ndune - Syandoo - Ngosini Road	2,500,000	2,439,818	60,182		60,182	60,182
903	Transport	Development	Mavindini	Fuel for Grading of roads using County Machinery	800,000	589,228	210,772		210,772	210,772
904	Water	Development	Mavindini	Distribution and piping of athi-mavindini water project	5,880,000	5,880,000	-		-	-
905	Water	Development	Mavindini	Kiimani Borehole – Drilling and Equipping	35,000	35,000	-		-	-
906	Water	Development	Mavindini	Kwa Ngoka Borehole - Drilling,equipping and distribution of Kwa Ngoka borehole, Construction of a water kiosk at point source, installation of 10 000 m3 plastic tank	2,817,940	2,817,940	-		-	-

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907	Water	Development	Mavindini	Yekanga Borehole - Drilling, equipping and distribution of Yekanga borehole, Construction of a water kiosk at point source, installation of 10 000 m3 plastic tank	1,928,140	1,928,140	-		-	-
908	Water	Development	Mavindini	Water improvement programme	1,259,455	-	1,259,455		1,259,455	1,259,455
909	Water	Development	Mavindini	Nthunguni Borehole -Drilling, Solarization and Distribution of Nthunguni borehole					4,700,000	4,700,000
910	Devolution	Development	Mavindini	Mavindini Ward administrator's office -Furnishing of Mavindini ward admin's office and kanthuni's sub ward admin's office				500,000	-	500,000
911	Agriculture	Development	Mavindini	Value chain mango farming and goat rearing -Funding Mavindini farmer's Sacco so that farmer's can take out a loan and enhance the value chain			-	1,000,000	-	1,000,000
912	Agriculture	Development	Mavindini	Extension services -Provision of extension services			-	700,000	(700,000)	-
913	Education	Development	Mavindini	Kitumbai ECDE -Construction of 2no. ECDE Classrooms with an office & store, 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			-	3,600,000	-	3,600,000
914	Education	Development	Mavindini	Youth Empowerment - 2Jijiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
915	Gender	Development	Mavindini	Sports -Supply of sports gear and Award of cash prizes			-	2,000,000	(2,000,000)	-
916	Gender	Development	Mavindini	Mavindini Playground -Construction of an ablution block in Mavindini Kasarani playground, Drainage works at Mavindini playground			-	1,500,000	-	1,500,000
917	Gender	Development	Mavindini	PWD -Provision of PWD assistive devices			-	700,000	-	700,000
918	Gender	Recurrent	Mavindini	Sports -Supply of sports gear and Award of cash prizes			-		2,000,000	2,000,000
919	Health	Development	Mavindini	Musuni Dispensary -Construction of an outpatient block at Musuni dispensary			-	4,000,000	-	4,000,000
920	Health	Development	Mavindini	Kanthuni Dispensary -Renovation of Kanthuni dispensary			-	1,500,000	-	1,500,000
921	Transport	Development	Mavindini	Road maintenance across ward			-	3,300,000	-	3,300,000
922	Transport	Development	Mavindini	Kwa Katimba-kwa Ngotho-kwa Kyalo-kwa kimondo-katithi(jeshi)-mikisi Road Installation of road structures: culverts and key walls - RMLF			-	2,000,000	-	2,000,000
923	Transport	Development	Mavindini	Kwa Ndungulu-kwa Joel-kwa Ndeme-nzeveni catholic-kwa Letu-kwa muthoka-ngei road - Installation of road structures: culverts and key walls - RM:F			-	1,500,000	-	1,500,000
924	Transport	Development	Mavindini	Kwa muthuka-yembondo road through Kwa mwania and Kwa wewa -Installation of road structures: culverts and key walls - RMLF			-	1,500,000	-	1,500,000
925	Transport	Development	Mavindini	Road structures at Wito farm, Mbavani, Kaiani, Sinai Road - RMLF			-	1,700,000	-	1,700,000
926	Transport	Development	Mavindini	Roads maintenance (Fuel)			-	500,000	-	500,000
927	Water	Development	Mavindini	Soko Muyo/Msambweni Borehole -Drilling, distribution and solarization of Soko Muyo borehole			-	5,000,000	-	5,000,000
928	Water	Development	Mavindini	Nthunguni Borehole -Drilling and solarization of Nthunguni borehole			-	4,000,000	(4,000,000)	-
			Mavindini Total				8,839,722	36,000,000	9,163,222	45,163,222
929	County Attorney	Development	Mbitini	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	-		-		-	-
930	Agriculture	Development	Mbitini	Issuance of certified Maize seeds only, DK 8031	4,000,000	4,000,000	-		-	-
931	Agriculture	Development	Mbitini	Supply of certified maize seeds -distribution of ceryified maize seeds Duma 43 to farmers across the ward			-	4,000,000	-	4,000,000
932	Education	Development	Mbitini	Yuuni ECDE Construction of 2classroom, office, store, 3 door pit latrine and 5000lts tanks	1,781,305	1,752,984	28,321		28,321	28,321
933	Education	Development	Mbitini	Muambwani ECDE Construction of 2classrooms, office, store, 3 door pit latrine, and water tanks (5,000lts)	192,092	192,092			-	-
934	Education	Development	Mbitini	Ngoto ECDE -2no. ECDE Classrooms with an office; Electrical Works; Shelving to the	3,600,000	3,461,289	138,711		138,711	138,711

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
				stores; 2No. Wooden Desks; 2No. 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 seesaw); Display soft Pin board, White Board & Mark-Pens and ; Branding, Publicity and Signwriting						
935	Education	Development	Mbitini	Kavuthu ECDE - 2no. ECDE Classrooms with an office; Electrical Works; Shelving to the stores; 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 Pin board, White Board & Mark Pens and Branding, Publicity and Signwriting	3,600,000	3,600,000			-	-
936	Education	Development	Mbitini	Construction of Kithatha ECDE class -Construction of 2no. ECDE Classrooms with an office & store, 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			-	3,600,000	-	3,600,000
937	Education	Development	Mbitini	Construction of Manooni ECDE classes -Construction of 2no. ECDE Classrooms with an office & store, 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			-	3,600,000	-	3,600,000
938	Education	Development	Mbitini	Construction of Mbuveni ECDE classes -Construction of 2no. ECDE Classrooms with an office & store, 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			-	3,600,000	-	3,600,000
939	Education	Development	Mbitini	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
940	Gender	Development	Mbitini	Mbeletu playground -Levelling and protection works	4,000,000	2,637,921	1,362,079		1,362,079	1,362,079
941	Gender	Development	Mbitini	Purchase of chairs and Tents	3,000,000	2,840,532	159,468		159,468	159,468
942	Gender	Development	Mbitini	Purchase of PA System	1,000,000	999,589	-		-	-
943	Gender	Development	Mbitini	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games,establishment of sport fund and development of sports development proposals	450,000	450,000	-		-	-
944	Gender	Development	Mbitini	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	482,500		482,500	482,500
945	Gender	Development	Mbitini	Levelling of Kyemundu play ground-Levelling - Construction of soil erosion protection works			-	4,000,000	(4,000,000)	-
946	Gender	Development	Mbitini	Levelling of Mbeletu play ground-Drainage works and access culverts					800,000	800,000
947	Gender	Development	Mbitini	Levelling of Mutyambua Primary school playground and construction of protection works			-	2,000,000	-	2,000,000
948	Gender	Development	Mbitini	Vulueni play ground-Levelling and Construction of protection works			-	2,000,000	-	2,000,000
949	Gender	Development	Mbitini	Enhance support of youth activities through Ligi Mashinani			-	1,000,000	(1,000,000)	-
950	Gender	Development	Mbitini	Enhance support of youth activities-Purchase of football,volleyball,basketball,handball balls and sports equipment.			-	500,000	-	500,000
951	Gender	Development	Mbitini	Facilitation for Issuance and replacement of IDs at Kwa Mutula,Kithumani and Mbuthani			-	500,000	(200,000)	300,000

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
952	Gender	Development	Mbitini	Issuance of birth certificates -Issuance of birth certificates across the ward			-	200,000	(200,000)	-
953	Gender	Development	Mbitini	tents and chairs			-	1,000,000	-	1,000,000
954	Gender	Recurrent	Mbitini	Enhance support of youth activities through Ligi Mashinani					1,000,000	1,000,000
955	Gender	Recurrent	Mbitini	Facilitation for Issuance and replacement of IDs at Kwa Mutula,Kithumani and Mbuthani					300,000	300,000
956	Gender	Recurrent	Mbitini	Group training and Empowerment					200,000	200,000
957	Gender	Recurrent	Mbitini	Issuance of birth certificates -Issuance of birth certificates across the ward					200,000	200,000
958	Gender	Recurrent	Mbitini	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	1,050,000	1,050,000	-		-	-
959	Health	Development	Mbitini	Fencing of Mutyambua Health Center	1,000,000	15,514	984,486		984,486	984,486
960	Transport	Development	Mbitini	Kwa Kitei Drift	111,988	111,988	0		0	0
961	Transport	Development	Mbitini	Mbulutini drift- Construction of a drift	7,650,000		7,650,000		7,650,000	7,650,000
962	Transport	Development	Mbitini	opening of roads and hire of machinery	2,905,950	2,905,489	-		-	-
963	Transport	Development	Mbitini	Installation of highmast floodlight at Mutyambua market	2,000,000	1,929,862	70,138		70,138	70,138
964	Transport	Development	Mbitini	Road Improvement (Fuel)	1,000,000	986,161	13,839		13,839	13,839
965	Transport	Development	Mbitini	Road maintenance – (Fuel)	986,944	910,000	76,944		76,944	76,944
966	Transport	Development	Mbitini	Opening of roads Kithumani – Muamani road	2,000,000	1,976,539	23,461		23,461	23,461
967	Transport	Development	Mbitini	Road improvement (MTF)	1,446,336	1,400,000	46,336		46,336	46,336
968	Transport	Development	Mbitini	Grading, murraming and construction of road structures for Manooni - T room - Barazani - Mutyambua - Ikuyuno - Ndauni - buthani - Kiواني road -- Grading,Murraming and Construction of road structures - RMLF			-	4,500,000	-	4,500,000
969	Transport	Development	Mbitini	Maintenace of roads through grading, murraming and construction of road structures from Kathuma, Mbenuu, Kithumani, Mungyani, Kwa Kavuthu, Kiou Roads and across the ward - Hire of Machines - RMLF			-	2,200,000	-	2,200,000
970	Transport	Development	Mbitini	Opening of roads - NYS 1. kithumani-katundu road 2. Barazani- kwa ndolo-kwa mboya road 3. Kwangese-kwa kitomo road 4. Kathangali-ivulila road			-	1,500,000	-	1,500,000
971	Transport	Development	Mbitini	Grading and murruming, Mutyambua market and kwakomu-iani road			-	800,000	-	800,000
972	Transport	Development	Mbitini	Roads maintenance					1,201,129	1,201,129
973	Lands	Development	Mbitini	Rehabilitation of Kwa Ngwili/Ndilo gully	3,642,828	3,541,699	101,129		-	-
974	Water	Development	Mbitini	Ilengeni water project(Ilengeni- Ngoto - kwouthuku pumping system, storage and distribution .)	2,072,176	2,072,176	-		-	-
975	Water	Development	Mbitini	Construction of reinforced concrete intake sump tank 100 cubic For Mbuthani water project	3,716,770	1,650,620	2,066,150		2,066,150	2,066,150
976	Water	Development	Mbitini	Distribution of Ilengeni water - Feasibility survey, survey and design, construction of distribution pipeline to Masue, Construction of water kiosk, installation of 10,000 m3 plastic tank	3,000,000	2,527,097	472,903		472,903	472,903
977	Water	Development	Mbitini	Mbuthani water sump extension	500,000	500,000	-		-	-
978	Water	Development	Mbitini	Mbuthani water sump repair and extension to Kwa Mavoo	1,000,000	451,113	548,887		548,887	548,887
979	Education	Development	Mbitini	Installation of tanks and gutters at Masokani CTTI and Kithumani	75,860	75,860			-	-
980	Education	Development	Mbitini	Kyumbuni ECDE- Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	126,178	126,178			-	-

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
			Mbitini Total				14,225,350	36,000,000	12,425,351	48,425,351
981	County Attorney	Recurrent	Mbooni	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)					1,000,000	1,000,000
982	County Attorney	Development	Mbooni	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)				1,000,000	(1,000,000)	-
983	Agriculture	Development	Mbooni	Agriculture Development Programme	1,295,100	1,195,100	100,000		100,000	100,000
984	Agriculture	Development	Mbooni	Revitalize Kikima dairy cooperative and Provision of AI services	2,000,000	1,064,254	935,746		935,746	935,746
985	Agriculture	Development	Mbooni	Supply of certified seeds (maize & beans)	1,000,000	1,000,000	(0)		(0)	(0)
986	Agriculture	Development	Mbooni	Dairy Development Programme -Provision of subsidized Artificial Insemination services			-	1,000,000	-	1,000,000
987	Agriculture	Development	Mbooni	Agriculture Development Programme -Provision of certified seeds (Maize and beans), supply of certified Avocado and Macadamia seedlings			-	1,000,000	-	1,000,000
988	Agriculture	Development	Mbooni	Mbooni Ward Kilimo Sacco -Financial support (seed capital) to the sacco			-	1,000,000	-	1,000,000
989	Education	Development	Mbooni	Yatwa ECDE - Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. 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	4,400,000	1,699,437	2,700,563		2,700,563	2,700,563
990	Education	Development	Mbooni	Kikima Town ECDE center -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			-	4,500,000	-	4,500,000
991	Education	Development	Mbooni	Mukaatini CTTI Dormitory- Phase 2 -Equipping of the dormitory			-	1,000,000	-	1,000,000
992	Education	Development	Mbooni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
993	Gender	Development	Mbooni	Rehabilitation of Kyangoma Playground(Stone Pitching,Podium and Toilets)	-	-	-		-	-
994	Gender	Development	Mbooni	Installation of highmast floodlight at Kyangoma Playground	2,000,000	1,997,872	-		-	-
995	Gender	Development	Mbooni	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	330,000	329,975	-		-	-
996	Gender	Development	Mbooni	Support to organized groups: water harvesting tanks from path poverty Kenya.	1,000,000	900,980	99,020		99,020	99,020
997	Gender	Development	Mbooni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	492,015	7,985		7,985	7,985
998	Gender	Development	Mbooni	Rehabilitation of Kyangoma playing ground- Phase 2 -basket ball pitch, stone pitching, construction of podium and toilets and greening			-	2,000,000	-	2,000,000
999	Gender	Development	Mbooni	Sports Development Programme -Support sport activities in the ward			-	1,000,000	(1,000,000)	-
1,000	Gender	Development	Mbooni	Support to organized groups- Path from poverty -Purchase of water tanks for the group members			-	1,000,000	-	1,000,000
1,001	Gender	Development	Mbooni	PWD Empowerment programme -Registration of PWDs in the ward			-	500,000	(500,000)	-
1,002	Gender	Recurrent	Mbooni	Sports Development Programme -Support sport activities in the ward					1,000,000	1,000,000
1,003	Gender	Recurrent	Mbooni	PWD Empowerment programme -Registration of PWDs in the ward					500,000	500,000
1,004	Gender	Recurrent	Mbooni	Sports development programme and levelling of Kyangoma stadium	465,590	369,398			96,192	96,192
1,005	Gender	Recurrent	Mbooni	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports	770,000	770,000	-		-	-

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				development proposals						
1,006	Transport	Development	Mbooni	Kikima market improvement programme			-		-	-
1,007	Transport	Development	Mbooni	Installation of street lights phase 2 around Kikima market to mukonde stretch, Construction of market perimeter fencing, Construction of concrete box covered drainage channels and Cabro paving of the market	12,000,000	11,911,969	88,031		88,031	88,031
1,008	Transport	Development	Mbooni	Routine maintenance of Mbooni ward access roads Allocate funds for Opening of feeder roads, Spot murraming, Installation of culverts and drifts and Routine Road maintenance Kikima market Improvement programme	4,000,000	4,000,000	-		-	-
1,009	Transport	Development	Mbooni	Opening of New roads	2,000,000	1,988,876	11,124		11,124	11,124
1,010	Transport	Development	Mbooni	Kikima town and Markets improvement programme	2,000,000	-	2,000,000		2,000,000	2,000,000
1,011	Transport	Development	Mbooni	Kikima Town/Markets Development Program -Phased programme.- Cabro paving Kikima victoria hotel- KNUT offices, machakos and Tawa busparks, walkway construction from KCB to Amazon petrol station and Markets street lighting			-	10,000,000	-	10,000,000
1,012	Transport	Development	Mbooni	Roads Maintenance/grading/murraming programme -Routine road maintenance, construction of road structures such as culverts and drifts and murraming			-	4,000,000	-	4,000,000
1,013	Transport	Development	Mbooni	Roads Opening Programme -Opening of new roads in the ward			-	2,000,000	(2,000,000)	-
1,014	Transport	Development	Mbooni	hire of machines - opening of roads - Kyaavua - kyanguliviti - Kamunani - Milimani - Kwa kasina - Kwa mbili - Mutitu SDA Church					1,500,000	1,500,000
1,015	Transport	Development	Mbooni	Installation of road structures - Kyaavua - kyanguliviti - Kamunani - Milimani - Kwa kasina - Kwa mbili - Mutitu SDA Church					500,000	500,000
1,016	Lands	Development	Mbooni	Mbooni – Kee Municipality	1,000,000	913,495	86,505		86,505	86,505
1,017	Lands	Development	Mbooni	Conservation of KWA KITHUE wetland	199,000	199,000	-		-	-
1,018	Lands	Development	Mbooni	Kyaavua Village Land Clinic,Mapping and titling	1,000,000	887,959	112,041		112,041	112,041
1,019	Water	Development	Mbooni	Rehabilitation of Mulima earth dam	1,905,334	1,144,374	760,960		760,960	760,960
1,020	Water	Development	Mbooni	Ndueni Earth Dam Rehabilitation and distribution to kwa Nduu(Kwa Mutunga wa Kyatha-Kwa Mbisu - Kwa Mutunga and Nzeveni AIC church)	4,900,000	4,900,000	-		-	-
1,021	Water	Development	Mbooni	Rehabilitation of water tank and pipeline rehabilitation to Yatwa-Itaani village	1,904,420	710,615	1,193,805		1,193,805	1,193,805
1,022	Water	Development	Mbooni	Mulima Water Project Pipeline Repair	376,660	376,660	-		-	-
1,023	Water	Development	Mbooni	Kyambui Water Project-Construction of masonry tank at Misakwani and distribution of water to Mutwii, Ngungu ,Umu Villages and Kyuu coffee Factory	4,000,000	4,000,000	-		-	-
1,024	Water	Development	Mbooni	Kyambui Water Project -Construction of masonry tank at Misakwani and water distribution to Mutwii- Nguunguu- coffee factory - Mutea and Thaathaini			-	3,000,000	-	3,000,000
1,025	Water	Development	Mbooni	Kikima Water Project -Rehabilitation of pipeline, servicing of pumps, desilting and improvement of water weir			-	2,000,000	-	2,000,000
1,026	Agriculture	Development	Mbooni	Dairy farming and livestock keeping	922,440	894,480	27,960		27,960	27,960
1,027	Education	Development	Mbooni	Construction of a dormitory at Mukaatini CTTI	2,299,261	2,299,261	-		-	-
1,028	Transport	Development	Mbooni	Kikima market development	200,000	200,000	-		-	-
1,029	Transport	Development	Mbooni	Muisyo-Ngomeni river drift	8,811,658	8,811,657	-		-	-
1,030	Gender	Recurrent	Mbooni	Sports Development Programme and Levelling of Kyangoma Stadium	8,400				-	-
			Mbooni Total				8,123,739	36,000,000	8,219,931	44,219,931
1,031	Agriculture	Development	Mtito Andei	Green grams value chain development	1,021,700	41,878	979,822		979,822	979,822
1,032	Agriculture	Development	Mtito Andei	Provision of Gala goat	1,000,000	100,000	900,000		900,000	900,000
1,033	Education	Development	Mtito Andei	Kavungwa ECDE (One classroom, electrical conduit, water harvesting (5000lts tank),	69,553	69,553	-		-	-

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				lockable cabinet, lockable wooden table and arm chair)						
1,034	Education	Development	Mtito Andei	Mavindini ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	103,600	103,600			-	-
1,035	Education	Development	Mtito Andei	Miangeni ECDE - Construction of two classrooms, an office, a store, toilets and a 500 ltrs water tank	382,478	-	382,478		382,478	382,478
1,036	Education	Development	Mtito Andei	Ngwata CTTI Construction of a workshop	47,556	47,556			-	-
1,037	Education	Development	Mtito Andei	Yindundu ECDE Class- Construction of 1no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. 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	2,500,000	2,495,517			-	-
1,038	Education	Development	Mtito Andei	Mwaani ECDE Class - Construction of 1no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. 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	2,500,000	2,500,000			-	-
1,039	Education	Development	Mtito Andei	Silanga ECDE Class - Construction of 1no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal,Electrical Works,Shelving to the stores, 2No.lockable metallic cabinets,2No. Wooden Desks,2No. 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	2,500,000	2,500,000			-	-
1,040	Education	Development	Mtito Andei	Equipping of Ngwata CTTI with mechanical motor vehicle pit -mechanical motor vehicle pit establishment			-	3,500,000	-	3,500,000
1,041	Education	Development	Mtito Andei	Construction of Miamba ECDE classrooms -Construction of 1no. ECDE Classroom with an office & store, 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			-	2,500,000	-	2,500,000
1,042	Education	Development	Mtito Andei	Construction of Mbwetwani ECDE classrooms - Construction of 2no. ECDE Classrooms with an office & store, 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			-	3,500,000	-	3,500,000
1,043	Education	Development	Mtito Andei	Construction of Kamulalani ECDE classrooms -Construction of 1no. ECDE Classroom with an office & store, 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,			-	2,500,000	-	2,500,000

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				climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin						
1,044	Education	Development	Mtito Andei	Construction of Kambili ECDE classrooms -Construction of 1no. ECDE Classroom with an office & store, 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 Signwritin			-	2,500,000	-	2,500,000
1,045	Education	Development	Mtito Andei	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
1,046	Gender	Development	Mtito Andei	Support to social welfare groups tents and chairs	2,750,000	2,744,732	-		-	-
1,047	Gender	Development	Mtito Andei	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	300,000	299,954	-		-	-
1,048	Gender	Development	Mtito Andei	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	482,500		482,500	482,500
1,049	Gender	Development	Mtito Andei	Youth Empowerment Mashinani-Sports development - Ligi Mashinani			-	1,000,000	(1,000,000)	-
1,050	Gender	Development	Mtito Andei	Support to organized groups- Purchase of tents and Chair			-	2,400,000	100,000	2,500,000
1,051	Gender	Development	Mtito Andei	Support to groups-Catering and Tents and Chairs and hire of NYS machines					100,000	100,000
1,052	Gender	Development	Mtito Andei	Youth Empowerment - Purchase of air compressor - 3HP with between 60 - 100 liters and 2 PA System.			-	600,000	-	600,000
1,053	Gender	Recurrent	Mtito Andei	Youth Empowerment Mashinani-Sports development - Ligi Mashinani					1,000,000	1,000,000
1,054	Gender	Recurrent	Mtito Andei	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	700,000	700,000	-		-	-
1,055	Health	Development	Mtito Andei	Medical bills	700,000	219,670	480,330		480,330	480,330
1,056	Transport	Development	Mtito andei	Solar market flood lights at Kyusyani, Mbeetwani,Songea, Kalimani, Mavindini, Makutano, Misuuni and Kwa Kinyuti	35,678		35,678		35,678	35,678
1,057	Transport	Development	Mtito Andei	Opening, Grading, Murruming, Construction of Drift, Culverts and other Road structures of Kamulalani – Kalimani – Kitengei – Kilumilo – Yindundu – Athi-Makutani – Mikomani – Kambu River- Lukenya Junction – Ilikoni- Mwaani – Misani – Kamunyu – Ngiluni – Syusyani – Iviani.	4,000,000	3,979,152	-		-	-
1,058	Transport	Development	Mtito Andei	Hire of road mantainance equipment	3,185,000	3,160,280	24,720		24,720	24,720
1,059	Transport	Development	Mtito Andei	Instalation of Street lighting in Subati, Kilumilo and Kwa Kinyuti, Nzoila, Ngiluni, Iviani and Yindundu markets			-		-	-
1,060	Transport	Development	Mtito Andei	Instalation of Street lighting in mikomani, Kilumilo and Kwa Kinyuti, Nzoila, Ngiluni, Iviani and Yindundu markets	3,000,000		3,000,000		3,000,000	3,000,000
1,061	Transport	Development	Mtito Andei	Rehabilitation of market solar lights-Nthunguni, Kathekani, Darajani, Kiteng'ei and Mwakila Markets	1,065,000		1,065,000		1,065,000	1,065,000
1,062	Transport	Development	Mtito Andei	Hire of road mantainance equipment	1,917,764	1,805,957	111,807		111,807	111,807
1,063	Transport	Development	Mtito Andei	Roads improvement programme-Hire of equipment-MTF	2,500,000	1,950,000	550,000		-	-
1,064	Transport	Development	Mtito Andei	Road opening - Hire of equipment			-	2,500,000	-	2,500,000
1,065	Transport	Development	Mtito Andei	Construction of Kalimani - Kwa Sammy Culvert. - Cost shared with Masongaleni Ward.			-	600,000	-	600,000
1,066	Transport	Development	Mtito Andei	Hire of National Youth Service (NYS) machines.			-	2,000,000	450,000	2,450,000

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
1,067	Lands	Development	Mtito Andei	Security of land tenure - Provision of title deeds for Ngai Ndethya settlement Scheme.	574,480	571,880	-	-	-	-
1,068	Lands	Development	Mtito Andei	Marking, issuance of enforcement notices in Mtito Andei and Kambu markets, and hire of Machines			-	2,000,000	-	2,000,000
1,069	Water	Development	Mtito Andei	Ndauni Earth Dam- Construction of Check dams and sanitation structures			-	-	-	-
1,070	Water	Development	Mtito Andei	Equipment hire for desilting earth dams(Kwa Kitwa,Kwa Manza, Kwa Kasau and Victoria Earth dams)	67,000	-	67,000		67,000	67,000
1,071	Water	Development	Mtito Andei	New extension of Ngai Ndethya river sump water to Nthungunu -- Construction of a tank, installation of a submersible pump, elevated tank and distribution lines.	7,417,400	7,317,400	100,000		100,000	100,000
1,072	Water	Development	Mtito Andei	Hydrological survey, drilling and test pumping at Mang'etele	1,800,000	1,800,000	-		-	-
1,073	Water	Development	Mtito Andei	Kambu Kitengei Water Project-Construction of 2 water tanks at Kitengei and Kwa Muange	5,000,000	4,999,581	-		-	-
1,074	Water	Development	Mtito Andei	Mangelete water project -Establishment of water pipeline to Nzayo solarization and pumping,construction of masonry tanks and supply of water tanks platform			-	6,000,000	-	6,000,000
1,075	Water	Development	Mtito Andei	Kambu-Kitengeei water project -Establishing of water pipeline to Nzoila and mitooni- Construction of water kiosks and water tanks			-	3,000,000	-	3,000,000
1,076	Water	Development	Mtito Andei	kwa Martha Earthdam canal construction			-	400,000	-	400,000
			Mtito Andei Total				8,179,335	36,000,000	8,279,335	44,279,335
1,077	County Attorney	Recurrent	Mukaa	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)					2,000,000	2,000,000
1,078	County Attorney	Development	Mukaa	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)				2,000,000	(2,000,000)	-
1,079	Agriculture	Development	Mukaa	Avocado development Programme	141,408		141,408		141,408	141,408
1,080	Agriculture	Development	Mukaa	Establishment of Mukaa ward tree nurseries	60,000		60,000		60,000	60,000
1,081	Agriculture	Development	Mukaa	Fruit development- Avocado and mango value chains	2,400,000		2,400,000		2,400,000	2,400,000
1,082	Agriculture	Development	Mukaa	Distribution of certified seed (Maize and beans) adaptive to Mukaa climate	1,000,000	897,835	102,165		102,165	102,165
1,083	Agriculture	Development	Mukaa	Provision of certified seeds (maize and beans)adaptive to Mukaa climate. -Purchase and distribution of adequate certified seeds(maize and beans). Distribution to be done before the onset of rain season.			-	3,000,000	-	3,000,000
1,084	Agriculture	Development	Mukaa	Fuel for Excavation of farm ponds			-	750,000	-	750,000
1,085	Education	Development	Mukaa	Kwa Muatha ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	2,940,000			-	-
1,086	Education	Development	Mukaa	construction of Kitaingo CTI workshops and power connection	1,129,280	50,410	1,078,870		1,078,870	1,078,870
1,087	Education	Development	Mukaa	Construction of Uthini ECDE	2,500,000	2,497,274			-	-
1,088	Education	Development	Mukaa	Kwa Malelu ECDE - 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			-	4,000,000	-	4,000,000
1,089	Education	Development	Mukaa	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
1,090	Gender	Development	Mukaa	Leveling of Uvete playground and construction of a toilet.	100,066	100,000			-	-
1,091	Gender	Development	Mukaa	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposal	300,000	299,500			-	-
1,092	Gender	Development	Mukaa	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	492,427	5,573		5,573	5,573

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
1,093	Gender	Development	Mukaa	Purchase of tents and chairs to 10 groups(Aka ma Meko CBO,Uka Wone CBO,Kwa Kakue CBO,Kya Wendo Welfare,Ndwikili Welfare,Wenyeani Welfare,Kiunduani Welfare,Kamuthini Welfare,Kyathuki Welfare and Muamba wa Kithumba Welfare)	2,500,000	2,497,502	-	-	-	-
1,094	Gender	Development	Mukaa	Mukaa sports development programme (Ligi Mashinani) -Purchase of sport items, cash awards and training of coaches			-	1,000,000	(1,000,000)	-
1,095	Gender	Recurrent	Mukaa	Mukaa sports development programme (Ligi Mashinani) -Purchase of sport items, cash awards and training of coaches					1,000,000	1,000,000
1,096	Gender	Recurrent	Mukaa	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposal	700,000	700,000	-		-	-
1,097	Health	Development	Mukaa	Equipping of Mutiluni Dispensary	294,828	294,828	-		-	-
1,098	Health	Development	Mukaa	Mbukuni dispensary renovation/face-lifting -Face-lifting of the dispensary block and electrical wiring			-	2,500,000	-	2,500,000
1,099	Health	Development	Mukaa	Mutiluni dispensary patients' toilet, maternity water tower with installation of a tank - Construction of patients' toilet, installation of a maternity water tower including a tank.			-	1,500,000	-	1,500,000
1,100	Health	Development	Mukaa	Equipping of Kamuthini dispensary laboratory			-	1,000,000	-	1,000,000
1,101	Trade	Development	Mukaa	Uvete market shed (Construction of worktops, compartments)	2,000,000	1,890,176	109,824		109,824	109,824
1,102	Trade	Development	Mukaa	Construction of sanitation block at Kilome market	1,000,000	921,173	78,827		78,827	78,827
1,103	Transport	Development	Mukaa	Heavy grading, murraming and drainage works on Mukaa-Uvete road	269,250	100,000	169,250		169,250	169,250
1,104	Transport	Development	Mukaa	Installation of integrated solar light system (Kamuthini, Kiongwani,Kyandue, Kyangala, Mutiluni &Maiani	99,387	99,000	-		-	-
1,105	Transport	Development	Mukaa	Road improvement programme - Hire of machinery	2,965,200	2,958,773	-		-	-
1,106	Transport	Development	Mukaa	Kiongwani-Mwaani- Kitonguni- Uvete Road Murraming, grading, drainage structures	4,500,000	4,332,261	167,739		167,739	167,739
1,107	Transport	Development	Mukaa	Murraming, grading, drainage structures of Kanini kaseo-Kwa Ngumu-Mt.Carmel- Kwa wakata road	4,000,000	1,110	3,998,890		3,998,890	3,998,890
1,108	Transport	Development	Mukaa	Hire of machinery for Mukaa ward access roads	2,700,000	2,635,158	64,842		64,842	64,842
1,109	Transport	Development	Mukaa	Road improvement	1,280,346		1,280,346		1,280,346	1,280,346
1,110	Transport	Development	Mukaa	Road maintenance across the ward			-	3,000,000	-	3,000,000
1,111	Transport	Development	Mukaa	Hire of County Machinery			-	1,000,000	-	1,000,000
1,112	Sand Authority	Development	Mukaa	Conservation				1,000,000	-	1,000,000
1,113	Water	Development	Mukaa	Desilting and fencing of Ngomeni earth dam	265,852	265,852	-		-	-
1,114	Water	Development	Mukaa	Desilting and expansion of Kwa ng'oku earth dam as an alternative project for Mangani borehole	56,440	56,440	-		-	-
1,115	Water	Development	Mukaa	Drilling and distribution of Maiani Borehole	3,295,200	929,520	2,365,680		2,365,680	2,365,680
1,116	Water	Development	Mukaa	Kyanzisi water project - Phase 1: Sand dam construction, 50m3 sump construction, pumping system installation, installation of 2km pipeline to Kaembeni tanks, and rehabiliattion of kiosk at Kaembeni	7,000,000	6,525,728	474,272		474,272	474,272
1,117	Water	Development	Mukaa	Kaketa water project - Phase 1; Sand dam wall raising, disilting, fencing, construction of a 50m3sump draw-off, installation of a pumping system, installtion of a 2km rising main to an existing masonry tank at Kithumba, renovation of the existing masonry tank at Kithumba.	7,000,000	6,415,000	585,000		585,000	585,000
1,118	Water	Development	Mukaa	Construction of Water tank at Kiongwani primary for Kwa Kakue water project	845,560	-	845,560		845,560	845,560
1,119	Water	Development	Mukaa	Nzaini water project Phase 1 -Pumping system and solarization, pumping line to Kingalani top (2.5km) and a return line (2.5km). Storage tank at Kingalani. Distribution to Uvou village,			-	7,000,000	-	7,000,000

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
				Kitonguni, Kimia village and Upete market						
1,120	Water	Development	Mukaa	Rehabilitation of Kwa Kulundu Borehole				250,000	-	250,000
1,121	Water	Development	Mukaa	Kwa Kaketa water project phase II -Pump line to Thumbi masonry tank, return line, gravity line from Thumbi to Kwa Malelu through Kyangala market with construction of kiosks and installation of water tanks.				7,000,000	-	7,000,000
1,122	Gender	Recurrent	Mukaa	PWD Mapping, Registration, and Census	474,500	468,000			-	-
1,123	Health	Development	Mukaa	Upgrading of Enzai dispensary					-	-
1,124	Health	Development	Mukaa	Upgrading of Kamuthini Dispensary(Completion of injection room and equipping of maternity)	29,542		29,542		29,542	29,542
			Mukaa Total				13,957,787	36,000,000	13,957,787	49,957,787
1,125	Gender	Recurrent	Muvau/Kikumini	PWD Mapping, Registration and Census	28,500		28,500		28,500	28,500
1,126	Education	Development	Muvau/Kikumini	Construction of Kithoni ECDE centre	2,500,000	2,500,000			-	-
1,127	Gender	Development	Muvau/Kikumini	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	300,000	300,000			-	-
1,128	Gender	Development	Muvau/Kikumini	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	492,499	7,502		7,502	7,502
1,129	Gender	Recurrent	Muvau/Kikumini	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	700,000	700,000			-	-
1,130	Transport	Development	Muvau/Kikumini	Routine maintenance of Muvau/kikumini ward access roads (Machine Hire)MTF	5,500,000	4,639,880	860,120		860,120	860,120
1,131	Transport	Development	Muvau/Kikumini	Opening of access roads - MTF	3,500,000	3,450,000	50,000		50,000	50,000
1,132	Transport	Development	Muvau/Kikumini	Road Structures	4,000,000	3,715,607	284,393		284,393	284,393
1,133	Transport	Development	Muvau/Kikumini	Ngomeni key wall and murraming	500,000	344,501	155,499		100,000	100,000
1,134	Water	Development	Muvau/Kikumini	Kwa Mutemwa borehole- distribution to kwa Musuva – Kavumbu – kathiani market	1,921,355	1,921,355			-	-
1,135	Water	Development	Muvau/Kikumini	Construction of Thwake Sand Dam	9,172,000	5,179,100	3,992,900		3,992,900	3,992,900
1,136	Water	Development	Muvau/Kikumini	Kikumini Borehole - Solarization, elevation tank, Rehabilitation of pipeline from source to Kona Baridi, Kari, Central and Kikumini Market.	5,500,000	5,160,000	340,000		340,000	340,000
1,137	Water	Development	Muvau/Kikumini	Mutemwa Borehole - Equipping, fencing and distribution	5,500,000	5,049,589	450,411		450,411	450,411
1,138	Water	Development	Muvau/Kikumini	Kwa Muia Earth Dam - desilting.	3,000,000	1,577,040	1,422,960		1,422,960	1,422,960
1,139	Water	Development	Muvau/Kikumini	Kwa Mwenga Borehole - Installation of Pumping unit, Flashing	1,000,000	980,000	20,000		20,000	20,000
1,140	Water	Development	Muvau/Kikumini	Distribution of Water from Itaa Borehole to Kwa Kiviku	1,000,000	950,000	50,000		50,000	50,000
1,141	Education	Development	Muvau/Kikumini	Construction of Kambi Mawe ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	62,602	62,602			-	-
1,142	Education	Development	Muvau/Kikumini	Kimuumo ECDE centre (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	1,960,000	1,959,669			-	-
1,143	Education	Development	Muvau/Kikumini	Ndukuma ECDE centre (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	21,609	21,609			-	-
1,144	Health	Development	Muvau/Kikumini	Kambi Mawe Dispensary	979,389		979,389		(0)	(0)
1,145	Health	Development	Muvau/Kikumini	Mumbuni Health Center	70,021	68,095			979,389	979,389
1,146	Health	Development	Muvau/Kikumini	Kikumini Model health center	4,585,142	2,510,273	2,074,869		2,074,869	2,074,869
1,147	Transport	Development	Muvau/Kikumini	Kwa Kateli Drift	2,940,000	2,793,571	146,429		0	0
1,148	Transport	Development	Muvau/Kikumini	Kwa Mulinge drift	1,470,000	1,464,922			-	-
1,149	Transport	Development	Muvau/Kikumini	Road improvements(Hire of machinery)	4,701,770	4,701,770			-	-

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
1,150	Lands	Development	Muvau/Kikumini	Climate Change initiative	444,250	378,684	65,566		65,566	65,566
1,151	County Attorney	Recurrent	Muvau/Kikumini	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)					1,000,000	1,000,000
1,152	County Attorney	Development	Muvau/Kikumini	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)				1,000,000	(1,000,000)	-
1,153	Agriculture	Development	Muvau/Kikumini	Rabies vaccination			-	500,000	-	500,000
1,154	Education	Development	Muvau/Kikumini	Construction of Kitonyoni ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres			-	2,000,000	-	2,000,000
1,155	Education	Development	Muvau/Kikumini	Construction of Kyamusoi ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres			-	2,000,000	-	2,000,000
1,156	Education	Development	Muvau/Kikumini	Construction of Senda ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres			-	2,000,000	-	2,000,000
1,157	Education	Development	Muvau/Kikumini	Construction of Makueni CTTI dormitory - Construction of dormitory			-	1,500,000	-	1,500,000
1,158	Education	Development	Muvau/Kikumini	Construction of 3- door pit latrines at Itaa VTC- Construction of 3 door pit latrine			-	500,000	-	500,000
1,159	Education	Development	Muvau/Kikumini	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
1,160	Gender	Development	Muvau/Kikumini	Muvau kikumini ward Ligi Mashinani -Support the teams in the ward with provision of kits, balls and financial support			-	1,000,000	(1,000,000)	-
1,161	Gender	Recurrent	Muvau/Kikumini	Muvau kikumini ward Ligi Mashinani -Support the teams in the ward with provision of kits, balls and financial support					1,000,000	1,000,000
1,162	Transport	Development	Muvau/Kikumini	Roads Maintenance -MTF			-	5,500,000	-	5,500,000
1,163	Transport	Development	Muvau/Kikumini	Opening and grading of roads -Opening and heavy grading of the road from Ngutwa market - redeemed church - Matoi Aic - Kwa Mukeba - Aic Kathuma - Manooni - Kwa Kimundu - Aic Mutulani- Kwa kithuka - Kithoni - Soweto - Ndukuma - Kaseve			-	3,000,000	-	3,000,000
1,164	Transport	Development	Muvau/Kikumini	Opening and grading of roads -Heavy grading of Kiambani - Kaseve - Kwa Mbeleti - Makutano. Opening and grading of Iviani - West Ngosini catholic church - Kwa Kitavi boundary- Mutevu- through Manyanzani earth dam – to Kwa Maithya road. Opening and grading of Kwa Ann Musomba-Mangauni-Kwa Linda-Kawia Nguni road, Katunguni to Makueni CTTI.			-	3,000,000	-	3,000,000
1,165	Transport	Development	Muvau/Kikumini	Opening and grading of Nyunzu,Matithini,AIC Iani,Nzaai,Kalaani,Ngumo,Kaseve Market Road(MTF)			-	1,000,000	201,928	1,201,928
1,166	Water	Development	Muvau/Kikumini	Ndukuma Dam - Water distribution			-	4,500,000	-	4,500,000
1,167	Water	Development	Muvau/Kikumini	Drilling, distribution of Nzueni borehole -Drilling, solarization and pumping unit, fencing of the solar structure, rehabilitation of existing structures raising line from Beach to Nzueni hill 1.5 km and return pipe and masonry tank 50m³. 2 water kiosks and plastic tanks at Matithini market and kwa Kituvu junction			-	4,000,000	-	4,000,000
1,168	Water	Development	Muvau/Kikumini	Itaa Water Project			-	500,000	-	500,000
1,169	Water	Development	Muvau/Kikumini	Kambi mawe borehole (ENI CSR) -Distribution line from Kambi Mawe catholic to Nursery, raising pipeline from source to kwa metho hill, rehabilitation of storage tanks and kiosks and return pipe for community distribution			-	3,000,000	-	3,000,000
			Muvau/Kikumini Total				10,928,538	36,000,000	10,928,538	46,928,538
1,170	Gender	Recurrent	Nguu/Masumba	PWD Mapping, Registration, and Census	497,500	468,000			29,500	29,500
1,171	County Attorney	Recurrent	Nguu/Masumba	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)					1,000,000	1,000,000

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
1,172	County Attorney	Development	Nguu/Masumba	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)				1,000,000	(1,000,000)	-
1,173	Education	Development	Nguu/Masumba	Ngongweni Primary school ECDE Construction of 2 classroom, 3 door pit latrine electrical conduit metallic cabinet wooden table and arm chair.	179,907	179,907			-	-
1,174	Education	Development	Nguu/Masumba	Completion of Kwa Matungu classes	110,213		110,213		110,213	110,213
1,175	Education	Development	Nguu/Masumba	Kwa Matungu CTTI	712,400	26,160	686,240		686,240	686,240
1,176	Education	Development	Nguu/Masumba	Kwa Matungu CTTI-Purchase of Land	300,000		300,000		300,000	300,000
1,177	Education	Development	Nguu/Masumba	Kwa-Mukonyo ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores,2No.lockable metallic cabinets,2No. Wooden Desks,2No. Wooden armchairs, 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 seesaw), Display soft board and Branding, Publicity and Signwriting	3,600,000	3,600,000	-		-	-
1,178	Education	Development	Nguu/Masumba	Matutu ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine with Urinal, Electrical Works, Shelving to the stores,2No.lockable metallic cabinets,2No. Wooden Desks, 2No. Wooden armchairs, 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 seesaw), Display soft board and Branding, Publicity and Signwriting	3,600,000	3,513,041	86,959		86,959	86,959
1,179	Education	Development	Nguu/Masumba	Mbukani ECDE - 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			-	3,250,000	-	3,250,000
1,180	Education	Development	Nguu/Masumba	Kikumini ECDE- 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			-	3,250,000	-	3,250,000
1,181	Education	Development	Nguu/Masumba	Masumba CTTI -Renovation of Masumba CTTI and introduction of new courses			-	2,000,000	-	2,000,000
1,182	Education	Development	Nguu/Masumba	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
1,183	Gender	Development	Nguu/Masumba	Masumba playground (Fencing, shade, levelling and construction of a toilet)	3,000,000	2,806,818	193,182		193,182	193,182
1,184	Gender	Development	Nguu/Masumba	'Youth Development through empowerment-Ujuzi teketeke'	700,000	596,150	103,850		103,850	103,850
1,185	Gender	Development	Nguu/Masumba	Sports and Youth Development Programme Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sports fund and development of sports development proposals	600,000	600,000	-		-	-
1,186	Gender	Development	Nguu/Masumba	Construction of Nguu Playground(Running tracks, Football goal posts, drainage systems, basketball and volleyball courts and nets)			-	3,000,000	(3,000,000)	-
1,187	Gender	Development	Nguu/Masumba	Vololo Playground					3,000,000	3,000,000
1,188	Gender	Development	Nguu/Masumba	Sports development Ligi Mashinani			-	1,700,000	(1,700,000)	-
1,189	Gender	Development	Nguu/Masumba	Facilitation of IDs & Birth Registration			-	300,000	(300,000)	-
1,190	Gender	Development	Nguu/Masumba	Ajira kwa vijana - Metre drains on ward roads			-	1,000,000	(1,000,000)	-

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
1,191	Gender	Recurrent	Nguu/Masumba	Facilitation of IDs & Birth Registration					-	-
1,192	Gender	Recurrent	Nguu/Masumba	support to the elderly through issuance of blankets					300,000	300,000
1,193	Gender	Recurrent	Nguu/Masumba	Ajira kwa vijana - Metre drains on ward roads					1,000,000	1,000,000
1,194	Gender	Recurrent	Nguu/Masumba	Sports development Ligi Mashinani					1,700,000	1,700,000
1,195	Gender	Recurrent	Nguu/Masumba	'Youth Development through empowerment-Ujuzi teketeke'	300,000				300,000	300,000
1,196	Gender	Recurrent	Nguu/Masumba	Sports and Youth Development Programme Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sports fund and development of sports development proposals	1,400,000	1,400,000			-	-
1,197	Health	Development	Nguu/Masumba	Thithi Dispensary	2,706,465	1,836,995	869,470		869,470	869,470
1,198	Health	Development	Nguu/Masumba	Masumba Dispensary -Rehabilitation & renovation works	2,000,000	1,980,000	20,000		20,000	20,000
1,199	Health	Development	Nguu/Masumba	Yikivumbu Dispensary-Finishing of maternity ward	1,500,000	1,492,072	-		-	-
1,200	Health	Development	Nguu/Masumba	Medical Bills	800,000	407,647	392,353		392,353	392,353
1,201	Health	Development	Nguu/Masumba	Katulani Dispensary -Construction of outpatient block and latrine			-	4,000,000	-	4,000,000
1,202	Health	Development	Nguu/Masumba	Fencing and gate at Mbulutini Dispensary			-	1,000,000	-	1,000,000
1,203	Transport	Development	Nguu/Masumba	Survey of roads	100,000		100,000		100,000	100,000
1,204	Transport	Development	Nguu/Masumba	Roads opening across the ward(Machine Hire-MTF)	3,000,000	2,900,000	100,000		100,000	100,000
1,205	Transport	Development	Nguu/Masumba	Opening grading murraming and drainage works of Makutano, kyaani kiواني vololo rd	3,000,000		3,000,000		3,000,000	3,000,000
1,206	Transport	Development	Nguu/Masumba	Matongoleni Culvert	2,000,000	2,000,000	-		-	-
1,207	Transport	Development	Nguu/Masumba	Road Improvement, Light Grading	2,000,000	1,892,109	107,891		107,891	107,891
1,208	Transport	Development	Nguu/Masumba	Kanyiliilya - ilivini road- installation of culverts	1,004,213	940,633	63,580		63,580	63,580
1,209	Transport	Development	Nguu/Masumba	Road maintenance programme (grading)			-	2,000,000	-	2,000,000
1,210	Transport	Development	Nguu/Masumba	Road improvement programme opening-NYS/MTF			-	2,000,000	-	2,000,000
1,211	Lands	Development	Nguu/Masumba	Yikivumbu Survey and Titling	2,000,000	1,997,840	-		-	-
1,212	Water	Development	Nguu/Masumba	Thithi borehole	80,000	-	80,000		80,000	80,000
1,213	Water	Development	Nguu/Masumba	Ndovoini Borehole- Installation of a casing, pump, motor and solarization	50,000	-	50,000		50,000	50,000
1,214	Water	Development	Nguu/Masumba	Drilling and casing of New Kakili Iiani borehole and Yikivumbu Iiani borehole	3,000,000	3,000,000	-		-	-
1,215	Water	Development	Nguu/Masumba	Yikivumbu borehole-Drilling and distribution drilling,test-pumping,Solarization, equipping and distribution			-	3,500,000	-	3,500,000
1,216	Water	Development	Nguu/Masumba	Kakili Borehole-installation of submassive pump and Soalrization			-	3,500,000	-	3,500,000
1,217	Water	Development	Nguu/Masumba	Kwa Malika Sump Rehabilitation, solarization and distribution -Sump, rehabilitation, solarization, equipping Distribution line to Kitende,Kwa Mtungu and Mii Rehabilitation of Itulu line			-	3,500,000	-	3,500,000
1,218	Health	Development	Nguu/Masumba	Construction of Kwa ndava Dispensary	18,885	18,884	-		-	-
			Nguu/Masumba Total				6,263,738	36,000,000	6,593,238	42,593,238
1,219	Agriculture	Development	Nguumo	Agriculture Development Programme	120,000	120,000	-		-	-
1,220	Agriculture	Development	Nguumo	Subsidized farm pond Development	115,000	114,914	-		-	-
1,221	Agriculture	Development	Nguumo	Goat value chain development- PWDs	950,100	950,100	-		-	-
1,222	Education	Development	Nguumo	Katangini ECDE Construction of a Classroom (One classroom and electrical conduit)	1,470,000	1,470,000	-		-	-
1,223	Education	Development	Nguumo	Ndeini CTTI Electricity connection	64,301	64,301	-		-	-
1,224	Education	Development	Nguumo	Uvileni CTTI Construction of a toilet	36,011	36,011	-		-	-
1,225	Education	Development	Nguumo	Construction of 1 ECDE class at Katangini	1,000,000	-	1,000,000		1,000,000	1,000,000

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
1,226	Education	Development	Nguumo	Makusu ECDE (One classroom and electrical contuity)	110,000	110,000	-	-	-	-
1,227	Education	Development	Nguumo	Kawelu ECDE-Construction of 1no. ECDE Classroom with an office & store, 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 Signwritin			-	2,500,000	-	2,500,000
1,228	Education	Development	Nguumo	Wayona ECDE-Construction of 1no. ECDE Classroom with an office & store, 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 Signwritin			-	2,500,000	-	2,500,000
1,229	Education	Development	Nguumo	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
1,230	Gender	Development	Nguumo	Gender and social services-PWD-Assistive devices, assessment and registration	140,140		140,140		140,140	140,140
1,231	Gender	Development	Nguumo	Sports and Youth development Programme Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	300,000	300,000	-		-	-
1,232	Gender	Development	Nguumo	Sports Development-Ligi Mashinani-Support Sports and sporting activities (kits and equipment)			-	1,500,000	(1,500,000)	-
1,233	Gender	Development	Nguumo	Ajira Kwa Vijana			-	1,000,000	(1,000,000)	-
1,234	Gender	Recurrent	Nguumo	Sports Development-Ligi Mashinani-Support Sports and sporting activities (kits and equipment)					1,500,000	1,500,000
1,235	Gender	Recurrent	Nguumo	Ajira Kwa Vijana					1,000,000	1,000,000
1,236	Gender	Recurrent	Nguumo	PWD Mapping, Registration, and Census	500,500	468,000			32,500	32,500
1,237	Gender	Recurrent	Nguumo	Youth empowerment Ajira kwa vijana, ujuzi teketeke 500,000 and sports 1000000	19,220	19,140			-	-
1,238	Gender	Recurrent	Nguumo	Sports and Youth development Programme Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	700,000	700,000			-	-
1,239	Health	Development	Nguumo	Ndovoini dispensary (Fencing, installation of a gate, electrification(drop), ceiling, and supply of a 10,000liters water tank)	3,000,000	292,825	2,707,175		2,707,175	2,707,175
1,240	Health	Development	Nguumo	hospitals bills and implants	2,000,000	397,660	1,602,340		1,602,340	1,602,340
1,241	Health	Development	Nguumo	Syumile health centre -renovations			-	2,500,000	-	2,500,000
1,242	Health	Development	Nguumo	Kaunguni health centre -Renovation and upgrading			-	2,500,000	-	2,500,000
1,243	Trade	Development	Nguumo	Uvileni market toilet	1,000,000	599,412	400,588		400,588	400,588
1,244	Trade	Development	Nguumo	Construction of a public toilet at Kiunduani market	-		-		-	-
1,245	Transport	Development	Nguumo	Fuel/Machine Hire for Heavy grading, spot Murraming, slab construction, installation of culverts at Ngambi ya Munzyu- Tuanga road	4,410,000	4,359,145	50,855		50,855	50,855
1,246	Transport	Development	Nguumo	Road improvement (Fuel/Machine Hire)	4,279,470	4,250,194	29,276		29,276	29,276
1,247	Transport	Development	Nguumo	Opening of the road, Road for water, Grading,culverts and drifts of Kilema-Muundani-Kwa kanyasya-Muani Soko Muyo-Mutantheeu Road	4,500,000	4,242,278	257,722		257,722	257,722
1,248	Transport	Development	Nguumo	Murraming, Culverts and drifts of Kwa kivou Tala-kwa kinyingi-Kaunguni-Tindima road	4,000,000	3,906,648	93,352		93,352	93,352
1,249	Transport	Development	Nguumo	Installation of a flood light at Kiunduani market	3,000,000	2,894,184	105,816		105,816	105,816
1,250	Transport	Development	Nguumo	Grading, murraming and construction of drainage system in Kiunduani market.	3,000,000	2,804,861	195,139		195,139	195,139
1,251	Transport	Development	Nguumo	Opening, spot murraming and culvert installation along Kibarani-Wivia-Kiuani Road	2,500,000	2,293,945	206,055		206,055	206,055
1,252	Transport	Development	Nguumo	Murraming of JCC Kaunguni-Kwa Muoka to Kwa Kivivye -3KM road.	1,500,000	1,414,875	85,125		85,125	85,125

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
1.253	Transport	Development	Nguumo	Routine maintenance of Nguumo ward access roads-Machine Hire.	1,000,000	911,900	88,100		88,100	88,100
1.254	Transport	Development	Nguumo	Muundani- Kilema- Wayona- Kituamba-Mutantheeu- kwa Mwangu- Tuanga Rd (19Km).- RMLF			-	3,500,000	-	3,500,000
1.255	Transport	Development	Nguumo	Munanthi-kwa richard-parish- AIC kavoleni- kwa late Musili Ndolo- redeemed church-Dotcom- kwa Mulwa road (12km) - RMLF			-	3,000,000	-	3,000,000
1.256	Transport	Development	Nguumo	Fuel for road opening using county machinery			-	1,000,000	-	1,000,000
1.257	Lands	Development	Nguumo	Town planning of Kiunduani Town			-	3,000,000	-	3,000,000
1.258	Lands	Development	Nguumo	Purchase of land for Kiunduani livestock yard.					2,000,000	2,000,000
1.259	Water	Development	Nguumo	Desilting of Sekeleni earthdam	3,430,000	3,166,904	263,096		263,096	263,096
1.260	Water	Development	Nguumo	Athi river water project-Distribution of Athi river water project from Athi	4,900,000	200,000	4,700,000		4,700,000	4,700,000
1.261	Water	Development	Nguumo	Athi-Tunguni water project - Renovation of existing water tanks at Tunguni hill and Ngambi ya Myunzu,construction of raising main tank/ water supply tanks and water distribution/pipeline extension	9,506,000	9,506,000	-		-	-
1.262	Water	Development	Nguumo	Athi Water project	4,900,000	4,900,000	-		-	-
1.263	Water	Development	Nguumo	Mukameni Borehole Water Project- Pipeline extension from Mukameni to Kiunduani,Kwa kaviti area to Ilatu area	6,000,000	357,738	5,642,262		5,642,262	5,642,262
1.264	Water	Development	Nguumo	Construction of water stand at Kwangala borehole (Kaunguni)	500,000	199,200	300,800		300,800	300,800
1.265	Water	Development	Nguumo	Repair of motor for Kaunguni dispensary borehole and Kalandaleni borehole	371,200	-	371,200		371,200	371,200
1.266	Water	Development	Nguumo	Tunguni borehole water project-Equiping and distribution and elavated tower and storage tanks			-	5,000,000	-	5,000,000
1.267	Water	Development	Nguumo	Kwa Kathoka borehole water project -Distribution to Ilatu health facility and the surrounding cutting across Yikisemei cluster			-	4,000,000	-	4,000,000
1.268	Water	Development	Nguumo	Kyandulu Borehole - Pipeline extension to Kibarani -Kyusyani - Syiembeni villages			-	3,000,000	-	3,000,000
				Nguumo Total			18,239,041	36,000,000	20,271,541	56,271,541
1.269	County Attorney	Recurrent	Nzaui/Kilili/Kalamba	Survey of public utilities and roads					-	-
1.270	County Attorney	Development	Nzaui/Kilili/Kalamba	Survey of public utilities and roads				300,000	(300,000)	-
1.271	Agriculture	Development	Nzaui/Kilili/Kalamba	Transportation of Manure (Fuel)	800,000	585,700	214,300		-	-
1.272	Agriculture	Development	Nzaui/Kilili/Kalamba	Supply of manure and seedlings -Supply of farm inputs			-	1,500,000	-	1,500,000
1.273	Agriculture	Development	Nzaui/Kilili/Kalamba	Support to formation and operationalization of Ward Agricultural Sacco (NAVCD) - Formation of Sacco to drive agricultural production and marketing			-	1,000,000	-	1,000,000
1.274	Education	Development	Nzaui/Kilili/Kalamba	Construction of Kalamba ECDE (One classroom with electrical conduit and lockable cabinet)	30,000	30,000	-		-	-
1.275	Education	Development	Nzaui/Kilili/Kalamba	Matiliku ECDE (One classroom with electrical conduit and lockable cabinet)	2,400,000	24,000	2,376,000		2,376,000	2,376,000
1.276	Education	Development	Nzaui/Kilili/Kalamba	Maumi ECDE (One classroom with electrical conduit and lockable cabinet)	2,400,000	24,000	2,376,000		2,376,000	2,376,000
1.277	Education	Development	Nzaui/Kilili/Kalamba	Yiuma ECDE Construction of 2 classroom, electrical conduit metallic cabinet wooden table and arm chair.	2,940,000	2,940,000			-	-
1.278	Education	Development	Nzaui/Kilili/Kalamba	Construction of Kwa Kalui ECDE	2,400,000	2,400,000			-	-
1.279	Education	Development	Nzaui/Kilili/Kalamba	Construction of Maatha ECDE	2,400,000	2,398,968			-	-
1.280	Education	Development	Nzaui/Kilili/Kalamba	Construction of ECDE class at Kalamba Pri.Sch	1,200,000	-	1,200,000		1,200,000	1,200,000
1.281	Education	Development	Nzaui/Kilili/Kalamba	Kilili ECDE -Construction of 1no. ECDE Classroom with an office & store, 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.			-	2,400,000	-	2,400,000

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
				Kiddy tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwritin						
1,282	Education	Development	Nzau/Kilili/Kalamba	Kwa Kalui ECDE -Construction of an additional classroom			-	1,200,000	-	1,200,000
1,283	Education	Development	Nzau/Kilili/Kalamba	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
1,284	Gender	Development	Nzau/Kilili/Kalamba	Tents and Chairs to five groups	1,250,000	43,750	1,206,250		1,206,250	1,206,250
1,285	Gender	Development	Nzau/Kilili/Kalamba	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	405,000	405,000	-		-	-
1,286	Gender	Development	Nzau/Kilili/Kalamba	Support to Youth Groups (Ujuzi Teketeke)	850,000		850,000		-	-
1,287	Gender	Development	Nzau/Kilili/Kalamba	Support to Youth Groups					850,000	850,000
1,288	Gender	Development	Nzau/Kilili/Kalamba	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	491,500	8,500		-	-
1,289	Gender	Development	Nzau/Kilili/Kalamba	Support to Women Groups	500,000	45,740	454,260		454,260	454,260
1,290	Gender	Development	Nzau/Kilili/Kalamba	Support to Groups-Chairs and tents (Nzau region, catholic parish Matiliku, Ndumoni Welfare, kikui welfare, Tuwaa Welfare, Yimwaa Welfare, New Nzau Welfare, Kawala welfare-Nzau, Kiluluini Welfare and Yiuma Welfare	1,250,000	1,249,847	-		-	-
1,291	Gender	Development	Nzau/Kilili/Kalamba	Purchase of two PA System (@ Kshs. 250,000.00) for AIC Regional Office and Matiliku Parish	-		-		500,000	500,000
1,292	Gender	Development	Nzau/Kilili/Kalamba	Issuance of Birth Certificates	200,000	181,300	18,700		-	-
1,293	Gender	Development	Nzau/Kilili/Kalamba	Purchase of tents and chairs to groups			-	2,515,000	490,000	3,005,000
1,294	Gender	Development	Nzau/Kilili/Kalamba	Sports development -Support to teams in sporting leagues and marathon			-	1,000,000	(1,000,000)	-
1,295	Gender	Development	Nzau/Kilili/Kalamba	PWD support -Purchase of assistive devices			-	500,000	(500,000)	-
1,296	Gender	Development	Nzau/Kilili/Kalamba	PWD support - Start-up capital			-		500,000	500,000
1,297	Gender	Development	Nzau/Kilili/Kalamba	Facilitation of IDs and Birth Certificate registration			-	300,000	(300,000)	-
1,298	Gender	Recurrent	Nzau/Kilili/Kalamba	Sports development -Support to teams in sporting leagues and marathon					1,000,000	1,000,000
1,299	Gender	Recurrent	Nzau/Kilili/Kalamba	Facilitation of IDs and Birth Certificate registration					-	-
1,300	Gender	Recurrent	Nzau/Kilili/Kalamba	Sports and Youth development Programme -Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	945,000	945,000			-	-
1,301	Health	Development	Nzau/Kilili/Kalamba	Purchase of tanks	451,760	441,760	10,000		-	-
1,302	Health	Development	Nzau/Kilili/Kalamba	Matiliku Subcounty Hospital (Dental Chair, accessories and other smal equipment)	46,007	46,007	0		0	0
1,303	Health	Development	Nzau/Kilili/Kalamba	Surgical Implants	2,000,000	1,934,436	65,564		240,200	240,200
1,304	Health	Development	Nzau/Kilili/Kalamba	Fencing of Ndumoni dispensary	1,000,000	850,000	150,000		-	-
1,305	Health	Development	Nzau/Kilili/Kalamba	Surgical implants and employment of a nurse and a nutritionist			-	1,920,000	-	1,920,000
1,306	Health	Development	Nzau/Kilili/Kalamba	Renovation of Kalima,kilili and Nzeeni Dispensaries			-	500,000	(500,000)	-
1,307	Transport	Development	Nzau/Kilili/Kalamba	Roads improvement across the Ward.	1,969,070	1,968,821	-		-	-
1,308	Transport	Development	Nzau/Kilili/Kalamba	Opening of road(Kshs.2.5M) and Grading of roads (Kshs.1.775M	4,706,086	4,606,086	100,000		(0)	(0)
1,309	Transport	Development	Nzau/Kilili/Kalamba	Rehabilitation of market lighting (Mulika Mwizi) and street lightings	200,000		200,000		200,000	200,000
1,310	Transport	Development	Nzau/Kilili/Kalamba	Clean cooking (gas cylinders) - Matching Grant			-	1,000,000	-	1,000,000
1,311	Transport	Development	Nzau/Kilili/Kalamba	Road maintenance/spot murruming/sand to public institutions			-	1,000,000	(1,000,000)	-
1,312	Transport	Development	Nzau/Kilili/Kalamba	Road maintenance/spot murruming/sand to public institutions (Fuel Kshs.500,000 for Sand and the rest fuel for county machinery)					1,603,715	1,603,715
1,313	Transport	Development	Nzau/Kilili/Kalamba	Hire of shovel and grader for Road maintenance			-	4,000,000	(4,000,000)	-
1,314	Transport	Development	Nzau/Kilili/Kalamba	Hire of shovel and grader for road maintenanc e(Fuel) -Dry rate					4,000,000	4,000,000

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
1,315	Transport	Development	Nzaui/Kilili/Kalamba	Market lighting -Installation of lighting at Jasho, Kalima, Wee, Mathanguni, Kwa Mutavi and Kwa Kalui Markets			-	1,665,000	-	1,665,000
1,316	Transport	Development	Nzaui/Kilili/Kalamba	Kwa Mbithi drift -Installation of a drift - RMLF			-	1,200,000	-	1,200,000
1,317	Transport	Development	Nzaui/Kilili/Kalamba	Njau drift - RMLF			-	500,000	-	500,000
1,318	Transport	Development	Nzaui/Kilili/Kalamba	kwa kimeu drift - RMLF			-	500,000	-	500,000
1,319	Transport	Development	Nzaui/Kilili/Kalamba	Kithoni Drift construction - RMLF			-	600,000	-	600,000
1,320	Lands	Development	Nzaui/Kilili/Kalamba	Forest conservation and awareness (Tree planting/water weirs/sand dams)	2,085,000	2,011,149	73,851		-	-
1,321	Lands	Development	Nzaui/Kilili/Kalamba	Planting of trees -Climate change fund	700,000	-	700,000		700,000	700,000
1,322	Lands	Development	Nzaui/Kilili/Kalamba	Ndumoni dispensary (purchase of land	200,000	-	200,000		200,000	200,000
1,323	Lands	Development	Nzaui/Kilili/Kalamba	Mulata dispensary (purchase of land)	75,000	-	75,000		75,000	75,000
1,324	Lands	Development	Nzaui/Kilili/Kalamba	Survey of public utilities and roads					200,000	200,000
1,325	Water	Development	Nzaui/Kilili/Kalamba	Kwa Muthama Borehole	343,000	-	343,000		-	-
1,326	Water	Development	Nzaui/Kilili/Kalamba	Purchase of 5000L water tanks					450,000	450,000
1,327	Water	Development	Nzaui/Kilili/Kalamba	Kwa Koki, Kwa Kavuki and Isololo water project	1,964,795	1,964,795	-		-	-
1,328	Water	Development	Nzaui/Kilili/Kalamba	Mbiuni Borehole	500,000	229,600	270,400		-	-
1,329	Water	Development	Nzaui/Kilili/Kalamba	Supply of water tanks to water projects – Kilinga, Kisinzi, Mwanyani and Ithimani and Yanthooko water projects and other projects	4,000,000	3,500,000	500,000		500,000	500,000
1,330	Water	Development	Nzaui/Kilili/Kalamba	Maintenance of Boreholes and waterlines	800,000	800,000	-		-	-
1,331	Water	Development	Nzaui/Kilili/Kalamba	Supply of Water tanks to water projects mandela, Kweleli, Syaolwe, Kwa Moto and Isololo water project and other projects	4,000,000	4,000,000	-		-	-
1,332	Water	Development	Nzaui/Kilili/Kalamba	Kwa Ndule Water Sum(New Project) -Construction of sump and distribution of water to Kasevini			-	3,000,000	-	3,000,000
1,333	Water	Development	Nzaui/Kilili/Kalamba	Kasooni Water Project -Distribution of the water			-	1,500,000	-	1,500,000
1,334	Water	Development	Nzaui/Kilili/Kalamba	Repair and solarization of Kalima borehole			-	200,000	(200,000)	-
1,335	Water	Development	Nzaui/Kilili/Kalamba	Repair of Kalima borehole			-		200,000	200,000
1,336	Water	Development	Nzaui/Kilili/Kalamba	Repair and solarization of Muthwani borehole			-	200,000	700,000	900,000
1,337	Water	Development	Nzaui/Kilili/Kalamba	Extension of Ndumoni Borehole pipeline			-	600,000	-	600,000
1,338	Water	Development	Nzaui/Kilili/Kalamba	Kwa Kitoo borehole- solarization			-	900,000	-	900,000
1,339	Water	Development	Nzaui/Kilili/Kalamba	Mbiuni borehole- solarization and distribution to katulye			-	900,000	(900,000)	-
1,340	Water	Development	Nzaui/Kilili/Kalamba	Distribution of Ithetheni water project to maviaume,kwa kitengi and nthiiiani			-	900,000	-	900,000
1,341	Water	Development	Nzaui/Kilili/Kalamba	Kwa koki,isololo water project			-	500,000	100,000	600,000
1,342	Water	Development	Nzaui/Kilili/Kalamba	Rehabilitation of Yanthooko water project			-	500,000	(500,000)	-
1,343	Water	Development	Nzaui/Kilili/Kalamba	Njau water sump			-	500,000	(500,000)	-
1,344	Water	Development	Nzaui/Kilili/Kalamba	Rehabilitation of Mbulutini and connection to Njau pipeline			-		500,000	500,000
1,345	Water	Development	Nzaui/Kilili/Kalamba	Solarization of kwa mutavi borehole			-	500,000	100,000	600,000
1,346	Water	Development	Nzaui/Kilili/Kalamba	Kwa DC borehole- solarization			-	500,000	200,000	700,000
1,347	Water	Development	Nzaui/Kilili/Kalamba	Solarization of kwa king'oo borehole			-	500,000	200,000	700,000
1,348	Water	Development	Nzaui/Kilili/Kalamba	Kikwasuni Borehole- repair and solarization			-	200,000	(200,000)	-
1,349	Water	Development	Nzaui/Kilili/Kalamba	Kikwasuni borehole-repair(Manual pump)			-		200,000	200,000
1,350	Water	Development	Nzaui/Kilili/Kalamba	Supply of FLOCCA water to Kalima			-		470,000	470,000
			Nzaui/Kilili/Kalamba Total				11,391,825	36,000,000	11,891,425	47,891,425
1,351	County	Development	Thange	Sensitization and support to land succession - Legal statutory charges and fees, gazattement,	-		-		-	-

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
	Attorney			filing, sensitization, collection of data and document perfection, and land survey.						
1,352	Devolution	Development	Thange	Civic Development Education -Enhancement Of Civic Development Education Programs				500,000	-	500,000
1,353	Agriculture	Development	Thange	Purchase of Gala Goats and distribution to farmers	1,000,000	130,000	870,000		870,000	870,000
1,354	Agriculture	Development	Thange	Matching grant to the Ward Agricultural SACCO	150,000		150,000		150,000	150,000
1,355	Agriculture	Development	Thange	Support Ward Sacco and Capacity Building On Value Chains& Market Development			-	1,000,000	-	1,000,000
1,356	Agriculture	Development	Thange	Purchase and distribution of Galla goats			-	2,000,000	-	2,000,000
1,357	Education	Development	Thange	Kiumoni CTTI (equipping)					-	-
1,358	Education	Development	Thange	Ngokolani ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	62,503	62,503			-	-
1,359	Education	Development	Thange	Nzouni ECDE (One classroom, electrical conduit, water harvesting (5000lts tank), lockable cabinet, lockable wooden table and arm chair)	72,179	72,179			-	-
1,360	Education	Development	Thange	Thange ecde- 1no. ECDE Classrooms with an office; Electrical Works; Shelving to the stores;1No. Wooden Desks; 1No. Wooden Arm Chairs; Water harvesting goods (10,000Ltrs Water Tank); Play equipment - 4 piece set (double swing, slide, climbing frame and double see-saw); Display soft Pin board, White Board & Mark Pens; Branding, Publicity and Signwriting; 20 Kiddy chairs and 10 Kiddy table	2,100,000	2,100,000			-	-
1,361	Education	Development	Thange	Kithasyu ecde and kithasyu library roofing - 1no. ECDE Classrooms with an office; Electrical Works; Shelving to the stores; 1 No. Wooden Desks; 1No. Wooden Arm Chairs; Water harvesting goods (10,000Ltrs Water Tank); Play equipment -4 piece set (double swing, slide, climbing frame and double see-saw); Display soft Pin board,White Board & Mark Pens; Branding, Publicity and Signwriting; 20 Kiddy chairs and 10 Kiddy table	2,100,000	2,100,000	-		-	-
1,362	Education	Development	Thange	Purchase of mattresses for ECDE kids			-	500,000	-	500,000
1,363	Education	Development	Thange	ECDE Classes At Ivoleni -Construction of 1no. ECDE Classroom with an office & store, 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 Signwritin			-	2,500,000	-	2,500,000
1,364	Education	Development	Thange	ECDE Classes At Thange -Construction of an additional classroom			-	1,500,000	-	1,500,000
1,365	Education	Development	Thange	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
1,366	Gender	Development	Thange	Social Protection programme	22,775	18,900	-		-	-
1,367	Gender	Development	Thange	Construction of Boda boda Shed- Kyaani	48,050		48,050		48,050	48,050
1,368	Gender	Development	Thange	Purchase of Tents and Chairs for registered groups.	2,500,000	2,492,110	-		-	-
1,369	Gender	Development	Thange	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games,establishment of sport fund and development of sports development proposals	450,000	450,000	-		-	-
1,370	Gender	Development	Thange	Social support-purchase of mattresses and blankets	1,000,000	980,352	19,648		19,648	19,648
1,371	Gender	Development	Thange	Ujuzi Tekete	800,000	-	800,000		800,000	800,000
1,372	Gender	Development	Thange	Purchase of chairs for churches in the ward			-	1,000,000	213,700	1,213,700
1,373	Gender	Development	Thange	Sports Development -Ligi Mashinani			-	1,500,000	(1,500,000)	-
1,374	Gender	Development	Thange	PWDs Support -PWDs Devices,mattresses ,blankets And food stuff			-	1,500,000	-	1,500,000
1,375	Gender	Development	Thange	Social Support to women			-	200,000	(200,000)	-
1,376	Gender	Recurrent	Thange	Sports Development -Ligi Mashinani					1,500,000	1,500,000
1,377	Gender	Recurrent	Thange	Social Support to women					200,000	200,000
1,378	Gender	Recurrent	Thange	Youth empowerment programme	12,160	12,160			-	-

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
1,379	Gender	Recurrent	Thange	Sports and Youth development Programme - Youth, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	1,050,000	1,050,000	-	-	-	-
1,380	Gender	Recurrent	Thange	Talent Development (All stars exposure)	200,000	200,000	-	-	-	-
1,381	Gender	Recurrent	Thange	Ujuzi Teketeke	200,000	-	-	-	200,000	200,000
1,382	Health	Development	Thange	Kyaani dispensary -Construction of maternity wing	45,000	45,000	-	-	-	-
1,383	Health	Development	Thange	Medical bills	900,000	768,555	131,445	-	131,445	131,445
1,384	Health	Development	Thange	Kyaani Health Center -Construction of Maternity Ward	-	-	-	2,000,000	-	2,000,000
1,385	Health	Development	Thange	Muthungue Dispensary -Electrification Of Muthungue	-	-	-	500,000	-	500,000
1,386	Health	Development	Thange	Mobility Of CHPs -Supply of bicycles	-	-	-	500,000	-	500,000
1,387	Trade	Development	Thange	Construction of toilets at Kyaani and Ngokolani	1,300,000	800,000	500,000	-	500,000	500,000
1,388	Trade	Development	Thange	Construction of public toilet at Utithi Market	-	-	-	500,000	-	500,000
1,389	Trade	Development	Thange	Purchase of sisal decorticator for Matulani, Nzavoni, Kilungu, and Ngokolani	-	-	-	1,000,000	-	1,000,000
1,390	Transport	Development	Thange	Culverts across the Ward	1,960,000	40,000	1,920,000	-	1,920,000	1,920,000
1,391	Transport	Development	Thange	Electrification of Usalama Market(Matching grant)	200,000	-	200,000	-	200,000	200,000
1,392	Transport	Development	Thange	Grading and murraming kwa jc – muthungue primary - ituumo(fuel for county machinery)	80,220	68,600	11,620	-	11,620	11,620
1,393	Transport	Development	Thange	Grading murraming of utithi- kyumbi – silanga – kwa mailu(fuel for county machinery)	88,647	78,276	10,371	-	10,371	10,371
1,394	Transport	Development	Thange	Heavy grading and gravelling, of Machinery- Baptist – Makongeni – Nzavoni- Ndivuni – Kamunyuni drift – Veneti – Muusini - Maikuu- Ituumo – Kasasule	29,400	29,400	(0)	-	(0)	(0)
1,395	Transport	Development	Thange	Kwa Kavuu- Kwa Kyulu- ithaayoni- kasasule- kwa kolovoi road (Murraming)	1,901,814	1,901,814	-	-	-	-
1,396	Transport	Development	Thange	Culverts and Murraming, grading of Kwa Agnes-St.Peter-Aic-St.Marys-Veneti Road	3,000,000	3,000,000	-	-	-	-
1,397	Transport	Development	Thange	Heavy grading of Kikingini-usalama- muusini-maikuu-kwa malyungi-kwa mwololo-kwa nyaanya- ituumo-utithi-kalulu-kwa muthoka- makwata- stage iviani	3,000,000	3,000,000	-	-	-	-
1,398	Transport	Development	Thange	Opening of new roads-Hire of dozer	2,500,000	2,305,948	194,052	-	-	-
1,399	Transport	Development	Thange	Routine maintenance of Thange ward access roads	1,000,000	921,920	78,080	-	78,080	78,080
1,400	Transport	Development	Thange	Murraming, grading of Kwa Agnes-St.Peter-Aic-St.Marys-Veneti-Own machinery and installation of Culverts	1,000,000	789,239	210,761	-	210,761	210,761
1,401	Transport	Development	Thange	Construction of Culverts at Kikingini-usalama- muusini-maikuu-kwa malyungi-kwa mwololo-kwa nyaanya- ituumo-utithi-kalulu-kwa muthoka- makwata- stage iviani	1,000,000	939,239	60,761	-	60,761	60,761
1,402	Transport	Development	Thange	Rehabilitation of stalled lights	-	-	-	-	-	-
1,403	Transport	Development	Thange	Installation of floodlight at Matulani and rehabilitation of unworking flood lights at Masonga market, Kilungu, Machinery (zion), Metava	1,400,000	1,200,000	200,000	-	200,000	200,000
1,404	Transport	Development	Thange	Rehabilitation and Installation of road structures from Kwa Agnes - AIC Mbulutini-Kamina-Sondu-Ngokolani-Kilungu Catholic-Kinyambu Road - RMLF	-	-	-	3,000,000	-	3,000,000
1,405	Transport	Development	Thange	Murraming and construction of road structures at Kikingini-Muusini-Ituumo-Utithi-Kalulu-Ngomano Road - RMLF	-	-	-	3,000,000	-	3,000,000
1,406	Transport	Development	Thange	Kimanga Drift -Construction Of Drift -RMLF	-	-	-	2,000,000	-	2,000,000
1,407	Transport	Development	Thange	Road Improvement -Road Maintenance across the ward	-	-	-	1,000,000	-	1,000,000
1,408	Transport	Development	Thange	Streetlight At Machinery Town and at Kinyambu market	-	-	-	500,000	-	500,000
1,409	Transport	Development	Thange	Grading of Kalulu Road	-	-	-	1,000,000	-	1,000,000
1,410	Transport	Development	Thange	Spot Murraming of Kikunduku-Nzouni Road - RMLF	-	-	-	1,000,000	-	1,000,000
1,411	Transport	Development	Thange	Murraming of Isunguluni- Kwa Sisi -Ituumo Road.	-	-	-	1,000,000	(1,000,000)	-
1,412	Lands	Development	Thange	Construction of Pit Latrine at Thange Market	-	-	-	-	-	-

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
1,413	Water	Development	Thange	Solarization and installation of 2-10000 Litre water tank in Kikunduku borehole	144,390	144,390	-	-	-	-
1,414	Water	Development	Thange	Drilling and equipping Muthungue borehole	3,500,000	2,253,320	1,246,680	-	2,246,680	2,246,680
1,415	Water	Development	Thange	Extension of Kimawasco system at kinyambu market - Kwa Masaku Pipeline and construction of water tank	2,500,000	-	2,500,000	-	2,500,000	2,500,000
1,416	Water	Development	Thange	Purchase of Motorbike for ward water officer	200,000	5,000	195,000	-	195,000	195,000
1,417	Water	Development	Thange	Mbulutini springs-Sump rehabilitation ,solarisation, storage tanks, distribution and construction of return pipe	-	-	-	2,000,000	-	2,000,000
1,418	Water	Development	Thange	Thange Sand Dam -Storage Tank and distribution	-	-	-	2,000,000	-	2,000,000
1,419	Water	Development	Thange	Borehole Drilling -Borehole To Supply water to Ivoleni Area	-	-	-	1,800,000	-	1,800,000
1,420	Agriculture	Development	Thange	Livestock development	655,400	655,400	-	-	-	-
				Thange Total			9,346,467	36,000,000	9,566,115	45,566,115
1,421	County Attorney	Recurrent	Tulimani	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	-	-	-	-	2,000,000	2,000,000
1,422	County Attorney	Recurrent	Tulimani	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	-	-	-	-	818,300	818,300
1,423	County Attorney	Development	Tulimani	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	1,000,000	181,700	818,300	-	-	-
1,424	County Attorney	Development	Tulimani	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	-	-	-	2,000,000	(2,000,000)	-
1,425	Agriculture	Development	Tulimani	Development of sustainable value chains: avocado, mango, coffee, Provision of certified maize, beans seeds, Capacity building of the farmers and recruitment of Extension officers	1,000,000	1,000,000	-	-	-	-
1,426	Agriculture	Development	Tulimani	Support Agricultural Saccos Distribution of certified farm inputs-seedlings, fertilizer, pesticides,Farmers training on smart agriculture Rehabilitation of Tulimani satellite(Electricity drop and wiring) -Support Agricultural Saccos,Distribution of certified farm inputs-seedlings, fertilizer, pesticides, Farmers training on smart agriculture and Rehabilitation of Tulimani satellite(Electricity drop and wiring)	-	-	-	2,700,000	-	2,700,000
1,427	Education	Development	Tulimani	Wambuli ECDE -Construction of 2no. ECDE Classrooms with an office,3-Door Pit Latrine withUrinal,Electrical Works,Shelving to the stores,2No.lockable metallic cabinets,2No. Wooden Desks,2No. 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 Signwritin	4,400,000	4,400,000	-	-	-	-
1,428	Education	Development	Tulimani	Tulimani Primary ECDE class - 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	-	-	-	4,500,000	-	4,500,000
1,429	Education	Development	Tulimani	Musau Emale ECDE Class 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	-	-	-	4,500,000	-	4,500,000

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
1,430	Education	Development	Tulimani	Youth Empowerment - 2Jijiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
1,431	Gender	Development	Tulimani	Sports-Youth development Programme, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	600,000	599,997	-		-	-
1,432	Gender	Development	Tulimani	Youth empowerment-Licensing	1,000,000	826,364	173,636		173,636	173,636
1,433	Gender	Development	Tulimani	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	482,500		482,500	482,500
1,434	Gender	Development	Tulimani	Birth and Death certificate registration	267,983		267,983		267,983	267,983
1,435	Gender	Development	Tulimani	Ligi Mashinani and Sports development programme			-	2,000,000	(2,000,000)	-
1,436	Gender	Development	Tulimani	Support to Youth Groups			-	1,000,000	(1,000,000)	-
1,437	Gender	Development	Tulimani	Support for the PWDs and Widower/window -Empower PWDs and Widower/Window			-	300,000	(300,000)	-
1,438	Gender	Development	Tulimani	Cultural site development Mbanya GFBC			-	500,000	(500,000)	-
1,439	Gender	Development	Tulimani	Widows Empowerment through the UPG model				300,000	300,000	300,000
1,440	Gender	Recurrent	Tulimani	Support to Youth Groups				1,000,000	1,000,000	1,000,000
1,441	Gender	Recurrent	Tulimani	Ligi Mashinani and Sports development programme				2,000,000	2,000,000	2,000,000
1,442	Gender	Recurrent	Tulimani	Support for the PWDs and Widower/window -Empower PWDs and Widower/Window				-	-	-
1,443	Gender	Recurrent	Tulimani	Sports-Youth development Programme, Talent and Infrastructure development for athletics, ballgames, indoor games, establishment of sport fund and development of sports development proposals	1,400,000	1,400,000	-		-	-
1,444	Health	Development	Tulimani	Uvaani dispensary	1,404,736	1,404,735	-		-	-
1,445	Trade	Development	Tulimani	Cultural site development Mbanya GFBC			-	500,000	500,000	500,000
1,446	Transport	Development	Tulimani	Floodlights at Iiani market,Itetani market,Wanzauni market and Mavindu market	4,000,000	3,874,382	125,618		125,618	125,618
1,447	Transport	Development	Tulimani	Ndiangu-Malaa- Kanoto Ndo, Kyanguma-Ithemboni-Mukangu- Mavindu road Heavy grading and murraming, Construction of Nguani drift and Culverts and drainage works	4,000,000	46,500	3,953,500		3,953,500	3,953,500
1,448	Transport	Development	Tulimani	Heavy grading and murraming, Construction of Nguani drift and Culverts and drainage works of kwa Ithitu – Itetani – Kikumbo road	3,100,000	3,092,583	-		-	-
1,449	Transport	Development	Tulimani	Routine maintenance of Tulimani ward access roads	1,000,000	1,000,000	-		-	-
1,450	Transport	Development	Tulimani	Roads Maintainance -Fuel County Machines to open new roads as well as maintaning the existing ones			-	4,000,000	-	4,000,000
1,451	Transport	Development	Tulimani	Roads infrastructure			-	1,000,000	-	1,000,000
1,452	Lands	Development	Tulimani	Mbooni – Kee Municipality	1,000,000	1,000,000	-		-	-
1,453	Water	Development	Tulimani	Masyonyeki Earth dam- Construction of an earth dam, draw off and fencing	172,000	172,000	-		-	-
1,454	Water	Development	Tulimani	Rehabilitation of Lower Ngwani Water Project - Rehabilitation of Pumping System	124,800	124,800	-		-	-
1,455	Water	Development	Tulimani	Ikokani water project - Rehabilitation and desilting of the intake, Distribution line to Kalawani market, Kakenge and Tututha areas, Re-design of pumping system to Mulooni and Distribution line to Mulooni and Kanoto areas.Ikokani we have kalawani market , 4no schoolsMatungwa primary school, Matungwa Secondary School, Kiliku primary school, Tututha Secondary school and Tututha Primary school), 4no. water kiosks (kalawani market,kiliku primary,kithuluni market and leva market).	6,965,115	6,765,115	200,000		200,000	200,000
1,456	Water	Development	Tulimani	Extension of upper Ngwani water project Construction of storage tanks, Pumping line to the storage tank, Distribution lines to Malili shopping centre and Uvaani area and Construction of water kiosks along the line. Construction of storage tanks, Pumping line to the storage tank, Distribution lines to Malili shopping centre and Uvaani area andConstruction of 6No.water kiosks (Malili market, Kamwinzi junction, Uvaani Dispensary, kanoto shopping centre, uvaani primary school and uvaani secondary school) along the line.	4,000,000	3,924,890	75,110		75,110	75,110

No	Department	Economic Classification	Ward	Expenditure item	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as 30th June 2025	FY 2024/25 Reallocation	FY 2025/26 Budget Estimates	Variance	FY 2025/26 Supplementary Budget (1) Estimates
1,457	Water	Development	Tulimani	Thwake sand dam water project -Construction of sump, pumping, distribution tank (50M3), pumping line and distribution line to Uvaani			-	7,000,000	-	7,000,000
1,458	Water	Development	Tulimani	Iani sand dams water project -Pumping and distribution of Iani sand dams water project - In phases			-	4,000,000	-	4,000,000
1,459	Water	Development	Tulimani	Kango Borehole distribution - Pipeline extension from Kango borehole to Kwa Mutisya market (pipeline, water kiosk and 10,000L tank on platform)			-	1,500,000	-	1,500,000
1,460	Education	Development	Tulimani	construction of one door Pit latrine at Mulooni ECDE Centre	490,000	490,000			-	-
1,461	Transport	Development	Tulimani	Installation of flood lights at Kalawani	1,000,000	996,548	-		-	-
1,462	Transport	Development	Tulimani	Roads improvement programme	801,540	801,540	-		-	-
1,463	Lands	Development	Tulimani	Feasibility study on mining	1,600,000	1,599,024	-		-	-
1,464	Gender	Recurrent	Tulimani	Youth empowerment programme	69,600				69,600	69,600
1,465	Gender	Recurrent	Tulimani	Social Groups development programme	41,340				41,340	41,340
				Tulimani Total			6,096,647	36,000,000	6,207,587	42,207,587
1,466	Education	Development	Ukia	Construction of workshop and equipping at Ukaatuni CTI	1,743,332	1,743,332			-	-
1,467	Education	Development	Ukia	Kisyungii ECDE-Construction of one class, toilet, an office,10,000L water tank and renovation of the existing class.	3,300,000	3,299,418			-	-
1,468	Education	Development	Ukia	Kavani ECDE -Construction of 1 class and office			-	2,000,000	-	2,000,000
1,469	Education	Development	Ukia	Kikongooni ECDE -Construction of 1class and Office			-	2,000,000	-	2,000,000
1,470	Education	Development	Ukia	Iiuni ECDE -Construction of 1class and Office			-	2,000,000	-	2,000,000
1,471	Education	Development	Ukia	Matindini CTI -Construction of toilet and electrification			-	1,500,000	-	1,500,000
1,472	Education	Development	Ukia	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)			-	1,000,000	-	1,000,000
1,473	Gender	Development	Ukia	Kwa Kamoli talent center-Construction of a modern talent center and equipping	1,500,000	1,451,848	48,152		48,152	48,152
1,474	Gender	Development	Ukia	Sports and youth development programme-Youth, Talent and Infrastructure development for athletics, ball games, indoor games, establishment of sports fund and development of sports development proposal.	300,000	300,000	-		-	-
1,475	Gender	Development	Ukia	PWD support-assistive Devises-support PWDs with assorted assistive devices	500,000	492,295	7,705		7,705	7,705
1,476	Gender	Development	Ukia	Supply of 500 Chairs to Organized groups	500,000	492,415	-		-	-
1,477	Gender	Development	Ukia	Ligi Mashinani/Paralympic -Ligi Mashinani Support and Paralympic program			-	1,000,000	(1,000,000)	-
1,478	Gender	Development	Ukia	Kaumoni DEB -Levelling of field and fencing			-	1,000,000	-	1,000,000
1,479	Gender	Development	Ukia	Kwa kamoli Talent Centre -Construction of Toilet			-	1,000,000	-	1,000,000
1,480	Gender	Development	Ukia	Purchase of 200 pcs high quality plastic Chairs to organised groups					238,504	238,504
1,481	Gender	Recurrent	Ukia	Ligi Mashinani/Paralympic -Ligi Mashinani Support and Paralympic program					1,000,000	1,000,000
1,482	Gender	Recurrent	Ukia	Sports and youth development programme-Youth, Talent and Infrastructure development for athletics, ball games, indoor games, establishment of sports fund and development of sports development proposal.	700,000	700,000			-	-
1,483	Health	Development	Ukia	Kyuasini health centre	400,114	400,000	-		-	-
1,484	Health	Development	Ukia	Construction of outpatient block at Kilala Dispensary	1,555,067	1,555,067	0		0	0
1,485	Health	Development	Ukia	Nzouni Dispensary-Construction of staff quarters, placenta pit, ash pit, electrification and fencing	4,500,000	4,478,296	21,704		21,704	21,704
1,486	Health	Development	Ukia	Rehabilitation of Iuani health centre -Rehabilitation of OPD Block and MCH Construction of placenta put,ash pit and construction of toilet 3 door with urinal			-	3,000,000	-	3,000,000
1,487	Health	Development	Ukia	Mukuyuni sub county hospital -Additional funding for the construction of Stoney block to accommodate, outpatient, inpatient, administration and x-ray			-	2,000,000	-	2,000,000

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1,488	Transport	Development	Ukia	Road improvement -light grading	23,504		23,504		23,504	23,504
1,489	Transport	Development	Ukia	Electrification across 10 villages in upper Iuani cluster	3,000,000	2,760,000	240,000		240,000	240,000
1,490	Transport	Development	Ukia	Construction of concrete slab 40m long along Makuli Forest Road at Kwa Mbunga	1,800,000	1,771,135	28,865		0	0
1,491	Transport	Development	Ukia	Grading and Murraming of road across Kilala/Iuani			-		-	-
1,492	Transport	Development	Ukia	Grading and Murraming of road across Kilala/Iuani - Fuel	1,500,000	1,450,834	49,166		49,166	49,166
1,493	Transport	Development	Ukia	Installation of road structures across Kilala/Iuani	1,500,000	1,381,320	118,680		43,680	43,680
1,494	Transport	Development	Ukia	Construction of road structures across Ukia sub ward	1,500,000	1,423,140	76,860		76,860	76,860
1,495	Transport	Development	Ukia	Grading and spot Murraming of road across Ukia sub ward - MTF	1,500,000	1,411,360	88,640		-	-
1,496	Transport	Development	Ukia	Construction of concrete slab 30m long along Kavani Kituluku Dispensary Road	1,500,000	1,489,453	10,547		10,547	10,547
1,497	Transport	Development	Ukia	Installation of 2 15 m concrete pole Market lights at Ikalyoni market and Kyau market	1,400,000	1,354,001	45,999		-	-
1,498	Transport	Development	Ukia	Road opening and structures Miamani, Makuli, Nzumani,mbitini,kitundani,kwa kioko wa ndua,mumbuni.,Maketeanio,mulaani, Kwa Ndiku, Kwa Musembi Kwa ka muundani,ikumba, Kavani, Kikongooni, Mutambuukoni, Nzouni,Kiniu,5 Million Grading 1.25 -Road opening structures and grading			-	6,250,000	(6,250,000)	-
1,499	Transport	Development	Ukia	opening of kyau - Muvani road section					1,500,000	1,500,000
1,500	Transport	Development	Ukia	opening of kwa kioko - kwa ndua,mumbuni.,Maketeanio,mulaani, Kwa Ndiku, Kwa Musembi, Kwa Ndiku, Kwa Musembi Kwa ka muundani road					1,000,000	1,000,000
1,501	Transport	Development	Ukia	Installation of road structures - Makuli - Nzumani - katunyoni-Kavani - Kituluku - Nzouni - Kiniu					2,500,000	2,500,000
1,502	Transport	Development	Ukia	road grading - NYS					1,250,000	1,250,000
1,503	Transport	Development	Ukia	Kisimbi-Mutanga road-Kitutu kitile, Kwa Muloka-nthangu ndio, Iiuni,Kyuki,Kitile, Nthagathi roads -Road structures and grading(2M grading- NYS and 3M for road structures -RMLF			-	5,000,000	-	5,000,000
1,504	Transport	Development	Ukia	Road structures (Tengéa, kwa mwanthi, Kwa Musau, Kwa Muumbi, Ukia ndivuni.)			-	700,000	-	700,000
1,505	Transport	Development	Ukia	CDD (Kavukuni road, Kikongooni primary - Mutambuukoni and kyamukumu - nthongoni @ 100k			-	300,000	-	300,000
1,506	Transport	Development	Ukia	3-Solar flood lights (Mumbuni , Matindini and Ivumbuni markets			-	1,000,000	-	1,000,000
1,507	Lands	Development	Ukia	Survey of access roads and public lands in Ukia ward	300,000	-	300,000		300,000	300,000
1,508	Wote Municipality	Development	Ukia	Kyamuthei Toilet-Construction of Kyamuthei 3 door toilet with urinal				750,000	-	750,000
1,509	Water	Development	Ukia	Supply of pipes and fittings for Kilala health centre and Kyambiwa water project	80,000	-	80,000		80,000	80,000
1,510	Water	Development	Ukia	Itenge water project-Installation of 3KM 3” diameter Itenge rising main. Submersible pump, control panel, solarization,2.5Km Makongo, Kyambalasi, Kilolo rising main 2Km Nzouni rising main	5,000,000	4,927,100	72,900		72,900	72,900
1,511	Water	Development	Ukia	Ithanze Water Project-2.5Km water distribution pipeline while connecting existing Ithanze Water kiosk	3,000,000	2,943,120	56,880		56,880	56,880
1,512	Water	Development	Ukia	Rehabilitation of Kwa Kisela water Project -Rehabilitation, extension to Mukuyuni hospital and Market			-	2,500,000	-	2,500,000
1,513	Water	Development	Ukia	Kithamba Borehole -Solarization and extension of pipeline to kinyuani areas			-	2,000,000	-	2,000,000
1,514	Water	Development	Ukia	Kaumoni Borehole -Equipping, solarization and distribution			-	1,000,000	-	1,000,000
1,515	Education	Development	Ukia	Construction of Mumbuni Primary ECDE Class (One classroom and electrical conduit)	1,470,000	1,470,000			-	-
1,516	Health	Development	Ukia	Upgrading of Nthangu dispensary	96,643	96,643	-		-	-

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1,517	Trade	Development	Ukia	Ukia Junction Market-Construction of a public toilet	1,000,000	-	1,000,000		1,000,000	1,000,000
1,518	Lands	Development	Ukia	Riverine conservation and restoration	100,000	-	100,000		100,000	100,000
1,519	Gender	Recurrent	Ukia	Sports Development Programme kwa kamoli (utaati) talent center : levelling of ground and wash rooms	35,210	35,100			-	-
			Ukia Total				2,369,602	36,000,000	2,369,602	38,369,602
1,520	Gender	Development	Wote/Nziu	Sports Development Programmes	350,000		350,000		350,000	350,000
1,521	County Attorney	Recurrent	Wote/Nziu	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.					805,553	805,553
1,522	County Attorney	Development	Wote/Nziu	Sensitization and support to land succession - Legal statutory charges and fees, gazattement, filing, sensitization, collection of data and document perfection, and land survey.	1,000,000	194,447	805,553		-	-
1,523	Devolution	Development	Wote/Nziu	Budget for civic education -Sensitization forums for public on matters development/issuance of IDs				800,000	-	800,000
1,524	Agriculture	Development	Wote/Nziu	Fruit Value chain development	296,000	60,000	236,000		-	-
1,525	Agriculture	Development	Wote/Nziu	Provision of subsidized certified seeds -Provision of subsidized certified seeds for: maize-Tsavo WF441			-	3,000,000	-	3,000,000
1,526	Education	Development	Wote/Nziu	Construction of Kitikyumu ECDE -Construction of 1no. ECDE Classroom with an office & store, 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 Signwritin			-	2,400,000	-	2,400,000
1,527	Education	Development	Wote/Nziu	Equipping of MIVEC Dormitory -Purchase of beddings, curtains, ceilings and water tanks			-	1,500,000	-	1,500,000
1,528	Education	Development	Wote/Nziu	Youth Empowerment - Ujuzi Teke teke			-	1,000,000	-	1,000,000
1,529	Gender	Development	Wote/Nziu	Sports Development Programme; Nziu playground-Levelling and goal posts	1,500,000	1,497,940	-		-	-
1,530	Gender	Development	Wote/Nziu	Completion of Kitikyumu playground	12,332		12,332		12,332	12,332
1,531	Gender	Development	Wote/Nziu	Sports and Youth development Programme -Youth, Talent and Infrastructure development forestablishment of sport fund and development of athletics, ballgames, indoor games, sports development proposals	300,000	300,000	-		-	-
1,532	Gender	Development	Wote/Nziu	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	500,000	17,500	482,500		482,500	482,500
1,533	Gender	Development	Wote/Nziu	Ajira Kwa vijana -Engaging youths to do casual works (Road meter drains) on wage basis for a particular period of time			-	2,000,000	(2,000,000)	-
1,534	Gender	Development	Wote/Nziu	Ligi Mashinani –purchase of sports attire, balls and cash awards, allowances for both players and referees			-	2,000,000	(2,000,000)	-
1,535	Gender	Development	Wote/Nziu	PWD empowerment -Seed capital for business start ups for organized groups and also mapping			-	1,500,000	(1,500,000)	-
1,536	Gender	Development	Wote/Nziu	Purchase of 50 seater tents and chairs to 10 groups in wote sub ward			-	1,500,000	-	1,500,000
1,537	Gender	Development	Wote/Nziu	Youth and women empowerment-lukundo women group (purchase of catering utensils) @ Ksh 250,000 and Victoria squad youth group(to establish tree nursery @ ksh 250,000			-	500,000	-	500,000
1,538	Gender	Recurrent	Wote/Nziu	Ajira Kwa vijana -Engaging youths to do casual works (Road meter drains) on wage basis for a particular period of time					2,000,000	2,000,000
1,539	Gender	Recurrent	Wote/Nziu	Ligi Mashinani –purchase of sports attire, balls and cash awards, allowances for both players and referees					2,000,000	2,000,000
1,540	Gender	Recurrent	Wote/Nziu	PWD empowerment -Seed capital for business start ups for organized groups and also mapping					1,500,000	1,500,000

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1,541	Gender	Recurrent	Wote/Nziu	Sports and Youth development Programme -Youth, Talent and Infrastructure development for establishment of sport fund and development of athletics, ballgames, indoor games, sports development proposals	700,000	700,000			-	-
1,542	Health	Development	Wote/Nziu	Construction of Maternity unit at Nziu health centre -Construction of the maternity building			-	2,800,000	-	2,800,000
1,543	Transport	Development	Wote/Nziu	Kwa Kitingi -Kwa Joel -Kwa Mwaniki road opening and grading (Machine Hire)	3,211,116	3,105,616	105,500		105,500	105,500
1,544	Transport	Development	Wote/Nziu	Construction of Muaani drift and murraming of Jones to Muaani Girls road	1,596,480	1,521,667	74,813		74,813	74,813
1,545	Transport	Development	Wote/Nziu	Road opening (Ndivuni- Kisemeini- KwaMukosi- Nziu Market) road opening and grading(Machine Hire)	2,914,240	2,902,304	11,936		11,936	11,936
1,546	Transport	Development	Wote/Nziu	Surveying, Opening grading and murraming and structures of Makolongo-Kwa Juda- Kaiti-lili-Kavingo road (Machine Hire)	5,000,000	4,834,049	165,951		165,951	165,951
1,547	Transport	Development	Wote/Nziu	Opening and grading of Mutinda- Mbalu-Kitheini pri-Makuli-Nichodemus-Kwa Matheka road	4,000,000	4,000,000	-		-	-
1,548	Transport	Development	Wote/Nziu	Road structures (Culverts, gabions and backfilling on specific roads)	4,000,000	4,000,000	-		-	-
1,549	Transport	Development	Wote/Nziu	Routine maintenance of Wote Ward access road (Machine Hire-MTF)	3,000,000	3,000,000	-		-	-
1,550	Transport	Development	Wote/Nziu	Shimo-Kwa Maluna-Kwa Ngulue-Kamunyolo dam (Box culverts and light grading)	1,000,000		1,000,000		1,000,000	1,000,000
1,551	Transport	Development	Wote/Nziu	Roads maintenance programme			-	2,000,000	-	2,000,000
1,552	Transport	Development	Wote/Nziu	Construction of Kyambui drift -Construction of a drift - RMLF			-	5,000,000	-	5,000,000
1,553	Transport	Development	Wote/Nziu	Cosntruction of road structures for Makolongo- kwa Juda- Lili-Kavingo Road and opening of Malivani-Unoa Road			-	3,000,000	-	3,000,000
1,554	Transport	Development	Wote/Nziu	Installation of box culverts at kwa Ngui Mulwa along kwa mumangi-kwa kakweli road			-	500,000	-	500,000
1,555	Transport	Development	Wote/Nziu	Construction of two door toilet at Muthyoi kikuyuni meeting ground			-	500,000	-	500,000
1,556	Water	Development	Wote/Nziu	Distribution of Kathuma borehole	4,445,079	4,445,079	-		-	-
1,557	Water	Development	Wote/Nziu	Kituasi water project	3,298,996	3,098,996	200,000		-	-
1,558	Water	Development	Wote/Nziu	Kituasi Water project- Construction of 4 inch raising main to Kwa Wambua Kimeu, solarization and electricity, installation of pump set, elevated metallic water tank (100m3).	10,000,000	202,980	9,797,020		9,797,020	9,797,020
1,559	Water	Development	Wote/Nziu	Electricity Back-up and distribution of Kituasi water project to six designated water points			-	6,000,000	-	6,000,000
1,560	Water	Development	Wote/Nziu	Water improvement program in Wote/Nziu Ward					436,000	436,000
1,561	Gender	Recurrent	Wote/Nziu	Support to organized groups including PWDs in Nziu sub ward tents and chairs and other equipment	39,360				39,360	39,360
			Wote/Nziu Total				13,241,606	36,000,000	13,280,966	49,280,966
			Grand Total				298,639,841	1,170,000,000	316,996,986	1,486,996,986