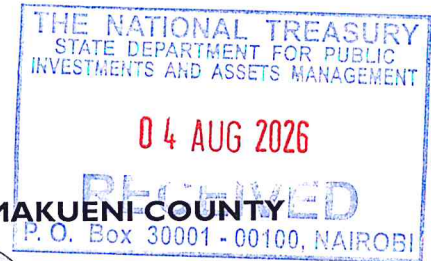


REPUBLIC OF KENYA



THE COUNTY TREASURY



Tel No.: 0795717885/0780717885

Email: finance@makueni.go.ke

info@makueni.go.ke

Web: www.makueni.go.ke

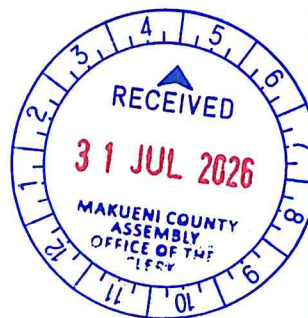
Makueni County
P.O. Box 78-90300,
MAKUENI

Our Ref: GMC/FIN/BGT.30/VOL.10(12)

To:

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

WOTE, MAKUENI



Dear Sir,

RE: SUBMISSION OF MAKUENI COUNTY FY 2025/26 ANNUAL BUDGET IMPLEMENTATION REPORT

Pursuant to the provisions of Sections 166 (4) and (5) of the Public Finance Management Act, 2012, (CAP 412A), please find attached Makueni County FY 2025/26 annual budget implementation report for your consideration.

Kind regards.

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

Cc.

1. H.E Governor
2. H.E Deputy Governor
3. Hon. Speaker – Makueni County Assembly
4. Hon. Senator - Makueni County
5. County Secretary and Head of Public Service
6. The National Treasury
7. Office of Controller of Budget
8. Commission on Revenue Allocation

RECEIVED
JUL 1 1958
U.S. AIR FORCE
HEADQUARTERS
WASHINGTON, D.C.



REPUBLIC OF KENYA GOVERNMENT OF MAKUENI COUNTY



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



MAKUENI COUNTY FY 2025/26

ANNUAL BUDGET IMPLEMENTATION REPORT



JULY 2026

Makueni County Annual Budget Implementation Report (MCBIR)

FY 2025/26

**To obtain copies of the document, please contact:
County Executive Committee Member - Finance, Planning, Budget and Revenue**

**County Treasury
P. O. Box 78- 90300
MAKUENI, KENYA**

Email Address:finance@makueni.go.ke

The document is also available on the county website at: www.makueni.go.ke

FOREWORD

Section 166 of the Public Finance Management Act, 2012, mandates the preparation of the Budget Implementation Reports. This annual Budget Implementation Report for FY 2025/26 presents the financial and non-financial budget performance of Makueni County Government from 1st July 2025 to 30th June 2026. The report covers key aspects of budget implementation as outlined in the 2025/26 County Annual Development Plan (C-ADP) and in line with the County Integrated Development Plan (CIDP) 2023–2027.

The report highlights financial and non-financial performance for county departments and entities. It includes the approved budget for the financial year 2025/26, revenue performance, actual expenditures, and the budget absorption rates of the County Government for the period under review.

The Budget Implementation Report incorporates financial data generated from the Integrated Financial Management Information System (IFMIS) and hospital-generated Appropriations-in-Aid (AIA). It also presents non-financial performance data from departmental quarterly progress reports aligned to programme-based budgets and performance targets. The report details the implementation status of programs and projects during the FY 2025/26. It highlights key challenges encountered and lessons learned by departments during budget execution, along with recommendations and areas for improvement. These insights are critical in decision-making and enhancing the effective implementation of programmes and projects in the subsequent financial year.

The preparation of this report reaffirms the commitment to ensuring the efficient and effective utilization of public resources. Additionally, it acknowledges the dedication and hard work of county staff, whose tireless efforts have contributed to these successes in line with Article 10 and Article 201 of the Constitution of Kenya, which emphasizes on transparency, accountability, and public participation in public finance, the County Government will publish and publicize this report to facilitate informed citizen engagement and oversight.



DAMARIS MUMOKO KAVOI

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

ACKNOWLEDGEMENT

The preparation of the FY 2025/26 annual Budget Implementation Report was a collaborative and consultative process involving various stakeholders across the County Government of Makueni. The successful completion of this report demonstrates the County's continued commitment to prudent, transparent, and accountable management of public resources in line with the Constitution of Kenya, 2010 and the Public Finance Management Act, 2012.

The County Treasury extends its sincere appreciation to the County Executive Committee Member for Finance, Planning, Budget, and Revenue for providing overall leadership, policy guidance, and strategic direction throughout the preparation of this report. We also acknowledge the support and cooperation of all County Executive Committee Members, Chief Officers, Sector Working Groups (SWGs) for the timely submission of accurate financial and non-financial performance information that enabled a comprehensive compilation of budget implementation report for the period under review.

Special recognition is accorded to the technical team from the department of Finance and Socio-Economic Planning whose expertise, diligence, and teamwork were instrumental in the preparation of this report. The team comprised John Nguni (Chief Officer; Financial Services) Annastacia Muendo (Director, Budget and Expenditure), Stanlus Matheka (Ag. Director Socio-Economic Planning), Mark Muthoka (Ag. Director Revenue), Patrick Nzula (Ag. Director M&E), Sylvia Mbevi (Ag. Director Financial Accounting Services), Benson Kiniva (Deputy Director, Revenue), Jeremiah Mutunga (Budget Officer), Richard Mwendwa (Budget Officer), Evans Kisilu (Senior Economist), Jacklyne Kiting'o (Senior Economist), Mathias Mbweli (Senior Statistician), Jacob Kyungu (Economist), Nathan Wahome (Economist), Lydia Kerubo (Economist), Ruth Mwongeli (Economist), Benjamin Mengo (Senior M&E Officer), Dorcas Mwende (M&E Officer), Justus Mutunga (Statistician), Patricia Kanzi (Statistician), Faith Matheka (Senior Accountant), Festus Musila (Accountant), Mercy Wambua, Sharon Boniface and Francis Mwova (Budget Interns). Their professionalism, technical competence, and commitment ensured the timely and quality delivery of this report.

The County Government further acknowledges the oversight and guidance provided by the County Assembly, the Office of the Controller of Budget, the National Treasury, and the Commission on Revenue Allocation, whose frameworks and advisories continue to strengthen public financial management at the county level.

Finally, we appreciate the citizens of Makueni County, development partners, civil society organizations, and the private sector for their active participation and continued collaboration, which remains vital in promoting accountability, inclusivity, and effective service delivery.



DR. GEOFFREY N. MUTHOKA

Ag. COUNTY CHIEF OFFICER SOCIO-ECONOMIC PLANNING, BUDGET, REVENUE, AND M&E

EXECUTIVE SUMMARY

The annual Budget Implementation Report for the FY 2025/26 has been prepared in accordance with Article 228(6) of the Constitution of Kenya (2010) and Section 166 of the Public Finance Management Act (2012). The report enhances transparency and accountability by monitoring budget execution, identifying implementation challenges, and proposing measures to improve financial efficiency and service delivery. It provides a comprehensive assessment of County budget implementation for the period 1st July, 2025 to 30th June, 2026, covering both financial and non-financial performance.

The report consolidates data submitted by Accounting Officers to the County Treasury and will be published and disseminated to key stakeholders, including the County Assembly, the Controller of Budget, the National Treasury, the Commission on Revenue Allocation, and the general public, in line with statutory requirements on transparency and accountability. It is structured into five chapters, each addressing a critical aspect of budget implementation.

Chapter One outlines the rationale for preparing County Budget Implementation Reports, presents budget trends from FY 2023/24 to FY 2025/26, and provides an overview of the FY 2025/26 approved budget, comprising the County Development Budget, County Recurrent Budget, and Own Source Revenue targets. The report is aligned with the County Integrated Development Plan (CIDP) 2023–2027, themed “A Resilient Economy for Sustainable Development,” and the FY 2025/26 County Annual Development Plan (ADP). These planning instruments prioritize stimulating local economic growth and shared prosperity through enhanced access to potable water, agricultural transformation for food security, strengthened healthcare systems, secure land tenure, ICT automation, improved revenue mobilization, youth empowerment, and decentralized service delivery to strengthen governance and public participation.

The approved county budget for FY 2025/26 amounted to Ksh. 12.86 Billion, of which Ksh. 4.56 billion (35 percent) was allocated to development expenditure and Ksh. 8.30 Billion (65percent) to recurrent expenditure, in line with the fiscal responsibility principles under the Public Finance Management Act, 2012. The Department of Health Services received the largest allocation, underscoring the county’s continued commitment to universal healthcare and social protection. The budget is financed through a combination of the Equitable Share, Own Source Revenue, and Conditional Allocations, Loans and Grants.

Chapter Two reviews the County's revenue performance for FY 2025/26, covering equitable share transfers, conditional allocations, loans and grants, and Own Source Revenue (OSR). As at 30th June 2026, the County realized total revenue of Ksh. 12.2 Billion, representing 95 per cent of the annual revenue target. The equitable share amounted Ksh. 8.98 Billion, while Own Source Revenue amounted to Ksh. 1.72 Billion, comprising Ksh. 1.19 Billion from Health Appropriation-in-Aid and Ksh. 526.73 Million from other revenue streams.

Although overall revenue performance was affected by delayed disbursement of conditional grants and lower-than-expected collections from some Own Source Revenue streams, the County continues to strengthen revenue mobilisation through enhanced automation, improved compliance, and targeted enforcement measures.

Chapter Three presents the expenditure performance for the period, including overall expenditure trends, departmental spending, expenditure by program and sub-program, and the settlement of pending bills from FY 2024/25. Total expenditure during the period amounted to Ksh. 11.36 Billion, representing an overall absorption rate of 88 percent of the approved budget. Of this, Ksh. 8.21 billion was spent on recurrent, while Ksh. 3.15 billion was incurred on development expenditure. The County Executive accounted for Ksh. 10.36 billion of total expenditure, while the County Assembly incurred Ksh. 994.6 million.

As at 1st July 2025, the County Government's pending bills stood at Kshs. 725,437,612. During the period under review, the County Government settled Kshs. 617,238,997 of these trade payables, representing an absorption rate of 85 percent, and with an outstanding balance of Kshs. 108,198,615 as at 30th June 2026. The county will prioritise settlement of the balance in the subsequent financial year.

Chapter Four presents an evaluation of the budget execution across all county departments and agencies for the period 1st July, 2025 to 30th June, 2026. The chapter evaluates financial performance and project implementation using departmental reports, IFMIS data, and monitoring and evaluation findings. It highlights departmental achievements, and variances between planned and actual outputs, covering recurrent operations, development projects, and service delivery outcomes to inform policy and decisions.

Chapter Five outlines the emerging issues, challenges and recommendations for the reporting period. Budget implementation faced challenges including delayed exchequer releases, inadequate budget allocations and budget cuts, climate-related disruptions, vandalism of County infrastructure, human resource capacity gaps, increasing demand for public services, and limited utilization of digital systems for evidence-based planning and decision-making. To enhance programme implementation and service delivery, the County should strengthen implementation preparedness, mobilize additional financial resources and own-source revenue, promote interdepartmental coordination through a One Government Approach, invest in human resource capacity and succession planning, leverage digital systems and automation, and enhance community ownership and protection of public assets to improve efficiency, sustainability and overall development outcomes.

TABLE OF CONTENT

FOREWORD.....	II
ACKNOWLEDGEMENT.....	III
EXECUTIVE SUMMARY.....	IV
LIST OF FIGURES.....	IX
LIST OF TABLES.....	X
ABBREVIATIONS AND ACRONYMS.....	XIII
1.0. INTRODUCTION	1
1.1. FY 2025/26 BUDGET.....	1
1.1.1. COUNTY DEVELOPMENT BUDGET.....	2
1.1.2. COUNTY RECURRENT BUDGET.....	3
1.2. PROJECTED REVENUES	4
2.0. REVENUE PERFORMANCE- FY 2024/25-2025/26	5
2.0. REVENUE PERFORMANCE PER SOURCE	6
2.1.1. <i>Own Source Revenue Collections</i>	6
2.1.2. <i>Own Source Revenue Performance per Stream</i>	6
2.1.3. <i>Equitable Share, Conditional Allocations, Loans and Grants</i>	7
2.1. FUNDS RELEASE TO MAKUENI COUNTY	7
2.1.1. RECEIPTS INTO MAKUENI COUNTY REVENUE FUND (CRF) FOR THE FY 2025/26.....	7
2.1.2. EXCHEQUER DISBURSEMENTS FROM THE NATIONAL GOVERNMENT	7
2.1.3. FUNDS RELEASED TO THE MAKUENI OPERATIONAL ACCOUNTS (APPROVALS BY COB)	8
3.0. EXPENDITURE ANALYSIS	9
3.1. OVERALL EXPENDITURE PERFORMANCE FOR THE FY 2025/26.....	9
3.2. EXPENDITURE BY ECONOMIC CLASSIFICATION.....	10
3.3. DEPARTMENTAL EXPENDITURES.....	10
3.4. EXPENDITURE BY PROGRAMME AND SUB PROGRAMME	12
4.0 DEPARTMENTAL FINANCIAL AND NON-FINANCIAL PERFORMANCE FOR FY 2025/26.....	18
4.1. OFFICE OF THE GOVERNOR.....	18
4.1.1. FINANCIAL PERFORMANCE SUMMARY	18
4.1.2. NON-FINANCIAL PERFORMANCE	21
4.2. COUNTY SECRETARY	23
4.2.1. FINANCIAL PERFORMANCE SUMMARY	23
4.2.2. NON-FINANCIAL PERFORMANCE	26
4.3. COUNTY ATTORNEY	28
4.3.1. FINANCIAL PERFORMANCE	28
4.3.2. NON-FINANCIAL PERFORMANCE.....	31
4.4. DEVOLUTION, PUBLIC PARTICIPATION, COUNTY ADMINISTRATION, AND SPECIAL PROGRAM	33

4.4.1.	FINANCIAL PERFORMANCE SUMMARY	33
4.4.2.	NON- FINANCIAL PERFORMANCE.....	37
4.5	DEPARTMENT OF FINANCE AND SOCIO–ECONOMIC PLANNING	40
4.5.1	FINANCIAL PERFORMANCE SUMMARY.....	40
4.5.2	NON- FINANCIAL PERFORMANCE	45
4.6	AGRICULTURE, LIVESTOCK, FISHERIES AND CO-OPERATIVE DEVELOPMENT.....	46
4.6.1	FINANCIAL PERFORMANCE SUMMARY.....	46
4.6.2	NON-FINANCIAL PERFORMANCE.....	53
4.7	ICT, EDUCATION, AND INTERNSHIPS	58
4.7.1	FINANCIAL PERFORMANCE SUMMARY.....	58
4.7.2	NON-FINANCIAL PERFORMANCE FOR THE PERIOD.....	74
4.8	DEPARTMENT OF GENDER, CHILDREN, YOUTH, SPORTS, AND SOCIAL SERVICES	76
4.8.1	FINANCIAL PERFORMANCE SUMMARY.....	76
4.8.2	NON-FINANCIAL PERFORMANCE.....	88
4.9	DEPARTMENT OF HEALTH SERVICES.....	92
4.9.1	FINANCIAL PERFORMANCE SUMMARY.....	92
4.9.2	HEALTH SERVICES NON-FINANCIAL PERFORMANCE.....	100
4.10	TRADE, MARKETING, INDUSTRY, CULTURE, AND TOURISM	105
4.10.1	FINANCIAL PERFORMANCE SUMMARY	105
4.10.2	NON-FINANCIAL PERFORMANCE	110
4.11	INFRASTRUCTURE, TRANSPORT, PUBLIC WORKS, HOUSING AND ENERGY	114
4.11.1	FINANCIAL PERFORMANCE SUMMARY	114
4.11.2	NON-FINANCIAL PERFORMANCE	133
4.12	LANDS, URBAN PLANNING AND DEVELOPMENT, ENVIRONMENT AND CLIMATE CHANGE.....	134
4.12.1	FINANCIAL PERFORMANCE SUMMARY	134
4.12.2	NON-FINANCIAL PERFORMANCE	139
4.13	WATER, SANITATION AND IRRIGATION.....	143
4.13.1	FINANCIAL PERFORMANCE SUMMARY	143
4.13.2	NON-FINANCIAL PERFORMANCE	162
4.14	COUNTY PUBLIC SERVICE BOARD.....	166
4.14.1	FINANCIAL PERFORMANCE SUMMARY	166
4.14.2	NON-FINANCIAL PERFORMANCE	169
4.15	WOTE MUNICIPALITY	172
4.15.1	FINANCIAL PERFORMANCE SUMMARY	172
4.15.2	NON-FINANCIAL PERFORMANCE	176
4.16	EMALI-SULTAN HAMUD MUNICIPALITY.....	178

4.16.1	FINANCIAL PERFORMANCE SUMMARY	178
4.16.2	NON-FINANCIAL PERFORMANCE	182
4.17	MAKUENI COUNTY SAND CONSERVATION AND UTILIZATION AUTHORITY	184
4.17.1	FINANCIAL PERFORMANCE SUMMARY	184
4.17.2	NON-FINANCIAL PERFORMANCE	188
4.18	MAKUENI COUNTY FRUIT DEVELOPMENT AND MARKETING AUTHORITY	189
4.18.1	FINANCIAL PERFORMANCE SUMMARY	189
4.18.1	NON-FINANCIAL PERFORMANCE	192
4.19	MAKUENI COUNTY ASSEMBLY	193
4.19.1	FINANCIAL PERFORMANCE SUMMARY	193
5.0	EMERGING ISSUES, CHALLENGES AND RECOMMENDATION	194
5.1.	EMERGING ISSUES AND TRENDS	194
5.2.	KEY CHALLENGES.....	194
5.3.	RECOMMENDATIONS.....	195

LIST OF FIGURES

Figure 1:County Budget Allocation by Main Economic Classification	2
Figure 2: Analysis of FY 2025/26 Overall Revenue Performance	5
Figure 3: Overall Expenditure Performance for the FY 2025/26	9
Figure 4 : Expenditure by Economic Classification for Governorship.....	19
Figure 5: Expenditure by Economic Classification for County Secretary.....	23
Figure 6: Expenditure by Economic Classification for County Attorney,.....	29
Figure 7: Expenditure per Economic Classification for Devolution, Public Participation, County Administration and Special Programmes.....	33
Figure 8: Expenditure by Economic Classification for Finance and Socio-Economic Planning .	40
Figure 9:Expenditure per Economic Classification for Agriculture, Livestock, Fisheries and Co-operatives Development.....	46
Figure 10: Expenditure per Economic Classification for ICT, Education, and Internship	58
Figure 11: Expenditure by Economic Classification for Gender, Children, Youth and Sports and Social Services	76
Figure 12: Expenditure per Economic Classification for Health Services	92
Figure 13: Expenditure by Economic Classification for Trade, Marketing, Industry, Culture and Tourism	105
Figure 14: Expenditure by Economic Classification for Infrastructure, Transport, Public Works, Housing and Energy.....	114
Figure 15: Expenditures by Economic Classification fo Lands, Urban Planning and Development, Environment and Climate Change	134
Figure 16: Expenditure Per Economic classification for Water, Sanitation and Irrigation	144
Figure 17: Expenditure Per Economic Classification for CPSB	166
Figure 18: Expenditure by Economic Classification for Wote Municipality	173
Figure 19: Expenditure by Economic Classification for Emali-Sultan Hamud Municipality	178
Figure 20: Expenditure by Economic Classification for Sand Conservation and Utilization Authority	184
Figure 21 : Expenditure by Economic Classification for Makueni County Fruit Development and Marketing Authority	189
Figure 22: Expenditure by Economic Classification for County Assembly	193

LIST OF TABLES

Table 1: County Development Budget per Department	2
Table 2: Recurrent Budget Allocations per Department.....	3
Table 3:FY 2025/26 Projected Revenues	4
Table 4: Analysis of FY 2024/25 - 2025/26 Cumulative Revenue Performance	5
Table 5:Own source revenues performance for FY 2024/25 and 2025/26.....	6
Table 6: FY 2025/26 Equitable share, conditional allocations, loans and grants in Kshs.	7
Table 7: Expenditure of the County Executive and County Assembly by Economic Classification	10
Table 8: Departmental Expenditures	11
Table 9:Departmental Expenditure by programme and Sub programme	12
Table 10: Status of Payment of Pending Bills Per County Departments and Entities as at 30 th June, 2026	16
Table 11: Governorship Summary of Budget and Expenditures	18
Table 12:Governorship Expenditure by Programme and Sub Programme	19
Table 13: Recurrent Expenditure per Vote	19
Table 14: Governorship Non-Financial Performance.....	21
Table 15: County Secretary Summary of Budget & Expenditures.....	23
Table 16: County Secretary Recurrent Expenditure Performance.....	24
Table 17: Expenditure by Programme and Sub Programme	25
Table 18: County Secretary Non-Financial Performance	26
Table 19: County Attorney Summary of Budget and Expenditures	28
Table 20: County Attorney Recurrent Expenditure Performance.....	29
Table 21:County Attorney Expenditure by Programme and sub programme	30
Table 22: County Attorney Non-Financial Performance.....	31
Table 23: Devolution, Public Participation, County Administration, and Special Program Budget and Expenditure Summary.....	33
Table 24: Devolution, Public Participation, County Administration, and Special Program Expenditure by programme and sub programme.....	34
Table 25: Devolution, Public Participation, County Administration, and Special Program Summary of Budget and Expenditures	34
Table 26: Devolution, Public Participation, County Administration, and Special Program Development Expenditure and Project Status.....	36
Table 27: Devolution, Public Participation, County Administration, and Special Program non-financial performances.....	37
Table 28: Finance and Socio-Economic Summary of Budget and Expenditures	40
Table 29: Department of Finance Recurrent Budget Performance.....	40
Table 30: Finance Development Expenditure and Project Status.....	43
Table 31: Finance Programme and Sub programme performance	44
Table 32:Finance Non- Financial Performance	45
Table 33:Agriculture, Livestock, Fisheries & Co-operative Development Budget and Expenditure Summary	46
Table 34: Department of Agriculture Expenditure by Programme and Sub programme	46

Table 35: Agriculture Department Projects, Expenditure and Status	47
Table 36: Agriculture, Livestock, Fisheries & Co-operative Development Summary of Budget and Expenditure	49
Table 37: Agriculture, Livestock, Fisheries & Co-operative non- Financial Performance	53
Table 38: ICT, Education, and Internships Summary of Budget and Expenditure	58
Table 39: ICT, Education and Internship Expenditure by programme and sub programme	59
Table 40: ICT, Education and Internship Recurrent Budget expenditure Performance	59
Table 41: ICT, Education and Internship Development Expenditure Performance	61
Table 42: ICT, Education and Internship Non-financial performance	74
Table 43: Gender Department Summary of budget and expenditures.....	76
Table 44: Expenditure by Programme and Sub-Programme	77
Table 45: Department of Gender, Children, Youth, Sports and Social Services Recurrent Expenditure Performance.....	77
Table 46: Department of Gender Development Expenditure and Project Status	82
Table 47: Department of Gender, Children, Culture and Social Services Non-Financial Performance	89
Table 48: Health Department Summary of budget and expenditures.....	92
Table 49: Department of Health Services Recurrent Expenditure Performance	93
Table 50: Department of Health Services Development Expenditure and Project Status.....	95
Table 51: Department of Health Services Non-Finance Performance.....	101
Table 52: Trade, Marketing, Industry, Culture, and Tourism Summary of budget and expenditures	105
Table 53: Trade, Marketing, Industry, Culture, and Tourism Expenditure by programme and sub programme	106
Table 54: Trade, Marketing, Industry, Culture, and Tourism Recurrent Expenditure Performance	106
Table 55: Trade, Marketing, Industry, Culture, and Tourism Development Expenditure and Project Status	108
Table 56: Trade, Marketing, Industry, Culture, and Tourism Non-Financial Performance	111
Table 57: Infrastructure, Transport, Public Works, Housing and Energy Summary of Budget and Expenditures	114
Table 58: Infrastructure, Transport, Public Works, Housing and Energy Expenditure By Programme and Sub Programme	115
Table 59: Infrastructure, Transport, Public Works, Housing and Energy Summary of Budget and Expenditures	115
Table 60: Infrastructure, Transport, Public Works, Housing and Energy Development Expenditure and Project status.....	117
Table 61: 4.1. Infrastructure, Transport, Public Works, Housing and Energy Non-Financial Performance	133
Table 62: Lands, Urban planning and Development, Environment and Climate Change Summary of Budget and Expenditures.....	134
Table 63: Lands, Urban planning and Development, Environment and Climate Change Expenditure by Programme and Sub programme	135

Table 64: Lands, Urban planning and Development, Environment and Climate Change Recurrent Expenditure Performance.....	135
Table 65: Lands Department Development Expenditure and Project Status.....	137
Table 66: Lands, Urban planning and Development, Environment and Climate Change Non-Financial Performance	139
Table 67: Water, Sanitation and Irrigation Summary of Budget and Expenditures	143
Table 68: 4.4. Water, Sanitation and Irrigation Recurrent Expenditure Performance.....	145
Table 69: Water, Sanitation and Irrigation Development Expenditure and Projects Status.	147
Table 70: Water, Sanitation and Irrigation Department of Water, Sanitation and Irrigation Non-Financial Performance	162
Table 71: County Public Service Board Budget Summary and Expenditure	166
Table 72: County Public Service Board Expenditure by Programme and Sub programme	167
Table 73: County Public Service Board Expenditure Non-Financial Performance	169
Table 74: Wote Municipality Budget Summary and Expenditure.....	172
Table 75:Wote Municipality Expenditure by Programme and Sub-programme	173
Table 76: Wote Municipality Recurrent Expenditure Performance	174
Table 77: Wote Municipality Development Expenditure and Project Status	175
Table 78:Wote Municipality Non- Financial Performances.....	177
Table 79: Emali-Sultan Hamud Municipality Summary of budget and expenditure	178
Table 80: Expenditure by Programme and Sub-programme	179
Table 81: Emali-Sultan Hamud Municipality Recurrent Expenditure Performance	179
Table 82: Emali-Sultan Hamud Municipality Development Expenditure and Project Status....	181
Table 83: Emali Sultan Hamud Municipality Non-Financial Performance.....	182
Table 84: Makueni County Sand Conservation and Utilization Authority Summary of Budget and Expenditure	184
Table 85: Makueni County Sand Conservation and Utilization Authority Expenditure by Programme and Sub-programme	185
Table 86: Makueni Sand Conservation & Utilization Authority Recurrent Expenditure Performance	185
Table 87: Makueni Sand Conservation & Utilization Authority Development Expenditure and Project Status	186
Table 88: Makueni County Sand Conservation and Utilization Authority Non-Financial Performance	188
Table 89Makueni Fruit Development and Marketing Authority Summary of Budget and Expenditure	189
Table 90:Makueni Fruit Development and Marketing Authority Recurrent Expenditure	190
Table 91: County Assembly Summary of Budget and Expenditures	193

ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan
AI	Artificial Insemination
A-I-A	Appropriations in Aid
AIE	Authority to Incur Expenditure
ANC	Antenatal Care
ART	Antiretroviral Therapy
ASDSP	Agriculture Sector Development Support Programme
ASK	Agricultural Society of Kenya
BH	Borehole
CARA	County Allocation of Revenue Act
CBE	Census of Business Establishments
CBEF	County Budget and Economic Forum
CBIRR	County Budget Implementation Review Report
CBK	Central Bank of Kenya
CBO	Community Based Organization
CBROP	County Budget Review and Outlook Paper
CBTS	County Budget Transparency Surveys
CCIS	County Climate Institutional Support
CCPP	Contagious Caprine Pleuropneumonia
CCRI	County Climate Resilience Investment
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CHP	Community Health Promoter
CIDP	County Integrated Development Plan
CPSB	County Public Service Board
CRA	Commission of Revenue Allocation
CRF	County Revenue Fund
CSA	County Statistical Abstract
CTTI	County Technical Training Institute
DANIDA	Danish International Development Agency
DCU	Dam Construction Unit
DTU	Drilling and Test-pumping Unit
ECDE	Early Childhood Development Education
eGPS	Electronic Government Procurement System
EIA(s)	Environmental Impact Assessment(s)
EU	European Union
FAO	Food and Agriculture Organization
FLLoCA	Financing Locally-Led Climate Action Program
FY	Financial Year
GBV	Gender Based Violence

HH	Household
HIV	Human Immunodeficiency Virus
HMIS	Health Management Information System
HQ	Headquarters
HRIS	Human Resource Information System
HRMIS	Human Resource Management Information System
ICT	Information Communication Technology
IDA	International Development Association
IFAS	Iron and Folic Acid Supplements
IFMIS	Integrated Financial Management Information System
JETA	Just Energy Transition Africa
KCB	Kenya Commercial Bank
KDSP	Kenya Devolution Support Programme
KIBMAWASCO	Kikumbulyu/Kibwezi area Water and Sanitation Company
KIMAWASCO	Kikumbulyu Water and Sanitation
Ksh	Kenya Shillings
KUSP	Kenya Urban Support Project
KYISA	Kenya Youth Inter County Sports Association
LSD	Lumpy Skin Disease
MCA	Member of County Assembly
MCEF	Makueni County Empowerment Fund
MCPSB	Makueni County Public Service Board
MHA	Makueni Hospitality Association
MSME	Micro, Small and Medium Enterprise
MT	Metric Tonnes
NAVCDP	National Agricultural Value Chain Development Project
NCD	Newcastle Disease
NCDs	Non-Communicable Diseases
NYS	National Youth Service
O&M	Operations and Maintenance
OCOB	Office of the Controller of Budget
OSR	Own Source Revenue
OVC	Orphans and Vulnerable Children
PA	Public Address
PBB	Programme-Based Budget
PE	Personnel Emoluments
PFM	Public Finance Management
PICD	Participatory Integrated Community Development
PPPs	Public Private Partnerships
PWD	People With Disability
REREC	Rural Electrification and Renewable Energy Corporation
RMLF	Road Maintenance Levy Fund
RRI	Rapid Results Initiative

SACCO	Savings and Credit Cooperative Organization
SAGAs	Semi-Autonomous Government Agencies
SEA(s)	Strategic Environmental Assessment
SHA	Social Health Authority
SHG	Self Help Group
SHIF	Social Health Insurance Fund
SRC	Salaries and Remuneration Commission
TB	Tuberculosis
TICA	Turkish Cooperation and Coordination Agency
TRA	Tourism Regulatory Authority
UDG	Urban Development Grant
UHC	Universal Health Coverage
UIG	Urban Institutional Grants
VTC	Vocational Training Centre
WASH	Water, Sanitation and Hygiene
WB	World Bank
WRI	World Resources Institute

1.0. INTRODUCTION

The FY 2025/2026 annual Budget Implementation Report is the third one prepared under the County Integrated Development Plan (CIDP 2023–2027) with the theme "**Stimulating local economies for shared prosperity**" meant to provide a solid foundation for the government's budgeting framework.

This Report highlights the financial and non-financial performances for the FY 2025/2026. The key objectives of the FY 2025/2026 budget were to stimulate economic growth and development, boost household incomes, enhance water access, increase agricultural productivity and food security, expand access to universal healthcare, strengthen resource mobilization and strategic partnerships, automate government services and improve critical county infrastructure.

Rationale for County Budget Implementation Reports

Section 166(4)(a) of the Public Finance Management Act, 2012, mandates the County Treasury to prepare Budget Implementation Reports and submit to the County Assembly, with copies to the Office of the Controller of Budget, the National Treasury, and the Commission on Revenue Allocation (CRA) within one month after the end of each quarter. These reports are key accountability tool, ensuring that public funds are utilized in line with the approved budget. They give an overview of the county's revenue and expenditure performance, highlighting achievements during the reporting period, identifying challenges affecting budget execution and offering recommendations to improve the efficiency and effectiveness of budget implementation.

1.1. FY 2025/26 Budget

During the Financial Year 2025/2026, the County Government revised its budget increasing the total allocation to Ksh. 12.86 billion, up from the original estimate of Ksh. 11.58 billion. The 11 percent increase was aimed at addressing emerging priorities and aligning expenditures with evolving needs.

The revised budget comprised Ksh. 8.30 billion for recurrent expenditure (65 %) and Ksh. 4.56 billion for development (35%). Within the recurrent component, Ksh. 5.53 billion was allocated to salaries and Ksh. 2.77 billion to operations and maintenance. This allocation kept operations running smoothly and continued support for infrastructure and service delivery.

The Department of Health Services received the largest share at Ksh. 4.24 billion (33%), reaffirming the County's commitment to strengthening healthcare. The Department of ICT, Education, and Internship followed with Ksh. 1.09 billion (10%). Other major allocations included Infrastructure and Public Works (Ksh. 0.71 billion), Water and Sanitation (Ksh. 0.77 billion), and Agriculture and Livestock (Ksh. 0.66 billion). The County Assembly was allocated Ksh. 1.0 billion (8%) to support its legislative and oversight functions.

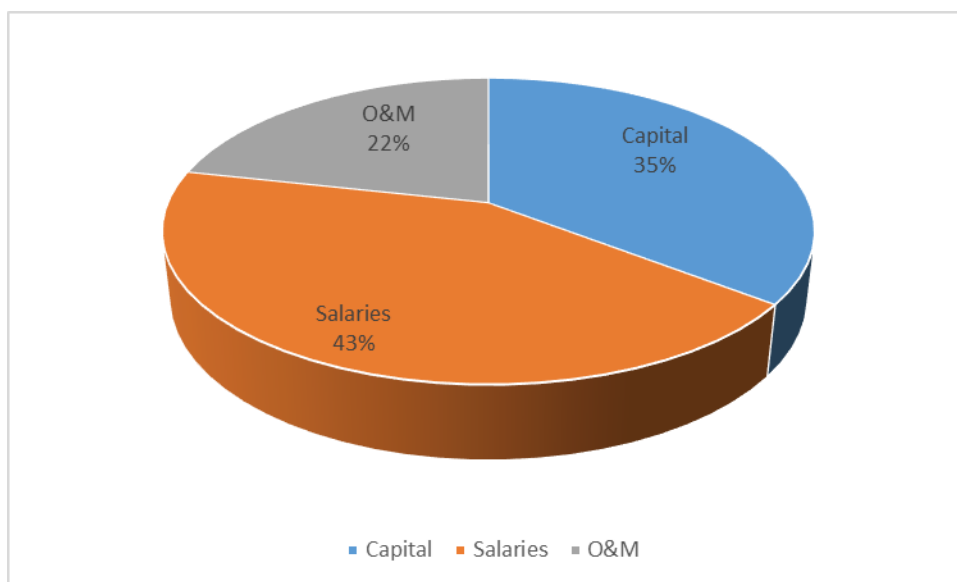


Figure 1:County Budget Allocation by Main Economic Classification

1.1.1. County Development Budget

In the FY 2025/26 revised Budget, the County allocated Ksh. 4.56 billion to development expenditure. The Department of Health Services received largest share of Ksh. 1.12 billion (29.5%), followed by Infrastructure, Transport, Public Works, Housing and Energy at Ksh. 550.39 million (12%), Lands, Urban Planning & Development, Environment and Climate change at Ksh. 605.64 million (13%), and Water, Sanitation and Irrigation at Ksh. 658.86 million. (14%).

Table 1: County Development Budget per Department

No	Department	FY 2024/25 Supplementar y Budget Estimates (2)	FY 2025/26 Supplementar y Budget (1) Estimates	FY 2025/26 Supplementar y Budget (II) Estimates	Ratio (%)
1.	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	358,867,098	430,745,674	378,474,426	8.29
2.	County Attorney	5,200,000	-	1,167,840	0.03
3.	Devolution, Public Participation, County Administration and Special Programs	38,834,054	444,700,000	442,544,264	9.70
4.	Emali Municipality	37,545,731	71,993,438	72,993,438	1.60
5.	Finance and Socio-Economic Planning	23,134,141	55,771,261	54,215,318	1.19
6.	Gender, Children, Youth, Sports and Social Services	126,476,892	96,890,290	96,164,767	2.11
7.	Health Services	1,085,411,487	1,160,822,662	1,117,982,586	24.50
8.	ICT, Education and Internship	247,171,549	291,662,159	274,673,079	6.02
9.	Infrastructure, Transport, Public Works, Housing and Energy	550,450,968	808,349,131	550,390,517	12.06
10.	Lands, Urban Planning & Development, Environment and Climate change	533,199,524	609,321,391	605,638,371	13.27
11.	Makueni Fruit Development and Marketing Authority	48,101,203	50,050,222	63,050,222	1.38

No	Department	FY 2024/25 Supplementar y Budget Estimates (2)	FY 2025/26 Supplementar y Budget (1) Estimates	FY 2025/26 Supplementar y Budget (II) Estimates	Ratio (%)
12.	Sand Conservation and Utilization Authority	5,000,000	12,000,000	13,845,560	0.30
13.	Trade, Marketing, Industry, Culture and Tourism	35,719,270	109,210,164	102,969,932	2.26
14.	Water, Sanitation and Irrigation	511,534,319	553,297,075	658,864,699	14.44
15.	Wote Municipality	50,314,211	112,605,348	70,605,348	1.55
	Sub Totals	3,656,960,449	4,807,418,814	4,503,580,366	98.67
16	County Assembly	21,345,015	60,479,298	60,479,298	1.33
	Grant total	3,678,305,464	4,867,898,113	4,564,059,665	100

1.1.2. County Recurrent Budget

The FY 2025/26 Supplementary II recurrent budget for County amounted to Ksh. 7.33 billion, indicating a decrease from the Supplementary I estimate of Ksh. 8.24 billion. This change matches the new priorities and daily needs of the departments.

The Department of Health Services received the largest share of Ksh. 3.12 billion (43%), underscoring the county's focus on sustaining healthcare operations and service delivery.

Table 2: Recurrent Budget Allocations per Department

No.	Department	FY 2024/25 Supplementary Budget (2) Estimates	FY 2025/26 Supplementary Budget (1) Estimates	FY 2025/26 Supplementary Budget (2) Estimates	Ratio(%))
1.	Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development	263,377,606	283,525,924	284,873,698	4
2.	County Attorney	43,240,335	81,925,899	81,925,899	1
3.	County Public Service Board	70,498,317	73,251,184	79,751,184	1
4.	County Secretary	464,745,270	631,707,545	633,557,545	9
5.	Devolution, Public Participation, County administration and Special Programs	308,663,402	346,755,001	357,720,237	5
6.	Emali Municipality	32,044,280	42,538,960	42,538,960	1
7.	Finance and Socio-Economic Planning	575,341,583	449,034,256	497,337,731	7
8.	Gender, Children, Youth, Sports and Social Services	148,472,879	232,738,604	231,172,127	3
9.	Governorship	492,830,807	494,464,747	489,464,747	7
10.	Health Services	3,114,502,327	3,137,161,645	3,121,661,645	43
11.	ICT, Education and Internship	941,752,087	809,670,727	813,292,647	11
12.	Infrastructure, Transport, Public Works, Housing and Energy	130,284,354	157,097,513	155,697,513	2
13.	Lands, Urban Planning & Development, Environment and Climate change	85,877,580	87,076,924	87,696,924	1
14.	Makueni County Sand Conservation and Utilization Authority	58,553,699	72,548,596	77,335,074	1
15.	Makueni Fruit Development and Marketing Authority	35,555,220	37,000,435	37,000,435	1
16.	Trade, Marketing, Industry, Culture and Tourism	140,487,215	153,169,472	157,200,472	2
17.	Water and Sanitation	109,352,698	117,279,673	114,129,673	2
18.	Wote Municipality	69,931,405	66,593,777	71,873,777	1
	Sub Totals	7,085,511,064	7,273,540,878	7,334,230,284	100
19	County Assembly	816,395,851	964,631,315		0
	Sub Totals	7,901,906,915	8,238,172,194	7,334,230,284	100

1.2. Projected Revenues

The total projected revenue for the County in the FY 2025/26 Supplementary II Budget was estimated at KShs. 12.86 billion. The biggest share, KShs. 8.98 billion, was expected from the equitable share provided by the National Government. In addition, Ksh. 1.34 billion was projected from conditional allocations, which included donor-funded loans and grants. The county also aimed to collect KShs. 1.67 billion from own source revenues, including local fees, levies and other streams. Ksh. 883.50 million was drawn from the reallocation of unutilized funds from FY 2024/25.

Table 3: FY 2025/26 Projected Revenues

S.No	Revenue source	Amount	Ratio(%)
1	Equitable share from National Government	8,976,335,654	70
2	Conditional Allocation - other loans & grants	1,335,430,128	10
3	Own Source Revenue - Other Sources	1,667,556,464	13
4	FY 2024/25 Cash Balances	883,599,018	7
Total Revenue 2025/26		12,862,921,264	100

Source: County Treasury, 2026

2.0. REVENUE PERFORMANCE- FY 2024/25-2025/26

The FY 2025/26 budget was financed from four main sources: equitable share amounting to Kshs. 8,976,335,654 (68 percent), county own-source revenue of Kshs. 1,667,556,464 (13 percent), conditional loans and grants totalling Kshs. 1,335,430,128 (12 percent), and FY 2024/25 Cash balance amounting to Kshs. 883,599,018 (7 percent).

Revenue performance for FY 2025/26 amounted to Kshs. 12,211,254,213 representing 95 percent of Ksh. 12,862,921,264 projected revenues. This presents an increase of Kshs. 1,097,470,494 from Kshs. 11,113,783,719 recorded in FY 2024/25.

Table 4: Analysis of FY 2024/25 - 2025/26 Cumulative Revenue Performance

Revenue Source	FY 2024/25			FY 2025/26		
	Revenue Target (Kshs)	Performance as at June 30 th , 2025 (Kshs)	Performance Rate (%)	Revenue Target (Kshs)	Performance as at June 30 th , 2026 (Kshs)	Performance Rate (%)
Equitable share	8,497,308,272	8,497,308,448	100	8,976,335,654	8,976,335,654	100
Conditional Allocations, Loans and Grants	607,277,601	321,729,343	53	1,335,430,128	806,324,645	60
Sub Total	9,104,585,873	8,819,037,791	97	10,311,765,782	9,782,660,300	95
County generated revenue	1,471,433,323	1,290,552,746	88	1,667,556,464	1,720,702,931	103
Reallocation Funds	1,004,193,182	1,004,193,182	100	883,599,018	707,890,983	80
Total Revenues	11,580,212,378	11,113,783,719	96	12,862,921,264	12,211,254,213	95

Source: County Treasury

Revenue performance increased by 10 percent, from Kshs. 11,113,783,719 in FY 2024/25 to Kshs. 12,211,254,213 in FY 2025/26. Of the total revenue receipts, the equitable share accounted for Kshs. 8,976,335,654 (73 percent), followed by county own-source revenue of Kshs. 1,720,702,931 (14 percent). Conditional loans and grants contributed Kshs. 806,324,645 (7 percent), while FY 2024/25 Reallocation fund balances accounted for Kshs. 707,890,983 (6 percent), as illustrated below.

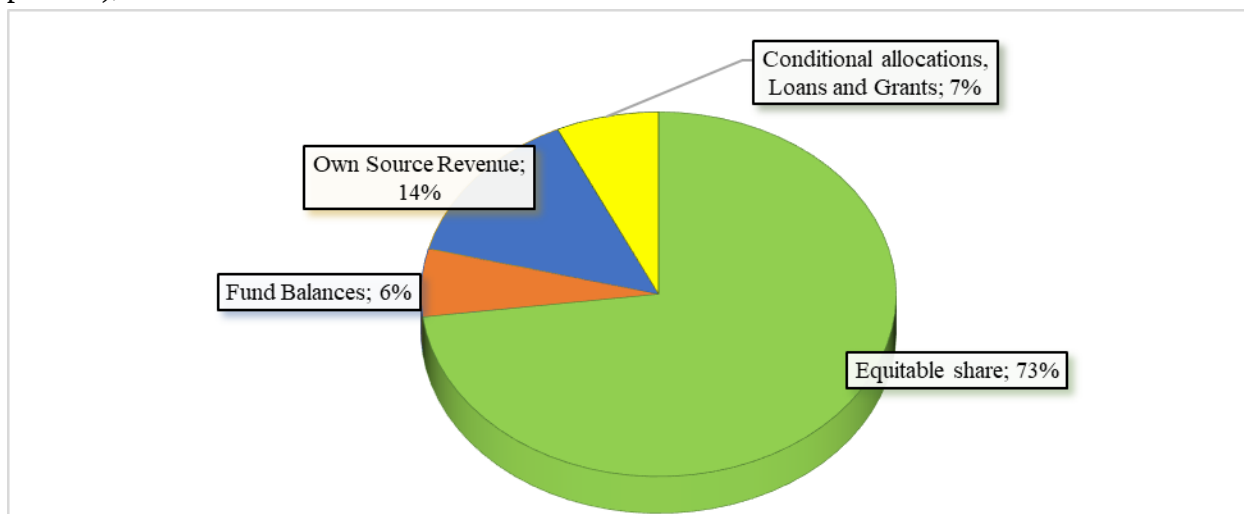


Figure 2: Analysis of FY 2025/26 Overall Revenue Performance

2.0. Revenue Performance Per Source

Revenue was realised from various sources; county own-source revenue collections, equitable share, conditional allocations, loans and grants

2.1.1 Own Source Revenue Collections

Own source revenue collection for FY 2025/26 amounted to Kshs. 1,720,702,931 against a target of Ksh. 1,667,556,464. This translates to 33 percent increase from the Kshs. 1,290,552,746 realised in FY 2024/25. The improved performance was largely driven by strengthened revenue administration, enhanced automation across all own-source revenue streams, the rollout of new registrations, and the timely processing and reimbursement of SHA claims.

2.1.2 Own Source Revenue Performance per Stream

The collections were generated from 33 revenue streams, with the highest contribution recorded from SHA and SHIF reimbursements, medical and healthcare service fees, single business permits, and liquor licence fees. A comparative analysis of revenue performance by stream for FY 2024/25 and FY 2025/26 is presented in the table below.

Table 5: Own source revenues performance for FY 2024/25 and 2025/26

No.	Sources	2024/2025			2025/2026		
		Annual Targets	Performance June 30, 2025	Percentage	Annual Targets	Performance June 30, 2026	Percentage
	A) Own Sources	Kshs	Kshs		Kshs	Kshs	
1	Advertisement & Wall Branding Fees	20,922,470	27,603,873	132	31,411,990	23,382,418	74
2	Agricultural Cess Fees	18,000,000	19,532,146	109	28,317,987	22,247,732	79
3	Building Materials Cess Fees	3,000,000	3,585,000	120	4,706,554	3,120,900	66
4	Community Information Centres Fees	1,000,000	474,130	47	1,573,222	314,610	20
5	Conservancy Fees	6,000,000	4,972,800	83	8,102,091	4,827,805	60
6	Coop Audit services Fees	300,000	184,790	62	498,187	214,340	43
7	Development Approvals Fees(all lands development fees	48,000,000	18,718,675	39	65,550,897	15,828,786	24
8	Fines and Penalties Fees	1,000,000	1,823,166	182	1,573,222	328,435	21
9	Fire certificate Fees	1,400,000	3,548,660	253	1,573,222	3,559,100	226
10	Hire of County Facilities / Equipment /Gym Fees	1,000,000	1,566,650	157	1,573,222	485,050	31
11	Liquor License Fees	70,000,000	45,422,940	65	96,818,675	48,063,091	50
12	Market Entrance Fees	45,000,000	27,662,427	61	65,550,897	25,171,826	38
13	Motor Veh/Cycle Reg Fees	3,500,000	3,077,500	88	4,706,554	2,614,500	56
14	Parking Fees	44,000,000	36,108,110	82	67,530,534	32,014,070	47
15	Plot Rates/Rent Fees & other dues	196,855,153	22,502,764	11	131,691,752	25,363,221	19
16	Renewal Fees(Kiosks)	7,000,000	5,773,500	82	10,986,330	5,403,340	49
17	Single Business Permits /Application Fees	200,000,000	125,867,620	63	230,739,157	127,213,128	55
18	Stall Rent Fees	8,700,000	7,374,400	85	12,087,585	6,129,980	51
19	Stock Market Fees	11,000,000	9,118,552	83	17,279,216	9,960,092	58
20	Stock Movement Fees	7,000,000	4,596,420	66	10,986,330	6,342,555	58
21	Veterinary Health Fees	17,500,000	11,598,947	66	22,942,814	12,247,275	53
22	Water & Environment Fees- Consent, Nema, mining, penalties	3,500,000	1,021,600	29	4,706,554	905,200	19
23	Weights & Measures Fees	2,500,000	1,092,095	44	3,133,333	979,740	31
24	Tetheka Fund Interest				18,742,114	24,067,077	128
25	Direct Deposit		15,399,347			16,256,885	

No.	Sources	2024/2025			2025/2026		
		Annual Targets	Performance June 30, 2025	Percentage	Annual Targets	Performance June 30, 2026	Percentage
26	Agriculture- Agricultural Training Conference Fees	3,000,000	4,776,820	159	4,706,554	768,730	16
27	Agriculture- Mechanization Fees	2,000,000	566,100	28	3,133,333	809,245	26
28	Public health Services Fees	36,000,000	35,998,165	100	51,824,539	35,851,065	69
29	Makueni Fruit Processing Plant Fees	100,000,000	29,511,228	30	92,872,511	31,057,555	33
30	Sand Authority Fees	47,000,000	42,738,664	91	72,237,088	41,202,717	57
	OSR revenue streams total	905,177,623	512,217,089	57	1,067,556,464	526,730,468	49
	Appropriation In Aids(AIA)						
31	Medical Health Services Fees	176,430,000	277,796,275	157	182,388,000	288,718,765	158
32	SHA and SHIF Reimbursement	382,475,700	499,017,382	130	417,612,000	905,239,698	217
33	Universal Health Care Registration Fees	7,350,000	1,522,000	21		14,000	
	AIA Sub Total	566,255,700	778,335,657	137	600,000,000	1,193,972,463	199
	Total Own Source Revenue	1,471,433,323	1,290,552,746	88	1,667,556,464	1,720,702,931	103

Source: County Treasury 2026

2.1.3 Equitable Share, Conditional Allocations, Loans and Grants

During FY 2025/26, revenue from the equitable share, conditional allocations, loans, and grants increased to 60 percent, up from 53 percent in the corresponding period. The increase was largely attributed to the improved disbursement of conditional allocations, loans and grants.

Table 6: FY 2025/26 Equitable share, conditional allocations, loans and grants in Kshs.

Revenue Source	FY 2024/25				FY 2025/26			
	Revenue Target	Performance June 30, 2025	Balance	Performance (%)	Revenue Target	Performance June 30, 2026	Balance	Performance Rate (%)
Equitable share	8,497,308,272	8,497,308,448	-176	100	8,976,335,654	8,976,335,654	0	100
Conditional Allocations, Loans and Grants	607,277,601	321,729,343	285,548,258	53	1,335,430,128	806,324,646	529,105,483	60
Total	9,104,585,873	8,819,037,791	285,548,082	97	10,311,765,782	9,782,660,300	529,105,483	95

Source: County Treasury 2026

2.1. Funds Release to Makueni County

2.1.1. Receipts into Makueni County Revenue Fund (CRF) for the FY 2025/26

The total inflows into the Makueni County Revenue Fund (CRF) for the period under review amounted to Kshs. 10,289,961,731 largely comprising transfers from the National Government and the County own source revenue. This amount excludes health related Appropriation-in-Aid (AIA) collected and utilized at the source by health facilities.

2.1.2. Exchequer Disbursements from the National Government

During the FY2025/26, equitable share transfers to the Makueni County Revenue Fund was Kshs. 8,976,335,654 (100 percent), against the approved allocation of Kshs. 8,976,335,654 for the period.

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

The Office of the Controller of Budget authorized withdrawals amounting to Kshs. 10,650,416,899 from the Makueni County Revenue Fund. The County Executive received Kshs. 9,665,437,342 (91 percent) and the County Assembly Kshs. 984,979,557 (9 percent).

3.0. EXPENDITURE ANALYSIS

3.1. Overall Expenditure Performance for the FY 2025/26

In FY 2025/26, the County's cumulative expenditure amounted to Ksh 11,356,245,434 against a budget of Kshs 12,862,921,264. This translated to an overall absorption rate of 88 percent. The expenditure comprised of 48 percent compensation to employees, 24 percent on operations and maintenance and 28 percent on development.

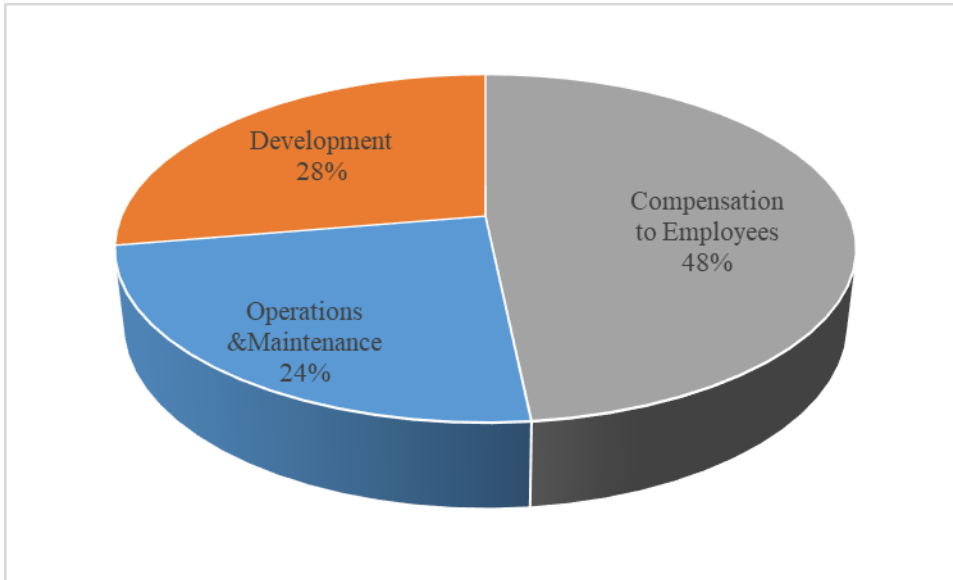


Figure 3: Overall Expenditure Performance for the FY 2025/26

3.2. Expenditure by economic classification

In FY 2025/26, the actual expenditure was Ksh 11,356,245,434 representing 88 percent absorption rate, compared to 87 percent absorption rate recorded during same period in FY 2024/25. During this period, the County Executive expended Kshs 10,361,592,469 against its allocated budget of Kshs 11,837,810,651, achieving an absorption rate of 88 percent. Similarly, the County Assembly spent Kshs 994,652,965. out of its budget allocation of Kshs 1,025,110,613 reflecting an absorption rate of 97 percent.

Table 7: Expenditure of the County Executive and County Assembly by Economic Classification

Economic Classification	FY 2024/25 Supplementary Budget(2) Estimates	Expenditures as at 30th June, 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget(2) Estimates	Expenditures as at 30th June, 2026	Absorption Rate (%)
County Executive						
Compensation to Employees	4,746,548,777	4,465,115,006	94	5,033,563,322	5,011,255,844	100
Operations & Maintenance	2,338,962,288	2,179,219,255	93	2,300,666,963	2,257,572,761	98
Recurrent	7,085,511,065	6,644,334,261	94	7,334,230,284	7,268,828,605	99
Development	3,656,960,448	2,602,506,051	71	4,503,580,366	3,092,763,864	69
Sub Total	10,742,471,512	9,246,840,311	86	11,837,810,651	10,361,592,469	88
County Assembly						
Compensation to Employees	451,423,604	451,423,604	100	495,224,277	495,224,277	100
Operations & Maintenance	364,972,247	364,971,134	100	469,407,039	439,085,541	94
Recurrent	816,395,851	816,394,738	100	964,631,315	934,309,818.00	97
Development	21,345,015	18,865,717	88	60,479,298	60,343,147	100
Sub Total	837,740,866	835,260,455	100	1,025,110,613	994,652,965.00	97
Total Budget						
Compensation to Employees	5,197,972,381	4,916,538,610	95	5,528,787,598	5,506,480,121	100
Operations & Maintenance	2,703,934,535	2,544,190,389	94	2,770,074,002	2,696,658,302	97
Recurrent	7,901,906,915	7,460,728,999	94	8,298,861,600	8,203,138,423	99
Development	3,678,305,463	2,619,413,768	71	4,564,059,665	3,153,107,011	69
Total Budget	11,580,212,378	10,080,142,766	87	12,862,921,264	11,356,245,434	88

3.3. Departmental Expenditures

In FY 2025/26, analysis of expenditure performance indicates that the Department of Health Services recorded the highest expenditure at Ksh. 4,142,637,945, reflecting an absorption rate of 98 percent. This was followed by the Department of Education, ICT and Internship, which

recorded expenditure of Ksh. 1,062,906,446 at 98 percent absorption rate. The County Assembly ranked third, with total expenditure amounting to Ksh. 994,652,965.

Table 8: Departmental Expenditures

S/No	Departments	FY 2025/26 Supplementary Budget (2) Estimates	Salaries Expenditure 30th June, 2026	O&M Expenditure as at 30th June, 2026	Total Recurrent Expenditure as at 30th June, 2026	Development Expenditure 30th June, 2026	Total Expenditure as at 30th June, 2026	Overall Absorption (%)
1.	Agriculture, Livestock, Fisheries and Cooperative Development	663,348,123	235,578,558	48,875,267	284,453,825	304,904,637	589,358,462	89
2.	County Attorney	83,093,739	20,932,732	49,142,674	70,075,406	-	70,075,406	84
3.	County Public Service Board	79,751,184	45,866,176	33,747,432	79,613,608	-	79,613,608	100
4.	County Secretary	633,557,545	569,769,476	63,044,911	632,814,387	-	632,814,387	100
5.	Devolution, Public Participation, County Administration & Special Programmes	800,264,501	226,909,612	130,607,435	357,517,047	89,260,232	446,777,279	56
6.	ICT, Education and Internship	1,087,965,726	721,713,764	90,419,437	812,133,201	250,773,245	1,062,906,446	98
7.	Emali Sultan- Hamud Municipality	115,532,398	12,610,000	29,928,960	42,538,960	72,192,614	114,731,574	99
8.	Finance and Socio Economic Planning	551,553,049	232,388,115	254,213,350	486,601,465	49,708,037	536,309,502	97
9.	Makueni Fruit Development & Marketing Authority	100,050,657	17,432,207	19,355,226	36,787,433	62,889,611	99,677,044	100
10.	Gender, Children, Youth, Sports and Social Services	327,336,894	54,564,327	174,320,318	228,884,645	83,547,737	312,432,382	95
11.	Governorship	489,464,747	57,781,847	428,561,119	486,342,966	-	486,342,966	99
12.	Health Services	4,239,644,231	2,480,399,401	613,559,493	3,093,958,893	1,048,679,051	4,142,637,944	98
13.	Lands, Urban Planning and Development, Environment and Climate Change	693,335,295	60,863,832	26,355,740	87,219,572	152,560,590	239,780,162	35
14.	Makueni County Sand Conservation and Utilization Authority	91,180,634	29,926,162	46,672,561	76,598,723	13,840,289	90,439,012	99
15.	Trade, Industry & Cooperatives	260,170,405	67,763,862	86,066,836	153,830,698	47 ,515,845	201,346,543	77
16.	Infrastructure, Transport, Public Works, Housing & Energy	706,088,030	86,855,701	67,754,587	154,610,288	442,529,965	597,140,253	85
17.	Water, Sanitation & Irrigation	772,994,371	86,109,521	27,066,923	113,176,443	444,003,037	557,179,480	72
18.	Wote Municipality	142,479,124	3,790,553	67,880,492	71,671,045	30,358,974	102,030,019	72
	Sub total	11,837,810,651	5,011,255,844	2,257,572,761	7,268,828,605	3,092,763,864	10,361,592,469	88
19.	County Assembly	1,025,110,613	495,224,277	439,085,541	934,309,818.00	60,343,147	994,652,965	97
	Total Budget	12,862,921,264	5,506,480,121	2,696,658,302	8,203,138,423.00	3,153,107,011	11,356,245,434	88

3.4. Expenditure by Programme and Sub Programme

In FY 2025/26, an analysis of expenditure by programme and sub-programme shows that the General administration and planning programme in the department of Health Services recorded the highest expenditure at Ksh 3,547,390,567. This was followed by the legislation and representation sub-programme of the county assembly which recorded an expenditure of Ksh 994,652,964. The General Administration and Planning Programme in the Department of Education, ICT and Internship recorded the third-highest expenditure at Ksh 734,903,096.

Table 9: Departmental Expenditure by programme and Sub programme

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 30th June 2026 (Kshs.)		Absorption Rate ()	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Department: Lands, Urban Planning and Development, Environment & Climate Change							
Programme 1	General administration & planning	70,323,833	-	70,169,066	-	100	
	Land Survey & Mapping	1,329,080	15,060,112	1,290,147	11,728,732	97	78
	Urban planning	4,764,011	53,202,432	4,730,165	12,720,525	99	24
	Mining mapping & development	850,000	199,714	812,038	99,740	96	50
	Environment Management and Protection	10,430,000	537,176,114	10,218,155	128,011,594	98	24
	Sub Total	87,696,924	605,638,371	87,219,572	152,560,590	99	25
Wote Municipality							
Wote Municipality	SP 1. 1 Wote Municipality	71,873,777	70,605,348	71,671,045	30,358,974	100	43
	Sub Total	71,873,777	70,605,348	71,671,045	30,358,974	100	43
Emali-Sultan Municipality							
Emali-Sultan Municipality	SP 1. 1 Emali-Sultan Municipality	42,538,960	72,993,438	42,538,960	72,192,614	100	99
	Sub Total	42,538,960	72,993,438	42,538,960	72,192,614	100	99
Sand Authority							
General administration & planning	SP 1.1: General administration & Planning	77,335,074	13,845,560	76,598,723	13,840,289	99%	100
	Sub Total	77,335,074	13,845,560	76,598,723	13,840,289	99%	100
Health Services							
General administration & planning	SP1. 1 General administration & planning	2,645,311,486	990,891,556	2,621,442,195	925,948,372	99%	93
Curative health care services	SP2. 1 :Curative health care services	335,097,026	8,161,535	333,137,710	4,810,885	99%	59
Preventive and promotive health care services	SP3. 1 Preventive and promotive health care services	141,253,133	118,929,494	139,378,989	117,919,794	99%	99
	Sub Total	3,121,661,645	1,117,982,586	3,093,958,893	1,048,679,051	99%	94
Infrastructure, Transport, Public works , Housing & Energy							
General administration &	General administration & planning	103,012,513	1,987,623	102,228,940	-	99%	0%

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 30th June 2026 (Kshs.)		Absorption Rate ()	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
planning							
Road Transport	Road transport	27,945,000	467,464,946	27,721,348	366,704,040	99%	78%
Infrastructure development	Infrastructure development	1,945,000	1,000,000	1,895,000	993,600	97%	99%
Energy Infrastructure & development	Energy Infrastructure & development	22,795,000	79,937,949	22,765,000	74,832,325	100%	94%
	Sub Total	155,697,513	550,390,517	154,610,288	442,529,965	99%	80%
ICT, Education and Internship							
General administration & planning	SP1. 1 General administration & planning	734,909,886		734,903,096		100%	
Early childhood development education	SP2.1 : Early childhood development education	19,960,503	190,690,236	19,775,113	173,714,052	99%	91%
Technical training & non-formal education	SP3.3: Technical training & non-formal education	2,245,740	66,976,281	1,652,599	62,552,632	74%	93%
Support to Education and Library Services	SP4.1:Support to Education and Library Services	27,925,735		27,873,830		100%	0%
ICT Infrastructure & Systems Development	SP5.1:ICT Infrastructure & Systems Development	15,091,653	17,006,562	15,090,993	14,506,562	100%	96%
Internship, Mentorship and volunteerism	SP6.1: Internship, Mentorship and volunteerism	13,159,130		12,837,570		98%	
	Sub Total	813,292,647	274,673,079	812,133,201	250,773,245	100%	91%
Trade, Industry & Cooperatives							
General administration & planning	SP1. 1 General administration & planning	135,153,981	-	132,275,080	-	98%	
Trade development & promotion	SP2.1; Trade development & promotion	7,023,056	98,119,752	6,943,379	43,983,929	99%	45%
Industrial development and promotion	SP3. 1 Industrial development and promotion	945,175	1,285,300	913,447		97%	0%
Tourism development & promotion	SP4. 1 Tourism development & promotion	3,843,634	2,564,880	3,801,943	2,538,840	99%	99%
Culture, Art and the Music promotion	SP5. 1 Culture, Art and the Music promotion	10,234,626	1,000,000	9,896,849	993,076	97%	99%
	Sub Total	157,200,472	102,969,932	153,830,698	47,515,845	98%	46%
Department of Gender, Children, Youth, Sports, and Social Services							
General administration & planning	General administration & planning	77,377,967	1,000,000	76,989,316	29,260	99%	3%
Gender and Social Development	Gender & Social Development	33,906,680	53,595,905	32,879,389	47,496,018	96%	89%
Sports development	Youth Empowerment	32,768,234	15,763,163	32,277,177	12,874,335	98%	82%
Youth empowerment	Sports Development	87,119,246	25,805,699	86,738,763	23,148,124	100%	90%

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 30th June 2026 (Kshs.)		Absorption Rate ()	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
	Sub Total	231,172,127	96,164,767	228,884,645	83,547,737	99%	87%
County Attorney							
General Administration & Support Services	P1: General administration & planning	81,925,899	1,167,840	70,075,406		86%	-
	Sub Total	81,925,899	1,167,840	70,075,406	-	86%	-
Governorship							
General Administration & Support Services	P1: General administration & planning	489,464,747		486,342,966		99%	
	Sub Total	489,464,747	-	486,342,966		99%	-
County Secretary							
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	633,557,545		632,814,387		100%	
	Sub Total	633,557,545	-	632,814,387		100%	-
CPSB							
Public Service Human Resource Management and Development.	SP2 : Public Service Human Resource Management and Development.	79,751,184	-	79,613,608		100%	
	Sub Total	79,751,184	-	79,613,608	-	100%	-
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	289,234,256	54,215,318	281,351,952	49,708,037	97%	92%
Public financial management	Sub-Programme 2.1: Financial Accounting services	24,500,000	-	24,266,299	-	99%	
	Sub-Programme 2.2; Budget formulation, coordination and management	77,870,480	-	77,382,174	-	99%	
	Sub-Programme 2.3; Internal audit services	11,050,000	-	10,589,448	-	96%	
	Sub-Programme 2.4; Resource mobilization	42,950,000	-	42,701,283	-	99%	
	Sub-Programme 2.5; Supply chain management services	5,700,000	-	5,402,500	-	95%	
	Sub-Programme 2.6; Economic planning	22,681,805	-	22,322,556	-	98%	
	Sub-Programme 2.7; Monitoring & Evaluation	11,901,190	-	11,414,694	-	96%	
	Sub-Programme 2.8; County Statistics	5,550,000	-	5,438,719	-	98%	
	Sub-Programme 2.9; Enterprise	900,000	-	860,541	-	96%	

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 30th June 2026 (Kshs.)		Absorption Rate ()	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
	Risk Management						
	Sub-Programme 2.10; Assets Management	5,000,000	-	4,871,300	-	97%	
	Sub Total	497,337,731	54,215,318	486,601,465	49,708,037	98%	92%
Devolution, Public participation, County Administration and Special Programmes							
General Administration & Planning	SP1: General Administration & Planning	247,559,513	435,409,500	247,427,535	82,128,307	100%	19%
Participatory Development .& civic education	SP2: Participatory Development .& civic education	52,316,000	1,800,000	52,312,888	1,800,000	100%	100%
Research, Documentation and Knowledge Management	SP3: Research, Documentation and Knowledge Management	200,000	-	200,000	-	100%	
Coordination of Service Delivery and Enforcement	SP4 : Coordination of Service Delivery and Enforcement	33,673,999	4,500,000	33,673,999	4,497,471	100%	100%
Disaster Risk Preparedness and Mitigation	SP5 : Disaster Risk Preparedness and Mitigation	18,270,725	834,764	18,202,625	834,454	100%	100%
Alcoholic Drinks Control and Licensing	SP6: Alcoholic Drinks Control and Licensing	5,700,000	-	5,700,000	-	100%	
	Sub Total	357,720,237	442,544,264	357,517,047	89,260,232	100%	20%
Water, Sanitation and Irrigation							
General administration & planning	SP 1: General Administration & Planning	95,631,708	180,300,598	94,921,376	115,022,534	99%	64%
Water infrastructure Development	SP 2.1: Water harvesting and storage	7,673,936	87,768,358	7,519,842	63,443,563	98%	72%
	SP 2.2: Piped water supply infrastructure	3,401,168	300,998,936	3,374,761	209,780,471	99%	70%
	SP.2.3: Ground water development	7,422,861	89,796,807	7,360,464	55,756,469	99%	62%
	Sub Total	114,129,673	658,864,699	113,176,443	444,003,037	99%	67%
Agriculture, Livestock, Fisheries and Cooperative Development							
General administration & planning	SP1: General Administration & Planning	266,069,458	295,817,731	265,701,877	233,874,246	100%	79%
Land, Crop development & productivity	SP 2: Land, Crop development & productivity	2,821,740	41,842,404	2,771,802	38,242,935	98%	91%
Agribusiness and information management	SP3; Agribusiness and information management	4,280,000	8,238,308	4,280,000	4,506,312	100%	55%
Livestock Production,	SP 4:Livestock Production,	8,612,500	21,885,471	8,610,867	17,982,742	100%	82%

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 30th June 2026 (Kshs.)		Absorption Rate ()	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Management and Development	Management and Development						
Cooperative Development	SP 5:Cooperative Development	3,090,000	10,690,511	3,089,279	10,298,401	100%	96%
	Sub Total	284,873,698	378,474,425	284,453,825	304,904,637	100%	81%
Makueni Fruit Development and Marketing Authority							
General Administration & Support Services	P1: General administration & planning	37,000,435	63,050,222	36,787,433	62,889,611	99%	100%
	Sub Total	37,000,435	63,050,222	36,787,433	62,889,611	99%	100%
County Assembly							
Legislation and Representation	SP1: Legislation and Representation	964,631,315	60,479,298	934,309,818	60,343,146	97%	100%
	Sub Total	964,631,315	60,479,298	934,309,818	60,343,146	97%	100%
Total County Executive		7,334,230,286	4,503,580,366	7,268,828,605	3,092,763,863	99%	69%
Total County Budget		8,298,861,601	4,564,059,664	8,203,138,423	3,153,107,009	99	69

3.5. Progress report on settlement of trade payables as at 30th June 2026

The County Government of Makueni had accumulated trade payables (pending bills) amounting to Kshs 725,437,612 comprising of Kshs 560,658,886 for the County Executive and Kshs 164,778,726 for the County Assembly. The cumulative recurrent pending bills amounted to Kshs 532,235,484 while the development ones amounted to Kshs 89,219,164.

As of June 30, 2026, the County Executive had settled KShs 513,925,596.94 (92%) of its FY 2024/25 payables, which amounted to KShs 560,658,885.59. recurrent trade payables cleared amounted to KShs 428,934,488 (91 percent). The main recurrent trade payables, totalling KShs 374,948,836, were for Salary Arrears, Statutory, and Third-Party Deductions. Development Trade Payables cleared stood at KShs 84,991,109(95 percent).

Table 10: Status of Payment of Pending Bills Per County Departments and Entities as at 30th June, 2026

S. No	Classification	Amount Payable as of 1st July 2025 (Kshs.)	Amount Paid (Kshs.)	Outstanding Trade Payables as of 30 th June 2026 (Kshs.)	Percentage of Payment
County Executive					
1	Recurrent Expenditure - Goods And Services	84,489,681	42,158,547	42,331,133	50
2	Recurrent Expenditure - Staff Claims	12,001,205	11,827,105	174,100	99
3	Recurrent Expenditure - Salary Arrears, Statutory & Third Party Deductions	374,948,836	374,948,836	-	100

S. No	Classification	Amount Payable as of 1st July 2025 (Kshs.)	Amount Paid (Kshs.)	Outstanding Trade Payables as of 30 th June 2026 (Kshs.)	Percentage of Payment
	Recurrent	471,439,722	428,934,488	42,505,233	91
4	Development Expenditure	89,219,164	84,991,109	4,228,055	95
	Total	560,658,886	513,925,597	46,733,289	92
County Assembly					
1	Recurrent Expenditure - Goods And Services	41,918,391		41,918,391	0
2	Recurrent Expenditure - Staff Claims	28,388,058	8,841,122	19,546,936	31
3	Recurrent Expenditure - Salary Arrears, Statutory & Third Party Deductions	94,472,277	94,459,873	-	100
	Recurrent	164,778,726	103,300,996	61,465,327	63
4	Development Expenditure				
	Total	164,778,726	103,300,996	61,465,327	63
Grand Total					
1	Recurrent Expenditure - Goods And Services	126,408,071	42,158,547	84,249,524	33
2	Recurrent Expenditure - Staff Claims	40,389,263	20,668,227	19,721,036	51
3	Recurrent Expenditure - Salary Arrears, Statutory & Third Party Deductions	469,421,113	469,408,709	-	100
	Recurrent	636,218,448	532,235,484	103,970,560	84
4	Development Expenditure	89,219,164	84,991,109	4,228,055	95
	Total	725,437,612	617,226,593	108,198,615	85

Source:County Treasury, 2026

4.0 DEPARTMENTAL FINANCIAL AND NON-FINANCIAL PERFORMANCE FOR FY 2025/26

This chapter provides a review of budget execution across all departments and agencies for the FY 2025/26. It reviews financial and non-financial performance. The key highlights include overall expenditure trends, department-specific achievements, and discrepancies between planned and actual outputs. The analysis encompasses recurrent operations, development projects, and service delivery outcomes.

4.1. Office of the Governor

4.1.1. Financial Performance Summary

The Governorship utilized KShs. 486,342,966 out of an approved budget of KShs. 489,464,747 in FY 2025/26, achieving an overall budget absorption rate of 99 percent which is equivalent to the previous year's performance. Operation and Maintenance (O&M) recorded a 99 percent absorption rate, a slight decline from the 100 percent achieved in FY 2024/25. Personnel Emoluments attained a 100 percent absorption rate, representing 8 percent improvement over the previous financial year's performance as shown in the table below.

Table 11: Governorship Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(2) Budget Estimates	Expenditures As At 30th June 2025	Absorption Rate (%)	FY 2025/26 Supplementary(2) Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate (%)
Operations	409,350,477	409,154,365	100	407,707,900	405,344,300	99
Maintenance	28,450,000	28,426,355	100	23,975,000	23,216,819	97
Sub Total	437,800,477	437,580,720	100	431,682,900	428,561,119	99
Personnel Emoluments	55,030,330	50,444,469	92	57,781,847	57,781,847	100
Total Recurrent	492,830,807	488,025,189	99	489,464,747	486,342,966	99

Expenditure per Economic Classification

Analysis of the total expenditure by main economic classification shows that governorship spent 88 percent of the total expenditure on operations and maintenance, while 12 percent was spent on personnel emoluments, as shown below.

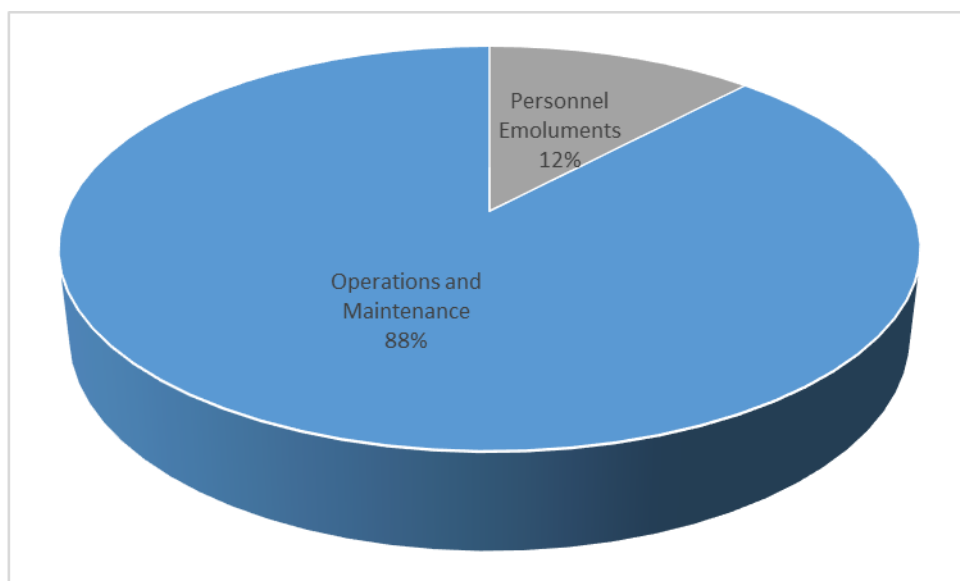


Figure 4 : Expenditure by Economic Classification for Governorship

Expenditure by Programme and Sub Programme

The office of the governor implemented one programme which incurred an expenditure of KShs 486,342,966 against an allocation of Ksh. 489,464,747 translating to 99 percent absorption rate.

Table 12: Governorship Expenditure by Programme and Sub Programme

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26	Expenditure(Including accrued expenditure) as of 30th June 2026	Absorption Rate (%)
General Administration & Support Services	General administration & planning	489,464,747	486,342,966	99
	Sub Total	489,464,747	486,342,966	99

Recurrent Expenditure Performance

The analysis of recurrent expenditures shows that medical insurance incurred the highest expenditure at Kshs. 219,987,019 followed by personnel emoluments at KShs 57,781,847. The table below presents the recurrent expenditure for the period ending 30th June 2026.

Table 13: Recurrent Expenditure per Vote

No	Expenditure Item	FY 2025/26 Supplementary(2) Budget Estimates	Expenditures As At 30 th June 2026	Absorption Rate (%)
1.	Medical Insurance	220,000,000	219,987,019	100
2.	Salaries And Wages	57,781,847	57,781,847	100
3.	Contracted Guards	27,000,000	26,987,038	100
4.	Community Outreach	26,000,000	25,996,200	100
5.	Contracted cleaning services	20,000,000	19,951,347	100
6.	GPA/WIBA/ Fire Burglary	16,000,000	16,000,000	100
7.	Refined Fuels & Lubricants	14,000,000	13,660,345	98
8.	Maintenance of Motor vehicles	12,000,000	11,313,968	94
9.	Daily Subsistence Allowance	10,000,000	9,981,110	100
10.	Corporate communication	8,000,000	7,984,743	100

No	Expenditure Item	FY 2025/26 Supplementary(2) Budget Estimates	Expenditures As At 30 th June 2026	Absorption Rate (%)
11.	Security Operations	6,600,000	6,595,680	100
12.	Catering Services (Receptions, Accommodation, drinks)	6,000,000	5,857,500	98
13.	Social safety nets	5,300,000	5,278,397	100
14.	Travel Costs	5,000,000	4,995,241	100
15.	Media Outreach	5,000,000	4,985,740	100
16.	Community Events & Field Activities	3,500,000	3,497,580	100
17.	Hospitality supplies	3,000,000	2,999,900	100
18.	General Office Supplies-Stationery	3,000,000	2,999,833	100
19.	Records management	2,600,000	2,599,560	100
20.	Governor's office administration	2,500,000	2,490,940	100
21.	Maintenance-Buildings-Non Residential	2,000,000	1,995,729	100
22.	Stakeholder Engagements	2,000,000	1,993,358	100
23.	Official residence expenses	2,000,000	1,992,736	100
24.	Intergovernmental relations-	2,000,000	1,974,480	99
25.	National Celebrations	2,000,000	1,844,620	92
26.	Water and Sewerage	1,500,000	1,500,000	100
27.	Supplies and Accessories for Computers	1,500,000	1,499,999	100
28.	County Branding & Publications	1,500,000	1,492,000	99
29.	Publicity	1,500,000	1,491,200	99
30.	Telephone, Telex, Facsimile and Mobile Phone Services	1,000,000	1,000,000	100
31.	Purchase of Furniture & Equipment	1,000,000	1,000,000	100
32.	2220204Maintenance-Buildings- Residential	1,000,000	999,958	100
33.	Performance Management	1,000,000	999,740	100
34.	Purchase of Computers	1,000,000	999,627	100
35.	Training Expenses	1,000,000	999,210	100
36.	Supplies for Broadcasting and Information Services	1,000,000	996,560	100
37.	Membership fees	1,000,000	990,730	99
38.	Public relations	1,000,000	981,000	98
39.	Budget Tracking and Implementation	1,000,000	976,500	98
40.	Publishing & printing Services	900,000	900,000	100
41.	Office & General Supplies others	900,000	899,997	100
42.	Advertising, Awareness & Publicity Campaigns	800,000	800,000	100
43.	Maintenance of Generators	800,000	799,998	100
44.	Committee / Board allowances	800,000	797,550	100
45.	Daily subsistence allowance	1,500,000	689,499	46
46.	Monitoring and evaluation	500,000	494,500	99
47.	Contracted Technical Services	500,000	490,753	98
48.	Support to PPP projects	500,000	476,100	95
49.	Internet Connections	400,000	400,000	100
50.	Financial Management & Accrual Reporting	400,000	395,960	99
51.	Travel Costs	1,000,000	360,400	36
52.	Sanitary and Cleaning Materials	300,000	298,475	99
53.	Maintenance of Computers, Software	300,000	289,701	97
54.	Maintenance of Office Furniture	275,000	274,477	100
55.	Electricity	200,000	199,800	100
56.	Subscription to Newspapers, Magazines and Periodicals	57,900	54,320	94
57.	2210203Courier & Postal Services	50,000	50,000	100

4.1.2. Non-Financial Performance

The Governorship fast-tracked the implementation of programs to enhance service delivery to the Makueni citizenry.

Table 14: Governorship Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
General administration & planning	General administration & planning	Administration	Quality, efficient, and effective services delivery	Functional and operational structures in place	Continuous	Continuous	Continuous	
				No. of: Cabinet resolutions developed	52	48	-4	
				Executive circulars /Directives issued	Continuous	Continuous	Continuous	All circulars are implemented once issued
			County Budget and Economic forum meetings held	Number of meetings held	6	5	-1	
			Delivering an Annual State of the County Address	Copy of Annual State of the County Speech	1	1	0	State of county address prepared outlining the key achievements by the government
		Communication	County Communication Policy developed	No. of communication policies developed	1	1	0	Draft prepared, awaiting approval
			E-magazine and website content developed	No. of E magazines and website content developed	12	45	33	Media products are produced periodically Improving coverage of Government initiatives
			County public archives and public records housed, controlled and preserved	Proportion of county public archives and public records housed, controlled and preserved	0.6	0.2	-0.4	Automation of records will improve efficiency in record management
			Efficient Protocol Service	Number of	4	28	24	Complains are handled

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
				citizen's complaints/concerns received and handled;				within the stipulated time once launched
		Strategic Partnerships	Annual Partners Conference Held	No. of Partners Conference held	1	1	-	Achieved
			Coordination of SEKEB activities	Coordination of SEKEB activities	Continuous	Continuous	Continuous	Achieved
			Mapping of Partners	No. of Partners Mapped	200	264	64	Achieved

4.2. County Secretary

4.2.1. Financial Performance Summary

The Office of the County Secretary spent a total of KShs. 632,810,206 by the end of the FY 2025/26, against a total budget of KShs. 633,557,545, reflecting an approximately 100 percent absorption rate. Expenditure on operations and maintenance amounted to KShs. 63,040,731 while personnel emoluments accounted for KShs. 569,769,476. These expenditures represent absorption rates of 99 percent and 100 percent, respectively. The analysis of the expenditures is provided in the table below;

Table 15: County Secretary Summary of Budget & Expenditures

Economic Classification	FY 2024/25 Supplementary(2) Budget Estimates	Expenditures As At 30 th June 2025	Absorption Rate (%)	FY 2025/26 Supplementary(2) Budget Estimates	Expenditures As At 30 th June 2026	Absorption Rate (%)
Operations	29,420,137	28,135,128	96	57,950,382	57,284,519	99
Maintenance	28,714,610	28,575,379	100	5,837,687	5,756,212	99
Sub Total	58,134,747	56,710,506	98	63,788,069	63,040,731	99
Personnel Emoluments	406,610,523	406,610,513	100	569,769,476	569,769,476	100
Total Recurrent	464,245,270	463,321,019	100	633,557,545	632,810,206	100

Expenditure per Economic Classification

Analysis of the total expenditure by main economic classification shows that the Office of the County Secretary spent 90 percent on personnel emoluments and 10 percent on operations and maintenance.

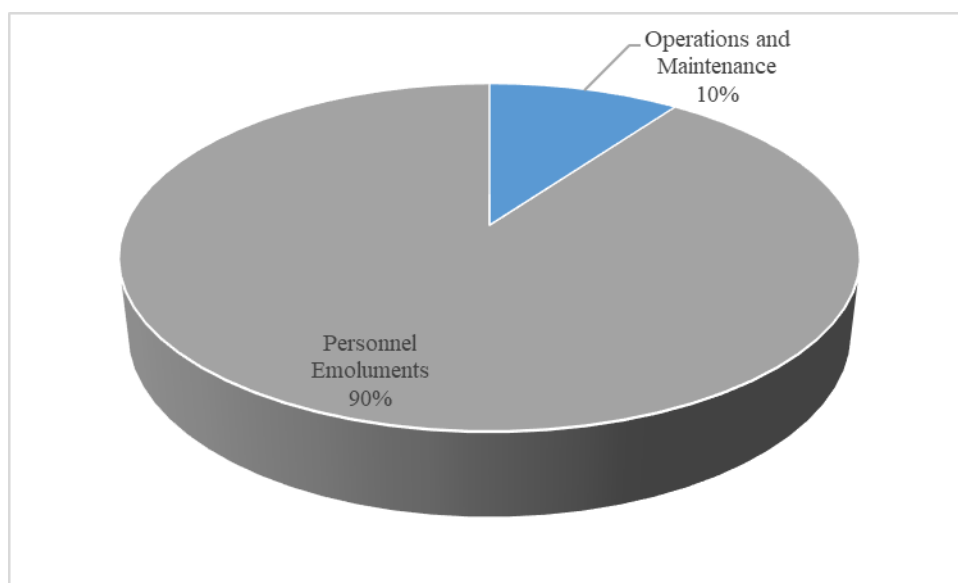


Figure 5: Expenditure by Economic Classification for County Secretary

Recurrent Expenditure Performance

The analysis of recurrent expenditures shows that salaries and wages item incurred the highest expenditure at KShs 569,769,476 followed by motor vehicle insurance and performance contracting at KShs. 22,818,668 and KShs 8,484,960 respectively.

Table 16: County Secretary Recurrent Expenditure Performance

No	Expenditure Item	FY 2025/26 Supplementary(2) Budget Estimates	Expenditure s As At 30 th June 2026	Absorption Rate (%)
1.	Salaries And Wages	569,769,476	569,769,476	100
2.	Insurance -Motor Vehicle	22,818,668	22,818,668	100
3.	Performance Contracting	8,850,000	8,667,710	98
4.	Daily Subsistence Allowance	3,734,714	3,734,714	100
5.	CEC Affairs	2,500,000	2,499,492	100
6.	Maintenance expenses motor vehicles	2,500,000	2,439,528	98
7.	Training Expenses	2,400,000	2,337,706	97
8.	Refined Fuels & Lubricants	2,200,000	2,194,828	100
9.	Fleet Management	2,000,000	1,985,425	99
10.	Hospitality -Catering Services(Receptions, Accommodation, drinks	1,800,000	1,772,500	98
11.	Supplies and accessories for Computers	1,500,000	1,499,839	100
12.	General office Supplies-stationery	1,500,000	1,499,469	100
13.	Office and General Supplies	1,500,000	1,498,846	100
14.	Coordination of Government programs and activities	1,500,000	1,495,747	100
15.	Travel Costs	1,000,000	1,000,000	100
16.	Payroll Management	1,000,000	983,799	98
17.	Purchase of ICT Equipment	938,069	938,069	100
18.	South Eastern Kenya Economic Block	1,000,000	937,963	94
19.	Other operating expenses Financial management and reporting	750,000	749,098	100
20.	Coordination of SWGs,Planning and Indicator Tracking	700,000	683,750	98
21.	Water and Sewerage	597,000	578,445	97
22.	Telephone, Telex, Facsimile and Mobile Phone Services	500,000	500,000	100
23.	Records and publications	500,000	500,000	100
24.	HR registry	500,000	500,000	100
25.	Budget Tracking and Implementation	500,000	499,200	100
26.	Sanitary and Cleaning Materials	200,000	200,000	100
27.	Maintenance-Buildings-Non Residential	200,000	200,000	100
28.	Maintenance of Office Furniture	150,818	148,054	98
29.	Courier & postal Services	100,000	100,000	100
30.	Maintenance of ICT Equipment	48,800	48,800	100
31.	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000	21,200	21
32.	Publishing & printing Services	200,000	3,200	2

Table 17: Expenditure by Programme and Sub Programme

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26	Expenditure as of 30th June 2026	Absorption Rate (%)
Leadership & coordination of departments	SP1. 1 Leadership & coordination of departments	633,557,545	632,810,206	100
Sub Total		633,557,545	632,810,206	100

4.2.2. Non-Financial Performance

In the FY 2025/26, the County Secretary's office recorded significant achievements in leadership and coordination. Notably, 60 percent of the staff were motivated due to promotions and trainings. 48 cabinet memos were generated and implemented. 70 percent of the county services were decentralized and 60 percent complied with the national values and principles of public service.

Table 18: County Secretary Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target (s)	Actual Performance as of 30th June 2026	Variance	
County Leadership and Coordination	Public Service Performance Management and Delivery Services	Human Resource	Staff satisfied and motivated	Staff Satisfaction index	80	60	-20	The improvement from is attributed to the promotion of staff
			Service delivery improved	Customer satisfaction index	80	65	-15	There is enhanced service delivery
			Performance Appraisals carried out	% of county public servants meeting 70 of performance appraisal targets	100	100	0	
	County Leadership, Governance and Coordination	Human Resource	Cabinet Memos Implemented	Number of Cabinet memos implemented	52	48	-4	
			County services decentralized	Proportion of county services decentralized	80	70	-10	All newly employed staff are inducted on national values and principles of public service
			Compliance to National values and principles of public service enhanced	compliance with national values and principles of public service	70	60	-10	
	Human Resource Management and Development	Human Resource	Employee satisfaction surveys done	No. of employee satisfaction surveys done	1	1	0	
			HR Plans Developed	No. of HR plans developed	1	1	0	All departments have departmental HR plans

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target (s)	Actual Performance as of 30th June 2026	Variance	
	t		HR functions automated	of automation HR functions	60	20	-40	payroll is automated. The government plans to automate the remaining function I.E leave management, records and Pension module

4.3. County Attorney

4.3.1. Financial Performance

In the FY 2025/26, the total expenditure for the Office of the County Attorney was Ksh. 70,075,406, which reflected an absorption rate of 84 percent against a budget of Ksh. 83,093,739. The operations and maintenance expenditure was Ksh. 49,142,674 representing 81 percent absorption rate, while personnel emoluments had Ksh. 20,932,732 representing a 100 percent absorption rate. The department had no expenditure on development.

Table 19: County Attorney Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(2) Budget Estimates	Expenditures as at 30 th June 2025	Absorption Rate (%)	FY 2025/26 Supplementary(2) Budget Estimates	Expenditures as at 30 th June 2026	Absorption Rate (%)
Operations	10,570,740	10,437,846	99	32,823,100	30,982,273	94
Maintenance	12,733,659	12,733,390	100	28,170,066	18,160,401	64
Operations & maintenance	23,304,399	23,171,236	99	60,993,166	49,142,674	81
Personnel	19,935,936	19,935,936	100	20,932,733	20,932,732	100
Total Recurrent	42,540,335	28,660,368	67	81,925,899	70,075,406	86
Development Budget	5,200,000	1,029,934	20	1,167,840	-	0
Total Budget	47,740,335	29,690,302	62	83,093,739	70,075,406	84

Expenditure per Economic Classification

Analysis of the total expenditure by main economic classification show that Office of the County Attorney spent 70 percent on operations and maintenance, 30 percent on personnel emoluments

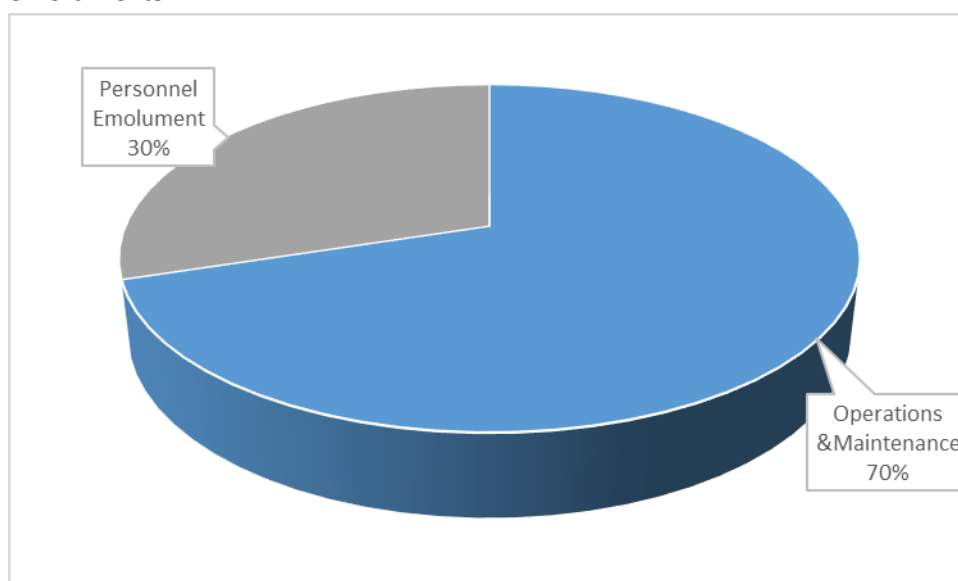


Figure 6: Expenditure by Economic Classification for County Attorney,

Recurrent Performance

The office of the county attorney had a recurrent expenditure of Ksh. 70,075,406. Basic salary and wages had the highest expenditure of Kshs. 20,932,732 followed by legal pending bills of Ksh. 15,000,000.

Table 20: County Attorney Recurrent Expenditure Performance

No	Expenditure Item	FY 2025/26 Supplementa ry(2) Budget Estimates	Expenditur es As At 30 th June 2026	Absor ption Rate (%)
1.	Basic Salaries and Wages	20,932,733	20,932,732	100
2.	Water and Sewerage	105,000	91,714	87
3.	Travel Costs(airlines, bus railway)	1,260,000	1,237,891	98
4.	Daily Subsistence Allowance	2,730,000	2,721,340	100
5.	Training Expenses	315,000	311,983	99
6.	Catering Services	517,100	497,400	96
7.	Hospitality supplies	960,000	959,800	100
8.	General Office Supplies(Papers, pencils, forms)	300,000	298,720	100
9.	Supplies and Accessories for Computers and Printers	110,000	110,000	100
10.	Refined Fuels, Oils & Lubricants	2,126,000	2,126,000	100
11.	Membership fees, Dues and Subscriptions	150,000	135,680	90
12.	Planning and Budget Implementation Committee	500,000	494,000	99
13.	Legal Dues/Fees, Arbitration / opinion	3,150,000	3,150,000	100
14.	Legal Pending Bills - FY 2022/23	15,000,000	15,000,000	100
15.	Contracted professional Services	3,200,000	-	0
16.	Coordination of policy & bills preparation	2,400,000	2,365,970	99
17.	Purchase of Office Furniture and Fittings	500,000	499,000	100
18.	Purchase of Computers & IT equipment	1,000,000	982,775	98
19.	Maintenance of Vehicles and Other Transport Equipment	2,000,000	1,969,791	98
20.	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	886,300	89
21.	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	853,720	85
22.	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	870,620	87
23.	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	1,000,000	100
24.	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,500,000	226,220	15
25.	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	921,047	92
26.	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and Land Survey)	1,000,000	882,833	88
27.	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and Land Survey)	500,000	500,000	100
28.	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	842,520	84
29.	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	877,340	88
30.	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	2,000,000	128,940	6
31.	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	863,960	86

No	Expenditure Item	FY 2025/26 Supplementa ry(2) Budget Estimates	Expenditur es As At 30 th June 2026	Absor ption Rate (%)
32.	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	2,000,000	1,802,080	90
33.	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,500,000	1,394,160	93
34.	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	1,000,000	858,100	86
35.	Land Governance(Legal Clinics and Legal Aids for Land Ownership, Succession Support and land survey)	3,000,000	2,353,500	78
36.	Sensitization and support to land succession - Legal statutory charges and fees, gazettment, filing, sensitization, collection of data and document perfection, and land survey.	806,953	66,380	8
37.	Sensitization and support to land succession - Legal statutory charges and fees, gazettment, filing, sensitization, collection of data and document perfection, and land survey.	805,253	208,800	26
38.	Sensitization and support to land succession - Legal statutory charges and fees, gazettment, filing, sensitization, collection of data and document perfection, and land survey.	537,704	353,690	66
39.	Sensitization and support to land succession - Legal statutory charges and fees, gazettment, filing, sensitization, collection of data and document perfection, and land survey.	818,300	-	0
40.	Sensitization and support to land succession - Legal statutory charges and fees, gazettment, filing, sensitization, collection of data and document perfection, and land survey.	805,553	211,960	26
41.	Sensitization and support to land succession - Legal statutory charges and fees, gazettment, filing, sensitization, collection of data and document perfection, and land survey.	396,303	88,440	22

Expenditure by Programme and sub programme

The general administration programme which is the only programme under the county attorney has the expenditure of Kshs. 70,075,406 representing absorption rate of 84 percent.

Table 21:County Attorney Expenditure by Programme and sub programme

Programme	Sub- Programme	Gross Approved Estimates FY 2025/26		Expenditure(Including accrued expenditure) as of 30th June 2026		Absorption Rate (%)	
		Recurrent	Developme nt	Recurrent	Develop ment	Reccurren t	Developmen t
General Administratio n & Support Services	P1: General administratio n & planning	81,925,899	1,167,840	70,075,406	0.0	86	0.0
	Sub Total	81,925,899	1,167,840	70,075,406	0.0	86	0.0

4.3.2. Non-Financial performance

During the reporting period, the Office of the County Attorney made progress in the delivery of legal and advisory services, focusing on efficiency, compliance, and dispute management. The office recorded 47 court cases involving the county, either as a defendant or plaintiff. Out of this, 12 cases were concluded, indicating improved case management and timely follow-up, which contributed to reduced case backlog. In legislative support, 14 county bills were processed and six policies formulated, strengthening the county's governance framework.

The office handled 566 land succession cases, drafted 12 conveyance documents, and 12 Memoranda of Understanding (MoUs) to support collaboration and partnerships. In addition, 16 legal clinics were carried out across the wards, where land succession matters were addressed. 10 legal advisories were issued, with continued implementation of mandatory legal review of county programmes, projects, and contracts to enhance compliance and reduce legal risks.

Table 22: County Attorney Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
Legal & advisory services	Legal & advisory services	Office of County Attorney	Reduced number of litigations	No of cases concluded	3	12	9	All legal compliance done
			Processing of County Bills	No of bills formulated	8	14	6	Forwarded to Departments for processing
			policies formulated	No. of policies formulated	4	6	2	valuation and tariffs policy which was done
			Processed Memoranda of Understanding (MoUs)	No of MOUs done	0	12	12	Forwarded to Departments for implementation
			Land	Number of	1000	566	434	Ongoing drafting and signing of the petitions of

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
			succession cases handled	Succession cases handled				beneficiaries of the selected households
			Drafting of conveyancing documents	Number of conveyancing documents drafted	5	12	7	Improved coordination with client departments, resulting in the timely drafting and processing of conveyancing documents.
			Legal clinic held	No.of clinic held	16	16		High demand on the succession process
			Legal advisories done	No. of Legal advisories done	6	10	2	one is ongoing kalawa fencing hospital
			Court cases in which the county was sued, and cases where the county itself sued its clients.	No. of Court cases in which the county was sued, and cases where the county itself sued.	4	47	41	6 cases filed against the County Government and 41 cases instituted by the County, this is ensuring timely legal representation and protection of the County Government's legal interests.

4.4. Devolution, Public Participation, County Administration, and Special Program

4.4.1. Financial Performance Summary

The total departmental expenditure for the FY 2025/26 was Kshs 446,777,279, representing an absorption rate of 56 percent against a budget of Kshs. 800,264,501. The department recorded an absorption rate of 100 and 20 percent on recurrent and development respectively.

Table 23: Devolution, Public Participation, County Administration, and Special Program Budget and Expenditure Summary

Economic Classification	FY 2024/25 Supplementary Budget (2) Estimates	Expenditures as at June 30th, 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget(2) Estimates	Expenditures as at June 30th, 2026	Absorption Rate (%)
Personnel Emoluments	216,104,393	198,770,594	92	226,909,613	226,909,612	100
O&M	92,559,009	92,138,636	100	130,810,624	130,607,435	100
Total Recurrent	308,663,402	290,909,230	94	357,720,237	357,517,047	100
Development	38,834,054	1,334,054	3	442,544,264	89,260,232	20
Total	347,497,456	292,243,284	84	800,264,501	446,777,279	56

Expenditure per Economic Classification

Analysis on economic classification indicates that the department incurred 51 percent on Personnel emoluments, 29 percent on Operations and Maintenance, and 20 percent on development projects. The department's performance on development was low due to non-disbursement of the Kenya Devolution Support Programme (KDSP II) funds.

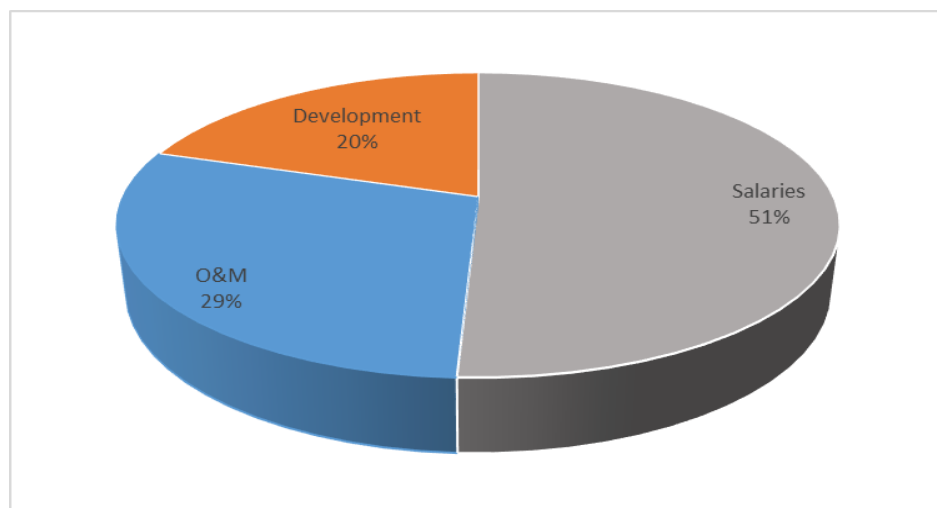


Figure 7: Expenditure per Economic Classification for Devolution, Public Participation, County Administration and Special Programmes

Table 24: Devolution, Public Participation, County Administration, and Special Program Expenditure by programme and sub programme

Programme and sub programme							
Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure as of 30th June 2026 (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Department Devolution							
Programme Devolution	General administration & planning	247,559,513	435,409,500	247,427,535	82,128,307	100	19
	Participatory Development and Civic Education	52,316,000	1,800,000	52,312,888	1,800,000	100	100
	Research, Documentation & Knowledge Management	200,000	-	200,000	-	100	0
	Coordination of Service Delivery and Compliance	33,673,999	4,500,000	33,673,999	4,497,471	100	100
	Disaster risk mitigation and Preparedness	18,270,725	834,764	18,202,625	834,454	100	100
	Alcoholic Drinks control and Licensing	5,700,000	-	5,700,000	-	100	0
	Sub Total	357,720,237	442,544,264	357,517,047	89,260,232	100	20

Recurrent Expenditure Performance

The department utilized KShs. 357,720,237 against a budget of KShs. 357,517,047 on recurrent which represents approximately 100 percent absorption rate. The highest expenditures were incurred under the salaries and wages at Kshs. 226,909,612 followed by Sub County Administration Support vote at Kshs. 25,800,000. The analysis of the expenditure is provided in the table below;

Table 25: Devolution, Public Participation, County Administration, and Special Program Summary of Budget and Expenditures

No	Economic Item & Title	FY 2025/26 Supplementary(2) Budget Estimates	Actual Expenditure FY 2025/26 (Kshs.)	Absorption (%)
1	Salaries & Wages	226,909,613	226,909,612	100
2	Sub County Administration Support - SCA AIES	25,800,000	25,800,000	100
3	Coordination of special programmes	16,220,725	16,152,625	100
4	KDSP II-Development of HR policies/skills audit	15,000,000	15,000,000	100
5	Sub County Civic Education Coordination Support - SCCEC AIES	14,500,000	14,500,000	100
6	Local Economic Development training & peer learning (Administration/Civic Education)	13,600,000	13,600,000	100
7	Refined Fuels & Lubricants	8,437,500	8,437,500	100
8	Maintenance motor vehicles	7,000,000	6,993,301	100

No	Economic Item & Title	FY 2025/26 Supplementary(2) Budget Estimates	Actual Expenditure FY 2025/26 (Kshs.)	Absorption (%)
9	Participatory Development (PP and civic education)	4,016,000	4,016,000	100
10	Inspection of Alcoholic drinks Premises	3,300,000	3,300,000	100
11	Payment of Rent	2,277,200	2,277,200	100
12	Devolution Conference	2,000,000	2,000,000	100
13	Travel Costs	1,500,000	1,500,000	100
14	Daily Subsistence Allowance	1,500,000	1,500,000	100
15	Roaming animals, vip protection, enforcement RRI operations and HQ commander meetings	1,500,000	1,500,000	100
16	Catering Services(Receptions, Accommodation, drinks	1,500,000	1,499,289	100
17	Training Expenses (School for Community Led Development)	1,300,000	1,299,999	100
18	Field Allowance	1,288,699	1,288,699	100
19	Bills and Policies	1,000,000	1,000,000	100
20	Coordination of Government activities	1,000,000	1,000,000	100
21	Enforcement and compliance of alcoholic drinks and general control.	1,000,000	1,000,000	100
22	Trainer Allowance	985,300	984,609	100
23	Other Operating Expenses	800,000	800,000	100
24	AIE-Enforcement	800,000	800,000	100
25	General office Supplies-stationery	650,000	649,023	100
26	Community Feedback	650,000	647,580	100
27	Hospitality Supplies and Services	580,000	579,200	100
28	Water and Sewerage	500,000	499,937	100
29	Telephone, Telex, Facsimile and Mobile Phone Services	468,000	468,000	100
30	Staff Uniform and identification badges	316,000	314,124	99
31	Supplies and accessories for Computers	300,000	299,495	100
32	Electricity	400,000	281,028	70
33	Sanitary and Cleaning Materials	250,000	249,826	100
34	Planning, Budgeting and Indicator Tracking	200,000	200,000	100
35	Maintenance of computers	100,000	99,800	100
36	Maintenance of Office Furniture	50,000	49,000	98
37	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	21,200	21,200	100
	Total	357,720,237	357,517,047	100

Development Expenditure Performance

The department utilized Kshs. 89,260,232 out of an approved development budget of Kshs. 442,544,264, representing a budget absorption rate of 20 percent. The largest share of the development expenditure was incurred under the Kenya Devolution Support Program–Institutional Grant (KDSP) Level 1 Grant, which accounted for Kshs. 72,128,307. This was followed by the KDSP-II Matching Grant, which recorded expenditure of Kshs. 10,000,000. A detailed breakdown of the development expenditure is presented in the table below.

Table 26: Devolution, Public Participation, County Administration, and Special Program Development Expenditure and Project Status

No	Ward/HQ	Project name	FY 2025/26 Supplementary(2) Budget Estimates	Expenditure as at 30 th June 2025	Absorption Rate (%)	Project Status
1	HQ	IDA(World Bank)-Second Kenya Devolution Support Program-Institutional Grant-Level 1 Grant((KDSP)	72,909,500	72,128,307	99	Ongoing
2	HQ	KDSP-II Matching Grant	10,000,000	10,000,000	100	Complete
3	Kilungu	Construction of Ward HoD Offices (Kilungu Ward Head Quarters Offices)	4,000,000	3,998,571	100	Complete
4	Makindu	Fencing of Makindu Fire station(stalled)	834,764	834,454	100	Complete
5	Wote/Nziu	Budget for civic education -Sensitization forums for public on matters development/issuance of IDs	800,000	800,000	100	Complete
6	Thange	Civic Education Programme	500,000	500,000	100	Complete
7	Kikumbulyu South	Civic Development Education -Enhancement Of Civic Development Education Programs	500,000	500,000	100	Complete
8	Mavindini	Mavindini Ward administrator's office -Furnishing of Mavindini ward admin's office and kanthuni's sub ward admin's office	500,000	498,900	100	Complete
9	HQ	IDA(World Bank)-Second Kenya Devolution Support Program-Service Delivery and Investment Grant-(Level 2 Grant)((KDSP)	352,500,000	-	0	Not started
Total			442,544,264	89,260,232	20	

4.4.2. Non- Financial Performance

In FY 2025/26, the department recorded a mixed performance across its programmes, with notable achievements in disaster response, public participation, and community development. Under the Disaster Risk Mitigation and Preparedness Programme, the department responded to 74 disaster incidents against a target of 30, reflecting enhanced emergency preparedness and response capacity amid increased disasters driven by prolonged drought and human-induced activities. Similarly, the Participatory Development and Civic Education Programme performed strongly, surpassing targets for public participation forums and themed civic education while achieving the target for functional development committees, demonstrating strengthened community engagement and grassroots development.

Under the County Leadership, Governance and Coordination Programme, the department achieved its targets for project implementation progress reports and sub-county coordination meetings which exceeded the target for public barazas/forums. However, liquor licensing and inspections revenue collection was below target.

Table 27: Devolution, Public Participation, County Administration, and Special Program non- financial performances

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)	Actual Performance as of 30th June 2026	Variance	Remarks
Disaster Risk Mitigation and Preparedness	Disaster Risk Mitigation and Preparedness	Special Programs Unit	Increased disaster preparedness, response, and coordination	Number of disaster responses attended to on time	30	74	-44	The heavy long rains experienced during March, April, and May, which led to an increase in drowning incidents and road traffic accidents, necessitating additional emergency response interventions.
Participatory Development & Civic Education	Participatory Development & Civic Education	Participatory Development & Civic Education	Public participation and Community programmes forums.	Number of Public participation forums held	3,612	6200	2,588	It's a continues programme
			Citizens sensitized, trained, and educated on	Number of people reached on themed Civic	209,000	341,252	105,252	It's a continues programme

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)	Actual Performance as of 30th June 2026	Variance	Remarks
			themed civic education	Education				
			Functional Community Development Committees	Number of functional development committees	485	485	0	these are committees reached
Research, capacity building and knowledge management	Establishment of the county center for research and knowledge management	Participatory Development & Civic Education	The center established and functional	Number of functional county research and knowledge management centers	1	0	0	Implementation was deferred due to competing departmental priorities and insufficient financial resources to establish and operationalize the center
				Number of functional county research and knowledge management focal persons trained	4	0	0	competing departmental priorities, which led to the postponement of the planned training for county research and knowledge management focal persons.
			Research, capacity building and knowledge management	Operationalization of the school for devolution and community led development	1	1	0	Resource Limitations
County Leadership, Governance and Coordination	Coordination of Service Delivery and Enforcement	Public Participation & Civic Education	Progress reports on the implementation of projects	Monthly progress reports	12	12	0	the reporting is progressive
			Barazas / forums Held	Number of forums /	400	680	280	continuous civic education programme

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)	Actual Performance as of 30th June 2026	Variance	Remarks
				barazas				
			Well-coordinated Decentralized Services	Number of sub-county coordination meetings	72	72	0	coordination of the sub county meetings is continuous
	Liquor Drinks Control and Licensing	directorate of special programs	Inspections conducted	Number of Liquor premises inspected and licensed	3000	2639	391	Many business premises closed due to economic challenges, reducing the revenue collection base.
			Revenue generated	Amount of revenue generated	73,850,000	49,500,000	24,350,000	Continuous revenue payment sensitization was undertaken, but performance was affected by the closure of many business premises.
			People trained in Psychoeducation on drugs and substances	Number of people reached	2,000	86	1914	zero funding for psychoeducation on drug and substance abuse, which limited community sensitization and awareness activities.

4.5 Department of Finance and Socio-Economic Planning

4.5.1 Financial Performance Summary

The department expenditure for FY 2025/26 was Ksh 536,309,502 against a budget of Ksh 551,553,049, representing an absorption rate of 97 percent.

Table 28: Finance and Socio-Economic Summary of Budget and Expenditures

Expenditure item	FY 2024/25 Supplementary (2) Budget Estimates	Expenditures As at 30 th June 2025	Absorption Rate (%)	FY 2025/26 Supplementary (2) Budget Estimates	Expenditures As at 30 th June 2026	Absorption Rate (%)
Operations	230,518,729	212,124,276	92	218,349,616	214,131,069	98
Maintenance	118,125,188	112,177,256	95	46,600,000	40,082,281	86
Personnel	226,697,666	207,262,253	91	232,388,115	232,388,115	100
Total Recurrent	575,341,583	531,563,786	92	497,337,731	486,601,465	98
Capital	23,134,141	18,499,283	80	54,215,318	49,708,037	92
Total	598,475,724	550,063,070	92	551,553,049	536,309,502	97

Expenditure per Economic Classification

The total expenditure for the department comprised 48 percent on operations and maintenance, 43 percent on personnel emoluments, and 9 percent on development.

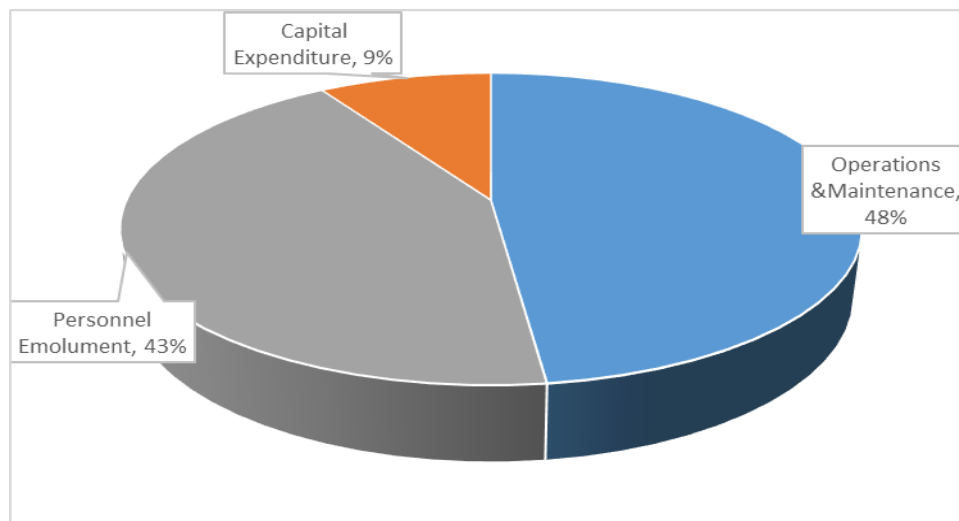


Figure 8: Expenditure by Economic Classification for Finance and Socio-Economic Planning

Recurrent Expenditure Performance

The total recurrent expenditure for the department was Ksh 531,563,786 against a budget of Ksh 598,475,724, representing an absorption rate of 93 percent. Compensation to Employees had the highest expenditure at Ksh 207,262,253 while the Staff welfare vote incurred the lowest at Ksh 50,000.

Table 29: Department of Finance Recurrent Budget Performance

No	Expenditure Item	FY 2025/26 Supplementary(2) Budget Estimates	Expenditure s As At 30th June 2026	Absorption Rate(%)
1	Compensation to Employees	232,388,115	232,388,115	100
2	Supplementary Projects for poor and marginalised areas	43,003,330	41,959,782	98
3	County Revenue Mobilization	28,500,000	28,466,223	100
4	Preparation of Budgets	24,000,000	23,974,979	100
5	Consultative forums and finalization of FY 2026/27 Budget estimates	17,008,160	16,859,250	99
6	Emergency fund	20,000,000	14,868,645	74
7	Financial reporting and management- quarterly, annual and senate engagements	14,600,000	14,578,666	100
8	Stakeholder Engagements on PFM Act 2012 compliance	9,000,000	8,938,174	99
9	Refined Fuels & Lubricants	8,800,000	8,770,000	100
10	CIDP 2023-27 Midterm Review	8,081,805	8,077,412	100
11	Maintenance of Computers, Software, and Networks (Revenue Automation System, USSD)	7,900,000	7,900,000	100
12	Maintenance Expenses-Motor Vehicles/Generator	8,000,000	7,497,082	94
13	Boards, Committees, Conferences and Seminars-CBEF	6,000,000	5,969,300	99
14	Publishing & Printing Services	6,047,331	5,967,595	99
15	Consultative forums for preparation, submission and approval of FY 2025/26 Supplementary budget (2) estimates	6,000,000	5,952,600	99
16	Pending bills for FY 2025/26 Budget finalization preparation activities	5,262,320	5,191,491	99
17	Catering Services(Receptions, Accommodation, drinks)	5,000,000	4,993,200	100
18	Transition to Accrual Basis of Financial Accounting and Reporting - capacity building and support to technical committee	5,000,000	4,951,148	99
19	Contracted Guards & Cleaning services	4,800,000	4,752,000	99
20	Boards, Committees, Conferences and Seminars-Audit Committee	5,000,000	4,344,690	87
21	Coordination of county statistics, indicators and SDGs	4,000,000	3,996,200	100
22	Coordination of county plans	4,000,000	3,972,981	99
23	Preparation of CFSP	4,000,000	3,958,400	99
24	Daily Subsistence Allowance	4,000,000	3,909,340	98
25	Internal Audit Services - executive and entities	4,000,000	3,859,558	96
26	Facilitation for KICOSCA	3,000,000	3,000,000	100
27	Asset management operations	3,000,000	2,921,300	97
28	Maintenance of Critical Infrastructure -repair floodlights at Kisyani, Upendo, Kauti, Iiani, Nunguni, Utumo-umo, Nyaani, Kyangoi, Kivandini, ithemboni, Kamwanyani-kyale.	3,000,000	2,849,735	95
29	Purchase of Computers, Printers and other IT Equipment (POS)	3,000,000	2,792,519	93
30	Preparation of Budget Implementation Reports	2,500,000	2,490,550	100
31	Office Administration Services	2,500,000	2,473,373	99
32	Cash Management - documentation, reconciliation and requisition	2,500,000	2,454,855	98
33	Training Expenses	2,400,000	2,360,541	98
34	Maintenance of Critical Infrastructure	2,000,000	1,998,403	100

No	Expenditure Item	FY 2025/26 Supplementa ry(2) Budget Estimates	Expenditure s As At 30th June 2026	Absor ption Rate(%}
35	Coordination of Sectoral Plans	2,000,000	1,997,600	100
36	County Ward Development Profiles FY 2022/23-24/25	2,000,000	1,984,600	99
37	Electronic Government Procurement System	2,000,000	1,959,100	98
38	Maintenance of Critical Infrastructure	2,000,000	1,900,117	95
39	Preparation of CBROP	2,000,000	1,866,230	93
40	GIS mapping of all the projects across the 30 wards	2,000,000	1,711,800	86
41	County Annual Progress Report 2024/25	1,500,000	1,499,700	100
42	Project Monitoring and Evaluation	1,500,000	1,499,304	100
43	Travel Costs	1,500,000	1,498,499	100
44	Telephone, Telex, Facsimile and Mobile Phone Services	1,500,000	1,452,992	97
45	Supply chain Management/ E procurement	1,500,000	1,443,400	96
46	SDG Tracking and Reporting	1,500,000	1,432,500	96
47	Supplies and accessories for Computers	1,500,000	1,406,830	94
48	Preparation of Makueni Long term Plan- 2nd Vision	1,500,000	1,354,200	90
49	Pre-feasibility, Feasibility and Appraisal Studies	1,000,000	1,000,000	100
50	Maintenance of Critical Infrastructure	1,000,000	1,000,000	100
51	External Resource Mobilization	1,000,000	987,800	99
52	Payment of Rent	1,500,000	987,325	66
53	Performance contracting	1,000,000	957,200	96
54	Specialised Materials- Other-Asset Tags	1,000,000	950,000	95
55	Quarterly M&E Meeting(Ward and Sub counties)	1,000,000	918,100	92
56	Policy development --Finance Bill 2024	1,000,000	882,520	88
57	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,500,000	881,629	59
58	Maintenance of Buildings and Stations-- Non-Residential	1,200,000	864,436	72
59	Routine Maintenance- Other As-Bus parks and Livestock sale yard	1,000,000	807,700	81
60	Advertising, Awareness ,Communication & Publicity Campaigns;	1,000,000	797,810	80
61	Water and Sewerage	1,000,000	627,691	63
62	Membership fees	550,000	502,000	91
63	Staff Welfare	500,000	427,100	85
64	Electricity	300,000	300,000	100
65	Project Investment Management and Flagships	300,000	263,060	88
66	Staff Uniform and identification badges	100,000	29,952	30
67	Bank Service Commission & Charges	100,000		0
68	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1	1,815,188		0
69	Ward fuel for Maintenance and repair of critical ward infrastructure	396,800		0
70	Maintenance of Critical Infrastructure	1,000,000		0

No	Expenditure Item	FY 2025/26 Supplementary(2) Budget Estimates	Expenditure s As At 30th June 2026	Absorption Rate(%)
	TOTAL	551,553,049	535,629,302	97

Development Expenditure Performance

The department spent Ksh 49,708,037 against a budget of Ksh 54,215,318 representing an absorption rate of 92 percent. This expenditure was incurred on supplementary projects for the poor and marginalized, and the maintenance of critical ward infrastructure.

Table 30: Finance Development Expenditure and Project Status

No	Ward	Project Name	FY 2025/26 Supplementary (2) Budget Estimates	Expenditure as at 30 th June 2026	Absorption rate (%)	Project status
1	All	Supplementary Projects for poor and marginalised areas	43,003,330	41,959,782	98	Ongoing
2	Kilungu	Kilungu - Maintenance of Critical Infrastructure -repair floodlights at Kisyani, Upendo, Kauti, Iiani, Nunguni, Utumo-umo, Nyaani, Kyangoi, Kivandini, ithemboni, Kamwanyani-kyale.	3,000,000	2,849,734	95	Complete
3	Makindu	Makindu - Maintenance of Critical Infrastructure	2,000,000	1,998,403	100	Complete
4	Kisau/Kiteta	Kisau/Kiteta - Maintenance of Critical Infrastructure	2,000,000	1,900,116	95	Complete
5	Kasikeu	Kasikeu - Maintenance of Critical Infrastructure	1,000,000	1,000,000	100	Complete
6	HQ	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1	1,815,187	-	0	Not started
7	Kee	Kee Ward fuel for Maintenance and repair of critical ward infrastructure	396,800	-	0	Not started
8	Kikumbulyu South	Kikumbulyu South - Maintenance of Critical Infrastructure	1,000,000	-	0	Not started
Total			54,215,318	49,708,036	92	

Expenditure by Programme and Sub programmes

Financial accounting services, budget formulation and resource mobilisation sub programmes had the highest absorption of 99 percent. Supply chain sub programme had the lowest absorption of 95 percent. This is shown in the table 14.

Table 31: Finance Programme and Sub programme performance

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26		Expenditure as of 30th June 2026		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Developme nt	Recurr ent	Develop ment
Finance & Socio Economic Planning							
General Administration & Support Services	SP1: General administration & planning	289,234,256	54,215,318	281,351,952	49,708,037	97	92
Public financial management	Sub-Programme 2.1:Financial Accounting services	24,500,000	-	24,266,299	-	99	
	Sub-Programme 2.2; Budget formulation, coordination and management	77,870,480	-	77,382,174	-	99	
	Sub-Programme 2.3; Internal audit services	11,050,000	-	10,589,448	-	96	
	Sub-Programme 2.4; Resource mobilisation	42,950,000	-	42,701,283	-	99	
	Sub-Programme 2.5; Supply chain management services	5,700,000	-	5,402,500	-	95	
	Sub-Programme 2.6; Economic planning	22,681,805	-	22,322,556	-	98	
	Sub-Programme 2.7; Monitoring & Evaluation	11,901,190	-	11,414,694	-	96	
	Sub-Programme 2.8; County Statistics	5,550,000	-	5,438,719	-	98	
	Sub-Programme 2.9; Enterprise Risk Management	900,000	-	860,541	-	96	
	Sub-Programme 2.10; Assets Management	5,000,000	-	4,871,300	-	97	
	Sub Total	497,337,731	54,215,318	486,601,465	49,708,037	98	92

4.5.2 Non- Financial Performance

During the review period, the county government mapped and enhanced own source revenue streams, prepared and published 20 statutory documents, developed County Statistical Abstract 2025, County Development Profiles and Ward Development Profiles. The development profiles documented achievements for the past three financial years (FY 2022/23, 2023/24 and 2024/25). The government also strengthened internal audit controls that ensured timely submission of statutory documents.

Table 32: Finance Non- Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
Resource Mobilization	Resource Mobilization	Revenue	Increased OSR Funding to the Budget	Percentage of OSR funding budget	15	14	-1	Implementation of OSR Strategy in progress
				Percentage increase in Own source revenue collected	23	33	10	Automation ,SHA registration and implementation of discount contributed to the increase
				No. of OSR streams mapped and assessed	37	8	-29	Mapping is a continuous process
Public Finance Management	Public Finance Management	Planning/Budget/Revenue/Procurement	Improved Service Delivery	No. of statutory documents prepared and published	20	20	0	Achieved according to set timelines
				Percentage of development budget in the total county budget	35	38	3	
				Percentage of procurement undertaken through e-procurement	100	100	0	
				No. of CSAs published and launched	1	1	0	Achieved
				No. of periodic progress reports prepared and disseminated	4	4	0	Within Target
				No of Annual Progress Reports	1	1	0	Achieved
				No. of ward profiles prepared and disseminated	30	30	0	Prepared and Disseminated
				CIDP Mid-Term Review report	1	1	0	Completed, awaiting cabinet approval

4.6 Agriculture, Livestock, Fisheries and Co-operative Development

4.6.1 Financial Performance Summary

The annual departmental expenditure for FY 2025/26 was Kshs. 589,496,462 against an annual allocation of Kshs. 663,348,125 resulting to an absorption rate of 88 percent.

Table 33: Agriculture, Livestock, Fisheries & Co-operative Development Budget and Expenditure Summary

Economic Classification	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as at June 30 th, 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget(2) Estimates	Expenditure as at June 30th, 2026	Absorption Rate (%)
Salaries	224,510,531	206,233,970	92	235,736,058	235,716,558	100
O&M	38,867,075	35,907,402	92	49,137,640	48,737,267	99
Recurrent	263,377,606	242,141,372	92	284,873,698	284,453,825	100
Development	358,867,098	242,675,436	68	378,474,427	304,904,637	81
Total	622,244,704	484,816,809	78	663,348,125	589,496,462	88

Source: County Treasury 2026

Expenditure per Economic Classification

The department expenditure in FY2025/26 was eight percent on operation and maintenance, 40 percent on personnel emoluments and 52 percent on development expenditure as illustrated on the figure below.

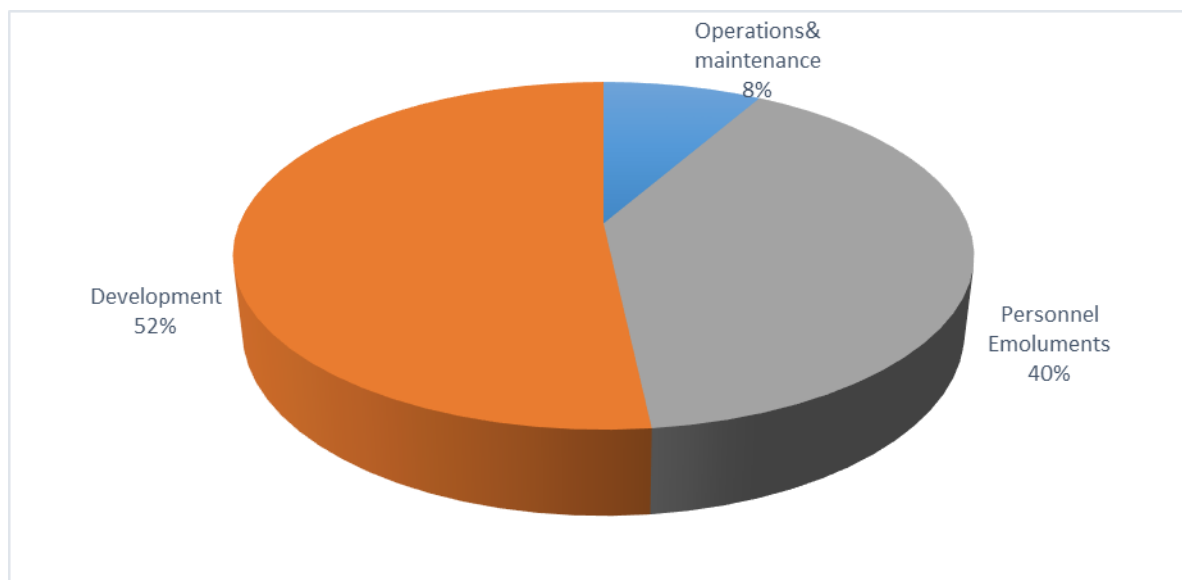


Figure 9: Expenditure per Economic Classification for Agriculture, Livestock, Fisheries and Co-operatives Development

Source: County Treasury 2026

Expenditure by Programme and Sub Programme

The expenditure per programme is shown in the table below.

Table 34: Department of Agriculture Expenditure by Programme and Sub programme

Programme	Sub-Programme	FY 2025/26 Supplementary Budget(2) Estimates		Actual Expenditure as of June 30 th , 2026		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
General administration & planning	General administration & planning	266,069,458	295,817,731	265,701,877	233,874,246	99	79
Crop development & productivity	Crop development & productivity	2,821,740	41,842,404	2,771,802	38,242,935	98	91
Agribusiness and information management	Agribusiness and information management	4,280,000	8,238,308	4,280,000	4,506,312	98	55
Livestock Production, Management and Development	Livestock Production, Management and Development	8,612,500	21,885,470	8,610,867	17,982,742	100	82
Cooperative development	Cooperative development	3,090,000	10,690,511	3,089,279	10,298,401	40	96
Sub-Total		284,873,698	378,474,425	284,453,825	304,904,637	98	81

Recurrent Expenditure

In FY 2025/26, the department incurred recurrent expenditure of Kshs. 284,453,825 against an approved budget of 284,873,698 representing approximately 100 percent absorption. The table below indicates the recurrent expenditure and absorption rates.

Table 35: Agriculture Department Projects, Expenditure and Status

N o	Expenditure Item	FY 2024/25 Supplementary(II) Budget Estimates	Expenditures As At 30 June 2025	Absorption Rate (%)
1	Salaries And Wages	235,736,058	235,578,558	100
2	Agriculture extension Programme	13,800,000	13,748,524	100
3	Support to Veterinary Programme AIA	5,000,000	4,999,607	100
4	Agricultural Training Institute	4,000,000	4,000,000	100
5	Refined Fuels & Lubricants	3,900,000	3,881,633	100
6	Daily Subsistence Allowance	2,500,000	2,500,000	100
7	Catering Services (Receptions, Accommodation, drinks)	2,256,900	2,210,422	98
8	Veterinary Public Health - Meat inspection	2,000,000	2,000,000	100
9	Co-operative development and management	1,840,000	1,839,279	100
1	Livestock Value Chain development Programme	1,571,740	1,553,640	99
1	General office Supplies-stationery	1,000,000	1,000,000	100
1	Fertilizer stores operationalization (security/office)	900,000	896,540	100
1	Community outreach	900,000	820,600	91
1	Training Expenses	800,000	796,948	100
1	Financial management and reporting	687,000	687,000	100
1	Aggregation and market linkages-	680,000	680,000	100
1	Supplies and accessories for	630,000	628,590	100

N o	Expenditure Item	FY 2024/25 Supplementary(II) Budget Estimates	Expenditures As At 30 June 2025	Absorption Rate (%)
	Computers			
1	Contracted Guards	574,000	574,000	100
1	Electricity	400,000	400,000	100
2	Travel Costs	400,000	395,790	99
2	Travel costs & Subs-Agri Extension Serv.	300,000	294,662	98
2	Planning, Budget and Indicator Tracking	300,000	285,200	95
2	Fisheries development	262,500	261,260	100
2	Publishing & printing Services	210,000	206,959	99
2	Water and Sewerage	200,000	200,000	100
2	Advertising, Awareness & Publicity Campaigns	200,000	200,000	100
2	Internet Connections(E- extension)	100,000	99,820	100
2	Telephone, Telex, Facsimile and Mobile Phone Services	63,000	63,000	100
2	Sanitary and Cleaning Materials	52,500	52,500	100
3	Courier & Postal Services	10,000	9,450	95
Total		284,873,698	284,453,825	100

Source: County Treasury 2026

2.2.5 Development Expenditure

During the period under review, the department spent Kshs. 304,904,637 against a budget of Kshs. 378,44,427, translating to 81 percent absorption rate. The table below represents development absorption rate and project status;

Table 36: Agriculture, Livestock, Fisheries & Co-operative Development Summary of Budget and Expenditure

S/No	Project Location	Project Name	FY 2025/26 Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate(%)	Project Status
1	All Wards	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	290,096,655	231,083,868	80	Complete
2	All	Livestock Disease Control	7,000,000	7,000,000	100	Complete
3	Countywide	Matching Grant-IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	5,000,000	5,000,000	100	Complete
4	Mbitini	Supply of certified maize seeds -distribution of certified maize seeds Duma 43 to farmers across the ward	4,000,000	3,980,274	100	Complete
5	Wote/Nziu	Provision of subsidized certified seeds -Provision of subsidized certified seeds for: maize- Tsavo WF441	3,000,000	2,991,070	100	Complete
6	Kithungo/Kitundu	Rehabilitation of Uvuu Coffee Factory	3,000,000	2,974,540	99	Complete
7	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	2,921,785	97	Complete
8	Tulimani	Support Agricultural Sacco's Distribution of certified farm inputs-seedlings, fertilizer, pesticides, Farmers training on smart agriculture Rehabilitation of Tulimani satellite(Electricity drop and wiring) -Support Agricultural Sacco's, 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	2,669,041	99	Complete
9	Kee	Provision of Agricultural inputs -Provision of certified seeds (maize and beans), pasture seeds and support to subsidized AI services	2,500,000	2,493,360	100	Complete
10	Ilima	Fertilizer Depot -Completion of Wautu proposed depot structure	2,500,000	2,463,573	99	Complete
11	Ivingoni/Nzambani	Strengthening of NTHONZA Kilimo SACCO. Extension services, strengthening of Sacco (capital) and support the 2 valve chains (Apiculture	2,000,000	2,000,000	100	Complete

S/No	Project Location	Project Name	FY 2025/26 Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate(%)	Project Status
		and mangoes)				
12	Thange	Purchase and distribution of Galla goats	2,000,000	1,838,080	92	Complete
13	Kithungo kitundu	Market access Roads-Culverts along Kilyungi-Woyani-Ngaani Road.	1,910,839	1,747,831	91	Complete
14	All	Agriculture Mechanization Services(AMS)-farm ponds rehabilitation - Provision of mechanization services	3,000,000	1,607,045	54	Complete
15	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	1,606,500	80	Complete
16	Kalawa	Subsidized farm mechanization -Provision of machines for farming	2,000,000	1,570,000	79	Complete
17	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	1,499,999	100	Complete
18	Nzaui/Kilili/Kalamba	Supply of manure and seedlings -Supply of farm inputs	1,500,000	1,436,487	96	Complete
19	County wide	Agriculture extension programme	1,168,264	1,148,792	98	Complete
20	Kikumbulyu South	Support to Kikumbulyu Farmer's SACCO -NAVCDP -Support Kikumbulyu Farmers SACCO - Mangoes, Poultry, tomatoes and diary value chains	1,650,000	1,000,000	61	Complete
21	Mbooni	Mbooni Ward Kilimo Sacco -Financial support (seed capital) to the Sacco	1,000,000	1,000,000	100	Complete
22	Emali/Mulala	Support to Emali/Mulala farmers SACCO-Funding the SACCO	1,000,000	1,000,000	100	Complete
23	Nzaui/Kilili/Kalamba	Support to formation and operationalization of Ward Agricultural Sacco (NAVCDP) -Formation of Sacco to drive agricultural production and marketing	1,000,000	1,000,000	100	Complete
24	Thange	Support Ward Sacco and Capacity Building On Value Chains& Market Development	1,000,000	1,000,000	100	Complete
25	Mavindini	Value chain mango farming and goat rearing -Funding Mavindini farmer's Sacco so that farmers can take out a loan and enhance the value chain	1,000,000	1,000,000	100	Complete
26	Waia/Kako	Pest and disease control for mango value Chain-Provision of fruit fly traps for Mango value chain	1,000,000	999,980	100	Complete
27	Mbooni	Agriculture Development Programme -Provision of certified seeds (Maize and beans), supply of certified Avocado and Macadamia seedlings	1,000,000	987,975	99	Complete

S/No	Project Location	Project Name	FY 2025/26 Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate(%)	Project Status
28	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	979,359	98	Complete
29	Mtito Andei	Green grams value chain development	979,822	933,359	95	Complete
30	Mukaa	Fruit development- Avocado and mango value chains	2,400,000	925,716	39	Complete
31	Mtito Andei	Provision of Gala goat	900,000	898,900	100	Complete
32	Mbooni	Revitalize Kikima dairy cooperative and Provision of AI services	935,746	893,940	96	Complete
33	Kikumbulyu North	Galla goats for PWDs -Galla goats for PWDs in the ward	1,000,000	889,880	89	Complete
34	Kikumbulyu South	Galla Goats (She goats)	1,000,000	886,520	89	Complete
35	thange	Purchase of Gala Goats and distribution to farmers	870,000	867,971	100	Complete
36	Emali/Mulala	Poultry chain value chain development-Purchase of incubators for registered youth groups	1,000,000	867,585	87	Complete
37	Kilungu	Avocado value Chain -Grafting of scions of Hass and Fuerte Avocado	1,000,000	747,080	75	Complete
38	Mbooni	Dairy Development Programme -Provision of subsidized Artificial Insemination services	1,000,000	724,975	72	Complete
39	Kilungu	Dairy Value Chain -AI services including Farmers' capacity building	1,000,000	723,371	72	Complete
40	Waia/Kako	Construction/ Excavation of Farm ponds-(County Machinery)	800,000	610,000	76	Ongoing
41	Makindu	Makueni Integrated Grain Value Addition Plant - Servicing of machinery, purchase and processing of pulses and procurement of packaging material.	730,977.40	583,028	80	Complete
42	Mukaa	Fuel for Excavation of farm ponds	750,000	582,400	78	Ongoing
43	Tulimani	Extension Service delivery-Support establishment of one model youth community led extension service delivery (Malooi Youth Demonstration Farm and Kanoto Farmers society - Tulimani)	2,980,519	566,000	19	Complete
44	Kathonzweni	Agricultural development(Subsidized AI services)	622,160	560,000	90	Complete
45	Kitise/ Kithuki	Operationalization of Kikome Irrigation Scheme (stalled project)	818,843	507,993	62	Complete
46	Kee	Fruit value chain development -Provision of Mango and Avocado scions for grafting of existing fruit trees	500,000	500,000	100	Complete
47	Masongaleni	Masongaleni Kilimo Sacco -Fund the Sacco to facilitate loaning to the ward farmers	500,000	500,000	100	Complete
48	Kisau/Kiteta	Mango production and storage support and poultry farming. Mango(fruit fly traps and cold storage)and supply with chicks	500,000	499,820	100	Complete
49	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,	381,220	368,021	97	Complete

S/No	Project Location	Project Name	FY 2025/26 Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate(%)	Project Status
	Kalanizoni and Kako Waia	internet, electricity. Operations and Security)				
50	Makindu	Development of Makueni ASK Show - Fencing and borehole rehabilitation and establishment of a demo and clearing	532,346	345,200	65	Complete
51	HQ	Establishment of 10 Aggregation centres to facilitate market linkages for agricultural produce and pulses	307,940	307,940	100	Complete
52	Ilima	AI Development	329,685	298,660	91	Complete
53	Kilungu	Avocado Value Chain development	402,480	237,680	59	Complete
54	HQ	Maintenance of low pest zones - procurement of low pest management technologies, and training farmers	223,038.50	223,038	100	Complete
55	Nzaui/Kilili/Kalamba	Transportation of Manure (Fuel)	214,000	213,360	100	
56	Countywide	Fruit development Programme	184,032	177,800	97	Complete
57	Kee	Establish Satellite Fertilizer Depot at Kee- equipping with computer, pallets, staffing and Provide Soil testing services at the facility	174,267	174,000	100	Complete
58	Kako/Waia	Establish Satellite Fertilizer at Wambiti- Electrification	174,267	161,000	92	
59	Thange	Matching grant to the Ward Agricultural SACCO	150,000	150,000	100	Complete
60	Kasikeu, Nguumo, Mbitini, Kitise and Kilungu	Technical evaluation of flagship projects (Kasikeu Grain Milling Plant, Kitise slaughter house, Nguumo and 2 cold rooms	139,437.30	138,600	99	Complete
61	Muvau/Kikumuni	Rabies vaccination	500,000	135,500	27	Complete
62	Kee	Provision of certified mango, avocado seedlings, certified seeds, fertilizer and other farm inputs	248,212	117,500	47	Complete
63	Mukaa	Distribution of certified seed (Maize and beans) adaptive to Mukaa climate	102,165	100,000	98	Complete
64	Kithungo kitundu	Utangwa Coffee Factory, rehabilitation of infrastructure and establishment of coffee nursery	87,508	84,405	96	Complete
65	kalawa	Establish Satellite Fertilizer Depot	174,267	75,000	43	Complete
66	Mukaa	Establishment of Mukaa ward tree nurseries	60,000	60,000	100	Complete
67	Countywide	Establishment of low pest zones	70,000	51,000	73	Complete
68	Mbooni	Agriculture Development Programme	100,000	50,000	50	Complete
69	Mavindini	Youth in Agriculture project	59,426	49,950	84	Complete
70	Kathonzweni	Feasibility study and designs for Kathonzweni livestock abattoir	49,920	49,920	100	Complete
71	Mbooni	Dairy farming and livestock keeping	27,960	27,458	98	Complete
72	Mbitini	Operationalization of post-harvest facility (cold room pack house) at Kavuthu in Mbitini ward	23,000	23,000	100	Complete

S/No	Project Location	Project Name	FY 2025/26 Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate(%)	Project Status
73	Kitise/ Kithuki	Kikome Irrigation scheme	54,000	17,500	32	Complete
74	Countywide	IDA (World Bank) Credit National Agricultural and Rural Inclusive Growth Project (NARIGP)	3,001,090	-	0	Complete
75	Kee	Ward based SACCO	340,511	-	0	Complete
76	Countywide	IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	197,800.50	-	0	Complete
77	Kikumbulyu North	Matching grant to the Ward Agricultural SACCO	159,489	-	0	Complete
78	Mukaa	Avocado development Programme	141,408	-	0	Complete
79	Kathonzweni	Training of young Agripreneurs	25,566	-	0	Complete
80	Kitise/ Kithuki	Training of young Agripreneurs	25,566	-	0	Complete
Total			378,474,427	304,904,637	81	

Source: County Treasury 2026

4.6.2 Non-Financial Performance

The department facilitated the recruitment of 16 staff to accelerate service delivery. Under NAVCDP program, 164,869 farmers accessed extension services through workshop trainings and field visits to enhance smart farming. To enhance food security 32 metric tons of certified seeds were issued to 15,753 farmers, 15,000 avocado seedlings to 3 wards, 10,221 farmers were trained on integrated pest management system, one pack house was constructed, three aggregation centres operationalized (cold room) and 13 farm ponds excavated. To increase animal production, 4,035 Artificial Inseminations administered across 30 wards, 5,800 kgs of pasture seeds procured and supplied to farmers, 265 farmers trained on aquaculture technologies, 181,991 cattle and goats vaccinated against FMD, LSD and CCPP diseases, 27,519 dogs vaccinated against rabies, 4,166 birds were vaccinated against NCD and Fowl pox. Generated a revenue of KShs. 12,247,275 from livestock movement permits and vaccination services. On Cooperative Development, 68 cooperatives were audited, 82 AGMs meetings conducted, 42 SACCOs digitized through NAVCDP and Digi farm support while members' savings recorded eight percent increase.

Table 37: Agriculture, Livestock, Fisheries & Co-operative non- Financial Performance

Program me	Sub- Programme	Deliv ery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 30th June, 2026	Variance	
General	Efficient and	Agric	Improved	Number of new	10	16	6	The department achieved the set target by employing the

Program me	Sub-Programme	Deliv ery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 30th June, 2026	Variance	
Administra tion & Planning	effective support services for delivery	ultur al Gene ral Admi nistra tion and Plann ing Unit	extension services	extension officers employed				following officers in different cadre (2 livestock production officer, 1 Assistant livestock production officer 111, 3 Agricultural officers, 2 Agricultural Engineer, 1 Driver, 1Asistant Officer Administrator 111, 1 Accountant & 1 Support Staff.
				Number of farmers accessing the extension services	170,520	164,869	-5651	The activity is still ongoing, but the number has increased due to support from NAVCDP
Land, Crop developme nt & productivit y	Grains VC development	Direc torate of agric ultur e	Availabilit y of quality seed for high value crops	Metric tonnes of certified seeds procured and supplied to farmers	30	32	2	18,277 farmers beneficiaries for OND 2024 Seeds provision - Total Quantity - 36.782MT (Beans 3.806, Maize 27.464, Green grams 5.512)
				Number of farmers benefited from the procured and supplied certified seeds	13,000	15,753	2,753	Beneficiaries were from 6 ward
	Food Security initiative-support to Farm Pond Programme		Increase food access and availability	Number of farm ponds excavated	96	13	-83	13 households benefited in two wards
	Fruits and vegetables value chain development			Number of avocado seedlings supplied to farmers in the county	1000	15000	14,000	15,000 number of seedlings distributed to 3 wards i.e. kilungu,ilima,kee
				Area under low pest prevalence	20640	8,145	-12,495	A total of 4700 Ha is under maintenance while another 4000 hectares in in the process of establishment. 5,000 farmers

Program me	Sub-Programme	Deliv ery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 30th June, 2026	Variance	
				zone in Acres				supported with biological control measures for fruit fly management (22,000 traps distributed)
				Households under low pest prevalence zone	41040	10,221	-30,819	10,221 households covered
				Number of farmers trained on integrated pest management system	4300	10,221	5,921	The target was successfully achieved through development partners
	Soil conservation and water harvesting and range rehabilitation		Digging of Zai pits	Number of Kms of farm terraces constructed	100	115	15	The activity is still ongoing
				Number of agroforestry tree nurseries established	2	2	0	Two nurseries were established
Agribusiness and information management	Fruit and vegetable aggregation and processing	Directorate of agriculture		Number of cold room operationalized	2	3	1	Three cold room operationalized
				Number of aggregation centres constructed	10	4	-6	One pack house/aggregation 3 centre operationalized(cold room)
Livestock Resources Management and Development	Dairy development	Livestock and veterinary services directorate	Animals inseminated	Number of Artificial Inseminations administered	4,000	4,035	35	Cattle artificial insemination was administered in 30 wards
				Quantity in Kgs of	2000	5800	3,800	1160 households benefited in 11 Wards,1,160 acres reseeded

Program me	Sub-Programme	Deliv ery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 30th June, 2026	Variance	
				pasture seeds procured and supplied to farmers				(Kitise Kithuki,Mavindini,Kimakiu kalanzoni,Kasikeu,Makindu,Nguumo,Mtitoandei,Thange,Kiku mbulyu south,Thange,Ivingoni Nzambani)
	Fisheries Development	Fishe ries Unit	Aquacultur e production systems/equipment enhanced	Number of Fishermen/fish farmer trained	12	265	253	265 Farmers were trained on aquaculture technologies
	Livestock disease control	Veterinary Service Directorate	Increase livestock vaccination to cover 70% of at risk animals	Number of animals vaccinated - cattle/goats	120,000	181,991	61,991	The number increased due to NAVCDP interventions on vaccination against FMD, LSD (in Cattle), CCPP(Goats)
				Number of dogs vaccinated	30,000	27,519	-2,481	27,519 dogs were vaccinated against rabies
				Number of birds vaccinated	2,000	4,166	2,166	4,166 birds were vaccinated against NCD and Fowl pox
			Veterinary camps outreach	Number of veterinary camps held	6	4	-2	World Rabies Day held in Muvau/Kikumini on 29th September 2025, Makiou launch of e-voucher, FMD vaccination 27/01/2026. World Donkey Day in Kitise on 8th May, 2026. UoN faculty of Veterinary Science field day at Kisayani in Kikumbulyu South 9th May 2026
	Veterinary Public Health	Veterinary Service Directorate	Meat carcass inspected	Number of carcasses inspected – beef	26,000	16,783	-9,217	Number of cattle slaughtered fall short of the target
				Number of carcasses inspected - goats/sheep	90,000	51,670	-38,330	Number of goat and sheep slaughtered fall short of the target
			Slaughter houses inspected	Number of slaughter house inspected	81	75	-6	The available budget facilitated inspection of 75 slaughter house and the remaining will be prioritized in new FY
				Amount of	10,000,000	12,247,275	2,247,275	ongoing activity(veterinary public health Programme and

Program me	Sub-Programme	Deliv ery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual as at 30th June, 2026	Variance	
				revenue generated by the veterinary public health programme and vaccination/livestock movement permits programme				vaccination/livestock movement)
Cooperativ e Developm ent and Managem ent	Improved governance, management of cooperative societies	Direc torate of coop erativ es	Audit and inspection report	No. of cooperatives audited and inspected	70	68	-2	68 cooperatives were audited
			Training meetings	No. of cooperatives trained and have held AGM	90	82	-8	82 AGMs and SGMs were conducted
			AGM reports	No. of SACCOs digitized	10	42	32	NAVCDP, Digi farm supported
			Improved community savings culture	Percentage increase in members savings	10	8	-2	New members, monthly/periodic contributions

Source: County Treasury 2026

4.7 ICT, Education, and Internships

4.7.1 Financial Performance Summary

During the period under review, total expenditure was Kshs. 1,062,903,847 against a budget allocation of KShs. 1,087,965,726, representing an absorption rate of 98 percent, compared to 92 percent in FY 2024/25. Recurrent expenditure absorption rate stood at approximately 100 percent, with personnel emoluments fully absorbed at 100 percent. Operations and Maintenance recorded an absorption rate of 99 percent, up from 91 percent in FY 2024/25, with Operations at 100 percent and Maintenance at 98 percent. Capital expenditure recorded 91 percent absorption, an improvement from 83 percent in FY 2024/25, reflecting stronger execution of development projects during the period.

Table 38: ICT, Education, and Internships Summary of Budget and Expenditure

Expenditure item	FY 2024/25 Revised Budget (2) Estimates	Expenditures as at June 30, 2025	Perfor mance (%)	FY 2025/26 Revised Budget (2) Estimates	Expenditures as at June 30, 2026	Perfor mance (%)
Operations	19,407,766	16,694,626	86	20,924,774	20,917,324	100
Maintenance	207,586,437	189,865,157	91	70,654,108	69,499,512	98
Sub-total	226,994,203	206,559,784	91	91,578,882	90,416,837	99
Personnel Emoluments	714,757,884	685,107,445	96	721,713,765	721,713,765	100
Total Recurrent	941,752,087	891,667,229	95	813,292,647	812,133,201	100
Capital Expenditure	247,171,549	205,146,050	83	274,673,079	250,773,245	91
Totals	1,188,923,636	1,096,813,279	92	1,087,965,726	1,062,903,847	98

Expenditure per Economic Classification

The total expenditure comprised of 68 percent personnel emoluments, 24 percent development and eight percent operations and maintenance.

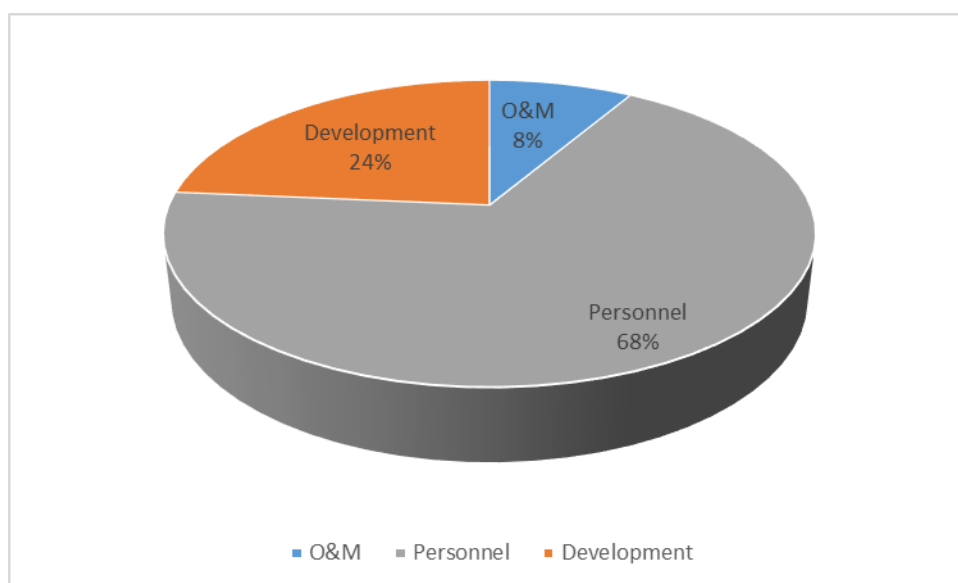


Figure 10: Expenditure per Economic Classification for ICT, Education, and Internship

Expenditure by programme and sub-programme

The Support to Education and Library Services and Internship, Mentorship and Volunteerism had absorption rate of 83 percent, ICT Infrastructure and Systems Development at 71 percent and General administration and planning at 67 percent. Technical Training and Non-Formal Education recorded 41 percent absorption rate, whereas Early Childhood Education had the lowest absorption at 14 percent.

Table 39: ICT, Education and Internship Expenditure by programme and sub programme

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure as of 30th June 2026 (Kshs.)		Absorption Rate (%)	
		Recur rent	Develo pment	Recur rent	Develo pment	Recu rrent	Develo pment
General administration & planning	General administration & planning	734,909,886	-	734,903,096	-	100	
Early childhood education	Early childhood education	19,960,503	190,690,236	19,775,113	173,714,052	99	91
Technical training & non formal education	Technical training & non formal education	2,245,740	66,976,281	1,652,599	62,552,632	73	93
Support to education and Library Services	Support to education and Library Services	27,925,735	-	27,873,830	-	100	0
ICT Infrastructure & Systems Development	ICT Infrastructure & Systems Development	15,091,653	17,006,562	15,090,993	14,506,562	100	96
Internship, mentorship and Volunteerism	Internship, mentorship and Volunteerism	13,159,130	-	12,837,570	-	98	
Total		813,292,647	274,673,079	812,133,201	250,773,245	100	91

Recurrent Expenditure Performance

As at 30th June 2026, recurrent expenditure under the ICT, Education and Internship vote registered an overall absorption rate of 98 percent (KShs. 69,499,513 against a budget of KShs. 70,654,108). The vast majority of line items including utilities, scholarships, bursaries, ICT bandwidth, and staff facilitation costs recorded full absorption at 100 percent.

Table 40: ICT, Education and Internship Recurrent Budget expenditure Performance

S/No	Expenditure item	FY 2025/26 Supp (2) Budget	Expenditur e as at 30 th June, 2026.	Absor p tion rate (%)
1	Utilities-Electricity	1,150,060	1,150,060	100
2	Utilities-Water and Sewerage	500,000	500,000	100
3	Communication-Telephone	300,000	300,000	100
4	Daily Subsistence Allowance	6,047,876	6,047,876	100
5	Advertising & Publicity	45,480	45,480	100
6	Rent-Non-Residential (C.I.C Centres & showroom)	810,150	809,490	100
7	Hospitality-Catering Services	2,324,205	2,317,415	100
8	Membership fees	58,600	58,600	100
9	Office & General Supplies-stationery	1,300,000	1,300,000	100
10	Refined fuels, Oils & Lubricants-others	3,700,000	3,700,000	100
11	Financial management & Reporting	220,900	220,900	100
12	contracted guards	1,425,600	1,425,600	100
13	Other Operating Expenses - Policy formulation and debriefing	499,000	499,000	100

S/No	Expenditure item	FY 2025/26 Supp (2) Budget	Expenditure as at 30 th June, 2026.	Absorption rate (%)
14	Facilitation of ECDE Officers & teachers	2,195,463	2,195,463	100
15	Maintenance Expenses-Motor Vehicles	3,000,000	3,000,000	100
16	Maintenance of ICT hardware equipment	200,000	200,000	100
17	Purchase of Computers, Printers and other IT Equipment	100,000	100,000	100
18	Bandwidth H/Q	6,492,163	6,492,163	100
19	Bandwidth CICs , Resource Centres, Libraries	1,700,000	1,700,000	100
20	Webhosting	2,784,000	2,784,000	100
21	Scholarships (296 secondary students and 291 university students @ 70,000 per student per year)	23,196,735	23,196,735	100
22	CIC Repair & Maintenance	499,700	499,700	100
23	SMS System	500,000	500,000	100
24	Issuance of bursaries (Payment of Ward Bursary Committee)	50,000	50,000	100
25	Issuance of bursaries (Payment of Ward Bursary Committee)	43,000	43,000	100
26	Issuance of bursaries (Payment of Ward Bursary Committee)	50,000	50,000	100
27	Issuance of bursaries (Payment of Ward Bursary Committee)	50,000	50,000	100
28	Issuance of bursaries(Payment of Ward bursary Committee)	43,000	43,000	100
29	Issuance of bursaries (Payment of Ward Bursary Committee)	43,000	43,000	100
30	Kisumu CTTI Scholarships for 20 students	595,740	-	-
31	Library Services	2,900,000	2,848,095	98
32	ECDE Capitation	14,000,000	13,814,610	99
33	Internship, Mentoring & Volunteer Programme	11,259,130	11,208,470	100
34	Internship, Attachment and Volunteerism programme management (recruitment, mentorship and M&E)	700,000	429,100	61
35	Makueni Tech and innovation hub programmes	132,600	132,600	100
36	UNICEF GRANT SUPPORT - Capacity Building of ECDE Teachers	2,315,040	2,315,040	100
	SUB TOTAL	70,654,108	69,499,513	98

Development Expenditure Performance

Development expenditure under the ICT, Education and Internship vote recorded an overall absorption rate of approximately 91 percent as at 30th June 2026, with the majority of ward based ECDE and CTTI infrastructure projects fully or near-fully implemented and marked complete.

The Youth Empowerment 2Jiajiri Programme (KCB Matching Grant) recorded 100 percent absorption across participating wards, reflecting timely fund releases and effective implementation frameworks.

Table 41: ICT, Education and Internship Development Expenditure Performance

S/No	Ward	Project Name	Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate (%)	Project status
1	HQ	Government Automation -Government Automation	8,748,519	8,748,519	100	Complete
2	All ward	CTTI Development and capitation - Equiping of CTTIs (VTCs)	7,956,660	7,956,660	100	Complete
3	Waia/Kako	Construction of Nduluku VTC dining Hall -Construction of a dining hall	5,000,000	4,880,207	98	Complete
4	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	4,469,408	99	Complete
5	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	4,423,843	98	Complete
6	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	4,383,921	97	Complete
7	Waia/Kako	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	4,094,648	96	Complete
8	Waia/Kako	Construction of Kyaluma ECDE Construction of 2no. ECDE Classrooms with an office & store,3-Door Pit Latrine with Urinal, Electrical conduit, shelving to	4,250,000	4,049,148	95	Complete

S/No	Ward	Project Name	Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate (%)	Project status
		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				
9	Mbooni	Construction of Uma Primary School ECDE - Mbooni	4,500,000	3,899,907	87	Ongoing
10	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	3,864,630	97	Complete
11	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	3,650,786	99	Complete
12	Mbitini	Construction of Mbuvi 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	100	Complete
13	HQ	Government Automation	3,573,943	3,573,943	100	Complete
14	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	3,530,000	98	Complete

S/No	Ward	Project Name	Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate (%)	Project status
15	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	3,447,186	96	Complete
16	Ilima	Isovyva 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	3,432,000	98	Complete
17	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	3,430,000	98	Complete
18	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	3,430,000	98	Complete
19	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	3,377,152	96	Complete
20	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	3,300,000	3,234,000	98	Complete

S/No	Ward	Project Name	Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate (%)	Project status
		tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting				
21	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 Sign writings	3,300,000	3,233,484	98	Complete
22	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	3,185,999	98	Complete
23	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	3,161,505	97	Complete
24	Kee	Mwea VTC Dormitory -Construction of a dormitory	3,000,000	3,000,000	100	Complete
25	Kisau/Kiteta	Construction and equipping of Muutini ECDE-Class construction,latrine and playground	3,000,000	2,938,261	98	Complete
26	Kisau/Kiteta	Construction and equipping of Iviani ECDE-Class construction,latrine and playground	3,000,000	2,896,172	97	Complete
27	Kilungu	Construction of an ECDE Class Kisekini -Construction Of An Ecde Class In Kisekini School (Standard)	3,000,000	2,847,173	95	Complete
28	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,	2,846,875	2,846,875	100	Complete

S/No	Ward	Project Name	Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate (%)	Project status
		Publicity and Signwriting				
29	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	2,838,841	79	Ongoing
30	Wote/Nziu	Nziu CTTI -Construction of dormitory	4,000,000	2,733,514	68	Ongoing
31	Kiimakui/Kalanzeni	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	2,719,994	74	Complete
32	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	2,700,563	2,700,563	100	Complete
33	Mavindini	Methovini 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	2,656,052	2,656,052	100	Complete
34	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 Signwriting	2,500,000	2,500,000	100	Complete
35	Mtito Andei	Construction of Miamba ECDE classrooms -Construction of 1no. ECDE	2,500,000	2,451,659	98	Complete

S/No	Ward	Project Name	Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate (%)	Project status
		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				
36	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	2,451,000	98	Complete
37	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	2,449,704	98	Complete
38	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 Signwriting	2,500,000	2,416,014	97	Complete
39	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	2,415,501	97	Complete
40	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	2,500,000	2,415,325	97	Complete

S/No	Ward	Project Name	Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate (%)	Project status
		tables, Play equipment 4 piece set (double swing, slide, climbing frame and double see-saw), Display soft board and Branding, Publicity and Signwriting				
41	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 Signwriting	2,500,000	2,404,199	96	Complete
42	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	100	Complete
43	Masongaleni	Ilongoni 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	100	Complete
44	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. 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	2,385,878	99	Complete
45	Kathonzweni	Mutini ECDE -Construction of 2no. ECDE Classroom	2,500,000	2,377,580	95	Complete
46	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	2,372,484	95	Complete
47	Mtito Andei	Construction of Kamulalani ECDE classrooms -Construction of 1no. ECDE Classroom with an office & store, Electrical conduit, shelving to the stores,	2,500,000	2,370,144	95	Complete

S/No	Ward	Project Name	Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate (%)	Project status
		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				
48	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	2,369,907	95	Complete
49	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	2,369,548	95	Complete
50	Kathonzweni	Syethe ECDE- Construction of 2 no. ECDE Classroom	2,500,000	2,366,431	95	Complete
51	Kathonzweni	Kavumbu ECDE - Construction of 2 no. ECDE Classroom	2,500,000	2,325,323	93	Complete
52	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	2,321,136	97	Complete
53	Muvau/Kikuumini	Construction of Makueni CTTI Dormitory	2,500,000	2,298,913	92	Complete
54	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 Signwriting	2,400,000	2,274,437	95	Complete
55	Nzau/Kilili/Kalamba	Maumi ECDE (One classroom with electrical conduit and lockable cabinet)	2,376,000	2,238,223	94	Complete
56	Nzau/Kilili/Kalamba	Matiliku ECDE (One classroom with electrical conduit and lockable cabinet)	2,376,000	2,235,188	94	Complete
57	Makindu	Kai ECDE-1 no. ECDE Classroom with an office; Electrical Works; Shelving	2,319,240	2,104,564	91	Ongoing

S/No	Ward	Project Name	Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate (%)	Project status
		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				
58	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 Signwriting	2,500,000	2,021,625	81	Ongoing
59	Nguu/Masumba	Masumba CTTI -Renovation of Masumba CTTI and introduction of new courses	2,000,000	1,936,327	97	Complete
60	Muvau/Kikuumini	Construction of Kyamusoi ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres	2,000,000	1,927,531	96	Complete
61	Ukia	Iiuni ECDE -Construction of 1class and Office	2,000,000	1,927,439	96	Complete
62	Makindu	Upgrading of Kisingo CTTI-Construction of one workshop	2,000,000	1,927,139	96	Complete
63	Ukia	Kikongooni ECDE -Construction of 1class and Office	2,000,000	1,925,977	96	Ongoing
64	Ukia	Kavani ECDE -Construction of 1 class and office	2,000,000	1,917,218	96	Complete
65	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	1,845,777	1,845,777	100	Complete
66	Muvau/Kikuumini	Construction of Senda ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres	2,000,000	1,748,827	87	Ongoing
67	HQ	Government Automation - Government Automation - budget automation and education system	1,684,100	1,684,100	100	Complete
68	Ivingoni/Nzambani	Murraming & levelling of Kativani CTTI -land levelling and murraming	2,000,000	1,586,704	79	Complete
69	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 litres 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	1,657,123	1,568,124	95	Ongoing

S/No	Ward	Project Name	Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate (%)	Project status
70	Kee	School feeding programme -School feeding for ECDE children	1,500,000	1,500,000	100	Complete
71	Wote/Nziu	Equipping of MIVEC Dormitory -Purchase of beddings, curtains, ceilings and water tanks	1,500,000	1,500,000	100	Complete
72	Muvau/Kikuumini	Construction of Makueni CTTI dormitory - Construction of dormitory	1,500,000	1,500,000	100	Complete
73	Thange	ECDE Classes At Thange -Construction of an additional classroom	1,500,000	1,445,662	96	Complete
74	Muvau/Kikuumini	Construction of Kitonyoni ECDE -Construction of 1 classroom, office, store and water storage tank 10,000 litres	2,000,000	1,426,803	71	Ongoing
75	Nzaui/Kilili/Kalamba	Kwa Kalui ECDE -Construction of an additional classroom	1,200,000	1,200,000	100	Complete
76	Nzaui/Kilili/Kalamba	Construction of ECDE class at Kalamba Pri. Sch	1,200,000	1,200,000	100	Complete
77	Mukaa	construction of Kitaingo CTTI workshops and power connection	1,078,870	1,078,870	100	Ongoing
78	Kisau/Kiteta	Kakuswi CTTI-Construction of soak pit and installation of gutters	1,000,000	1,000,000	100	Complete
79	Ilima	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
80	Ivingoni/Nzambani	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
81	Kalawa	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
82	Kasikeu	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
83	Kathonzweni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
84	Kee	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
85	Kiimakiu/Kalanzoni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
86	Kikumbulyu North	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
87	Kikumbulyu South	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
88	Kisau/Kiteta	Youth Empowerment-2Jiajiri Programme(KCB Matching Grant)	1,000,000	1,000,000	100	Complete
89	Kithungo/Kitundu	Youth Empowerment-2Jiajiri Programme(KCB Matching Grant)	1,000,000	1,000,000	100	Complete
90	Kitise/ Kithuki	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
91	Makindu	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
92	Masongaleni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
93	Mbitini	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
94	Mbooni	Mukaatini CTTI Dormitory- Phase 2 -Equipping of the dormitory	1,000,000	1,000,000	100	Ongoing
95	Mbooni	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
96	Mtito Andei	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
97	Mukaa	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
98	Nguu/Masumba	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
99	Nguumo	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
100	Nzaui/Kilili/Kalamba	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
101	Thange	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete

S/No	Ward	Project Name	Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate (%)	Project status
102	Tulimani	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
103	Ukia	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
104	Waia/Kako	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
105	Wote/Nziu	Youth Empowerment - Ujuzi Teketeke	1,000,000	1,000,000	100	Complete
106	Mavindini	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
107	Muvau/Kikuumini	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	1,000,000	1,000,000	100	Complete
108	Kee	Kivai ECDE Centre -Construction of ECDE classroom	891,212	891,212	100	Complete
109	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	857,880	34	
110	Kikumbulyu North	Kikumbulyu North ECDE toilet (Kisayani toilet)	900,000	854,380	95	Complete
111	Kalawa	Mutanda CTTI - Construction of a twin workshop	844,298	844,298	100	Complete
112	Nguu/Masumba	Kwa Matungu CTTI	686,240	550,000	80	Ongoing
113	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	100	Complete
114	Muvau/Kikuumini	Construction of 3- door pit latrines at Itaa VTC- Construction of 3 door pit latrine	500,000	500,000	100	Complete
115	Kilungu	Youth Empowerment - 2Jiajiri Programme (KCB Matching Grant)	500,000	500,000	100	Complete
116	Thange	Purchase of mattresses for ECDE kids	500,000	500,000	100	Complete
117	Nguumo	Construction of 1 ECDE class at Katangini	1,000,000	426,920	43	Ongoing
118	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	333,974	14	Complete
119	Nguu/Masumba	Kwa Matungu CTTI-Purchase of Land	300,000	260,000	87	Ongoing
120	Kisau/Kiteta	Mulasya ECDE Construction of 2 classroom, water harvesting (5000lts tank) electrical conduit, metallic cabinet, lockable wooden table and arm chair.	159,758	159,758	100	Complete
121	Mbitini	Ngoto ECDE -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	138,711	138,711	100	Complete

S/No	Ward	Project Name	Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate (%)	Project status
		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				
122	Ilima	Inyokoni ECDE – Construction of two class rooms with office and store, water harvesting (10,000 litres water tank)	104,222	104,222	100	Complete
123	Ilima	Mwaani ECDE – Construction of two class rooms with office and store, water harvesting (10,000 litres water tank)	103,431	103,431	100	Complete
124	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	100,000	3	Not started
125	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	86,959	86,959	100	Complete
126	Ilima	Kiluluini ECDE – Construction of two class rooms with office and store, water harvesting (10,000 litres water tank)	75,963	75,963	100	Complete
127	Kiimakiu/Kalanzoni	Kwa Ndeke ECDE - Construction of double classroom with an office and store	67,133	67,132	100	Complete
128	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	53,004	53,003	100	Complete
129	Mbitini	Yuuni ECDE Construction of 2classroom,office, store, 3 door pit latrine and 5000lts tanks	28,321	28,321	100	Complete
130	Kiimakiu/Kalanzoni	Construction of Mwanyani ECDE	21,416	21,415	100	Complete
131	Ukia	Matindini CTTI -Construction of toilet and electrification	1,500,000	-	0	Ongoing
132	Kikumbulyu South	Construction of Mutokwe ECDE Toilet -Construction of Mutokwe ECDE 3	700,000		0	Ongoing

S/No	Ward	Project Name	Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate (%)	Project status
		door toilet				
133	Mtito Andei	Miangeni ECDE - Construction of two classrooms, an office, a store, toilets and a 500 litres water tank	382,478		0	Complete
134	Nguu/Masumba	Completion of Kwa Matungu classes	110,213		0	Ongoing
135	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		0	Not started
Total			274,673,079	250,773,245	91	

4.7.2 Non-financial performance for the period

During FY 2025/26, the ICT, Education & Internship department recorded significant achievements across Early Childhood Development and Education (ECDE), Vocational Training and Youth Development. Under ECDE, the County constructed new classrooms in 48 ECDE centres, with construction ongoing in 8 additional centres to provide a more conducive learning environment. A school feeding programme was initiated in Kee Ward, benefiting 863 ECDE learners, while learning materials were distributed to all 1,188 ECDE centres to enhance teaching and learning. The County also supported 15,620 ECDE learners to participate in music festivals, promoting talent development and co-curricular activities.

In Vocational Training, 47 Vocational Training Centres were equipped with tools and equipment to strengthen practical skills training, while 900 youth were trained under the 2Jiajiri Programme in partnership with the KCB Foundation to enhance employability. Infrastructure development was also undertaken in eight (8) vocational training centres through the construction of workshops and dormitories, site levelling, and renovations. Under Internship, Mentorship and Volunteerism, the County engaged 104 interns to provide workplace experience and improve employability, while 497 youth were trained in ICT skills through the Community Information Centres (CICs).

Table 42: ICT, Education and Internship Non-financial performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
Early Childhood Development Education	ECDE Infrastructural development	Early Childhood Development Education	New classrooms constructed in ECDE centres	No. of ECDE centres with newly constructed classroom(s)	56	48	-8	48 ECDE centres have newly constructed classrooms with construction of classrooms in 6 centres ongoing. This provides conducive learning environment for the learners.
	ECDE school feeding programme	Early Childhood Development Education	ECDE learners under feeding programme	No. of ECDE learners under school feeding programme	863	863	0	The School feeding programme in Kee ward is ongoing, benefiting 28 schools aimed at improving learners attendance, retention and nutrition status.
	ECDE Capitation	Early Childhood	ECDE learners under ECDE	No. of ECDE learners under	40,223	40,223	0	Provided learning materials and facilitated learners participation

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
		Development Education	capitation	ECDE capitation				in music festival enhancing talent development.
Scholarships	County Bursary and Scholarship	Support to Education	Continuing students supported through scholarships	No. of continuing students supported through scholarships.	373	373	0	Scholarship issued to continuing student to enhance retention and transition in learning institutions.
Vocational Training	Infrastructural development	Vocational training	CTTIs Rehabilitated and equipped	No. of CTTIs rehabilitated and equipped;	10	8	-2	Infrastructure done including construction of Nziu dormitory and Ablution block in progress.
		Vocational training	Vocational training centres equipped	No. of Vocational Training Centres equipped	47	47	0	47 VTC equipped to impart the trainees with hands on skills
	2jiajiri programme	Vocational training	Youth trained to gain skills for employability	No. of youth trained to gain skills for employability	900	900	0	Training done to enhance employability among the youth with 264 graduating with first class and issued with business start-up kits.
Internship, Mentorship and volunteerism	Internship	Internship, Mentorship and volunteerism	Interns recruited	No. of interns under internship programme	90	104	14	Trainees were engaged equipping them with skills required for employability
Information and Communication Technology	ICT Infrastructural Development	ICT	Community information centres constructed	No. of new community information centres constructed	1	0	-1	Kasikeu ICT hub not implemented due to land issues

4.8 Department of Gender, Children, Youth, Sports, and Social Services

4.8.1 Financial Performance Summary

The total departmental expenditure for FY 2025/26 was Ksh 312,432,381 against a budget of Ksh. 327,336,894 translating to an absorption rate of 95 percent. The absorption rate for recurrent was 99 percent while for development was 87 percent. The overall performance increased by 12 percent compared to the same period in FY 2024/25. The table 40 below shows a comparative performance of expenditures per economic classification.

Table 43: Gender Department Summary of budget and expenditures

Economic Classification	FY 2024/25 Supplementary (2) Budget Estimates	Expenditures as at 30th June 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget (2) Estimates	Expenditures as at 30th June 2026	Absorption Rate (%)
Salaries	51,966,026	47,635,524	92	54,564,327	54,564,327	100
O&M	96,506,853	81,146,901	84	176,607,800	174,184,638	99
Recurrent	148,472,879	128,782,425	87	231,172,127	228,884,645	99
Development	126,476,892	99,574,175	79	96,164,767	83,547,737	87
Total	274,949,771	228,356,600	83	327,336,894	312,432,382	95

Expenditure Analysis per Economic Classification

The total departmental expenditure comprised of 56 percent operations & maintenance, 27 percent capital expenditure and 17 percent personnel emoluments.

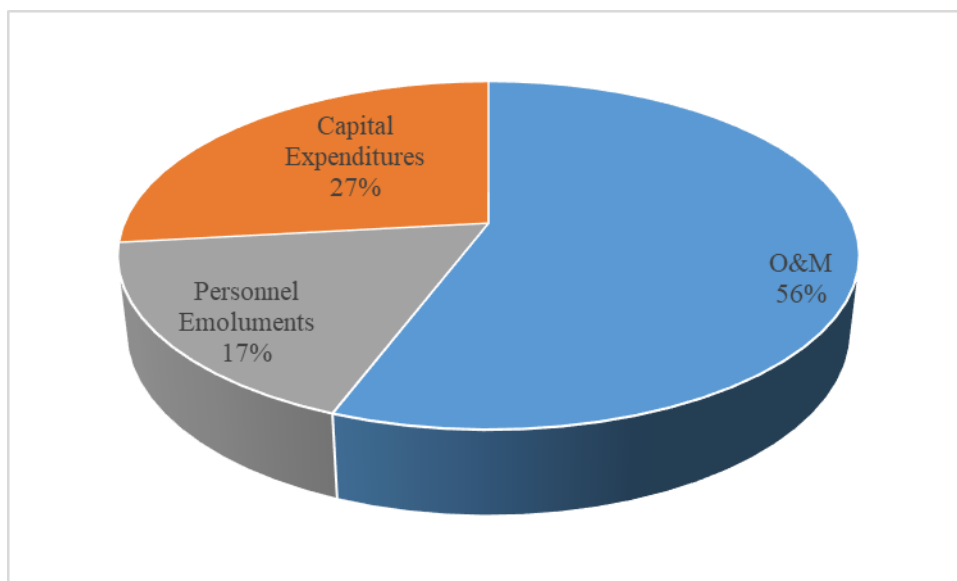


Figure 11: Expenditure by Economic Classification for Gender, Children, Youth and Sports and Social Services

Expenditure by Programme and Sub-programme

During the period under review, the sports development incurred the highest expenditure at Ksh 109,886,887 followed by Gender and Social Services at Ksh 80,375,407 and General administration & planning at Ksh 77,018,576. A detailed analysis of the expenditure is provided in table 41 below.

Table 44: Expenditure by Programme and Sub-Programme

Programme	Sub-Programme	FY 2025/26 Supplementary (2) Budget Estimates		Actual Expenditure as at 30th June 2026		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Programme 1: General administration & planning	SP1. 1 General administration & planning	77,377,967	1,000,000	76,989,316	29,260	99	3
Programme 2: Gender & Social Development	SP2. 1 Gender & Social Development	33,906,680	53,595,905	32,879,389	47,496,018	97	89
Programme 3: Youth Empowerment	SP3. 1 Youth Empowerment	32,768,234	15,763,163	32,277,177	12,874,335	99	82
Programme 4: Sport Development	SP4. 1 Sport Development	87,119,246	25,805,699	86,738,763	23,148,124	100	90
Total		231,172,127	96,164,767	228,884,645	83,547,737	99	87

Recurrent Budget Performance

The total recurrent expenditure for the period under review was Ksh. 228,884,645 against a budget of Ksh. 231,172,127 translating to a 99 percent absorption rate. The highest expenditure was incurred under salaries and wages at Ksh. 54,564,327, followed by KYISA games and Makueni County Empowerment Fund at Ksh. 18,639,226 and Ksh. 10,992,050 respectively. The detailed analysis of the expenditure is provided in the table below.

**Table 45: Department of Gender, Children, Youth, Sports and Social Services
Recurrent Expenditure Performance**

S/N	Expenditure item	FY 2025/26 Supplementary (2) Budget Estimates	Expenditure as at 30 th June 2026	Absorption rate (%)
1	Salaries and Wages	54,564,327	54,564,327	100
2	KYISA Games	18,643,400	18,639,226	100
3	Makueni County Empowerment Fund	11,022,690	10,992,050	100
4	Sport Development programme	9,681,430	9,679,833	100
5	Supa Cup	6,976,900	6,976,900	100
6	Huduma Mashinani	6,499,080	6,499,080	100
7	Coordination of Youth activities at devolved units	6,168,360	6,167,390	100
8	Coordination of Sports activities at devolved units	5,026,823	5,026,823	100
9	Refined Fuels, Oils & Lubricants	4,922,246	4,921,384	100
10	Maintenance motor vehicles	3,608,821	3,401,069	94
11	Support to Vulnerable groups (OVCs/PWDs/Elderly/GBV)	3,283,085	3,280,390	100
12	Youth empowerment-Bodaboda support programme	3,000,000	3,000,000	100
13	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	100
14	Kasikeu - Ligi Mashinani -Support for Ligi Mashinani and talent development	3,000,000	2,999,950	100
15	Youth Empowerment Programme	2,906,610	2,901,922	100
16	KYISA Games- facilitating activities for county teams in KYISA games	2,445,000	2,445,000	100

S/N o	Expenditure item	FY 2025/26 Supplemen tary (2) Budget Estimates	Expenditur e as at 30 th June 2026	Absorpti on rate (%)
17	Emali/Mulala - Sports Development -Ligi Mashinani	2,000,000	2,000,000	100
18	Kikumbulyu North - Ajira kwa vijana -Ajira kwa vijana	2,000,000	2,000,000	100
19	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	100
20	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	100
21	Tulimani - Ligi Mashinani and Sports development programme	2,000,000	2,000,000	100
22	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	100
23	Wote/Nziu - Ligi Mashinani –purchase of sports attire, balls and cash awards, allowances for both players and referees	2,000,000	2,000,000	100
24	Mavindini - Sports -Supply of sports gear and Award of cash prizes	2,000,000	2,000,000	100
25	Gender based violence Mitigation Programme	2,000,000	1,997,431	100
26	Ultra poor graduation model	1,953,500	1,953,480	100
27	Nguu/Masumba - Sports development Ligi Mashinani	1,700,000	1,700,000	100
28	MCEF(Tetheka Fund) -Administration Costs	1,577,310	1,577,236	100
29	Ilima - Ligi Mashinani -support to youth through Sport talent nurturing and levelling of Akatch stadium	1,500,000	1,500,000	100
30	Kalawa - Ligi Mashinani	1,500,000	1,500,000	100
31	Makindu - Ligi Mashinani -Facilitation of sports through cash awards and equipment	1,500,000	1,500,000	100
32	Nguumo - Sports Development-Ligi Mashinani-Support Sports and sporting activities (kits and equipment)	1,500,000	1,500,000	100
33	Thange - Sports Development -Ligi Mashinani	1,500,000	1,500,000	100
34	Waia/Kako - Ligi Mashinani -Ligi Mashinani	1,500,000	1,500,000	100
35	Wote/Nziu - PWD empowerment -Seed capital for business startups for organized groups and also mapping	1,500,000	1,500,000	100
36	Kithungo/Kitundu - Ligi Mashinani Support-Facilitation of Ligi Mashinani	1,500,000	1,500,000	100
37	Coordination of Gender and social services activities at devolved units	1,499,500	1,483,900	99
38	Financial reporting	1,353,900	1,316,600	97
39	Makindu - PWDs support -Provision of chicks & beehives-poultry & Apiculture	1,300,000	1,300,000	100
40	Hospitality-Catering Services	1,300,000	1,272,600	98
41	Ivingoni/Nzambani - Ligi Mashinani, men, women and youth groups empowerment	1,500,000	1,236,000	82
42	Daily Subsistence Allowance	1,100,000	1,094,900	100
43	Youth Empowerment-Makueni youth fair	1,700,000	1,019,069	60
44	Partnership and linkages	1,011,429	1,000,290	99
45	Kathonzweni - Youth Sports development	1,000,000	1,000,000	100
46	Kee - Youth empowerment -Ligi Mashinani (all sports ,creative arts, Paralympics)	1,000,000	1,000,000	100
47	Kiimakiu/Kalanzoni - Ligi Mashinani -sports development	1,000,000	1,000,000	100
48	Kikumbulyu North - Ligi Mashinani -Ligi Mashinani	1,000,000	1,000,000	100
49	Kisau/Kiteta - Ligi-Mashinani	1,000,000	1,000,000	100
50	Kitise/ Kithuki - Sports Development -Ligi Mashinani	1,000,000	1,000,000	100
51	Mbitini - Enhance support of youth activities through Ligi	1,000,000	1,000,000	100

S/N o	Expenditure item	FY 2025/26 Supplemen tary (2) Budget Estimates	Expenditur e as at 30 th June 2026	Absorpti on rate (%)
	Mashinani			
52	Mbooni - Sports Development Programme -Support sport activities in the ward	1,000,000	1,000,000	100
53	Nguu/Masumba - Ajira kwa vijana - Metre drains on ward roads	1,000,000	1,000,000	100
54	Nguumo - Ajira Kwa Vijana	1,000,000	1,000,000	100
55	Nzaui/Kilili/Kalamba - Sports development -Support to teams in sporting leagues and marathon	1,000,000	1,000,000	100
56	Ukia - Ligi Mashinani/Paralympic -Ligi Mashinani Support and Paralympic program	1,000,000	1,000,000	100
57	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	100
58	Ivingoni Nzambani Youth Economic Training	1,000,000	1,000,000	100
59	Masongaleni - Sports and Ligi Mashinani	1,000,000	999,923	100
60	Mukaa- sports development programme (Ligi Mashinani) - Purchase of sport items, cash awards and training of coaches	1,000,000	999,000	100
61	Mtito Andei - Youth Empowerment Mashinani-Sports development - Ligi Mashinani	1,000,000	996,217	100
62	Tulimani - Support to Youth Groups	1,000,000	994,885	99
63	PWD empowerment support programme	989,500	989,400	100
64	Masongaleni - Training and issuance of driving licenses	1,000,000	984,905	98
65	Advertising, Publicity Campaigns & Awareness	1,000,000	983,266	98
66	Youth Empowerment Programme-MIS	754,100	719,700	95
67	Ilima- Sports development – Ward Tournament	700,000	700,000	100
68	Training Expenses	700,000	699,192	100
69	Office & General Supplies-stationery	700,000	691,859	99
70	Kee - Youth empowerment -Driving course	700,000	682,045	97
71	Emali Mulala - Makueni Child Protection Centre	653,086	652,740	100
72	Kikumbulyu North - Sports and Youth development- Ujuzi teketeke	700,000	649,193	93
73	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 Ujuzi teketeke 600k	600,000	600,000	100
74	Coordination of Makueni county youth sector working groups	600,000	583,100	97
75	Performance contracting	500,000	500,000	100
76	Makueni Youth Apprenticeship Programme	500,000	500,000	100
77	Emali/Mulala - PWD Economic empowerment program - Income generating activities for mapped PWDs	500,000	500,000	100
78	Kalawa - PWDS Sports development	500,000	500,000	100
79	Kiimakui/Kalanzoni - First edition of marathon	500,000	500,000	100
80	Kiimakui/Kalanzoni -PWD mapping -mapping and registration	500,000	500,000	100
81	Kitise/ Kithuki - Sports Development -Ward Tournament	500,000	500,000	100
82	Kitise/ Kithuki - PWD support -Mapping and assessment of PWDs	500,000	500,000	100
83	Mbooni - PWD Empowerment programme -Registration of PWDs in the ward	500,000	500,000	100
84	Kithungo/Kitundu - PWDs Mapping	500,000	500,000	100
85	Ilima- PWD mapping, Registration and Census	500,000	500,000	100
86	Kilungu - PWD Support -A fund to empower the PWD in Sports and equipment (Earing devices, clutches etc.)	525,000	496,142	95

S/N o	Expenditure item	FY 2025/26 Supplemen tary (2) Budget Estimates	Expenditur e as at 30 th June 2026	Absorpti on rate (%)
87	Computer & Computer Accessories	400,000	400,000	100
88	Planning, Budget, Statistics and Indicator Tracking	398,700	391,400	98
89	Budget implementation committee	400,000	380,900	95
90	Domestic Travel Costs	400,000	372,045	93
91	Kikumbulyu South -Team cash support	360,000	360,000	100
92	Kathonzweni - UPG Programme.(PLWD Households)	350,000	350,000	100
93	Kikumbulyu South - facilitation to the issuance of IDs and Birth certificates	330,000	330,000	100
94	Mavindini -Mapping, Registration and census of PWDs	323,500	323,286	100
95	Mbitini - Facilitation for Issuance and replacement of IDs at Kwa Mutula, Kithumani and Mbuthani	300,000	300,000	100
96	Emali/Mulala - Training and issuance of driving licenses- Tractor operators	300,000	296,396	99
97	Nguu/Masumba -‘Youth Development through empowerment-Ujuzi teketeke’	300,000	295,850	99
98	Telephone, Telex, Facsimile & mobile phone services	210,000	210,000	100
99	Mbitini - Issuance of birth certificates -Issuance of birth certificates across the ward	200,000	200,000	100
100	Maintenance of a fitness centre	200,000	199,850	100
101	Mbitini - Group training and Empowerment	200,000	198,000	99
102	Thange - Ujuzi Teketeke	200,000	197,156	99
103	Thange - Social Support to women	200,000	195,000	98
104	Elderly livelihood support	185,680	185,680	100
105	Kitise/Kithuki - Youth Empowerment- Ujuzi Teketeke	179,840	177,620	99
106	Publishing & printing Services	150,000	149,980	100
107	Kalawa - PWD Mapping, Registration and Census	132,800	127,199	96
108	Kee - Ujuzi Teketeke	104,210	104,020	100
109	Kathonzweni - Youth Economic Empowerment (Ujuzi Teketeke)	93,280	91,920	99
110	Purchase of office furniture	90,000	87,949	98
111	Office & General Supplies-Sanitary	100,000	74,842	75
112	Tulimani Youth empowerment programme	69,600	69,600	100
113	Membership Fees, Dues and Subscriptions to Professional Bodies	39,504	38,209	97
114	Nguumo PWD Mapping, Registration, and Census	32,500	32,196	99
115	Kee PWD Mapping, Registration and Census	30,500	30,196	99
116	Kikumbulyu North PWD Mapping, Registration and Census	30,500	30,196	99
117	Kitise/ Kithuki PWD Mapping, Registration and Census	30,500	30,196	99
118	Makindu PWD Mapping, Registration, and Census	30,500	30,196	99
119	Masongaleni PWD Mapping, Registration, and Census	29,700	29,683	100
120	Wote/Nziu Support to organized groups including PWDs in Nziu sub ward tents and chairs and other equipment	39,360	29,483	75
121	Kilungu - PWD Mapping, Registration and Census	29,500	29,196	99
122	Nguu Masumba - PWD Mapping, Registration, and Census	29,500	29,196	99
123	Kathonzweni - PWD Mapping, Registration and Census	28,500	28,196	99
124	Kikumini Muvau - PWD Mapping, Registration and Census	28,500	28,196	99
125	Ilima- PWD Mapping, Registration and Census	25,978	25,674	99
126	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	30,400	25,100	83
127	Tulimani Social Groups development programme	41,340	20,000	48
128	Kalawa - Social Protection :Support to vulnerable Elderly,	112,500	11,625	10

S/N o	Expenditure item	FY 2025/26 Supplemen tary (2) Budget Estimates	Expenditur e as at 30 th June 2026	Absorpti on rate (%)
	PWDs			
129	Courier & Postal Services	29,960	-	0
130	Kathonzweni - Support to organized Youth Group Programme	300,000	-	0
131	Kikumbulyu North Youth empowerment programme	19,580	-	0
132	Kikumbulyu South - Youth Empowerment and sports development	42,254	-	0
133	Mbooni - Sports development programme and levelling of Kyangoma stadium	96,192	-	0
134	Ilima - Social Protection Development - 3200 litre Water Tanks for needy persons and vulnerable households	51,150	-	0
	TOTAL	231,172,127	228,884,645	99

Development Budget Performance

The total development expenditure for the department for the FY 2025/26 was Kshs. 83,547,736 against a budget of Kshs. 96,164,767 translating to 87 percent absorption rate. The highest expenditure of Kshs 3,786,753 was spent on Makueni Child Protection Centre, followed by Mbeletu playground and Purchase of 14 no. of 100 seater branded tents and chairs at Ksh. 3,496,765 and Ksh. 3,016,733 respectively.

Table 46: Department of Gender Development Expenditure and Project Status

S/N o.	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget(2) estimates	Expenditure as at June 30th 2026	Absorption Rate (%)	Project status
1	Emali Mulala	Makueni Child Protection Centre	3,786,980	3,786,753	100	Complete
2	Mbitini	Mbeletu playground	3,500,000	3,496,765	100	Complete
3	Kilungu	Purchase of 14 no of 100 branded Tents and Chairs	3,500,000	3,016,733	86	Complete
4	Nguu/Masumba	Vololo Playground	3,000,000	2,997,224	100	Complete
5	Kiimakiu/Kalanzoni	Purchase of 12 Branded 100 seater tents and chairs for 12 self-help groups (Ngaamba Welfare 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)	3,000,000	2,995,183	100	Complete
6	Kee	Construction of social hall at Kyanduya -Construction of a social hall with Village admin office	3,000,000	2,963,015	99	Complete
7	Mtito Andei	Support to organized groups- Purchase of tents and Chair	2,500,000	2,499,322	100	Complete
8	Nzaui/Kilili/Kalamba	Purchase of tents and chairs to groups	2,530,000	2,491,495	98	Complete
9	Kikumbulyu South	Support to Bodaboda (Purchase of motorbikes for Bodaboda)	2,500,000	2,480,000	99	Complete
10		Sports Development Programme(Pool table competition),Supa Cup, Special Olympics and Ndukuma Run/Marathon)	2,289,539	2,181,395	95	Complete
11	Mbooni	Rehabilitation of Kyangoma playing ground- Phase 2 -basketball pitch, stone pitching, construction of podium and toilets and greening	2,000,000	1,998,691	100	Complete
12	Mbitini	Levelling of Mutyambua Primary school playground and construction of protection works	2,000,000	1,997,050	100	Complete
13	Mbitini	Vulueni play ground-Levelling and Construction of protection works	2,000,000	1,995,986	100	Complete
14	Kasikeu	Support to Organized group(Women and Elderly) -Provision of Chairs and tents	2,000,000	1,955,956	98	Complete
15	Makindu	Makindu-Youth empowerment (Group registration, Tents and PA system, Roadside Business and set book Art)	2,000,000	1,649,469	82	Ongoing
16	Thange	PWDs Support -PWDs Devices,mattresses ,blankets And food stuff	1,500,000	1,500,000	100	Complete
17	Ilima	purchase of six 100 seater tents and seats (all branded) for six self-help groups	1,500,000	1,499,730	100	Complete
18	Wote/Nziu	Purchase of 50 seater tents and chairs to 10 groups in Wote sub ward	1,500,000	1,498,950	100	Complete

S/N o.	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget(2) estimates	Expenditure as at June 30th 2026	Absorption Rate (%)	Project status
19	Mavindini	Mavindini Playground -Construction of an ablution block in Mavindini Kasarani playground, Drainage works at Mavindini playground	1,500,000	1,497,632	100	Complete
20	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	1,496,367	100	Complete
21	Kilungu	Youth empowerment(Training and licensing of Bodaboda Riders and car driving)	1,400,000	1,398,020	100	Complete
22	Mbitini	Mbeletu playground -Levelling and protection works	1,362,079	1,356,540	100	Complete
23	Nzaui/Kilili/Kalamba	Tents and Chairs to five groups	1,206,250	1,187,000	98	Complete
24	Kikumbulyu South	Support to Groups- catering Kshs. 500,000 and Tents and Chairs Kshs. 500,000	1,384,879	1,047,631	76	Complete
25	Kitise/Kithuki	Rehabilitation of Kitise Market public dias	999,700	999,412	100	Complete
26	Mbitini	tents and chairs	1,000,000	999,105	100	Complete
27	Kikumbulyu South	Support to the elderly (Blankets and mattresses)	1,000,000	984,654	98	Complete
28	Thange	Purchase of chairs for churches in the ward	1,213,700	967,330	80	Complete
29	Emali/Mulala	Purchase of Chairs and Tents	1,000,000	964,580	96	Complete
30	Masongaleni	Support social empowerment economic programs - tents and chairs to groups	1,000,000	959,397	96	Complete
31	Kikumbulyu South	Support to groups-Catering Ksh.500,000 and Tents and Chairs Kshs.500,000.00	1,000,000	957,187	96	Complete
32	Waia/Kako	Development of Wambiti stadium/talent centre	1,000,000	956,411	96	Complete
33	Masongaleni	Purchase of plastic chairs for churches	900,000	899,243	100	Complete
34	Mbooni	Support to organized groups- Path from poverty -Purchase of water tanks for the group members	1,000,000	882,851	88	Complete
35	Ilima	Sports development (Levelling of field at Musalala area and improvement of Akatch Stadium)	984,850	854,729	87	Complete
36	Nzaui/Kilili/Kalamba	Support to Youth Groups	850,000	836,128	98	Complete
37	Kikumbulyu South	Safety support to Bodaboda	1,500,000	803,443	54	Complete
38	Thange	Ujuzi Teketeke	800,000	786,383	98	Complete
39	Kitise/Kithuki	Youth Empowerment- Ujuzi Teketeke	800,000	786,207	98	Complete
40	Kiimakiu/Kalanzoni	Purchase of tent for Ngondini village SHG, Manyanzani SHG and Kyamuumba village SHG	750,000	749,559	100	Complete
41	Kako/Waia	Purchase of Two 100 seater Tents (Ndata CBO Kako and Kwiukilya Kwa Aka Nduluku CBO) and 223 Chairs	636,049	632,281	99	Complete

S/N o.	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget(2) estimates	Expenditure as at June 30th 2026	Absorption Rate (%)	Project status
42	Kathonzweni	New Project: Supply of Tents and Chairs (Four 50 seater tent)	600,000	599,460	100	Complete
43	Mtito Andei	Youth Empowerment - Purchase of air compressor - 3HP with between 60 - 100 liters and 2 PA System.	600,000	599,000	100	Complete
44		Sport Development	517,011	516,600	100	Complete
45	Emali/Mulala	Bodaboda Shades	500,000	500,000	100	Complete
46	Kalawa	Construction of a toilet at Kalawa play grounds	500,000	499,851	100	Complete
47	Kikumbulyu South	PWD assistive device	500,000	499,623	100	Complete
48	Kiimakiu/Kalanzoni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	482,435	100	Complete
49	Kikumbulyu North	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	481,615	100	Complete
50	Mtito Andei	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	481,595	100	Complete
51	Kalawa	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	481,412	100	Complete
52	Kathonzweni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	479,380	99	Complete
53	Kithungo Kitundu	PWD support-Assistive Devices - Support PWDs with assorted assistive devices	482,500	479,371	99	Complete
54	Wote/Nziu	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	479,355	99	Complete
55	Tulimani	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	478,811	99	Complete
56	Mbitini	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	476,670	99	Complete
57	Mbitini	Enhance support of youth activities-Purchase of football,volleyball,basketball,handball balls and sports equipment.	500,000	474,563	95	Complete
58	Nzaui/Kilili/Kalamba	Purchase of two PA System (@ Kshs. 250,000.00) for AIC Regional Office and Matiliku Parish	500,000	474,400	95	Complete
59	Kikumbulyu South	Support to elderly	482,500	473,352	98	Complete
60	Kasikeu	Support for PWDs and OVCs -Provision of assistive devices	500,000	472,780	95	Complete
61	Emali/Mulala	Emali mechanics support program	500,000	464,980	93	Complete
62	Emali/Mulala	Sports and Youth Development Programme – Youth, Talent and Infrastructure development for athletics, ballgames, indoor games,	500,000	440,000	88	Complete

S/N o.	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget(2) estimates	Expenditure as at June 30th 2026	Absorption Rate (%)	Project status
		establishment of sport fund and development of sports development proposals				
63	Nzaui/Kilili/Kalamba	Support to Women Groups	454,260	437,456	96	Complete
64	Makindu Ward	Makindu Ward - Kalie/Miangueni pitch purchase completion and bush clearing	430,172	430,172	100	Ongoing
65	All wards	KYISA Games- facilitating activities for county teams in KYISA games	419,580	415,800	99	Complete
66	Kathonzweni	Youth Economic Empowerment (Ujuzi Teketeke)	400,000	400,000	100	Complete
67	Wote	Sports Development Programmes	350,000	350,000	100	Complete
68	Ivingoni/Nzambani	Youth empowerment programme (Ujuzi Teketeke)	315,849	311,608	99	Complete
69	Mbitini	Facilitation for Issuance and replacement of IDs at Kwa Mutula, Kithumani and Mbuthani	300,000	300,000	100	Complete
70	Kikumbulyu North	Sports and Youth development- Ujuzi teketeke	300,000	298,518	100	Complete
71	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	278,483	56	Complete
72	Tulimani	Birth and Death certificate registration	267,983	266,000	99	Complete
73	Kiimakiu/Kalanzoni	Purchase of PA system for Kwangumu youth group	250,000	248,971	100	Complete
74	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	239,601	239,600	100	Complete
75	Ukia	Purchase of 200 pcs high quality plastic Chairs to organized groups	238,504	238,278	100	Complete
76	Ilima	Sports development – Ward Tournament	300,000	228,769	76	Complete
77	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)	200,000	199,900	100	Complete
78	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	200,000	199,900	100	Complete
79	Nguu/Masumba	Masumba playground (Fencing, shade, levelling and construction of a toilet)	193,182	193,058	100	Complete
80	Ilima	Bodaboda training and licensing	190,000	186,400	98	Complete

S/N o.	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget(2) estimates	Expenditure as at June 30th 2026	Absorption Rate (%)	Project status
81	County Wide	Youth empowerment programme	185,244	185,244	100	Complete
82	Tulimani	Youth empowerment-Licensing	173,636	173,636	100	Complete
83	Emali Mulala	Upgrading Mulala play ground	157,623	157,623	100	Complete
84	Mbitini	Purchase of chairs and Tents	159,468	105,000	66	Complete
85	Masongaleni	Purchase of Tents	106,390	104,860	99	Complete
86	Nguu/Masumba	'Youth Development through empowerment-Ujuzi teketeke	103,850	101,640	98	Complete
87	Kisau/Kiteta	Sports Development Programme- Levelling of Iviani, Kivani and Kiteta playground	100,899	100,899	100	Complete
88	Kisau/Kiteta	Kiteta Playground	99,923	99,923	100	Complete
89	Kitise/Kithuki	Construction of public dias (Jukwaa) at Kitise Market	81,011	81,010	100	Complete
90	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	75,600	75,000	99	Complete
91	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	60,000	59,874	100	Complete
92	Ivingoni/Nzambani	Sports and Youth development Programme-Ligi Mashinani/Supa Cup	56,346	55,400	98	Complete
93	Kako/Waia	Construction of Bodaboda Shed	50,000	50,000	100	Complete
94	Kikumbulyu North	Tents and Chairs-4 tents and 400 chairs	1,000,000	49,980	5	Ongoing
95	Thange	Support to groups (Public address systems)	1,000,000	49,700	5	Ongoing
96	Kiimakui/Kalanzoni	Levelling of Kiima Kiu Play ground	1,000,000	49,400	5	Ongoing
97	Thange	Construction of Bodaboda Shed- Kyaani	48,050	48,050	100	Complete
98	Ukia	Kwa Kamoli talent center-Construction of a modern talent center and equipping	48,152	46,040	96	Complete
99		Gender Based Violence programmes	42,700	42,700	100	Complete
100	Kee	Youth Empowerment Programme-Issuance of Driving licenses	122,000	41,020	34	Complete
101	Mbitini	Levelling of Mbeletu play ground-Drainage works and access culverts	800,000	39,800	5	Complete
102	Mavindini	PWD -Provision of PWD assistive devices	700,000	35,000	5	Ongoing
103	Kithungo/Kitundu	Levelling of Kusyongali playground	34,554	33,600	97	Complete
104	Mavindini	Completion Of Mavindini Play Ground- Drainage Structures And Sporting Infrastructure	33,676	30,520	91	Complete
105	Kikumbulyu South	Support to groups with 4 tents	600,000	29,500	5	Ongoing
106	Ukia	Kwa kamoli Talent Centre -Construction of Toilet	1,000,000	29,260	3	Complete

S/N o.	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget(2) estimates	Expenditure as at June 30th 2026	Absorption Rate (%)	Project status
107		Makueni child protection centre-operationalization, electrification and equipping, Solarization	19,692	19,692	100	Complete
108	Wote/Nziu	Completion of Kitikyumu playground	12,332	11,477	93	Complete
109	Ivingoni/Nzambani	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	8,498	7,980	94	Complete
110	Kitise/Kithuki	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	7,744	7,560	98	Complete
111	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	45,385	6,720	15	Complete
112	Kee	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	7,878	6,720	85	Complete
113	Ukia	PWD support-assistive Devices-support PWDs with assorted assistive devices	7,705	6,720	87	Complete
114	Emali/Mulala	PWD Support – support PWDs with assorted Assistive Devices	7,520	6,720	89	Complete
115	Kako/Waia	PWD Assistive Devices	6,020	6,020	100	Complete
116	Kikumini/Muvau	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	7,502	5,740	77	Complete
117	Nzaui/Kilili/Kalamba	PWD support - Start-up capital	500,000	5,740	1	Ongoing
118	Kasikeu	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	482,500	5,600	1	Complete
119	Mtito Andei	Support to groups-Catering and Tents and Chairs and hire of NYS machines	100,000	5,000	5	Ongoing
120	Kathonzweni	Social Protection Programme - Provision of wheelchairs and Assistive devices to PWD	35,027	2,640	8	Complete
121	Mbooni	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	7,985	2,520	32	Complete
122	Mukaa	PWD support-Assistive Devices -Support PWDs with assorted assistive devices	5,573	2,240	40	Complete
124	Nguumo	Gender and social services-PWD-Assistive devices, assessment and registration	140	-	0	Complete
125	Kikumbulyu South	Support to Groups with Gas cylinders	21,671	-	0	Complete
126	Kee	Tents and chairs- For SHGs	24,029	-	0	Complete

S/N o.	Ward	Expenditure item/ Project name	FY 2025/26 Supplementary Budget(2) estimates	Expenditure as at June 30th 2026	Absorption Rate (%)	Project status
127	Kikumbulyu South	Plastic chairs for FBOs	25,445	-	0	Complete
128	Mbooni	Support to organized groups: water harvesting tanks from path poverty Kenya.	99,020	-	0	Complete
129	Thange	Social support-purchase of mattresses and blankets	19,648	-	0	Complete
130	Emali/Mulala	Purchase of public address system	7,558	-	0	Complete
131	Masongaleni	Purchase of blankets-Heavy duty	115,608	-	0	Not started
132	Ilima	Fuel for Levelling of Isovya playground (using county machinery)	500,000	-	0	Not started
133	Tulimani	Widows Empowerment through the UPG model	300,000	-	0	Not started
134	Kikumbulyu South	Ujuzi Teketeke - Salon kits	450,000	-	0	Ongoing
135	Kikumbulyu South	Ujuzi Teketeke - Cameras and communication gadgets	150,000	-	0	Ongoing
136	Tulimani	Tulimani Ward - Training Fees, Testing and Issuance of Interim Licenses	61,520	-	0	Complete
137	Nguu/Masumba	PWD Assistive Devices	4,480	-	0	Complete
138	Nguu/Masumba	Support to the elderly through issuance of blankets	300,000	-	0	Ongoing
TOTAL			96,164,767.45	83,547,737	87	

4.8.2 Non-Financial Performance

The County Government made commendable efforts to promote socio-economic empowerment and inclusion across various vulnerable groups. 194 organized groups were supported with tents, chairs, water tanks and catering equipment for income-generating activities and enhance their economic self-reliance. In support of Persons with Disabilities (PWDs), 239 individuals were issued with assistive devices to improve mobility, independence, and participation in socio-economic activities. In addition, 601 elderly persons were supported with blankets and mattresses to enhance their welfare and well-being.

Under the Ultra Poor Graduation Programme, 369 ultra-poor households were identified and trained in financial literacy and enterprise selection to strengthen their capacity to engage in sustainable livelihoods and graduate from extreme poverty. Further, 41 pilot groups were issued with loans through the Makueni County Empowerment Fund to support income-generating activities and enhance household economic resilience. The County Government also supported access to government services through the Huduma Mashinani Programme, reaching 83,529 residents in partnership with Huduma Kenya.

To promote youth empowerment, skills development, and employability, the County Government trained 139 youths in motor vehicle driving, motorcycle riding, and tractor operation. The County also mapped bodaboda riders across all 30 wards to facilitate better coordination and

targeted support to the sector. In addition, 508 youths were trained in soft skills, including awareness on drug and substance abuse. Under the Ajira Kwa Vijana Programme, 2,272 youths were engaged in casual employment, providing temporary income opportunities and improving their livelihoods.

In sports and talent development, sporting activities were organized at three levels: ward level through Ligi Mashinani, sub-county level, and county level through the Supa Cup. Participating teams were awarded with cash prizes, sports gear, and equipment to promote talent development and participation in sports. The County also supported the teams to participate in the national-level KYISA Games.

The County Government further invested in sports infrastructure through the development of eight playing fields, thereby expanding opportunities for sporting activities, talent identification, and youth engagement across the County.

Table 47: Department of Gender, Children, Culture and Social Services Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
Gender and Social protection	Support to groups	Gender	Organized groups supported to start income generating activities	No. of groups supported to start income generating activities	115	194	79	Groups were supported with tents ,chairs, water tanks and catering items to establish income-generating activities, thereby enhancing their socio-economic empowerment
	Support to persons with disabilities	Gender	Persons with disabilities supported with assistive devices	No. of persons with disabilities supported with assorted assistive devices	100	239	139	239 persons with disabilities issued with assistive devices in partnership with Hope Mobility enhancing their mobility and self-reliance.
	Ultra-poor graduation programme	Gender	Households supported under ultra-poor graduation programme	No. of households supported through Ultra-poor graduation programme	369	369	0	369 ultra-poor households identified, trained on financial literacy and enterprise selection. Pending transfer of assets/grants to enhance enterprise development.

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
Sport development	Infrastructural development	Sports	Upgrading of sporting infrastructure	No. of play fields developed	12	8	-4	Eight (8) playgrounds were completed, two (2) are under construction (Kiima Kiu and Kyangoma), and two (2) are yet to commence (Kalie awaiting funding for casual labour and Isovya awaiting the availability of county machinery).
	Sports activities	Sports	Sport leagues/tournaments supported to nurture talents and promote sports development	No. of leagues/tournaments supported to nurture talents and promote sports development	4	4	0	Supported sporting activities at ward, sub-county, and national levels (KYISA), providing youth with opportunities to nurture and showcase their talents.
Youth empowerment	Support to youth groups	Youth	Youth supported to start income generating activities under Ujuzi teketeke programme	No. youth supported to start income generating activities under Ujuzi teketeke programme	240	0	-240	Tools of trade have been delivered and are awaiting distribution to beneficiaries, while delivery of the remaining tools is still pending.
	Youth fair	Youth	Youth innovators engaged during exhibitions	No. of youth innovators participating during exhibitions	125	0	-125	Programme to be implemented in August 2026.
	Bodaboda support	Youth	Bodaboda support	No. of bodaboda riders mapped	7,956	7,956	0	
	Ajira Kwa vijana	Youth	Youth engaged in casual labour	No. of youth engaged in casual labour for income generation	1,000	2,272	1,272	Engaged 2,272 youth in casual labour under Ajira kwa Vijana programme, they were paid enhancing they are income

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
	Skill enhancement	Youth	Youth empowered through motor-vehicle driving and motorcycle riding training	No. of beneficiaries trained and issued with licenses	125	139	14	Trained 139 youth in motor vehicle driving, motorcycle riding and tractor operation. To increase skills for employability.
		Youth	Youth trained on life skills	No. youth trained on life skills	500	508	8	Trained 508 youth in life soft skills training, drug and substance abuse in Ivingoni/Nzambani ward
	Huduma Mashinani	Youth	Makueni residents supported to access government services in partnership with Huduma Kenya	No. of people supported to access government services in partnership with Huduma Kenya	76,399	83,529	7,130	Makueni residents were supported to access government services in partnership with Huduma Kenya, saving time and travel costs while reducing bureaucracy and improving service efficiency.

4.9 Department of Health Services

4.9.1 Financial Performance Summary

The total departmental expenditure for FY 2025/26 was Kshs 4,162,637,944 against a budget of Kshs. 4,239,644,230 which translates to an absorption rate of 98 percent. The department had a recurrent budget of Kshs 3,121,661,645, spent Kshs 3,093,958,893, translating to 99 percent. The development budget was Kshs 1,117,982,585 and the expenditure of Kshs 1,068,679,051 translating to 96 percent absorption rate.

Table 48: Health Department Summary of budget and expenditures

Economic Item & Title	FY 2024/25 Supplementa ry Budget (2) Estimates	Expenditure as at 30th June 2025	Absorp tion Rate	FY 2025/26 Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorpt ion Rate(%)
Recurrent Expenditure						
Operations	520,390,082	492,444,589	95	517,901,481	514,746,108	99
Maintenance	139,028,797	103,018,112	74	101,710,703	98,813,385	97
Sub Total	659,418,879	595,462,701	90	619,612,184	613,559,493	99
Personnel	2,455,083,449	2,323,588,201	95	2,502,049,461	2,480,399,400	99
Total Recurrent	3,114,502,328	2,919,050,902	94	3,121,661,645	3,093,958,893	99
Capital Expenditure	1,085,411,487	823,514,692	76	1,117,982,585	1,068,679,051	96
Total Budget	4,199,913,815	3,742,565,594	89	4,239,644,230	4,162,637,944	98

Health Department Expenditure per Economic Classification

The departmental expenditure consisted of personnel emoluments at 59 percent, operations and maintenance at 15 percent, and 26 percent on development expenditure.

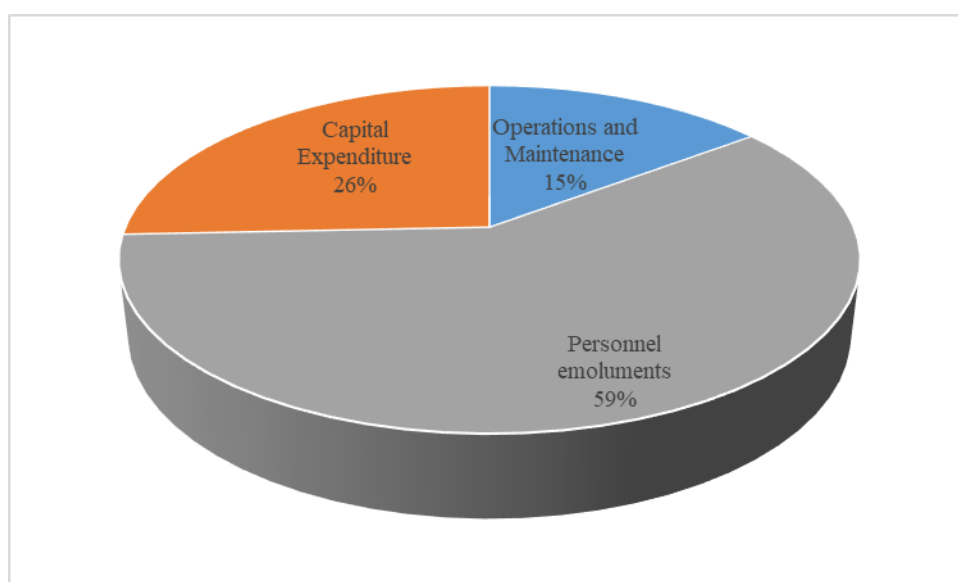


Figure 12: Expenditure per Economic Classification for Health Services

Recurrent Expenditure Performance

The department had a recurrent budget of Kshs 3,121,661,645, spent Kshs 3,093,958,893 translating to 99 percent absorption rate. The highest recurrent expenditure item was salaries and wages with an expenditure of Ksh. 2,480,399,401 followed by medical drugs with a total of Kshs 294,304,664 and Community Health strategy with a total expenditure of Kshs 108,844,730.

Table 49: Department of Health Services Recurrent Expenditure Performance

S/No	Economic Item & Title	FY 2025/26 Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorpt ion Rate(%)
1	Salaries & Wages	2,502,049,461	2,480,399,401	99
2	Medical Drugs, Dressings and other Non- Pharmaceutical Medical Items, hospital beddings and linen Laboratory Materials, Supplies and Small Equipment (Essential medicines and medical supplies)	294,500,000	294,304,664	100
3	Community Health strategy	108,853,133	108,844,730	100
4	Rural Health Facilities Financing	32,961,990	32,957,081	100
5	Electricity	23,061,804	23,061,729	100
6	Public Health	18,000,000	17,999,988	100
7	Recurrent Financing of Healthcare	17,520,000	17,519,778	100
8	Refined Fuels & Lubricants	11,000,000	10,999,752	100
9	County Ambulance Services/Maintenance	11,000,000	10,594,977	96
10	Promotion of county health laboratory services	10,000,000	9,983,174	100
11	Maintenance of Plant, Machinery and Equipment	10,000,000	9,819,356	98
12	Primary health care	9,233,472	9,224,865	100
13	Maintenance Expenses-Motor Vehicles	8,695,241	7,317,078	84
14	Publishing & printing Services	6,000,000	5,972,983	100
15	Community Medical Support and Outreach	5,000,000	4,999,126	100
16	Universal Health Care-Launch of Mutula Care	5,000,000	4,886,610	98
17	Reproductive Health-Family planning	5,750,000	4,292,044	75
18	Daily Subsistence Allowance	3,600,000	3,599,780	100
19	Catering Services(Receptions, Accommodation, drinks	3,000,000	2,999,155	100
20	Psychosocial counselling and Well being	3,000,000	2,983,940	99
21	Post basic training	2,200,000	2,198,900	100
22	Travel Costs	2,100,000	2,082,450	99
23	County supportive supervision, Commodity Audit	2,000,000	2,000,000	100
24	Planning, budgeting ,Monitoring and evaluation	2,000,000	1,999,945	100
25	General office Supplies-stationery	2,000,000	1,999,231	100
26	Health research and data management	2,000,000	1,999,100	100
27	HIV/TB Programme	2,000,000	1,999,000	100
28	Development of AWP	2,000,000	1,994,500	100
29	Seminars, training and conferences	1,500,000	1,500,000	100
30	Medical Bills	1,500,000	1,490,000	99
31	Travel Costs	1,304,759	1,304,759	100
32	Maintenance-Buildings-Non Residential	2,000,000	1,288,726	64
33	Promotion of network of care services	1,000,000	1,000,000	100
34	Purchase of Bedding and Linen	1,000,000	998,200	100
35	Health Promotion and Awareness	1,000,000	996,600	100
36	Annual performance review	1,000,000	984,080	98
37	Purchase of Office Computers, printers &	800,000	800,000	100

S/No	Economic Item & Title	FY 2025/26 Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorpt ion Rate(%)
	photocopiers			
38	Sanitary and Cleaning Materials/Equipment	800,000	794,455	99
39	Supplies and accessories for Computers	750,000	735,646	98
40	Medical bills and surgical implants	543,595	543,595	100
41	Internet Connections	500,000	500,000	100
42	Maintenance of Computers, Software	500,000	314,000	63
43	Membership fees	250,000	250,000	100
44	Medical bills and surgical implants	391,180	248,934	64
45	Water and Sewerage	250,000	245,480	98
46	Medical bills and surgical implants	272,776	224,240	82
47	Advertising, Awareness & Publicity Campaigns	300,000	200,510	67
48	Telephone, Telex, Facsimile and Mobile Phone Services/Bills	200,000	200,000	100
49	Medical bills and surgical implants	1,024,932	178,793	17
50	Medical bills and surgical implants	66,302	66,302	100
51	Medical bills and surgical implants	133,000	61,239	46
52	Courier & Postal Services	50,000	-	0
	Total	3,121,661,645	3,093,958,893	99

Development Expenditure Performance

The development budget was Kshs 1,117,982,585.43 with an expenditure of Kshs 1,068,679,051.07 representing 96 percent absorption rate. The development implementation status is provided in the table below

Table 50: Department of Health Services Development Expenditure and Project Status

S/No	Expenditure item/ Project name	Ward	FY2025/26 Supplementary Budget(2) estimates	Expenditure as at June 30th 2026	Absorption Rate (%)	Project status
1.	HQ	Essential medicines and medical supplies-AIA	250,000,000	250,000,000	100	Complete
2.	HQ	Medical Health Services Fees - Facility Improvement fee(Cash collection) - Hospitals	182,388,000	182,388,000	100	Complete
3.	HQ	SHIF/SHA Reimbursements	167,612,000	167,612,000	100	Complete
4.	HQ	Conditional Allocation for Community Health Promoters (CHPs) Project	113,700,000	113,700,000	100	Complete
5.		Doctor Salary Arrears	30,568,273	30,568,273	100	Complete
6.	Mbooni	Completion & equipping of Mbooni isolation ward	17,401,436	17,401,436	100	Complete
7.		Conditional Grant - for COVID 19 Emergency response -	16,547,338	16,547,337	100	Complete
8.	HQ	DANIDA – Matching grant for level 2 and 3 facilities	12,636,000	12,636,000	100	Complete
9.	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	100	Complete
10.	County wide	Purchase of medical Equipment	7,142,330	7,142,330	100	Complete
11.	Ivingoni/Nzambani	Support for CHPs-Purchase of bicycles for the CHPs mobility	4,900,000	4,878,113	100	Complete
12.	HQ	Infrastructure improvement for Makueni Referral Hospital - Mortuary, Gate, medical equipment and ICU expansion	4,380,529	4,380,529	100	Complete
13.	County wide	Universal health care programme	4,199,830	4,199,830	100	Complete
14.	Mbitini	Mbenuu health centre - renovation of the facility	4,000,000	4,000,000	100	Complete
15.	Mavindini	Muusini Dispensary -Construction of an outpatient block at Muusini dispensary	4,000,000	3,999,590	100	Complete
16.	Kako/Waia	Kako health center Construction of administration block	3,940,000	3,940,000	100	Complete
17.	Kalawa	Kalawa Sub County Hospital - Solarization	3,799,488	3,799,456	100	Complete
18.	HQ	Infrastructure improvement for Health Facilities-AIA	3,333,117	3,333,117	100	Complete
19.	HQ	Nutrition Programme - matching grant	3,229,494	3,229,494	100	Complete
20.	Makindu	Recruitment of casual staff (4 nurses) in health facilities within the Ward	3,000,000	3,000,000	100	Complete
21.	Ukia	Rehabilitation of Iuani health centre -Rehabilitation of OPD	3,000,000	2,999,974	100	Complete

S/No	Expenditure item/ Project name	Ward	FY2025/26 Supplementary Budget(2) estimates	Expenditure as at June 30th 2026	Absorption Rate (%)	Project status
		Block and MCH Construction of placenta put, ash pit and construction of toilet 3 door with urinal				
22.	Thange	Kyaani Dispensary - construction of Maternity wing	2,955,000	2,955,000	100	Complete
23.	Emali/Mulala	Mwanyani Model Health Centre - Construction of new staff quarters.	2,903,747	2,903,674	100	Complete
24.	Nguumo	Ndovoini dispensary (Fencing, installation of a gate, electrification(drop), ceiling, and supply of a 10,000liters water tank)	2,707,175	2,707,175	100	Complete
25.	Nguumo	Kaunguni health centre -Renovation and upgrading	2,500,000	2,499,663	100	Complete
26.	Mukaa	Mbukuni dispensary renovation/face-lifting -Face-lifting of the dispensary block and electrical wiring	2,500,000	1,959,536	78	Complete
27.	Nguumo	Syumile health centre -renovations	2,500,000	2,499,999	100	Complete
28.	Ilima	Upgrading Of Musalala Dispensary -Upgrading of Musalala dispensary to health center and equipping to attain the level of Health Centre	2,500,000	2,499,999	100	Complete
29.	Kathonzwi	Kathonzwi Health Centre -Construction and Equipping of Laboratory	2,112,185	2,112,184	100	Complete
30.	Muvau/Kikumini	Kikumini Model health center	2,074,869	31,123	1	Complete
31.	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	1,999,985	100	Complete
32.	Kilungu	Kilungu Sub-County Hospital -Fencing the facility and leveling area around the morgue	2,000,000	2,000,000	100	Complete
33.	Thange	Kyaani Health Center -Construction of Maternity Ward	2,000,000	2,000,000	100	Complete
34.	HQ	Nutrition Programme - matching grant	2,000,000	990,300	50	Complete
35.	Kalawa	Kathulumbi - Equipping	1,978,762	1,978,760	100	Complete
36.	Kathonzwi	Upgrading of Mbuvo Health Centre to model health centre	1,922,493	1,922,493	100	Complete
37.	Nzau/Kilili/Kalamba	Surgical implants and employment of a nurse and a nutritionist	1,920,000	1,919,946	100	Complete
38.	Kasikeu	Upgrading of Masokani dispensary -Fencing and gating, Construction and Equipping of a Laboratory	1,800,000	1,800,000	100	Complete
39.	Mavindini	Kanthuni Dispensary -Renovation of Kanthuni dispensary	1,500,000	1,499,709	100	Complete
40.	Kalawa	Kinyau Dispensary Renovation -Renovation of Kinyau dispensary	1,500,000	53,859	4	Complete
41.	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	1,499,999	100	Complete

S/No	Expenditure item/ Project name	Ward	FY2025/26 Supplementary Budget(2) estimates	Expenditure as at June 30th 2026	Absorption Rate (%)	Project status
42.	Wote/Nziu	Power backup for Nziu health centre solar and generator	1,500,000	40,000	3	Complete
43.	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	105,094	7	Complete
44.	Kiimakui/Kalanzoni	Renovation of Ngiini dispensary - Re-roofing, repair of wall cracks, tiling, painting and ceiling	1,477,500	1,477,500	100	Complete
45.	Masongaleni	Yikivuthi Dispensary -Tiling and Fencing	1,477,500	1,477,500	100	Complete
46.	Makindu	Hospital bills and implants	1,450,720	1,450,720	100	Complete
47.	Kee	Kasunguni Dispensary-fencing and construction of an incinerator	1,398,900	1,398,480	100	Complete
48.	Kisau/Kiteta	Construction of Staff House, fencing and upgrading of Kivani Dispensary (Lab)	1,299,442	1,299,348	100	Complete
49.	County wide	Purchase of medical Equipment	1,159,977	1,159,977	100	Complete
50.	Kee	Construction of Kivani staff quarters	1,023,990	1,023,667	100	Complete
51.	Kitise/Kithuki	Electrification and construction of a latrine in Manza Dispensary	1,000,000	988,368	99	Complete
52.	Mukaa	Equipping of Kamuthini dispensary laboratory	1,000,000	998,769	100	Complete
53.	Emali/Mulala	Equipping of Laboratory at Mwasang'ombe Dispensary - equipping and operationalization	1,000,000	728,780	73	Complete
54.	Kikumbulyu South	Equipping of Mbuinzau and Kalungu dispensaries laboratory - Installation of lab equipment's at both Mbuinzau and Kalungu dispensaries	1,000,000	989,272	99	Complete
55.	Ivingoni/Nzambani	Fencing Mang'elele -Fencing & installation of gate	1,000,000	999,622	100	Complete
56.	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	980,000	98	Complete
57.	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	999,910	100	Complete
58.	Kathonzweni	Kathonzweni health centre -Completion and Equipping	1,000,000	999,931	100	Complete
59.	Kathonzweni	Mbuvo health centre -Completion and Equipping	1,000,000	1,000,000	100	Complete
60.	Kasikeu	Muua Dispensary -Equipping of a laboratory.	1,000,000	999,983	100	Complete
61.	Emali/Mulala	Primary Health Care	1,000,000	1,000,000	100	Complete
62.	Kikumbulyu North	Purchase of Bicycles for CHVs	1,000,000	999,804	100	Complete
63.	Kilungu	Relief Fund -Hospital waiving of bills to the needy hospitalized	1,000,000	662,850	66	Complete
64.	Mbitini	Fencing of Mutyambua Health Center	984,486	984,485	100	Complete

S/No	Expenditure item/ Project name	Ward	FY2025/26 Supplementary Budget(2) estimates	Expenditure as at June 30th 2026	Absorption Rate (%)	Project status
65.	Nguu/Masumba	Thithi Dispensary	869,470	869,470	100	Complete
66.	Kikumbulyu North	Contracted Hospital Staff	720,000	720,000	100	Complete
67.	Kikumbulyu South	Electrification of Kyanginywa Dispensary -- Electrical fittings works at Kyanginywa Dispensary	500,000	224,440	45	Complete
68.	Thange	Mobility Of CHPs -Supply of bicycles	500,000	499,998	100	Complete
69.	Thange	Muthungue Dispensary -Electrification Of Muthungue	500,000	499,907	100	Complete
70.	Masongaleni	Support of community health promoters mobility – purchase of bicycles	500,000	499,920	100	Complete
71.	Kasikeu	Upgrading of Kiou Top Dispensary -Installing of Solar Panels at Kiou Top Dispensary	500,000	499,005	100	Complete
72.	Kathonzweni	Construction of septic tank and waste pipe installation from the staff house and from the maternity wing for Kiangini Dispensary	481,888	481,888	100	Complete
73.	Nguu/Masumba	Medical Bills	392,353	342,605	87	Complete
74.	Kikumbulyu South	Primary Health care -Recruitment of additional staffs(casuals) in the health facilities	360,000	360,000	100	Complete
75.	Kikumbulyu South	Upgrading of Mikuyuni Dispensary – Wiring, water connection and construction of waste management facility	319,100	308,204	97	Complete
76.	Nzau/Kilili/Kalamba	Surgical Implants	240,200	240,200	100	Complete
77.	Kitise/Kithuki	Medical Bills and Implants	221,406	221,406	100	Complete
78.	Kithungo Kitundu	Ngai Health Centre -Equipping maternity wing, upgrading septic tank, additional staff, electricity connectivity	191,075	191,075	100	Complete
79.	Thange	Medical bills	131,445	112,470	86	Complete
80.	Nzau/Kilili/Kalamba	Matiliku X-Ray and extension of the outpatient block	119,450	119,450	100	Complete
81.	Ilima	Kyambeke Health Centre – upgrading of the facility	118,868	118,867	100	Complete
82.	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.	100,000	99,999	100	Complete
83.	Kiima Kiu/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.	70,240	70,240	100	Complete
84.	Mavindini	Upgrading of Mavindini Health center	34,681	34,680	100	Complete
85.	HQ	Facility infrastructure improvement including Makueni mortuary,	31,119	31,119	100	Complete

S/No	Expenditure item/ Project name	Ward	FY2025/26 Supplementary Budget(2) estimates	Expenditure as at June 30th 2026	Absorption Rate (%)	Project status
		sultan hospital, theatre for Kibwezi and others				
86.	Mukaa	Upgrading of Kamuthini Dispensary(Completion of injection room and equipping of maternity)	29,542	29,542	100	Complete
87.	Mbooni	Completion & equipping of Mbooni isolation ward	24,000	24,000	100	Complete
88.	Masongaleni	Yikivuthi Dispensary -Tiling and Fencing	22,500	22,500	100	Complete
89.	Ukia	Nzouni Dispensary-Construction of staff quarters, placenta pit, ash pit, electrification and fencing	21,704	20,000	92	Complete
90.	Nguu/Masumba	Masumba Dispensary -Rehabilitation & renovation works	20,000	20,000	100	Complete
91.	HQ	Feasibility and operationalization of Model Health Centers	16,850	16,850	100	Complete
92.	Kilungu	Mutungu Health centre - Medical Bills for the needy cases and PWDs	14,132	14,132	100	Complete
93.	Kee	Upgrading of Mutulani dispensary with ash pit, incinerator, laboratory equipping and staff quarters	1,347,992		0	Project stalled
94.	Kee	Upgrading of Mutulani Dispensary-	1,313,911		0	Project stalled
95.	Muvau/Kikumini	Mumbuni Health Center	979,389	978,123	100	Complete
96.	All Wards	Mutula Care-Registration of Vulnerable and the needy @ KShs 3 Million Per Ward	90,000,000	89,320,400	99	Ongoing
97.	HQ	MCRH Morgue Fridges - AIA	20,000,000	-	0	Ongoing
98.	Ukia	Upgrading and construction of ward at Mukuyuni Sub County Hospital	10,000,000	10,000,000	100	Ongoing
99.	Kiima Kiu/Kalanzoni	Itumbule Health centre-Maternity block at Itumbule health centre	4,600,000	230,118	5	Ongoing
100.	Nguu/Masumba	Katulani Dispensary -Construction of outpatient block and latrine	4,000,000	3,999,970	100	Ongoing
101.	Ukia	Upgrading/Construction of Ward at Mukuyuni Sub county Hospital	3,920,000	-	0	Ongoing
102.	Ukia	Construction of male wards and theatre at Mukuyuni sub county hospital	3,880,000	-	0	Ongoing
103.	Ukia	Upgrading and construction of ward at Mukuyuni Sub County Hospital	3,246,818	2,742,243	84	Ongoing
104.	Kikumbulyu North	Construction of Kathyaka Maternity Block	3,000,000	150,112	5	Ongoing
105.	HQ	Establishment of Level III in Wote	3,000,000	2,148,253	72	Ongoing
106.	Wote/Nziu	Construction of Maternity unit at Nziu health centre -Construction of the maternity building	2,800,000	2,799,906	100	Ongoing
107.	Ukia	Mukuyuni sub county hospital -Additional funding for the construction of Stoney block to accommodate, outpatient,	2,000,000	2,000,000	100	Ongoing

S/No	Expenditure item/ Project name	Ward	FY2025/26 Supplementary Budget(2) estimates	Expenditure as at June 30th 2026	Absorption Rate (%)	Project status
		inpatient, administration and x-ray				
108.	Nguumo	hospitals bills and implants	1,602,340	534,577	33	Ongoing
109.	Ivingoni/Nzambani	Renovation of Nzeveni health centre maternity -Partitioning of rooms, painting , ceiling and toilet construction	1,500,000	75,067	5	Ongoing
110.	Kikumbulyu South	SHA/SHIF registration support -Sensitization programmes and registration of SHA/SHIF & Hospital Bills	1,000,000	-	0	Ongoing
111.	Mukaa	Medical Bills and Surgical Implants	859,272	-	0	Ongoing
112.	Emali/Mulala	Medical Bills	776,556	545,806	70	Ongoing
113.	Kikumbulyu South	Implants and hospital bills	640,951	637,143	99	Ongoing
114.	Kasikeu	Paying of medical Bills for patients in the ward	519,235	159,856	31	Ongoing
115.	Mtito Andei	Medical bills	480,330	329,020	68	Ongoing
116.	Masongaleni	Medical Bills	473,447	253,431	54	Ongoing
117.	Kikumbulyu South	Upgrading of Kasemeini and Kyakinywa Dispensaries - incinerators	438,406	25,000	6	Ongoing
118.	Kiimakui/Kalanzoni	Construction of septic tank and drainage construction at Kwa Kaluli dispensary	400,000	12,000	3	Ongoing
119.	Kee	Medical Bills and Implants	400,000	-	0	Ongoing
120.	Ilima	Mwaani Dispensary – construction of galley	961,125	961,125	100	Complete
121.	Makindu	Hospital Bills and implants	3,000,000	2,048,410	68	Ongoing
122.	Kikumbulyu North	Medical Bills	980,000	382,954	39	Ongoing
123.	Kikumbulyu North	Health implants to ward	896,710	224,240	25	Ongoing
124.	Kitise/ Kithuki	Medical Bills	650,000	142,392	22	Ongoing
125.		DANIDA- Primary healthcare in devolved context	23,341,500	11,934,000	51	Complete
		TOTAL	1,117,982,585	1,048,679,051	94	

4.9.2 Health Services Non-Financial Performance

During the 2025/26 financial year, the health department achieved outstanding progress across digital innovation, community outreach, and specialized healthcare delivery significantly expanding access to quality medical services for local residents.

The successful deployment of the Taifa Care platform brought digital health automation to 241 operational health facilities massively surpassing the initial target of 17 and revolutionizing patient management and service tracking across the region.

Increased lab funding elevated diagnostic quality, bringing 94% of laboratories into external quality assurance schemes and establishing sample referral networks across 84% of health facilities. Inpatient efficiency also improved, trimming the average hospital stay down to a streamlined 4.0 days while maintaining a perfect drug stock-out fulfilment rate.

Proactive community outreaches delivered exceptional results for specialized care. Over 73,000 residents were reached with mental health counselling, while specialized therapy visits surged far beyond expectations; 36,864 orthopaedic visits (against a 21,000 target) and 30,675 physiotherapy visits (against a 25,000 target).

The county maintained a 100% full immunization rate for infants under one year alongside 100% target rates for expectant mothers living with HIV on ART and complete HIV client care linkages. Vitamin A supplementation for young children reached 94%, and 98% of outpatient cases were successfully screened for hypertension.

Infrastructure development thrived as own-source revenues funded the renovation of 21 health facilities (surpassing the target of 18). The county carried out aggressive mass registration campaigns, and supported a total of 10,458 households under the Makueni UHC Program. These efforts improved total health insurance coverage under SHA up from 32% to 51%.

Under the Community Health Strategy, the county strengthened community health structures by establishing two new Community Health Units, increasing the total to 242 against a target of 240. In collaboration with the National Government, the county facilitated 3,600 Community Health Promoters (CHPs) to provide basic primary healthcare at the grassroots level. These CHPs maintained strong engagement with residents, conducting 2,300 community dialogue days against a target of 2,200, which reflects continuous outreach and health education. Additionally, mobility support for CHPs was enhanced with the purchase of 385 bicycles, surpassing the target of 288 due to additional funds allocated through the second supplementary budget.

Strong partner support boosted public health indicators in schools, ensuring 88% of local institutions met high sanitation and hygiene standards and expanding deworming coverage to 70% of school-going children.

Table 51: Department of Health Services Non-Finance Performance

S/N o	Program me	Sub- Program me	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			
						Targe t(s)	Actual as at 30 th June 2026	Varia nce	Remarks
1.	Curative and rehabilitati	Inpatient services	Medical services	Reduced length of stay	The average length of stay	4.2	4	0.1	
					Facility death rate	4.4	5	0.2	target surpassed due to increased specialised

S/N o	Program me	Sub- Program me	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			
						Target(s)	Actual as at 30 th June 2026	Variance	Remarks
	ve services								clinics
					Percentage of facilities with sample referral networks	80	84	4.0	Target surpassed due to increased lab funding
		Laboratory services		Improved diagnostic services	Percentage of laboratories enrolled in External quality assurance schemes	90	94	4.0	Target surpassed due to increased lab funding
					number of orders placed	4	4	0.0	There is one order per quarter
		Rehabilitative services	Physiotherapy	Improved physiotherapy services	No. physiotherapy visits	25,000	30,675	5675.0	Increased targeted outreaches.
					No. orthopaedic visits	21,000	36,864	15864.0	Increased targeted outreaches.
					No. occupational therapy visits	13,700	15,863	2163.0	Increased targeted outreaches.
2.	General administrative and planning	Health Infrastructure	administration	improved health infrastructure	No. of health facilities renovated	18	21	3.0	additional facilities done using own source revenue
		Health Automation	ICT	improved service delivery	No. of facilities automated	17	241	224.0	Taifa care has automated all operational health facilities
		health financing	administration	increased number of HH under Makueni care	No. of HH registered under Makueni care	18,000	10,458	-7542.0	Scheme realigned to align with SHA
				improved health insurance coverage	The proportion of population registered under NHIF/SHA	50	51	1.0	target surpassed due to mass registration campaigns
3.	Preventive and promotive	NCDs	Immunization	Reduced cases of NCDs	Proportion of children under one year Fully immunized	100	100	0.0	Target reached.
					% of deliveries conducted under-	93	88	-5.0	SHA requirement have

S/N o	Program me	Sub- Program me	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			
						Target(s)	Actual as at 30 th June 2026	Variance	Remarks
	services				skilled personnel				negatively affected skilled deliveries
					% of pregnant women attending at least 4 ANC visits	73	68	-5.0	SHA requirement have negatively affected ANC visits
					Proportion of pregnant women attending ANC who are supplemented with Iron Folic Acid Supplementation (IFAS)	100	98	-2.0	Erratic supply of commodities
					Proportion of children 6-59 months supplemented with Vitamin A	90	94	4.0	Some targeted population of 1-5 years hard to reach especially after completing immunization schedule
					Percentage of women aged 15–49 years screened for cervical cancer	1	1	0.2	Above target
					% of over five outpatient cases patients screened for hypertension	100	98	-2.0	Use of CHP toolkits has significantly increased performance
					% of over five outpatient cases screened for diabetes	100	96	-4.0	Use of CHP toolkits has significantly increased performance
		Mental health	Psychological counselling	Improved psychological health care	No. of residents reached with counselling services	65,000	73,897	8897.0	Increased sensitisation sessions on mental health awareness
					No. of one on one structured sessions	7,000	7,534	534.0	Above target
					No. of groups therapy services provided	3,300	3,481	181.0	Above target
		Community health strategy	Community health	Improved community health	No. of established community health units	240	242	2.0	2 new CHUs established
					No. of community dialogue days conducted	2,200	2,300	100.0	Continuous engagement of CHPs
					No. of bicycles purchased for CHPs	288	385	103	Target surpassed due to increased budget allocation during supplementary

S/N o	Program me	Sub- Program me	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			
						Target(s)	Actual as at 30 th June 2026	Variance	Remarks
									budget 2
		HIV/AIDS	HIV/TB	Improved ART take	% of expectant women LWHIV who are currently on ART	100	100	0.0	Target achieved
					% of HIV positive clients linked to care	100	100	0.0	Target achieved
		TB	TB/HIV	Improved cure rate	TB cure rate	94	94	0.0	Target achieved
					TB treatment success rate	99	98	-1.0	Active defaulter follow up ongoing
		Public health	School health	Improved school based health awareness	Proportion of schools with required sanitation & hygiene standards	85	88	3.0	Partner support
					The proportion of school-going children dewormed	60	70	10.0	Partner support
		Health promotion	health promotion	Improved health awareness	The number of world health days commemorated	11	12	1.0	Partner support
					Number of Radio/TV sessions held	12	13	1.0	Surpassed target due to increased targeted outreaches
					Number of Health IEC materials both soft and hard designed, developed, printed and disseminated.	24,000	25,498	1498.0	Partner support

4.10 Trade, Marketing, Industry, Culture, and Tourism

4.10.1 Financial Performance Summary

During the FY 2025/26, total expenditure amounted to KShs 201,317,994, representing 77 percent absorption rate against the approved budget of KShs 260,170,405. Within the period, Personnel Emoluments recorded the highest absorption at 100 percent while Development Expenditure registered the lowest at 46 percent.

Table 52: Trade, Marketing, Industry, Culture, and Tourism Summary of budget and expenditures

Economic Classification	FY 2024/25 Supplementary Budget (2) Estimates	Expenditures as at June 30th, 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget(2) Estimates	Expenditures as at June 30th, 2026	Absorption Rate (%)
Salaries	58,990,000	54,074,166	92	67,763,862	67,763,862	100
O&M	81,497,215	71,968,175	88	89,436,610	86,066,836	96
Recurrent	140,487,215	126,042,341	90	157,200,472	153,830,698	98
Development	39,719,271	24,157,782	61	102,969,932	47,515,845	46
Total	180,206,486	150,200,123	83	260,170,405	201,346,543	77

Expenditure per Economic Classification

Analysis on economic classification indicates that the department incurred 43 percent on Operations and Maintenance, 34 percent on Personnel emoluments and 23 percent on development projects.

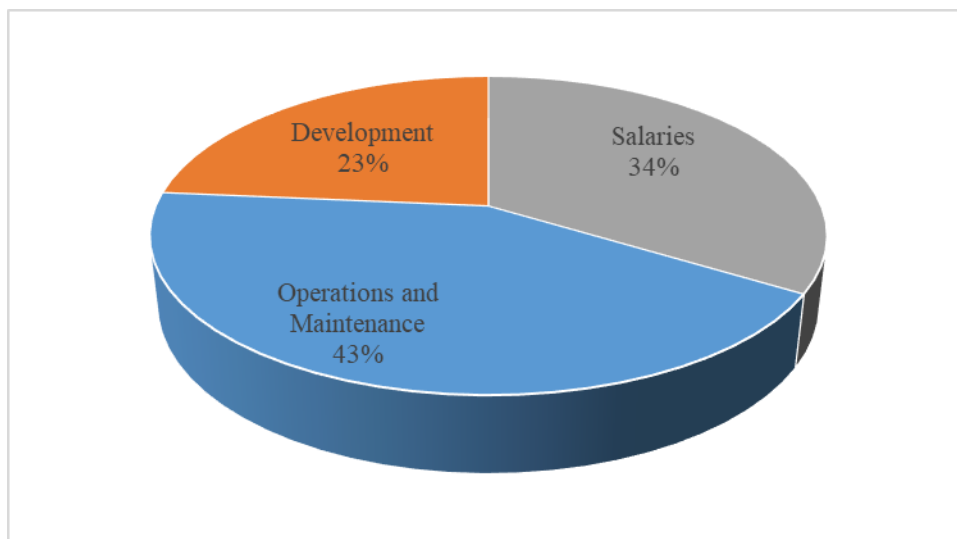


Figure 13: Expenditure by Economic Classification for Trade, Marketing, Industry, Culture and Tourism

The Department achieved strong recurrent budget performance in FY 2025/26, with an overall absorption rate of 98%, reflecting efficient utilization of recurrent funds. However, development expenditure absorption was relatively low at 46%, mainly due ongoing projects.

Table 53: Trade, Marketing, Industry, Culture, and Tourism Expenditure by programme and sub programme

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure as of 30th June 2026 (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
Programme	General administration & planning	135,153,981	-	132,275,080	-	98	0
	Trade development, marketing and promotion	7,023,056	98,119,752	6,943,379	43,955,380	99	45
	Art, Music and Culture	10,234,626	1,000,000	9,896,849	993,076	97	0
	Industrial development and Promotion	945,175	1,285,300	913,447	-	97	0
	Tourism development and promotion	3,843,634	2,564,880	3,801,943	2,538,840	99	99
	Sub Total	157,200,472	102,969,932	153,830,698	47,515,845	98	46

Recurrent Expenditure Performance

During the FY 2025-26, the highest spending was on Salaries and Wages at Kshs. 67,763,862, followed by Promotion of Public Sanitation activities; including market cleaning, waste collection, transportation, and disposal at Kshs. 46,526,995. On Advertising & Publicity and Maintenance of other assets nothing was spend.

During FY 2025/26, the highest expenditure was on Salaries and Wages, amounting to Kshs. 67,763,862, followed by the promotion of public sanitation activities; including market cleaning, waste collection, transportation, and waste disposal which accounted for Kshs. 46,526,995. No expenditure was incurred under Advertising and Publicity or the Maintenance of Other Assets during the financial year.

Table 54: Trade, Marketing, Industry, Culture, and Tourism Recurrent Expenditure Performance

No	Expenditure Item	FY 2025/26 Supplementary(2) Budget Estimates	Expenditures As At 30th June 2025	Absorption Rate (%)
1	Salaries and wages	67,763,862	67,763,862	100
2	Promotion of Public Sanitation- Market Cleaning, Waste collection, transportation and disposal	47,376,885	46,526,995	98
3	Nunguni Business Centre (Technical supervision, PMC and M&E)	6,251,000	6,251,000	100

No	Expenditure Item	FY 2025/26 Supplementary(2) Budget Estimates	Expenditures As At 30th June 2025	Absorption Rate (%)
4	Market Governance	3,178,321	3,173,515	100
5	1st International Investment Conference and Trade Fair on Indigenous Knowledge and Intellectual Assets(IKIA)2026	3,160,000	3,139,110	99
6	Fuels, Oils & Lubricants	3,035,000	2,919,015	96
7	Tourism Promotion development programme	2,811,793	2,801,829	100
8	Maintenance Expenses-Motor Vehicles	2,364,033	2,174,947	92
9	Arts, Music and Culture Promotion and Development	1,889,000	1,883,380	100
10	Makueni County Choir	2,000,000	1,867,719	93
11	Hospitality-Catering Services	1,727,360	1,706,696	99
12	Daily Subsistence Allowance	1,952,100	1,670,095	86
13	Makueni County Music and Cultural Festival (Kenya Music and Cultural Festival (KMCF))	1,810,626	1,662,400	92
14	Marketing of County products (promotion)	1,484,375	1,461,370	98
15	Consumer Protection programme	1,500,000	1,449,295	97
16	Domestic Travel Costs	1,323,620	1,306,348	99
17	Exhibitions and Trade fairs	1,317,016	1,253,561	95
18	Training Expenses	987,641	805,466	82
19	Communication-Telephone, Telex, Facsimile & Mobile phone Services	791,000	763,000	96
20	Office & General Supplies-stationery	700,000	650,689	93
21	Financial reporting and management- quarterly, annual	565,000	508,300	90
22	Documentation and Digitization of Traditional Knowledge and Cultural Expressions of the Akamba	500,000	485,240	97
23	E Marketing Portal	400,360	399,200	100
24	Makueni Recording Studios	415,000	399,000	96
25	Planning, budgeting and indicator tracking	485,000	351,820	73
26	Office & General Supplies-Sanitary, furniture	400,000	270,000	68
27	Publishing & printing Services	200,000	108,500	54
28	Electricity	400,000	61,866	15
29	Subscription to professional bodies	100,000	10,000	10
30	Water and Sewerage	106,480	6,480	6
31	Advertising & Publicity	200,000	-	0
32	Maintenance of other assets - Markets, tourism centres	5,000	-	0
	Total	157,200,472	153,830,698	98

Development Expenditure Performance

During the period under review, development expenditure totalled KShs. 47,515,845 translating to an absorption rate of 46%. The highest outlay was directed toward Construction of Nunguni Modern Market, accounting for KShs. 23,952,050. This was followed by Market Infrastructure Improvement which recorded expenditure of KShs. 4,119,264.

Table 55: Trade, Marketing, Industry, Culture, and Tourism Development Expenditure and Project Status

No.	Ward	Project Name	FY 2025/26 Supplementary Budget Estimates 2	Expenditures As At 30th June 2025	Absorption Rate (%)	Project Status
1	Kilungu	Construction of Nunguni Modern Market - Kilungu Ward	74,650,000	23,952,050	32	ongoing
2		Market Infrastructure Improvement (Mbumbuni, Tawa, Makindu, Kambu ,Kikima, ,Kibwezi)	4,732,487	4,119,264	87	complete
3		Tourism infrastructure improvement	2,564,880	2,538,840	99	complete
4		Skip Bins (Kikima, Nunguni, Mtito Andei, Kiunduani, Kibwezi, Salama, Kitise, Kalawani, kalawa, Malili, Tawa,Makindu,Machinery)	1,980,007	1,979,989	100	Complete
5	Emali/Mulala	Construction of 5-door public toilet at Jua kali ground -Construction of 5-door public toilet	2,000,000	1,974,465	99	Complete
6	Mukaa	Construction of Maiani Market Shade	3,500,000	1,664,672	48	Ongoing
7		Nunguni Business Centre and Town Infrastructure Upgrade	1,877,054	1,622,408	86	ongoing
8		Special Economic Zone(prefeasibility study-EIA, master plan) at Kwa Kathoka	1,285,300	1,271,977	99	Complete
9	HQ	Construction of Kathonzi Market Toilet	1,000,000	995,785	100	Complete
10		Cultural sites and infrastructure improvement	1,000,000	993,076	99	complete
11	Kithungo/Kitundu	Construction of Yang'ang'a public toilet	1,000,000	934,388	93	complete
12		ESP Markets	878,500	832,553	95	complete
13		MSME Development(Business training,Mentorship,Advisory and Counselling)	800,000	799,990	100	complete
14	Kasikeu	Kima Public Toilet -Construction of	750,000	748,685	100	Complete

No.	Ward	Project Name	FY 2025/26 Supplementary Budget Estimates 2	Expenditures As At 30th June 2025	Absorption Rate (%)	Project Status
		Kima Market Public toilet				
15	Kasikeu	Kasikeu stockyard Public toilet - Construction of Kasikeu stock yard public toilet	750,000	715,089	95	Complete
16	Mavindini	Construction of a Public Toilet at Yemulwa Market	700,000	612,523	88	complete
17	Thange	Construction of public toilet at Utithi Market	500,000	480,919	96	Complete
18		Cottage Industry Development(Product development, Certifications and Intellectual property Registration)	700,000	437,011	62	Ongoing
19	Thange	Construction of toilets at Kyaani and Ngokolani	500,000	429,925	86	complete
20	Mukaa	Uvete market shed (Construction of worktops, compartments)	109,824	109,824	100	complete
21	Kithungo Kitundu	Construction of sanitation block at Kitundu market and Kilyungi Market	144,585	99,537	69	complete
22	Mukaa	Construction of sanitation block at Kilome market	78,827	78,827	100	complete
23		Emali wholesale market(KDSP Project)	201,241	63,000	31	complete
24	Kiimakiu/Kalanzoni	Construction of Mavivye public toilet	25,000	25,000	100	complete
25	Kalawa	Kinze Market toilet	500,000	7,500	2	Complete
26	Kathonzweni	Construction of a public toilet at Kavumbu Market	25,580	-	0	complete
27	Kiimakiu/Kalanzoni	Construction of a public toilet at Marwa Market	20,000	-	0	complete
28	Kiimakiu/Kalanzoni	Construction of public toilet at Ngiini Playground	28,000	-	0	complete
29	Nguumo	Uvileni market toilet	400,588	-	0	complete
30	Kee	Construction of Kola Sanitation block (shelved) and water storage	79,945	-	0	complete
31	Kiimakiu/Kalanzoni	Construction of Ulu public toilet	55,019	-	0	complete
32	Kiimakiu/Kalanzoni	Construction of Public toilet at Kwa DC	20,000	-	0	complete

No.	Ward	Project Name	FY 2025/26 Supplementary Budget Estimates 2	Expenditures As At 30th June 2025	Absorption Rate (%)	Project Status
33	Kiimakiu/Kalanzoni	Construction of Kiu market public toilet	50,000	-	0	complete
34	Masongaleni	Construction of a three door latrine at Utini Market	34,778	-	0	complete
35	Kalawa	Syotuvali market toilet	28,319	-	0	complete
		Total	102,969,934	47,515,845	46	

4.10.2 Non-Financial Performance

During FY 2025/26, the department recorded positive performance across its programmes. Under the Industrial Development and Marketing & Market Linkages Programme, the department exceeded most of its targets through strategic partnerships with KIRDI and KEBS. It supported the development of nine commercial products against a target of five, facilitated 12 local innovations against a target of 10, supported three cottage industries, and linked 50 producer groups to markets through trade promotion initiatives such as the Soko Makueni platform.

Under the Trade Development and Promotion Programme, the department participated in six major trade fairs and exhibitions, constructed two market sheds at Nunguni and Maiani, and installed four waste bins in major market centres to improve sanitation. However, budget constraints affected the implementation of several planned activities, with only seven of the targeted 17 market toilets constructed, 420 weighing and measuring instruments inspected against a target of 1,700, and entrepreneurship training reaching only 10 MSME operators against a target of 180. Despite these challenges, trade inspection revenue exceeded the revised target, generating Kshs. 699,220 against a target of Kshs. 500,000.

Under the Tourism, Culture and Heritage Programme, the department surpassed its targets for cultural events and festivals by supporting 17 cultural events against a target of two and 10 cultural festivals against a target of seven. It also restored the Mangelete Sacred Cultural Centre, contributing to the preservation of the county's cultural heritage.

Table 56: Trade, Marketing, Industry, Culture, and Tourism Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Achieved	Variance	
Trade Development and Promotion	Trade Development and Promotion	Trade	Business resilience	No. of MSMEs trained	180	10	170	No budget was allocated for MSME training activities during the reporting period.
			Market Linkages	No. of trade fairs & exhibitions held/participated	4	6	2	It is through Strengthened partnerships with stakeholders, increased participation in trade fairs and exhibitions, and additional exhibition opportunities that arose during the reporting period.
			Promotion of conducive trading environment	No. of public toilets constructed	17	7	10	The department implemented what was in the budget- having the ward priorities
				No. of stakeholders' fora held	4	3	1	Regular engagement with traders, market committees, business associations, development partners, and other stakeholders to strengthen collaboration and improve service delivery. This include Kikima KCB , juakali umbrella association
				No. of trade infrastructure developed and renovated	4	1	3	Malili Market Lighting: works were completed and for the Economic Stimulus Programme (ESP), implementation is be done by the National Government as part of the Market Infrastructure Programme.
				construction of new market sheds	2	2	0	The two projects are ongoing- Nunguni and Maiani market sheds
				No. of skip bins installed for solid waste collection in designated areas.	4	4	0	4 skip bins supplied and in use

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Achieved	Variance	
			Enhanced consumer protection	No. of weighing and measuring equipment verified	3000	2200	800	partially achieved due to budget constraints, which limited the verification of weighing and measuring equipment.
				No. of weighing and measuring equipment inspected	1700	420	1280	Limited facilitation for field activities constrained inspection coverage
				Amount of revenue generated	500,000	699,220		Budget was 1.5Million but it was reviewed during the Budget mid review to 500,000 , there were trainings done for legal metrological weights and measures for the officers
Industrial development	Industrial development	Trade	Increased income	Number of products developed	5	9	4	Collaboration with KIRDI and KEBs to support products development for cottage industries
				Number of innovations supported	10	12	2	The program was implemented due budget constraints. The department should enhance partnership to mobilize resources
				Number of Cottage industries promoted	2	3	1	Collaboration with other partners to support products development for cottage industries e. g Action Aid
Marketing and market linkages	Marketing and market linkages	Trade	Market Linkages	Number of producers linked to market	30	50	20	Overachieved due to strengthened partnerships through the Soko Makueni Platform, ASK Machakos Exhibition, and the Micro and Small Enterprises Authority (MSEA), resulting in increased outreach, participation, and programme implementation.

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Achieved	Variance	
				No. of trade fairs and exhibitions held	4	6	2	improved collaboration with stakeholders, increased participation in trade fairs and exhibitions, and additional exhibition opportunities
Tourism development and promotion	Tourism	Tourism	Increased earnings from tourism and culture	No. of tourism site promoted	2	0	2	delayed release of funds, which resulted in the postponement of the Ilima site
				No. of circuits promoted	1	4	3	the stakeholders collaboration was enhance promoting the circuits
				No. of stakeholders engaged	25	49	24	Collaboration with other partners to support tourism and culture development
Conservation, Preservation and Promotion of Arts, Culture and Heritage		Culture	Increased earnings from tourism and culture	No. of cultural festivals and exhibitions held	7	10	3	Enhanced collaboration with stakeholders, which increased opportunities to participate in and support cultural festivals and exhibitions
				No. of artists promoted and supported in the cultural and creative industries	185	159	26	Low partner funding and sponsorship affected the implementation of planned activities.
				No. of cultural infrastructure facilities improved/ rehabilitated/ constructed - centres	0	1	1	Mangelete sacred and cultural centre done
				No of culture events held	2	17	15	Enhanced collaboration with stakeholders, which increased opportunities to participate in and support cultural events.

4.11 Infrastructure, Transport, Public Works, Housing and Energy

4.11.1 Financial Performance Summary

During the period under review, total expenditure amounted to Kshs. 597,140,252 against a budget of Kshs. 706,088,030, representing an overall absorption rate of 85 percent. The absorption rates for recurrent and development expenditures stood at 99 percent and 80 percent respectively.

Table 57: Infrastructure, Transport, Public Works, Housing and Energy Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary Budget (2) Estimates	Expenditures as at June 30th, 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget(2) Estimates	Expenditures as at June 30th, 2026	Absorption Rate (%)
Salaries	82,719,715	75,826,405	92	86,855,701	86,855,701	100
O&M	47,564,639	46,482,799	98	68,841,812	67,754,587	98
Recurrent	130,284,354	122,309,205	94	155,697,513	154,610,288	99
Development	550,450,968	472,246,122	86	550,390,517	442,529,965	80
Total	680,735,322	594,555,327	87	706,088,030	597,140,252	85

Infrastructure, Transport, Public Works, Housing and Energy Expenditure per Economic Classification

The total expenditure incurred in FY 2025/26 was 74 percent on development activities, 15 percent on personnel emolument and 11 percent on operations and maintenance.

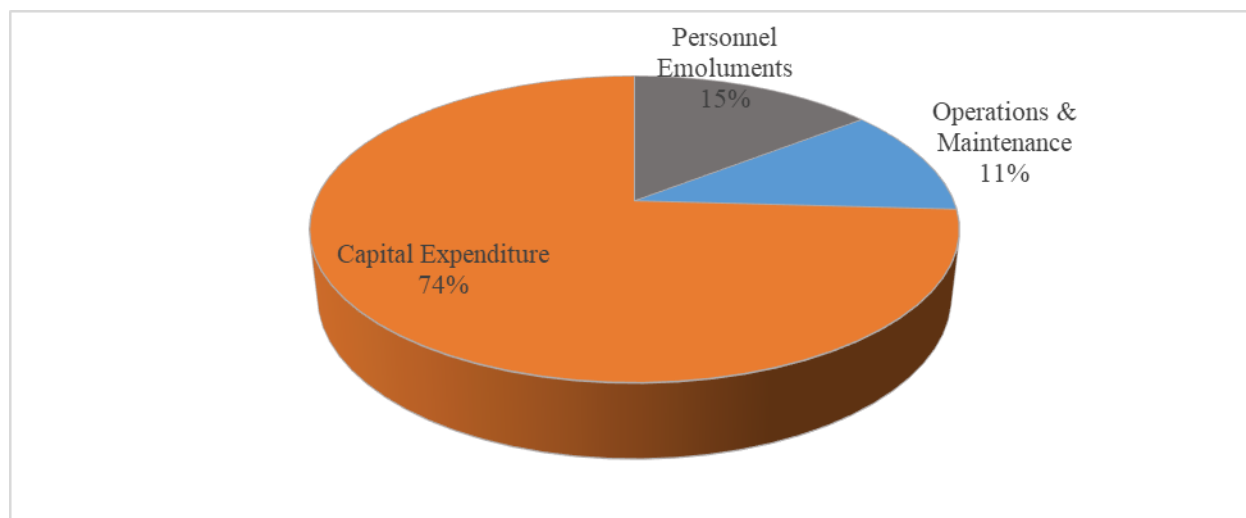


Figure 14: Expenditure by Economic Classification for Infrastructure, Transport, Public Works, Housing and Energy

Infrastructure, Transport, Public Works, Housing and Energy Expenditure by programme and sub programme

Road transport programme had the highest expenditure of Ksh. 394,425,388 followed by General administration and planning programme with expenditure of Ksh. 102,228,940. Energy infrastructure development had expenditure of Ksh. 97,597,325 while the least expenditure of Ksh 2,888,600 was realized in infrastructure development.

Table 58: Infrastructure, Transport, Public Works, Housing and Energy Expenditure By Programme and Sub Programme

Program	Sub-Program	FY 2025/26 Supplementary Budget(2) Estimates		Actual Expenditure as of June 30 th , 2026		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
General administration & planning	SP 1:General administration & planning	103,012,513	1,987,623	102,228,940	-	99	-
Road transport	SP 1: Road transport	27,945,000	467,464,946	27,721,348	366,704,040	99	78
Infrastructure development	SP 1:Infrastructure development	1,945,000	1,000,000	1,895,000	993,600	97	99
Energy Infrastructure & development	SP 1:Energy Infrastructure & development	22,795,000	79,937,949	22,765,000	74,832,325	100	94
Total		155,697,513	550,390,517	154,610,288	442,529,965	99	80

Recurrent Budget Performance

Analysis of recurrent expenditure shows that Kshs. 86,855,701 was spent on personnel emoluments and Kshs. 67,754,587 for operations and maintenance. The highest O&M expenditure was on Maintenance expenses- plant & equipment at Kshs. 21,863,099, followed by electricity at Kshs. 20,000,000.

Table 59: Infrastructure, Transport, Public Works, Housing and Energy Summary of Budget and Expenditures

No	economic Item & Title	FY 2025/26 Supplementary Budget (2) Estimates	Actual Expenditure FY 2025/26 (Kshs.)	Absorption Rate (%)
1	Salaries & Wages	86,855,701	86,855,701	100
2	Maintenance Expenses-Plant & Equipment	22,000,000	21,863,099	99
3	Utilities- Electricity	20,000,000	20,000,000	100
4	Maintenance Expenses-Motor Vehicles	4,000,000	3,954,007	99
5	Fuels, Oils & Lubricants	3,755,000	3,746,552	100
7	Road Maintenance and Construction Unit	1,500,000	1,500,000	100
6	Catering Services(Receptions, Accommodation ,drinks	1,500,000	1,480,000	99
9	Energy Promotion	1,100,000	1,100,000	100
8	Training Expenses	1,300,000	1,094,927	84
10	Daily Subsistence Allowance	1,000,000	1,000,000	100
12	Office & General Supplies-stationery	1,000,000	991,493	99
11	Hire of Equipment, Plant & Machinery	1,000,000	979,852	98
13	Partnership engagement-Matching fund	1,000,000	974,400	97

No	economic Item & Title	FY 2025/26 Supplementary Budget (2) Estimates	Actual Expenditure FY 2025/26 (Kshs.)	Absorption Rate (%)
14	Continuous professional development (CPD) workshops, conventions and conferences	900,000	880,000	98
15	office & General Supplies-Computer Accessories	800,000	797,817	100
16	Departmental performance review	600,000	589,350	98
18	Planning, budget indicator training	500,000	500,000	100
17	Domestic Travel Costs	500,000	498,227	100
19	Public transport management	500,000	496,075	99
20	Purchase of Computers/laptops/cameras/printers	500,000	494,841	99
22	Financial Reporting	400,000	400,000	100
23	Annual roads inventory and condition survey	400,000	400,000	100
24	Development of county buildings inventory and condition survey	400,000	400,000	100
21	Budget Implementation Committee	400,000	399,070	100
25	Development and operationalisation of policies	400,000	391,940	98
26	Annual vehicle inspection	400,000	386,572	97
29	scooping, design ,supervision of electrical works of county facilities and energy projects	300,000	300,000	100
27	Membership fees, Dues & Subscriptions to Professional Bodies	300,000	294,614	98
30	Publishing & printing Services	250,000	250,000	100
31	Hire of vehicles	250,000	250,000	100
34	Design and documentation of building projects and other civil works	250,000	250,000	100
35	County transport and safety committee	250,000	250,000	100
32	Material testing and quality control	250,000	249,000	100
33	Design & supervision of roads	250,000	231,750	93
36	Telephone, Telex, Facsimile & mobile phone services	200,000	161,000	81
37	Office & General Supplies-Sanitary	100,000	100,000	100
40	Advertising, Publicity Campaigns & Awareness	50,000	50,000	100
41	Communication-Internet Connection	25,000	25,000	100
43	Communication-courier & postal services	20,000	15,000	75
42	Subscription to Newspapers, Magazines & Periodicals	25,000	10,000	40
28	Purchase of Office Furniture	300,000	-	0
38	Contracted professional services	100,000	-	0
39	Maintenance of Office Furniture	66,812	-	0
	Total	155,697,513	154,610,288	99

Development Expenditure performance

The development expenditure was Kshs. 442,529,964 against a budget of Kshs. 550,390,516 representing absorption rate of 80 percent. The highest expenditure of Kshs 91,376,908 was spent on Roads maintenance fuel levy while the second highest expenditure of Kshs 29,399,554 was spent on rural electrification programme. The analysis of the expenditure is provided in the table below.

Table 60: Infrastructure, Transport, Public Works, Housing and Energy Development Expenditure and Project status

S/No	Ward	Project Name	FY 2024/25 Supplementa ry Budget (1) Estimates	Expenditure as at 30 th June, 2026	Absorption rate (%)	Project status
1.	HQ	Roads Maintenance Fuel Levy	146,891,738	91,376,908	62	Ongoing
2.	HQ	Rural Electrification Programme - REREC Matching grant	30,000,000	29,399,554	98	Ongoing
3.	Ilima	Construction of Kithioni drift -RMLF	15,000,000	13,188,071	88	Complete
4.	Mbooni	Kikima Town/Markets Development Program - Phased programme.- Cabro paving Kikima Victoria hotel- KNUT offices, Machakos and Tawa bus parks, walkway construction from KCB to Amazon petrol station and Markets street lighting	10,000,000	9,983,600	100	Complete
5.	HQ	Maintenance of street/flood lights- Climate action	10,000,000	9,977,141	100	Complete
6.	Mbitini	Mbulutini drift- (Construction of a drift and maintenance of Mbitini roads - spot murraming kwa Kavuna to Barazani and protection works at Kitulani-Yumbuni primary)	7,650,000	7,650,000	100	Complete
7.	Kitise/Kithuki	Construction of Londokwe Drift - RMLF	7,500,000	7,500,000	100	Complete
8.	HQ	Roads improvement programme	7,000,000	6,872,920	98	Ongoing
9.	Mtito Andei	Maintenance of Electric Fence	6,000,000	5,899,318	98	Complete
10.	Muvau/Kikuumini	Roads Maintenance -MTF	5,500,000	5,500,000	100	Ongoing
11.	Wote/Nziu	Construction of Kyambui Drift - RMLF	5,000,000	5,000,000	100	Complete
12.	Ukia	Kisimbi-Mutanga road-Kitutu Kitile, Kwa Muloka- Nthangu Ndio, Iiuni,Kyuki,Kitile, Nthangathi roads -Road structures and grading(2M grading- NYS and 3M for road structures -RMLF	5,000,000	5,000,000	100	Complete
13.	Mbitini	Construction of Mbulutini Ndauni drift	4,900,000	4,887,501	100	Complete
14.	Nguu/Masumba	Construction of Kitende Drift - RMLF	14,000,000	4,717,280	34	Complete
15.	Makindu	Road maintenance - 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.	4,700,000	4,700,000	100	Complete

S/No	Ward	Project Name	FY 2024/25 Supplementa ry Budget (1) Estimates	Expenditure as at 30 th June, 2026	Absorption rate (%)	Project status
		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.				
16.	Emali/Mulala	Installation of drift at Tutini-Kwa Maima road - Installation of drift - RMLF	5,500,000	4,683,250	85	Complete
17.	Kilungu	Opening access roads, Heavy grading, compacting, drainage system installation (drifts, culverts, gabions), murraming 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	4,592,872	100	Complete
18.	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 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 –	4,890,000	4,576,798	94	Complete

S/No	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 30 th June, 2026	Absorption rate (%)	Project status
		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. Gridding of Kiambani Schools play fields.				
19.	Kikumbulyu North	Installation of culverts in various roads within the ward	4,600,000	4,534,412	99	Complete
20.	Wote/Nziu	Construction of Kyambui drift -Construction of a drift - RMLF	5,000,000	4,370,926	87	Complete
21.	Tulimani	Roads Maintainance -Fuel County Machines to open new roads as well as maintaining the existing ones	4,000,000	4,000,000	100	Ongoing
22.	Nzaui/Kilili/Kalamba	Hire of shovel and grader for road maintenance (Fuel) -Dry rate	4,000,000	3,953,898	99	Complete
23.	Kithungo/Kitundu	Construction of a drift at Kyevutula - RMLF	4,000,000	3,938,068	98	Complete
24.	Kithungo/Kitundu	Mwanyani-Katunyoni-Utwiini-Mumani road-Widening,grading and drainage structures - RMLF	4,000,000	3,919,113	98	Complete
25.	Tulimani	Ndiangu-Malaa- Kanoto Ndoo,Kyanguma-Ithemboni-Mukangu- Mavindu road Heavy grading and murraming, Construction of Nguani drift and Culverts and drainage works	3,953,500	3,886,792	98	Complete
26.	Kisau/Kiteta	Routine maintenance across the ward roads(NYS/ MTF/Contractual)	4,000,000	3,877,368	97	Ongoing
27.	Kisau/Kiteta	Road opening, grading, murraming and installation of structures - Kwaminzyoka - Kwa Muthai - Kwa Songolo - kwa Ndele - Thwake road. - NYS	4,000,000	3,813,860	95	Complete
28.	Emali/Mulala	Completion of Kwa Masauti-Muselele-Mung'ethele road -Heavy grading, murraming and installation of road structures - RMLF	4,000,000	3,802,960	95	Complete
29.	Mukaa	Murraming, grading, drainage structures of Kanini kaseo-Kwa Ngumu-Mt.Carmel- Kwa wakata road	3,998,890	3,793,507	95	Complete
30.	Kilungu	Road improvement – fuel/Machine hire	3,757,610	3,757,610	100	Complete
31.	Mbitini	Grading, murraming and construction of road structures for Manooni - T room - Barazani - Mutyambua - Ikuyuno - Ndauni - Mbuthani -	4,500,000	3,699,172	82	Complete

S/No	Ward	Project Name	FY 2024/25 Supplementa ry Budget (1) Estimates	Expenditure as at 30 th June, 2026	Absorption rate (%)	Project status
		Kiuani road -- Grading, Murraming and Construction of road structures - RMLF				
32.	Mbooni	Roads Maintenance/grading/murraming programme -Routine road maintenance, construction of road structures such as culverts and drifts and murraming	4,000,000	3,570,859	89	Complete
33.	Kikumbulyu North	Machine hire.	3,500,000	3,480,832	99	Complete
34.	Mavindini	Road improvements (Hire of machinery)	3,307,315	3,305,415	100	Complete
35.	Mavindini	Road maintenance across ward	3,300,000	3,299,746	100	Complete
36.	Mbooni	Roads improvement Programme- Nzeveni kwa Ingeeti kwa Ndeti Kwa Mwevyo road opening	3,900,000	3,056,228	78	Complete
37.	Mtito Andei	Installation of Street lighting in Mikomani, Kilumilo And Kwa Kinyuti, Nzoila, Ngiluni, Iviani And Yindundu markets	3,000,000	3,000,000	100	Complete
38.	Mukaa	Road maintenance across the ward	3,000,000	2,998,275	100	Complete
39.	Kitise/Kithuki	Installation of floodlights in markets (Mayuu, Kwa Nyaa, Kithayoni, Katangini, Mwakini ,Nzouni, Winzeni, Kingangi, Rehabilitation - Ngunguuni, Yinthungu, Kyase, Mwanja)	2,997,634	2,996,680	100	Complete
40.	Ivingoni/Nzambani	Gravelling from Ndivuni ECDE - Lutheran - sub county offices - Kwa Nthuku- Strabag - Kwa Mathendu - Kwa Kasivu earth dam -Grading and gravelling -RMLF	3,000,000	2,991,261	100	Complete
41.	Nguumo	Muundani- Kilema- Wayona- Kituamba- Mutantheu- kwa Mwangu- Tuanga Rd (19Km).- RMLF	3,500,000	2,985,782	85	Complete
42.	Kalawa	Road improvement works (Grading-Machine Hire) across the Ward	3,000,000	2,971,286	99	Complete
43.	Kako/Waia	Roads improvement Programme-Opening of Kwa Kiuani-Kitongu-Mukio-Kwa Ndung	3,000,000	2,960,343	99	Complete
44.	Muvau/Kikuumini	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	2,953,565	98	Complete

S/No	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 30 th June, 2026	Absorption rate (%)	Project status
45.	Kisau/Kiteta	Floodlights at Mbiiani ,Nthungoni,Katungoli, Kwa Kulomba and Kavutini Markets	3,000,000	2,951,715	98	Complete
46.	Thange	Rehabilitation and Installation of road structures from Kwa Agnes - AIC Mbulutini-Kamina-Sondu-Ngokolani-Kilungu Catholic-Kinyambu Road - RMLF	3,000,000	2,938,845	98	Complete
47.	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	2,928,913	98	Complete
48.	Wote/Nziu	Construction of road structures for Makolongo- kwa Juda- Lili-Kavingo Road and opening of Malivani-Unoa Road	3,000,000	2,920,436	97	Complete
49.	Mukaa	Road improvement programme	3,000,000	2,894,078	96	Complete
50.	Kee	Roads improvement programme -Kee Ward - machine hire and fuel	3,000,000	2,890,572	96	Ongoing
51.	Muvau/Kikuumini	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	2,890,202	96	Complete
52.	Nguu/Masumba	Opening grading murraming and drainage works of Makutano, Kyaani Kiuaani Vololo rd.	3,000,000	2,867,941	96	Complete
53.	Kasikeu	Fuel for fueling ward machines (Backhoe and Tractor)	3,000,000	2,845,256	95	Ongoing
54.	Kathonzweni	installation of culverts and Gabions to; (a)Mathemba-Kwa Kinzi-Yemulwa; (b)Kasambani-kwa Kavivya - Nguthunu Culverts (c) Kiteei- kwa Jimmy culvert (d) Kwa Isika - Muluvyu Culvert, Maluvyu to Maluvyu Primary Road - RMLF	3,000,000	2,781,089	93	Complete
55.	Emali/Mulala	Road Maintenance of ward access roads(NYS) and road opening	2,850,000	2,732,880	96	Complete

S/No	Ward	Project Name	FY 2024/25 Supplementa ry Budget (1) Estimates	Expenditure as at 30 th June, 2026	Absorption rate (%)	Project status
56.	Kithungo/Kitundu	Roads improvement Programme	2,500,000	2,500,000	100	Complete
57.	Kitise/Kithuki	Road Improvement-NYS	2,500,000	2,500,000	100	Ongoing
58.	Makindu	Purchase of a 3phase transformer and connection to 120 homes	2,500,000	2,490,717	100	Ongoing
59.	Mtito Andei	Road opening - Hire of equipment	2,500,000	2,434,711	97	Complete
60.	Mtito Andei	Hire of National Youth Service (NYS) machines.	2,450,000	2,398,957	98	Complete
61.	Kathonzweni	Machine hire for opening of roads across the ward	2,300,000	2,182,846	95	Complete
62.	Kiimakiu/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	100	Complete
63.	Kithungo/Kitundu	Installation of floodlights at Nthengo,Syathani and Kalambya markets	2,100,000	2,100,000	100	Complete
64.	Kitise/Kithuki	Road opening - Kyuasi - Londokwe and From Muti Kati - Kikwasu - Winzeni road	2,000,000	2,000,000	100	Complete
65.	Nguu/Masumba	Road maintenance programme (grading)	2,000,000	2,000,000	100	Complete
66.	Nguu/Masumba	Road improvement programme opening-NYS/MTF	2,000,000	2,000,000	100	Ongoing
67.	Kikumbulyu North	Kisayani street light	1,970,000	1,969,975	100	Complete
68.	Wote/Nziu	Roads maintenance programme	2,000,000	1,968,300	98	Ongoing
69.	Ilima	Mwaani Matwiku Kyakatoni Kyambeke,Kwakongo Kitheini road Murraming, grading, culvert, drainage works(Grading -0.5M and spot murraming of critical areas -2.5M) - RMLF	3,000,000	1,938,752	65	Ongoing
70.	Kikumbulyu North	Muangueni drift -Construction of drifts	2,000,000	1,928,600	96	Complete
71.	Kee	Solar market lighting	2,100,000	1,912,119	91	Complete
72.	Nzaui/Kilili/Kalamba	Market lighting -Installation of lighting at Jasho, Wee, Mathanguni and Kwa Mutavi Markets	1,665,000	1,665,000	100	Complete
73.	Mavindini	Road structures at Wito farm,Mbavani,Kaiani,Sinai Road - RMLF	1,700,000	1,622,106	95	Complete
74.	Nzaui/Kilili/Kalamba	Road maintenance/spot murramming/sand to public institutions (Fuel Kshs.500,000 for Sand and the rest fuel for county machinery)	1,603,715	1,600,000	100	Complete
75.	Mavindini	Kwa Ndungulu-Kwa Joel-Kwa Ndeme-Nzeveni Catholic-Kwa Letu-Kwa Muthoka-Ngei road - Installation of road structures: culverts and key	1,500,000	1,500,000	100	Complete

S/No	Ward	Project Name	FY 2024/25 Supplementa ry Budget (1) Estimates	Expenditure as at 30 th June, 2026	Absorption rate (%)	Project status
		walls - RM:F				
76.	HQ	Green energy promotion	1,500,000	1,499,600	100	Complete
77.	Kikumbulyu South	Kibwezi roads improvement programme -Spot murraming of Kibwezi- London road and other feeder roads within Ngumbe And Kikoo area.	1,500,000	1,473,820	98	Complete
78.	Mbooni	hire of machines - opening of roads - Kyaavua - Kyanguliviti - Kamunani - Milimani - Kwa Kasina - Kwa Mbili - Mutitu SDA Church	1,500,000	1,447,500	97	Complete
79.	Mavindini	Kwa Muthuka-Yembondo Road Through Kwa Mwanja And Kwa Wewa -Installation of road structures: culverts and key walls - RMLF	1,500,000	1,425,025	95	Complete
80.	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	1,422,332	95	Complete
81.	Ilima	Market lighting – Mutini, Musalala and Kwa Mwove markets	1,421,746	1,421,746	100	Complete
82.	Mbitini	Roads maintenance	1,201,129	1,168,240	97	Ongoing
83.	Mtito Andei	Rehabilitation of market solar lights-Nthunguni, Kathekani, Darajani, Kiteng'ei and Mwakila Markets	1,065,000	1,064,711	100	Complete
84.	Kikumbulyu South	Clean cooking (gas cylinders)- G2G	3,000,000	1,039,900	35	Complete
85.	Kathonzweni	Installation and rehabilitation of market lights at Kiteei, Mbuvo Nzau, Kavumbu and Kiluluini markets	1,038,000	1,038,000	100	Complete
86.	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	100	Complete
87.	Nzaui/Kilili/Kalamba	Clean cooking (gas cylinders) - Matching Grant	1,000,000	1,000,000	100	Complete
88.	Ukia	3-Solar flood lights (Mumbuni , Matindini and Ivumbuni markets	1,000,000	1,000,000	100	Complete
89.	Kako/Waia	Road improvement-Routine Maintenance	1,000,000	1,000,000	100	Complete
90.	Kitise/Kithuki	Rehabilitation of 4 solar floodlights	1,000,000	1,000,000	100	Complete

S/No	Ward	Project Name	FY 2024/25 Supplementa ry Budget (1) Estimates	Expenditure as at 30 th June, 2026	Absorption rate (%)	Project status
91.	Muvau/Kikuumini	Opening and grading of Nyunzu,Matithini,AIC Iani,Nzaai,Kalaani,Nguumo,Kaseve Market Road(MTF)	1,201,928	999,910	83	Complete
92.	Thange	Grading of Kalulu Road	1,000,000	995,605	100	Complete
93.	Mukaa	Hire of County Machinery	1,000,000	994,828	99	Ongoing
94.	HQ	Housing Programme	1,000,000	993,600	99	Complete
95.	Makindu	Potholes repairs and murraming of streets behind Makindu - Nairobi/Mombasa Matatu stages to UNISACCO microfinance	1,000,000	976,964	98	Complete
96.	Kisau/Kiteta	Construction of Bodaboda Shed at Kwa Ndunda and Ngoni market	1,000,000	966,991	97	Complete
97.	Emali/Mulala	Kwa Kausha Mulala Road Structures - RMLF	1,000,000	965,017	97	Complete
98.	Tulimani	Roads infrastructure	1,000,000	964,512	96	Complete
99.	Kee	Solarization of Kee Model Health Centre	1,000,000	951,648	95	Complete
100.	Thange	Road Improvement -Road Maintenance across the ward	1,000,000	950,176	95	Complete
101.	Kilungu	Road improvement-NYS/MTF	1,000,000	950,000	95	Ongoing
102.	Wote/Nziu	Shimo-Kwa Maluna-Kwa Ngulue-Kamunyolo dam (Box culverts and light grading)	1,000,000	929,902	93	Complete
103.	Muvau/Kikumini	Routine maintenance of Muvau/Kikumini ward access roads (Machine Hire)MTF	860,120	860,120	100	Complete
104.	Nguumo	Fuel for road opening using county machinery	1,000,000	850,000	85	Complete
105.	Kathonzweni	Road maintenance through grading and spot murraming across the Ward -Machine hire	2,000,000	787,655	39	Ongoing
106.	Ukia	Road structures (Tengéa, Kwa Mwanthi, Kwa Musau, Kwa Muumbi, Ukia Ndivuni.)	700,000	700,000	100	Complete
107.	Masongaleni	Installation of culverts in various roads within the ward	700,000	700,000	100	Complete
108.	Masongaleni	Repair of Solar market lights (integrated model) at Katulye, Masaku Ndogo and Kyumani Markets	650,000	650,000	100	Complete
109.	Mbooni	Kikima town and Markets improvement programme	600,000	600,000	100	Complete
110.	Kee	Road Improvement programme-CDD	600,000	599,024	100	Complete
111.	Mtito Andei	Construction of Kalimani - Kwa Sammy Culvert. - Cost shared with Masongaleni Ward.	600,000	571,485	95	Complete
112.	Thange	Installation of floodlight at Utithi and Yumbuni	600,000	547,710	91	Complete

S/No	Ward	Project Name	FY 2024/25 Supplementa ry Budget (1) Estimates	Expenditure as at 30 th June, 2026	Absorption rate (%)	Project status
113.	Kalawa	Mutembuku Floodlight	500,000	500,000	100	Complete
114.	Mbooni	Installation of road structures - Kyaavua - Kyanguliviti - Kamunani - Milimani - Kwa Kasina - Kwa Mbili - Mutitu SDA Church	500,000	500,000	100	Not Started
115.	Mavindini	Roads maintenance (Fuel)	500,000	500,000	100	Complete
116.	Makindu	Lorry Park behind Nairobi stage, from Kiambani Primary school junction - Mumbe Hardware - Kwa Tom Welding to Kitui Sacco Junction.	500,000	494,739	99	Complete
117.	Thange	Streetlight At Machinery Town and at Kinyambu market	500,000	451,828	90	Complete
118.	Kathonzweni	Installation of Security Lights at Ikaasu Market	450,000	450,000	100	Complete
119.	Kalawa	In-house works - Bush clearing and spot murraring	400,890	400,000	100	Complete
120.	Kasikeu	Repair and Maintenance of flood lights	400,000	400,000	100	Complete
121.	Kee	Road improvement programme-Fuel	375,500	374,625	100	Complete
122.	Kitise/Kithuki	Floodlight at Kasayani Market	350,000	350,000	100	Complete
123.	Makindu	Roads improvement programme(Fuel)	344,920	344,920	100	Complete
124.	Kitise/Kithuki	Flood light at Muangeni Market	350,000	331,834	95	Complete
125.	Muvau/Kikumini	Road Structures	284,393	284,000	100	Complete
126.	Kako/Waia	Road improvement-Hire of motor grader and shovel	2,500,000	261,700	10	Ongoing
127.	Mavindini	Routine maintenance of Mavindini ward access roads Opening of Feeder Roads(Machine hire- MTF)	254,820	254,820	100	Complete
128.	Nguumo	Opening of the road, Road for water, Grading, culverts and drifts of Kilema-Muundani-Kwa Kanyasya-Muuani Soko Muyo-Mutantheeu Road	257,722	250,000	97	Complete
129.	Kikumbulyu South	Routine maintenance of Kikumbulyu South ward access roads	244,696	244,060	100	Complete
130.	Ukia	Electrification across 10 villages in upper Iuani cluster	240,000	240,000	100	Complete
131.	Kako/Waia	Ikundu, Kwa Mali, Kwa Maingi, Kitongu Kwa Ndungi Road-Machine Hire-MTF	225,607	225,607	100	Complete
132.	Kithungo/Kitundu	Survey, Road opening and widening and Murraring of Kwa Titus-AIC Mbiuni-kwa Iwalkanga Road	219,912	216,092	98	Complete
133.	Kikumbulyu North	Machine hire	212,096	212,096	100	Complete

S/No	Ward	Project Name	FY 2024/25 Supplementa ry Budget (1) Estimates	Expenditure as at 30 th June, 2026	Absorption rate (%)	Project status
134.	Thange	Murramming, grading of Kwa Agnes-St. Peter-AIC-St.Marys-Veneti-Own machinery and installation of Culverts	210,761	210,760	100	Complete
135.	Mavindini	Fuel for Grading of roads using County Machinery	210,772	210,000	100	Complete
136.	Kikumbulyu North	Kathyaka Flood lights	209,247	208,920	100	Complete
137.	Thange	Electrification of Usalama Market(Matching grant)	200,000	200,000	100	Complete
138.	Kithungo/Kitundu	Routine maintenance of Kithungo/Kitundu ward access roads(Hire of graders)	200,000	200,000	100	Complete
139.	Nguumo	Opening, spot murraming and culvert installation along Kibarani-Wivia-Kiuani Road	206,055	200,000	97	Complete
140.	Thange	Installation of floodlight at Matulani and rehabilitation of unworking flood lights at Masonga market, Kilungu, Machinery (Zion), Metava	200,000	200,000	100	Complete
141.	Nzaui/Kilili/Kalamba	Rehabilitation of market lighting (Mulika Mwizi) and street lightings	200,000	200,000	100	Complete
142.	Emali/Mulala	Opening, Murraming, Grading and Road structures in Masauti-Muselele-Mumbuni- Mungetheele road	196,760	196,760	100	Complete
143.	Nguumo	Grading, murraming and construction of drainage system in Kiunduani market.	195,139	195,000	100	Complete
144.	HQ	Enhancement of infrastructure projects(to facilitate payment of project components removed during FY 2023/24 budget)	196,558	185,900	95	Complete
145.	Kasikeu	Drainage works Kwa Malenge	200,000	180,000	90	Complete
146.	Kithungo/Kitundu	Installation of floodlights at Kyanzuki, Katumani, Munyeetani and Muumani markets	172,972	172,700	100	Complete
147.	Mavindini	Opening and grading of Wito Farm-Mbavini-Kaiani-Sinai-CTTI-Nguthunu-Nditiku-Kwa Kaunda Road	170,864	170,280	100	Complete
148.	Kathonzweni	Gravelling, Culverts, gabions and drifts at Kathonzweni –Kathamboni spill way	169,967	169,180	100	Complete
149.	Mukaa	Kiongwani-Mwaani- Kitonguni- Uvete Road Murraming, grading, drainage structures	167,739	167,000	100	Complete
150.	Kitise/Kithuki	construction of Key walls at Athiani-Kikome road	161,600	161,600	100	Not Started
151.	Wote/Nziu	Surveying, Opening grading and murraming and structures of Makolongo-Kwa Juda- Kaiti-Lili-	165,951	158,680	96	Complete

S/No	Ward	Project Name	FY 2024/25 Supplementa ry Budget (1) Estimates	Expenditure as at 30 th June, 2026	Absorption rate (%)	Project status
		Kavingo road (Machine Hire)				
152.	Kasikeu	Road improvement and maintenance	151,088	151,088	100	Complete
153.	Kilungu	Domino - Kithangathini - Mbuini - Kisyani Road- Construction of a drift at Kithangathini river, Digging of drainage,Full Murraming and compacting, Grading (parts),Concrete Works and Beaconing	3,000,000	145,000	5	Ongoing
154.	Kako/Waia	Road improvement programme (Machine hire - MTF)	130,660	130,660	100	Complete
155.	Mukaa	Heavy grading, murraming and drainage works on Mukaa-Uvete road	169,250	128,000	76	Complete
156.	Kiimakiu/Kalanzoni	Opening, grading, murraming, installation structures and drainage of Tuvilani-Kiongwani Girls-Kavuko-Kwawala-Rubis Petrol Station Road	132,868	127,000	96	Complete
157.	Tulimani	Floodlights at Iiani market,Itetani market,Wanzauni market and Mavindu market	125,618	125,220	100	Complete
158.	Kilungu	Muthethe Road – ABC Church Kalongo- opening of Muthethe Primary road to Kyakathungu Primary - grading, culverts, murraming, slabbing and gabions	122,291	122,000	100	Complete
159.	Ivingoni/Nzambani	Opening of Kwa Ngolo-Kwa Mbithi-Kwa Kitosya- Kwa Muthusi-Kitheini	118,246	118,000	100	Complete
160.	Nguu/Masumba	Road Improvement, Light Grading	107,891	107,891	100	Complete
161.	Kathonzweni	Opening, grading and road structures of Londokwe- Mbuvo Nzau- Munathi- Syethe- Kwa Mbalya- Kyunyu- Ebeneza- Kwa Ngomoli- Kwa Kavisi- Kateiko- Mwisu- Itumbule- Kasayani-Kyemole road(Machine Hire)	105,835	105,000	99	Complete
162.	Mtito Andei	Hire of road Maintainance equipment	111,807	102,280	91	Complete
163.	Wote/Nziu	Kwa Kitingi -Kwa Joel -Kwa Mwaniki road opening and grading (Machine Hire)	105,500	100,000	95	Complete
164.	Nguu/Masumba	Survey of roads	100,000	99,660	100	Complete
165.	Nguu/Masumba	Roads opening across the ward(Machine Hire- MTF)	100,000	98,000	98	Complete
166.	Nguumo	Murraming, Culverts and drifts of Kwa kivou Tala-	93,352	93,000	100	Complete

S/No	Ward	Project Name	FY 2024/25 Supplementa ry Budget (1) Estimates	Expenditure as at 30 th June, 2026	Absorption rate (%)	Project status
		Kwa Kinyingi-Kaunguni-Tindima road				
167.	Ivingoni/Nzambani	County Machinery- Routine maintenance of Ivingoni /Nzambani ward access roads -Opening of feeder roads, light grading, mitre drains-	93,130	92,970	100	Complete
168.	Kasikeu	Machine Hire and Fueling for Kasikeu ward access roads	92,413	92,413	100	Complete
169.	Ivingoni/Nzambani	Opening of Kiuukuni-Kwa Malonza-Yumbuni-Rose Dominic-Nzeveni-Ndithini	93,000	90,720	98	Complete
170.	Muvau/Kikuumini	Ngomeni key wall and murraming	100,000	90,000	90	Complete
171.	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, Yikita, Kasua Ngove, Yikivuthi, Utiini, Kithyululu, Wandei, Mwaani Masaku Ndogo. 2. Kithiiani Ulilinsi Road. 3. Rhodah Kavusya Miumoni Road. 4. Wandei Muangeni Road. 5. KARI, Florah Wambua, Kwa Muema, Makongeni roads.	89,708	89,700	100	Complete
172.	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	88,031	88,000	100	Complete
173.	Nguumo	Routine maintenance of Nguumo ward access roads-Machine Hire.	88,100	88,000	100	Complete
174.	Nguumo	Installation of a flood light at Kiunduani market	105,816	87,940	83	Complete
175.	Kilungu	Routine maintenance of Kilungu access roads(Fuel)	85,600	85,351	100	Complete
176.	Nguumo	Murraming of JCC Kaunguni-Kwa Muoka to Kwa Kivivye -3KM road.	85,125	85,000	100	Complete
177.	Masongaleni	Construction of culverts along Ngangani, Yumbuni, Katulye, Yikita, Kasuangove, Yikivuthi, Utiini, Kithyululu, Wandei, mwaani Masaku Ndogo.	83,929	83,000	99	Complete
178.	Kithungo/Kitundu	Kwa Nzelu-Ndandini-Kyevutula-Munyeetani(Culverts and grading)	81,046	81,046	100	Complete
179.	Kithungo/Kitundu	Opening and grading, Construction of culverts and	81,783	81,000	99	Complete

S/No	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 30 th June, 2026	Absorption rate (%)	Project status
		gabions and Murraming of Kitundu-Mwea-Kalala-Ititu-Ngai Health Centre Road				
180.	Kikumbulyu North	Kiaoni flood light	79,990	79,620	100	Complete
181.	Thange	Routine maintenance of Thange ward access roads	78,080	78,080	100	Complete
182.	Wote/Nziu	Construction of Muaani drift and murraming of Jones to Muaani Girls road	74,813	74,000	99	Complete
183.	Ivingoni/Nzambani	Murraming of Kwa skizana-Kwa Kimangu-Pondeni-Kwa Jane to Katheini Road	72,631	72,000	99	Complete
184.	Ivingoni/Nzambani	Opening of Kwa Masaa road1	72,000	70,581	98	Complete
185.	Mbitini	Installation of highmast floodlight at Mutyambua market	70,138	69,160	99	Complete
186.	Kilungu	Kithangathini – Kisyani – Nduu Sunday school road – concrete works	78,068	68,600	88	Complete
187.	Ivingoni/Nzambani	Murraming of Kwa Mwambu-Mbukoni-Manyata-Mbotela Market	68,472	68,000	99	Complete
188.	Ilima	grading, murraming and installation of structures at Mbaloni – Kyangunzu – Wautu – Kyambeke – Kwa Mwove – Nzukini – Kisuu – Upendo – Syathani – Kyenzenzeni Road	67,846	67,846	100	Complete
189.	Mbitini	Road maintenance – (Fuel)	76,944	67,200	87	Complete
190.	Mukaa	Hire of machinery for Mukaa ward access roads	64,842	64,842	100	Complete
191.	Nguu/Masumba	Kanyiliilya - ilivini road- installation of culverts	63,580	63,580	100	Complete
192.	Kee	Drainage structures on roads	62,564	62,564	100	Complete
193.	Thange	Construction of Culverts at Kikingini-Usalama-Muusini-Maikuu-Kwa Malyungi-Kwa Mwololo-Kwa Nyaanya- Ituumo-Utithi-Kalulu-Kwa Muthoka- Makwata- Stage Iviani	60,761	60,700	100	Complete
194.	Kako/Waia	Road improvement	60,000	60,000	100	Complete
195.	Ukia	Construction of road structures across Ukia sub ward	76,860	60,000	78	Complete
196.	Emali/Mulala	Emali street lights rehabilitation	60,000	60,000	100	Complete
197.	Kikumbulyu South	opening of and upgrading of Kwa power, Kwa Solomon, Kasarani, Mikuyuni Secondary, Kyanzili Kavete Wayani Road	60,024	59,960	100	Complete
198.	Mavindini	Road works on Kavingoni-Nduu Ndune - Syandoo -	60,182	59,260	98	Complete

S/No	Ward	Project Name	FY 2024/25 Supplementary Budget (1) Estimates	Expenditure as at 30 th June, 2026	Absorption rate (%)	Project status
		Ngosini Road				
199.	Kako/Waia	Installation of floodlights in Kitongu market- REREC Grant	63,676	58,300	92	Complete
200.	Kikumbulyu South	REREC matching grant (AIC Mbeetwani and surrounding villages)	55,980	55,224	99	Complete
201.	Ukia	opening of Kyau - Muvani road section	1,500,000	53,760	4	Ongoing
202.	Ivingoni/Nzambani	Murraming of Nzeveni-Selewa-Kwa Matundu-Kwa Willy Road	53,258	53,000	100	Complete
203.	Nguumo	Fuel/Machine Hire for Heavy grading, spot Murraming, slab construction, installation of culverts at Ngambi ya Munzyu- Tuanga road	50,855	50,855	100	Complete
204.	Muvau/Kikumini	Opening of access roads - MTF	50,000	50,000	100	Complete
205.	Ukia	Grading and Murraming of road across Kilala/Iuani - Fuel	49,166	49,000	100	Complete
206.	Kilungu	Kituiuni Junction – Mutanda primary (culverts, grading, spot murraming and spot slabs)	48,602	46,620	96	Complete
207.	Kathonzweni	Fuel for routine maintenance of Kathonzweni ward access roads	43,014	43,000	100	Complete
208.	Ukia	Installation of road structures across Kilala/Iuani	43,680	42,000	96	Complete
209.	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	40,000	2	Ongoing
210.	Mavindini	Maintainance and Installation Of Drainage Structures of Nzeveni-Kwa Ndungulu-Kwa Joel Kwa Ndene-Catholic Church-Kwa Letu-Kwa Muthoka-Kwa Ngei Road	47,094	40,000	85	Complete
211.	Mbitini	Road improvement (MTF)	46,336	40,000	86	Complete
212.	Kee	Construction of drainage structures at Kitandi- Muusini-Kakisya-Munyuni-Nguluni Road	39,700	39,000	98	Complete
213.	Kasikeu	Construction of Kating'ila drift- Construction of a drift on the road to Kwale centre to Kima	36,229	36,200	100	Complete
214.	Kako/Waia	Routine maintenance of Kako/Waia ward access roads	36,659	35,480	97	Complete
215.	Mtito Andei	Solar market flood lights at Kyusyani, Mbeetwani, Songea, Kalimani, Mavindini,	35,678	35,000	98	Complete

S/No	Ward	Project Name	FY 2024/25 Supplementa ry Budget (1) Estimates	Expenditure as at 30 th June, 2026	Absorption rate (%)	Project status
		Makutano, Misuuni and Kwa Kinyuti				
216.	Ivingoni/Nzambani	Murraming of Yimbuvu-Kwa Muma-Mbotela Market	34,675	34,675	100	Complete
217.	Ivingoni/Nzambani	Opening of Muthingiini-Nzambani roads	34,244	34,244	100	Complete
218.	Kako/Waia	Opening of Mithumo- Kaseveni Road -Road opening	2,000,000	30,000	2	Ongoing
219.	Kako/Waia	Kaiti-Uviluni-Mbimbini-Kyaume road opening - Light grading and Road-Runoff harvesting - RMLF	2,000,000	30,000	2	Ongoing
220.	Nguumo	Road improvement (Fuel/Machine Hire)	29,276	29,000	99	Complete
221.	Kitise/Kithuki	Construction of high mast floodlight at Yinthungu market	30,985	28,140	91	Complete
222.	Kilungu	Routine maintenance of roads-Fuel	27,229	27,229	100	Complete
223.	Masongaleni	Solar Market Floodlights - 1M Kativani, Kavatini, Makutano, Ndauni Markets.	27,132	27,000	100	Complete
224.	Ukia	Road grading - NYS	1,250,000	24,997	2	Complete
225.	Mtito Andei	Hire of road Maintainance equipment	24,720	24,720	100	Complete
226.	Mbitini	Opening of roads Kithumani – Muamani road	23,461	23,000	98	Complete
227.	Ukia	Road improvement -light grading	23,504	22,680	96	Complete
228.	Kisau/Kiteta	Kwa Kisingu-Kwa Ndisya road structures-Road Structures -RMLF	1,500,000	22,500	2	Complete
229.	Kasikeu	Drainage structures - Culverts; Kwa Kavenzi-Mitamboni-Mwangini road	18,080	18,000	100	Complete
230.	Kikumbulyu North	Road opening (Hire of shovel)	1,100,000	16,500	2	Ongoing
231.	Kee	Installation of street lights in markets	16,704	16,000	96	Complete
232.	Kilungu	Kitituni – Nyaani Road – construction of gabions	25,477	15,680	62	Complete
233.	Kikumbulyu North	Street lights - Kisayani	1,000,000	15,000	2	Complete
234.	Ivingoni/Nzambani	Road improvement(Matulani roads)	14,530	14,530	100	Complete
235.	Mbitini	Road Improvement (Fuel)	13,839	13,800	100	Complete
236.	Kilungu	Kilungu – Kimandeni Road - construction of Gabions	13,580	13,000	96	Complete
237.	Mbitini	Grading and murramming, Mutyambua market and kwakomu-iani road	800,000	12,000	2	Complete
238.	Kiimakui/Kalanzoni	Grading and drainage of Ngaamba - Masaa - Marwa road (machine for hire)	12,506	12,000	96	Complete
239.	Wote/Nziu	Road opening (Ndivuni- Kisemeini- Kwa Mukosi-	11,936	11,900	100	Complete

S/No	Ward	Project Name	FY 2024/25 Supplementa ry Budget (1) Estimates	Expenditure as at 30 th June, 2026	Absorption rate (%)	Project status
		Nziu Market) road opening and grading(Machine Hire(				
240.	Thange	Grading and murrarming Kwa JC – Muthungue primary - Ituumo(fuel for county machinery)	11,620	11,000	95	Complete
241.	Mbooni	Opening of New roads	11,124	11,000	99	Complete
242.	Thange	Grading murrarming of Utithi- Kyumbi – Silanga – Kwa Mailu(fuel for county machinery)	10,371	10,300	99	Complete
243.	Kee	Machine hire (wet rate)-Grader MTF, Grading of roads	14,700	3,396	23	Complete
244.	HQ	Housing Levy Fund	1,987,622	-	0	Not Started
245.	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	-	0	Not Started
246.	Ukia	CDD (Kavukuni road, Kikongooni primary - Mutambuukoni and kyamukumu - Nthongoni @100k	300,000	-	0	Not Started
247.	Kilungu	Opening of Itambani -Kilisa road	500,000	-	0	Not Started
248.	Kiimakui/Kalanzoni	Kwa Loa And Kwa Mamuu Culvert	394,232	-	0	Not Started
249.	Thange	Rehabilitation of culverts across thange ward	1,920,000	-	0	Complete
250.	Ukia	Construction of concrete slab 30m long along Kavani Kituluku Dispensary Road	10,547	-	0	Complete
251.	Mukaa	Road improvement	1,280,346	-	0	Complete
252.		Total	550,390,516	442,529,964	80	

4.11.2 Non-Financial Performance

During the period under review, the department strengthened road network connectivity by opening of 346.7 Km of road, maintaining 1,867.65Km, rehabilitating 48.9Km of road and installing 1,305m of culverts. Additionally, 17 drifts were constructed and 1,100 cubic meters of roads cabro paved. To boost security and extend trading hours in markets, 14 streetlights and 21 high mast floodlights were installed.

Table 61: 4.1. Infrastructure, Transport, Public Works, Housing and Energy Non-Financial Performance

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPIs)	FY 2025/2026		
				Target	Achievements as at 30 th June 2026	Variance
General Administration	Administration	Development and operationalization of policies (energy policy, public works policy and housing policy)	No of policies approved	1	1	0
Road transport	Roads Department	Roads management	KM of roads opened	100	346	246
			Km of roads maintained	950	1867	917
			No. of km graveled	170	48.9	121.1
			Cubic meter of roads cabro paved	2000	1100	-900
		Completed Maintenance of residential and non-residential building	Percentage maintenance of the building	100	100	0
		construction of drifts	No of Drifts constructed	12	17	5
Energy Promotion and Development	Market lighting Programme	Installation of street lights	No. of streetlights installed	60	14	-46
		Streetlights maintained	No. of streetlights maintained	2000	2000	0
		Installation of high mast flood lights	No. high mast floodlights installed	13	21	8
	Rural electrification	Households connected with electricity	No. of HHs and public amenities connected to electricity.	700	0	-700
	Green energy adoption	Facilities solarized	No. of facilities solarized	1	1	0

4.12 Lands, Urban planning and Development, Environment and Climate Change

4.12.1 Financial Performance Summary

The Department's expenditure for FY 2025/26 was Kshs 239,780,163 against a budget of Kshs. 693,335,295 which translated to an absorption rate of 35 percent. Recurrent expenditure amounted to Kshs 87,219,573 while development expenditure was Kshs 152,560,590. This represented an absorption rate of 99 and 25 percent respectively.

Table 62: Lands, Urban planning and Development, Environment and Climate Change Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary (2) Budget Estimates	Expenditures As At 30th June 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget (2) Estimates	Expenditures As At 30th June 2026	Absorption Rate (%)
Personnel	56,904,726	52,162,666	92	60,863,833	60,863,832	100
O&M	28,972,854	27,366,915	94	26,833,091	26,355,740	98
Recurrent	85,877,580	79,529,581	93	87,696,924	87,219,572	99
Development	533,199,524	254,677,415	48	605,638,371	152,560,590	25
Total	619,077,104	334,206,996	54	693,335,295	239,780,163	35

Expenditures by Economic Classification

The total expenditure of Kshs 239,780,163 comprised of 11 percent operations and maintenance, 25 percent personnel emolument, and 64 percent capital expenditure. The figure below shows the departmental expenditures per economic classification;

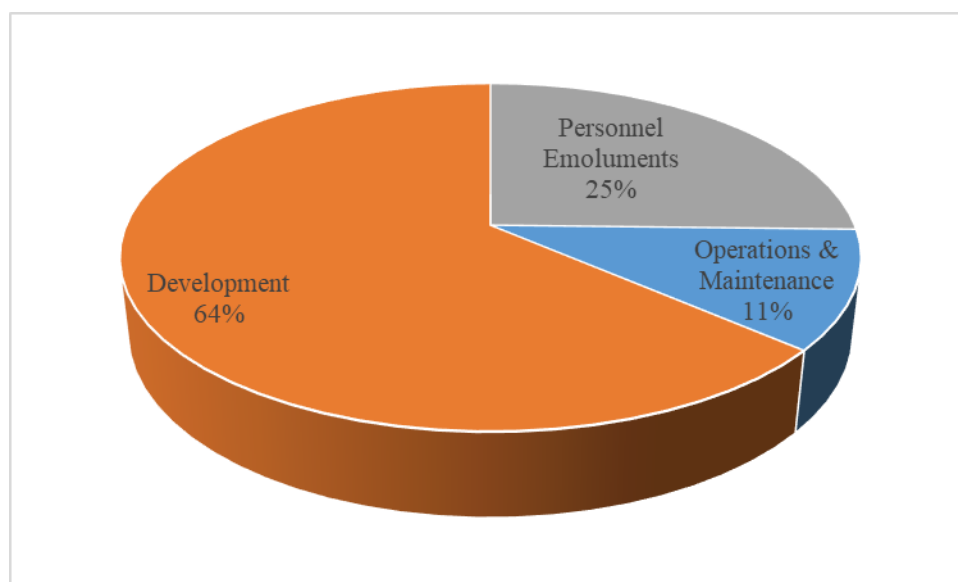


Figure 15: Expenditures by Economic Classification for Lands, Urban Planning and Development, Environment and Climate Change

Expenditure by Programme and Sub-programme

Environment Management and Protection recorded the highest expenditure of Ksh 138,229,749 followed by General administration and planning with expenditure of Ksh 70,169,066.

Table 63: Lands, Urban planning and Development, Environment and Climate Change Expenditure by Programme and Sub programme

Programme	Sub-Programme	FY 2025/26 Supplementary Budget (2) Estimates		Actual Expenditure as at 30th June 2026		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
General administration & planning	Programme 1: General administration & planning	70,323,833	-	70,169,066	-	100	0
Land Survey & Mapping	Programme 2: Land Survey & Mapping	1,329,080	15,060,112	1,290,147	11,728,732	97	78
Urban planning	Programme 3: Urban planning	4,764,011	53,202,432	4,730,165	12,720,525	99	24
Mining mapping & development	Programme 4: Mining mapping & development	850,000	199,714	812,038	99,740	96	50
Environment Management and Protection	Programme 5: Environment Management and Protection	10,430,000	537,176,114	10,218,155	128,011,594	98	24
Total		87,696,924	605,638,371	87,219,572	152,560,590	99	25

Recurrent Expenditure

The department's recurrent expenditure was KShs 87,219,572 against a budget of KShs 87,696,924 translating to approximately 100 percent absorption rate. Analysis of the recurrent expenditure shows that Salaries and Wages had the highest expenditure of KShs 60,863,832 followed by Fuels, Oils & Lubricants at KShs 4,220,000. The table below presents the expenditure performance per item.

Table 64: Lands, Urban planning and Development, Environment and Climate Change Recurrent Expenditure Performance

No.	Expenditure Item	FY 2025/26 Supplementary (2) Budget Estimates	Expenditure As At 30th June 2026	Absorption Rate (%)
1	Salaries And Wages	60,863,833	60,863,832	100
2	Fuels, Oils & Lubricants	4,220,000	4,220,000	100
3	Maintenance Expenses - Motor Vehicle	3,350,000	3,350,000	100
4	Revenue mobilization on land based revenue	3,300,000	3,295,802	100
5	Daily Subsistence Allowance	3,000,000	2,879,430	96
6	Hospitality-Catering Services Accommodation, Gifts & Drinks	1,500,000	1,400,938	93
7	Training Expenses	1,140,000	1,094,648	96

No .	Expenditure Item	FY 2025/26 Supplementary (2) Budget Estimates	Expenditur es As At 30th June 2026	Absorpti on Rate (%)
8	County Environmental Committee	1,000,000	996,800	100
9	County Tree Planting Day	1,000,000	970,381	97
10	Budget Implementation Committee	900,000	897,200	100
11	Hospitality supplies- World environment day & international forest day	850,000	844,850	99
12	Domestic Travel Costs	849,080	816,706	96
13	Environmental Administration, Coordination and Governance	720,000	720,000	100
14	Environmental Conservation, Silvicultural practices and management	650,000	646,480	99
15	Purchase of Noise Control Equipment (Meter, Camera and GPS Gargets)	560,000	521,248	93
16	Environmental Impact Assessment and Audit	550,000	508,616	92
17	Coordination of Sub County Survey and Planning	494,011	494,011	100
18	Restoration of fragile landscapes and wetlands	350,000	347,200	99
19	Office & General Supplies-stationery	300,000	300,000	100
20	Planning, budgeting and indicator tracking	300,000	295,900	99
21	Publishing & printing Services	250,000	249,400	100
22	Other Operating expenses - Financial Management & Reporting	250,000	248,000	99
23	Environment conferences and sensitization	250,000	247,000	99
24	Environmental education program	200,000	199,500	100
25	Environmental Inspection and Monitoring	200,000	192,360	96
26	Mining Mapping & development	200,000	177,970	89
27	office & General Supplies-Computer Accessories	150,000	150,000	100
28	Office & General Supplies-Sanitary	100,000	99,350	99
29	Membership fees	100,000	91,950	92
30	Communication-Telephone	50,000	50,000	100
31	Communication-Courier & Postal Services	50,000	50,000	100

Development Expenditure Performance

The department spent Kshs 152,560,590 on development in FY 2025/26. This was against a budget of Kshs 605,638,371 which represented 25 percent absorption rate. This is attributed to delayed disbursement of FLLoCA funds.

Table 65: Lands Department Development Expenditure and Project Status

No	Ward	Expenditure Item	FY 2025/26 Supplementa ry Budget (2) Estimates	Expenditur e as at 30th June 2026	Abso rptio n rate (%)	Status
1	HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant - Matching Grant	174,236,130	58,812,304	34	Ongoing
2	HQ	CCRI FLLoCA Matching Grant	24,887,650	24,781,694	100	Ongoing
3	HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	297,928,473	18,460,768	6	Ongoing
4	HQ	CCIS(County Climate Institutional Support) FLLoCA Matching Grant	15,467,052	14,895,099	96	Complete
5	HQ	Climate change Fund Board	6,007,641	5,753,636	96	Complete
6	HQ	Operationalization of Kee-Mbooni Municipality	5,051,065	5,030,165	100	Complete
7	HQ	Survey of Tawa Township	4,000,000	4,000,000	100	Ongoing
8	HQ	Survey for titling of Wote townships Public Utilities	3,000,000	2,999,249	100	Complete
9	HQ	Survey for titling of Wote public utilities and Matiliku Townships	3,000,000	2,995,483	100	Ongoing
10	Nguumo	Town planning of Kiunduan Town	3,000,000	2,957,298	99	Ongoing
11	Mtito Andei	Marking, issuance of enforcement notices in Mtito Andei and Kambu markets, and hire of Machines	2,000,000	1,991,430	100	Ongoing
12	Kathonzweni	Desilting of Londokwe earth dam under climate change (Fuel)--Climate change fund	2,000,000	1,975,189	99	Complete
13	Kathonzweni	Fuel for desilting of Londokwe dam using county machinery	1,418,520	1,409,057	99	Complete
14	HQ	IDA (World Bank)Credit: Kenya Urban Support Project(KUSP)-Urban Institutional Grant(UG)	37,690,700	1,109,690	3	Complete
15	Kisau/Kiteta	Operationalization of Mbooni - Kee Municipality	1,000,000	940,342	94	Complete
16	Nzaui/Kilili/ Kalamba	Planting of trees -Climate change fund	700,000	695,511	99	Complete
17	HQ	Opening up of Kikima town roads	1,100,000	691,600	63	Complete
18	HQ	FLOCA Funding	633,126	633,125	100	Complete
19	HQ	Climate change Fund Board	476,730	476,730	100	Complete
20	Masongaleni	Surveying, beaconing, and allocation of public lands(Ngomano and Miumoni)	500,000	447,200	89	Ongoing
21	Makindu	Beaconing and issuance of title deeds.	361,466	361,000	100	Complete
22	Ukia	Survey of access roads and public lands in Ukia ward	300,000	300,000	100	Complete
23	Emali/Mulala	Land succession program, survey and titling	270,000	270,000	100	Ongoing
24	Nzaui/Kilili/ Kalamba	Survey of public utilities and roads	200,000	200,000	100	Complete
25	HQ	Conditional allocation ; 20 Share of Mineral Royalties	199,714	99,740	50	Ongoing
26	HQ	Resolution of boundary and land ownership disputes and issuance of public utilities' title	108,987	80,800	74	Complete
27	Nzaui/Kilili/ Kalamba	Mulata dispensary (Survey)	75,000	75,000	100	Complete
28	Muvau/Kiku mini	Climate Change initiative	65,566	65,566	100	Complete
29	HQ	CCIS FLLoCA Matching Grant	49,420	49,420	100	Complete
30	HQ	EIA and exision of Ngai Ndethya Settlement scheme	25,219	-	0	Complete
31	HQ	Purchase of land	107,400	-	0	Not started

No	Ward	Expenditure Item	FY 2025/26 Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption rate (%)	Status
32	HQ	IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	12,205,805	-	0	Ongoing
33	HQ	Survey and titling	2,000,000	-	0	Ongoing
34	Mbooni	Mbooni – Kee Municipality	86,505	-	0	Complete
35	Ukia	Riverine conservation and restoration	100,000	-	0	Not started
36	Kasikeu	Planning of Kayata market	74,162	-	0	Complete
37	Mbooni	Kyaavua Village Land Clinic, Mapping and titling	112,041	-	0	Complete
38	Nzaui/Kilili/ Kalamba	Ndumoni dispensary (purchase of land	200,000	-	0	Ongoing
39	Kathonzweni	Abattoir -Buy land to construct an abattoir	1,000,000	-	0	Not started
40	Kitise/ Kithuki	Kwa Muthembwa Sand dam	1,000,000	-	0	
41	Waia/Kako	Operationalization of Mbooni - Kee Municipality	1,000,000	-	0	Complete
42	Nguumo	Purchase of land for Kiunduani livestock yard.	2,000,000	-	0	Not Started
Total			605,638,371	152,560,590	25	

4.12.2 Non-Financial Performance

During FY 2025/26, the Department recorded notable progress in land administration, urban planning, and environmental conservation. Through the *Makueni Ardhi* digital platform, over 10,000 users accessed land services, significantly improving efficiency and accessibility. The Department prepared and approved seven Local Physical and Land Use Development Plans (LP&LUDPs), implemented five approved plans, and acquired two parcels of land for strategic public projects. In environmental conservation, 48,425 trees were planted against a target of 30,000, while six sand conservation structures and two catchment protection interventions were completed. Additionally, 300 individuals and 17 community groups adopted nature-based enterprises, creating 43 green jobs. Environmental compliance was strengthened through 24 Environmental Impact Assessments (EIAs), Strategic Environmental Assessments (SEAs), and Environmental Audits, demonstrating the Department's commitment to sustainable development and climate resilience.

Table 66: Lands, Urban planning and Development, Environment and Climate Change Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
Land survey, Mapping and Tilting	Land survey, Mapping and Tilting	Survey	land parcels surveyed	No. of land parcels surveyed	5000	233	-4767	Parcels surveyed in Tawa-133 and 100 in Matiliku, Ivingoni-Nzambani survey ongoing.
			Markets surveyed	No. markets surveyed	4	2	-2	Market survey for Tawa and Matiliku
		Survey	Title Deeds issued	No. of Title Deeds issued	3,000	0	-3000	Kikima case the request letter had been done and sent to ministry but funds harvested during supplementary
		Survey	parcels of land acquired for public strategic development projects (land Banking)	No. of parcels of land acquired for public strategic development projects (land Banking)	2	2	0	Mwaani and Mulata Hospital land bought, Kathonzwani, kiundwani and Ndumoni ongoing.

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
Urban Planning	Urban Planning	Planning	LP&LUDP Prepared and approved	No. of LP&LUDP Prepared and approved	10	7	-3	The Kiundwani Local Physical and Land Use Development Plan is at the draft stage pending validation and approval.
		Planning	LP & LUDP implemented	No. of LP & LUDP implemented	5	5	0	Implementation of the Local Physical and Land Use Development Plans for Kikima, Tawa, Mtito Andei, Matiliku and Kambu completed. Survey serves as implementation of planning.
Land Administration and Management	Land Administration and Management	Planning	Users accessing land services via digital platforms	No of users accessing land services via digital platforms	2000	10000	8000	Citizens accessing the land services such as land rent and rates, processing of property search
Environmental Conservation and Management	Forest and landscape restoration	Forestry	Resilient ecosystems	Number of people benefiting directly from nature based enterprises	1160	300	-860	Community groups and individuals have adopted promoted enterprises such as bee keeping, fish farming and tree nursery establishment
				Number of jobs created through Nature Based Enterprises	64	43	-21	Through the County government and development partners jobs have been created through establishment of community level enterprises
				No. of groups engaged in nature-based	115	17	-98	Strategic partnerships with communities and landscape restoration partners has

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
				enterprises. (This indicator measures individuals within vulnerable groups benefiting from nature based enterprises I.E bee keeping, tree nurseries, eco-tourism, basketry and wood curving)				seen 17 groups of vulnerable populations initiate nature based enterprises in the last 9 months. A planned review meeting for all climate actors within the county is likely to reports more groups.
				No of sand conservation structures constructed	10	6	-4	Strategic partnerships enabled construction of 6 sand conservation structures.
				Area (Ha) of landscape under restoration	200	50	-150	Restoration efforts are ongoing and data collection has not been completed
				No of catchment protection interventions undertaken	2	2	0	Two intervention on catchment protection were completed
				Number of trees planted	30,000	48,425	18,425	The need for carbon sinks and the increased sensitization on landscape restoration has led to growing of more indigenous and exotic trees.
				Area (Ha) of landscape restored	100			This indicator will be measured after 5 years to see the outcome of

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
								landscape restoration efforts
				Number of Climate investments implemented	22	17	-5	2 projects are Complete while 15 others are ongoing.
	Climate change adaptation	Climate change Unit	Climate resilient ecosystems	Number of county climate actors engagement for a held	1	1	0	A stakeholder action review meeting was held in quarter one to validate the climate change report. Another engagement will be held in July 2026 for documentation on climate action by different actors.
				No of SEA, EIAS and Environmental audits done.	18	24	6	There is increased understanding of the need for EIAS in project planning and implementation. This has resulted to increased demand for EIAS by actors.
	Pollution control and Management	Directorate of Environment and natural resources	Environmental compliance.	No of SEA, EIAS and Environmental audits done.	18	24	6	There is increased understanding of the need for EIAS in project planning and implementation. This has resulted to increased demand for EIAS by departments.

4.13 Water, Sanitation and Irrigation

4.13.1 Financial Performance Summary

The annual expenditure for the Department of Water, Sanitation and Irrigation for FY 2025/26 was Kshs. 557,179,480, against a revised budget of Kshs. 772,994,371. This translated to an overall absorption rate of 72 percent. This represents a commendable increase of Kshs. 100,401,136 in expenditure compared to FY 2024/25, where the department spent Kshs. 456,778,344 against a revised budget of Kshs. 620,887,017, reflecting a 22 percent growth in absolute expenditure year-on-year.

Table 67: Water, Sanitation and Irrigation Summary of Budget and Expenditures

Economic Item & Title	FY 2024/25 Supplementary Budget (2) Estimates	Expenditure as at 30th June 2025	Absorption Rate(%)	FY 2025/26 Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate(%)
Operations	24,209,660	20,647,934	85	24,620,151	23,666,923	96
Maintenance	3,133,970	2,544,470	81	3,400,000	3,400,000	100
Sub Total	27,343,630	23,192,404	85	28,020,151	27,066,923	97
Personnel	82,009,068	75,174,979	92	86,109,521	86,109,521	100
Total Recurrent	109,352,698	98,367,383	90	114,129,673	113,176,443	99
Capital Expenditure	511,534,319	358,410,961	70	658,864,699	444,003,037	67
Total Budget	620,887,017	456,778,344	74	772,994,371	557,179,480	72

Water, Sanitation and Irrigation Expenditure by Economic classification

Recurrent expenditure recorded an absorption rate of 99 percent against a revised budget of Kshs. 114,129,673, while development expenditure achieved an absorption rate of 67 percent against a capital budget of Kshs. 658,864,699. Out of the total annual expenditure, 80 percent was spent on development activities, 15 percent on personnel emoluments, and five percent on operations and maintenance.

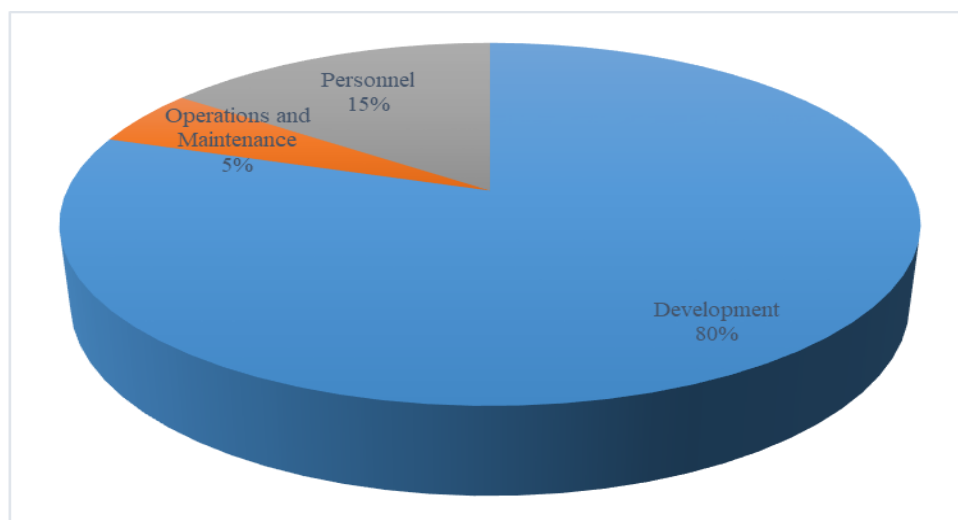


Figure 16: Expenditure Per Economic classification for Water, Sanitation and Irrigation

Expenditure by Programme and sub Programme

Expenditure performance across the four sub-programmes varied during the Financial Year 2025/2026. Piped Water Supply Infrastructure recorded the highest total expenditure at Kshs. 213,155,232, followed by General Administration and Planning at Kshs. 209,943,910. Water Harvesting and Storage attained the strongest development absorption among the infrastructure sub-programmes at 72.29 percent, expending Kshs. 70,963,405 out of an approved allocation of Kshs. 95,442,294. Ground Water Development recorded the lowest performance, with total expenditure of Kshs. 63,116,933 against an approved estimate of Kshs. 97,219,668, reflecting a development absorption rate of 62.09 percent.

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 30th June 2026 (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
General administration & planning	SP 1: General Administration & Planning	95,631,708	180,300,598	94,921,376.22	115,022,534.00	99.26	63.79
Water infrastructure Development	SP 2.1: Water harvesting and storage	7,673,936	87,768,358	7,519,842.06	63,443,563.00	97.99	72.29
	SP 2.2: Piped water supply infrastructure	3,401,168	300,998,936	3,374,760.90	209,780,470.75	99.22	69.69
	SP.2.3: Ground water development	7,422,861	89,796,807	7,360,464.07	55,756,469.00	99.16	62.09
Sub Total		114,129,673	658,864,699	113,176,443	444,003,037	99.16	67.39

Recurrent Expenditure Performance

Analysis of the recurrent expenditure of Kshs. 113,176,443 reveals that the department spent Kshs. 86,109,521 on personnel emoluments, accounting for 76 percent of the total recurrent

expenditure for FY 2025/26. Additionally, Kshs. 27,066,923 was spent on operations and maintenance, representing 24 percent of the total recurrent expenditure for FY 2025/26.

Table 68: 4.4. Water, Sanitation and Irrigation Recurrent Expenditure Performance

S/ No	Economic Item & Title	FY 2025/26 Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption Rate(%)
1	Salaries & Wages	86,109,521	86,109,521	100
2	Casuals and other contracted services	4,200,000	4,200,000	100
3	Refined Fuels & Lubricants	4,000,000	3,430,000	86
4	Daily Subsistence Allowance	2,700,000	2,680,396	99
5	Water Act Governance & Administration	2,500,000	2,400,000	96
6	Board committees conferences, seminars and Makueni Rural Water Board(MARUWAB)	2,500,000	2,340,000	94
7	Community outreach	1,500,000	1,500,000	100
8	Maintenance Motor Vehicles	1,500,000	1,500,000	100
9	Catering Services(Receptions, Accommodation, drinks)	1,000,000	1,000,000	100
10	Office & General Supplies and Services	900,000	900,000	100
11	General office Supplies-stationery	900,000	900,000	100
12	Training Expenses	800,000	799,210	100
13	Travel Costs	700,000	700,000	100
14	Domestic Travel & Subs-Water Extension Services	700,000	700,000	100
15	Telephone, Telex, Facsimile and Mobile Phone Services	500,000	500,000	100
16	Water Trucking	500,000	500,000	100
17	Planning, budgeting and indicator tracking	400,000	300,000	75
18	Maintenance of Civil Works	300,000	300,000	100
19	Dam Construction Services/Maintenance of Earth moving equipment	300,000	300,000	100
20	Boreholes drilling services /Maintenance of drilling rig and Test pumping unit	300,000	300,000	100
21	Laboratory Materials, Supplies & small equip	200,000	200,000	100
22	Supplies and accessories for Computers and printers	200,000	200,000	100
23	Record management	200,000	200,000	100
24	Review of service charter	200,000	200,000	100
25	Routine Maintenance- Other Assets (boreholes / pipelines etc.)	200,000	200,000	100
26	Water and Sewerage	190,151	190,151	100
27	Annual subscription fees	150,000	149,000	99
28	Advertising, Awareness & Publicity Campaigns	130,000	128,166	99
29	Purchase of office furniture	100,000	100,000	100
30	Maintenance of Computers and ICT	100,000	100,000	100
31	Electricity	50,000	50,000	100
32	Purchase of Computers, soft wares & IT equipment	50,000	50,000	100
33	Maintenance of Office Furniture	50,000	50,000	100
	Water Total	114,129,672	113,176,444	99

Source: County Treasury

An analysis of the operations and maintenance expenditure of Kshs. 27,066,923 for FY 2025/26 reveals strong budget utilisation across all expenditure lines, with an overall absorption rate of 97

percent. The largest expenditure items were casuals and other contracted services at Kshs. 4,200,000 and refined fuels and lubricants at Kshs. 3,430,000. The lowest expenditure lines were electricity, purchase of computers and IT equipment, and maintenance of office furniture, each recording Kshs. 50,000 in expenditure, all of which fully absorbed their respective allocations.

Development Expenditure Performance

Development expenditure for FY 2025/26 amounted to Kshs. 444,003,037 against a capital budget of Kshs. 658,864,699, representing an absorption rate of 67 percent. The absorption rate is primarily attributable to the delayed disbursement of Kshs. 160,000,000 allocated under the K-WASH Programme, which remained unspent at the close of the financial year. Table 69 shows the development expenditure and status of project implementation as at 30th June 2026.

Table 69: Water, Sanitation and Irrigation Development Expenditure and Projects Status.

No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget(2) estimates	Expenditur e as at June 30th 2026	Absorpti on Rate (%)	Project status
1	HQ	K-WASH	160,000,000	-	-	Ongoing
2	Mbooni	Mulima Earth dam - Desilting, Construction of a treatment and Water distribution and 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)	35,032,206	27,013,424	77	Complete
3	HQ	Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam construction Unit(DCU)	10,000,000	10,000,000	100	Ongoing
4	Wote/Nziu	Wote Town Improvement Project - Distribution of Kwa Kitungu Water Project	10,000,000	10,000,000	100	Complete
5	Wote/Nziu	Kituasi water project-Construction of 4Inch raising main.	9,797,020	9,797,020	100	Complete
6	Muvau/Kikumini	Operationalization of Kiosks and distribution of Ndukuma	8,000,000	6,364,188	80	Ongoing
7	Makindu	Kiboko Twaandu water project World Vision Kenya Matching grant	7,500,000	6,577,187	88	Complete
8	Kisau/Kiteta	Kinze Water project-Distribution	7,000,000	6,900,000	99	Complete
9	Mukaa	Equipping and distribution of Nzaini Borehole	7,000,000	6,225,737	89	Complete
10	Wote/Nziu	Construction of a new sump tank and construction of a latrine at Kaiti 2	6,700,000	6,700,000	100	Complete
11	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	5,569,636	90	Complete

No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget(2) estimates	Expenditur e as at June 30th 2026	Absorpti on Rate (%)	Project status
12	Wote/Nziu	Electricity Back-up and distribution of Kituasi water project to six designated water points	6,000,000	5,900,000	98	Complete
13	Kiimakiu/Kalanzoni	Equipping and Distribution of Kwa Wala Borehole	6,000,000	5,900,000	98	Complete
14	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	5,900,000	98	Complete
15	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	5,925,065	99	Complete
16	Emali/Mulala	Rehabilitation of Kwa Nzele water sump tank - Rehabilitation of the sump tank and water distribution	6,000,000	5,890,000	98	Ongoing
17	Kiimakiu/Kalanzoni	Treatment and Distribution of Katilini Earth Dam Water Project	6,000,000	5,211,476	87	Complete
18	Kiima Kiu/ Kalanzoni	Kasalama borehole water distribution - Equipping, rising main rehabilitation, and construction of 8km pipeline with up to 4no. Kiosks (kiosks at Ndemiu, 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..)	5,974,692	5,816,052	97	Complete
19	Kisau/Kiteta	Distribution of Kinze Water Project/Mbumbuni Scheme	5,770,750	5,770,750	100	Complete
20	Nguumo	Mukameni Borehole Water Project- Pipeline extension from Mukameni to Kiunduani,Kwa Kaviti area to Ilatu area	5,642,262	5,050,723	90	Complete
21	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	100	Complete
22	Masongaleni	Ulilinsi Borehole -Equipping, purification and	5,181,579	4,910,953	95	Complete

No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget(2) estimates	Expenditur e as at June 30th 2026	Absorpti on Rate (%)	Project status
		distribution				
23	Masongaleni	Kiambani borehole - Pipeline installation, construction of water tank and water points by KIMAWASCO	5,115,704	5,115,704	100	Ongoing
24	HQ	Drilling and test pumping unit(DTU) - maintenance Rig	5,000,000	5,000,000	100	Ongoing
25	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 water tank pipeline	5,000,000	4,999,737	100	Not started
26	Mavindini	Soko Muyo/Msambweni Borehole -Drilling, distribution and solarization of Soko Muyo borehole	5,000,000	4,489,638	90	Complete
27	Kathonzweni	Solarization and Equipping of Makutano borehole and distribution of water	5,000,000	4,703,376	94	Complete
28	Mavindini	Nthunguni Borehole -Drilling, Solarization and Distribution of Nthunguni borehole	4,700,000	4,640,000	99	Complete
29	Nguumo	Athi river water project-Distribution of Athi river water project from Athi	4,700,000	4,700,000	100	Complete
30	HQ	Water project security systems	4,700,000	4,700,000	100	Ongoing
31	Muvau/Kikumini	Ndukuma Dam - Water distribution	4,500,000	1,500,000	33	Ongoing
32	Kikumbulyu North	Construction of Kathyaka Masonry tank under KIBMAWASCO	4,320,000	4,320,000	100	Ongoing
33	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	4,000,849	95	Complete
34	Wote/Nziu	Kamunyolo earth dam - Construction of spillway, rehabilitation of the raising mains and solarization	4,026,044	3,900,546	97	Complete
35	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	3,795,013	95	Complete
36	Kikumbulyu North	Construction of a masonry tank at Kisayani (225 cubic	4,000,000	4,000,000	100	Not

No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget(2) estimates	Expenditur e as at June 30th 2026	Absorpti on Rate (%)	Project status
		meter capacity) – KIBMAWASCO				started
37	Kikumbulyu North	Construction of a masonry tank at Ndetani (225 cubic meter capacity) – KIBMAWASCO	4,000,000	4,000,000	100	Not started
38	Kako/Waia	Distribution of Miau earth dam water project, Distribution to Kwa katheo, Construction of masonry tank and extension to Mba, Nthangathini and Ngovu	4,000,000	3,900,000	98	complete
39	Kee	Drilling and Equipping of Kwa Nzelu borehole - Drilling, Equipping and Distribution.	4,000,000	3,900,000	97	Not started
40	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	3,076,620	77	Complete
41	Tulimani	Iani sand dams water project -Pumping and distribution of Iani sand dams water project - In phases	4,000,000	4,000,000	100	Complete
42	Wote/Nziu	Kaiti 1 - submersible pumps and infiltration galleries	4,000,000	4,000,000	100	Complete
43	HQ	Kenya Water and Sanitation and Hygiene (K-WASH)Programme	4,000,000	4,000,000	100	Ongoing
44	Nguumo	Kwa Kathoka borehole water project -Distribution to Ilatu health facility and the surrounding cutting across Yikisemei cluster	4,000,000	4,000,000	100	Complete
45	Ilima	Kyambeke Borehole water Project -Distribution to kyambeke level iv hospital, markets up to Ndolo School.	4,000,000	3,930,730	98	Complete
46	Kee	Mulolongo Borehole -Drilling, Equipping, distribution to Matangi, Maviameu and Kathanzi villages.	4,000,000	2,434,400	61	Not started
47	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	3,886,823	97	Complete
48	Kako/Waia	Rehabilitation and extension of kwa Makaia Borehole water project. Rehabilitation of Kisoi Munyao Health centre and Muiu Market water line and extension to kwa Mutumba Mwaani to Sofia towards Kyangondu Market	4,000,000	3,740,789	94	Complete

No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget(2) estimates	Expenditur e as at June 30th 2026	Absorpti on Rate (%)	Project status
49	HQ	Water improvement - water tanks and Water Service providers (WSP) Support	4,000,000	3,900,000	98	Complete
50	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	100	Complete
51	Muvau/Kikumini	Construction of Thwake Sand Dam	3,992,900	1,992,900	50	Ongoing
52	Nguu/Masumba	Kikuu - Kiangini Water Project	3,700,000	3,700,000	100	Complete
53	Wote/Nziu	Completion of Kamunyolo Sump and relocation of the pipes	3,500,000	2,500,000	71	Complete
54	Kasikeu	Drilling, equipping, distribution	3,500,000	1,765,297	50	Ongoing
55	Kasikeu	Drilling, equipping, distribution	3,500,000	2,547,531	73	Ongoing
56	Nguu/Masumba	Kakili Borehole-installation of submassive pump and Solarization	3,500,000	3,193,762	91	Complete
57	Kitise/Kithuki	Kitise water project - Upgrading of 3" rising main,	3,500,000	3,000,000	86	Complete
58	Nguu/Masumba	Kwa Malika Sump Rehabilitation, solarization and distribution -Sump, rehabilitation, solarization, equipping Distribution line to Kitende, Kwa Matungu and Mii Rehabilitation of Itulu line	3,500,000	2,999,591	86	Complete
59	Nguu/Masumba	Yikivumbu borehole-Drilling and distribution drilling,test-pumping,Solarization, equipping and distribution	3,500,000	3,400,000	97	Complete
60	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	3,123,760	3,123,760	100	Complete
61	Ivingoni/ Nzambani	Distribution of Mikuyuni BH	3,000,000	3,000,000	100	Complete
62	Ivingoni/ Nzambani	Equipping Nzambani BH with Pump , solarisation, tank and kiosks	3,000,000	2,674,519	89	Complete
63	Tulimani	Expansion of Kooi earth dam	3,000,000	1,500,000	50	Not started
64	Mtito Andei	Kambu-Kitengei water project -Establishing of water pipeline to Nzoila and mitooni-Construction of water kiosks and water tanks	3,000,000	3,000,000	100	Complete

No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget(2) estimates	Expenditur e as at June 30th 2026	Absorpti on Rate (%)	Project status
65	Kathonzweni	Kwa Mbila dam -Distribute water to Kyunyu market,Ikaasu,katangi, Kwa Kisumo and Mbuvo Health centre	3,000,000	2,900,000	97	Complete
66	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	100	Complete
67	Nguumo	Kyandulu Borehole - Pipeline extension to Kibarani - Kyusyani - Syiembeni villages	3,000,000	2,900,000	97	Complete
68	HQ	Maintainance of boreholes and improvement of water system	3,000,000	2,601,424	87	Complete
69	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	2,922,272	97	Complete
70	HQ	Water Development Programme - Water Development Programme	3,000,000	3,000,000	100	Ongoing
71	Kee	Kyamyatu earth dam-Desilting of Kyamyatu earth dam	2,954,636	2,954,636	100	Complete
72	Kikumbulyu North	Athi-Tunguni Water Project -Construction of pipeline from treatment plant to Tunguni, Construction of storage tank at Tunguni and distribution.	2,700,000	2,700,000	100	Complete
73	Makindu	Syengoni BH- equipping	2,700,000	2,700,000	100	Complete
74	Thange	Extension of Kimawasco system at Kinyambu market - Kwa Masaku Pipeline and construction of water tank	2,500,000	2,500,000	100	Not started
75	Kilungu	Ikuma Water Project -Ikuma to Ndeini Rising main rehabilitation and distribution to Kisekini and its environs	2,500,000	2,499,250	100	Complete
76	Kalawa	Katukulu Earth dam - desilting Hire of machinery - Katukulu Earth dam - desilting Hire of machinery	2,500,000	2,500,000	100	Complete
77	Ukia	Rehabilitation of Kwa Kisela water Project - Rehabilitation, extension to Mukuyuni hospital and Market	2,500,000	2,473,954	99	Complete
78	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	2,382,060	2,382,060	100	Complete
79	Mukaa	Drilling and distribution of Maiani Borehole	2,365,680	2,301,753	97	Complete

No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget(2) estimates	Expenditur e as at June 30th 2026	Absorpti on Rate (%)	Project status
80	Kisau/Kiteta	Kithongo borehole	2,255,359	2,155,359	96	Complete
81	Thange	Drilling and equipping Muthungue borehole	2,246,680	2,132,128	95	Complete
82	Kathonzweni	Solarization and equipping of Kathamboni Borehole	2,231,000	2,131,000	96	Not started
83	Makindu	Athi Tunguni water project- Additional funding to facilitate implementation to scope	2,175,126	2,175,126	100	Complete
84		Drilling of Tusunini borehole	2,147,965	2,110,000	98	
85	Mbitini	Construction of reinforced concrete intake sump tank 100 cubic For Mbuthani water project	2,066,150	1,928,070	93	Complete
86	Kee	Rehabilitation of dams(Kivaku, Ndumani, Imilini and Kikonde earth dams)	2,000,648	2,000,648	100	Complete
87	Emali/Mulala	Drilling of Emali Town Borehole	2,000,000	2,000,000	100	Complete
88	Mavindini	Drilling of Kitumbai Borehole	2,000,000	1,800,000	90	Complete
89	Ivingoni/ Nzambani	Drilling of manyatta BH	2,000,000	1,950,000	98	Complete
90	Ukia	Drilling of Mukuyuni Sub County Hospital Borehole	2,000,000	2,000,000	100	Complete
91	Mbooni	Kikima Water Project -Rehabilitation of pipeline, servicing of pumps, desilting and improvement of water weir	2,000,000	1,932,079	97	Complete
92	Ukia	Kithamba Borehole -Solarization and extension of pipeline to kinyuani areas	2,000,000	1,811,037	91	Complete
93	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.	2,000,000	2,000,000	100	Complete
94	Kathonzweni	Maintainance and fuelling of Ward backhoe	2,000,000	1,135,300	57	Complete
95	Thange	Mbulutini springs-Sump rehabilitation ,solarisation, storage tanks, distribution and construction of return pipe	2,000,000	2,000,000	100	Complete
96	Kilungu	Muthunzuuni Water Project Rehabilitation	2,000,000	2,000,000	100	Complete
97	Ilima	Purchase of institutional e.g. churches and schools water tanks.	2,000,000	50,000	3	Complete
98	Kathonzweni	Rehabilitation of Kikuu- Kwa Kavisi Water project raising main.	2,000,000	983,550	49	Complete
99	Mbooni	Rehabilitation of Mutondo Irrigation Scheme	2,000,000	2,000,000	100	Complete
100	Thange	Thange Sand Dam -Storage Tank and distribution	2,000,000	1,893,230	95	Complete
101	Ivingoni/ Nzambani	UTU distribution to Yumbuni Market (water kiosk)	2,000,000	2,000,000	100	Complete

No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget(2) estimates	Expenditur e as at June 30th 2026	Absorpti on Rate (%)	Project status
102	Kako/Waia	Kwa Mateng'e earth dam construction - Construction of earth dam and distribution to Sofia Kithendu	1,980,240	1,980,240	100	Ongoing
103	Kilungu	Ndiani water project – 2km raising main, (Utumo Umu area supply), 100cu.m masonry tank, 2km distribution line, 2No. water kiosks with tanks.	1,973,000	1,917,201	97	Complete
104	Kathonzweni	Construction of a new sump for Kikuu- Kwa Kavisi water project and rehabilitation of raising main	1,963,049	1,949,280	99	Complete
105	Emali/Mulala	Solarization and equipping of Emali township BH	1,912,286	1,906,873	100	Complete
106	Makindu	Yinzau borehole -Drilling, equipping solarization of new borehole & rehabilitation of Kiu Muuni water project	1,900,000	1,900,000	100	Complete
107	Thange	Borehole Drilling -Borehole To Supply water to Ivoleni Area	1,800,000	1,526,693	85	Not started
108	Makindu	Installation of Kanaani water project pump of a 20m3/h three-phase and extension of 1.6 km to Ikoyo	1,750,000	1,456,160	83	Complete
109	Nzaui/Kilili/Kalamba	Kwa Ndule Water Sump (New Project) -Construction of sump and distribution of water to Kasevini	1,700,000	-	-	Ongoing
110	Makindu	Rehabilitation and extension of Katheani and Kwa Mbuli BH	1,600,000	1,600,000	100	Not started
111	Masongaleni	Kativani borehole -Rehabilitation, purification and Distribution	1,556,877	1,556,877	100	Complete
112	Nzaui/Kilili/Kalamba	Kwa koki,isololo water project	1,530,000	1,530,000	100	Complete
113	Kikumbulyu North	Athi-Tunguni Water Project - Floating platoon	1,500,000	1,500,000	100	Complete
114	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	1,458,444	97	Complete
115	Nzaui/Kilili/Kalamba	Kasooni Water Project -Distribution of the water	1,500,000	1,500,000	100	Complete
116	Kalawa	Katukulu Earth dam	1,500,000	1,500,000	100	Complete
117	Masongaleni	Maluini/Miangueni - Kwa Kamii water project by KIMAWASCO	1,500,000	1,500,000	100	Not started
118	Nzaui/Kilili/Kalamba	Solarization of Kwa Mutavi borehole	1,500,000	-	0	Not started
119	Kikumbulyu North	Water connection from Utafiti to Kwa Masaku – KIBMAWASCO	1,500,000	1,478,562	99	Not started
120	Kitise/Kithuki	Kimundi water project - Repair of pipeline, provision	1,449,350	1,375,937	95	Complete

No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget(2) estimates	Expenditur e as at June 30th 2026	Absorpti on Rate (%)	Project status
		of water tanks and solar repairs replacement				
121	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	1,436,656	900,000	63	Complete
122	Kee	Water improvement program - fuel for rehabilitation of dams and other water projects in Kee ward	1,426,894	1,326,894	93	Complete
123	Muvau/Kikumuni	Kwa Muia Earth Dam - desilting.	1,422,960	1,290,300	91	Complete
124	Ivingoni/ Nzambani	Desilting of Kwa Matundu, Kwa Kavuti and Kwa Kaswii earth dam	1,420,411	1,420,411	100	Not started
125	Masongaleni	Ndauni pipeline - Rehabilitation of water pipeline and water points by KIMAWASCO	1,316,381	1,316,381	100	Complete
126	Makindu	Excavation of Syengoni earth dam	1,309,020	1,078,171	82	Complete
127	Nzaui/Kilili/Kalamba	Kwa Moto Water Project - improvement of pipeline from Kwa Moto - Ndovea- Kyuasini - Matiliku Market	1,280,000	852,157	67	Ongoing
128	Mavindini	Water improvement programme	1,259,455	549,728	44	Complete
129	Mbooni	Rehabilitation of water tank and pipeline to Tatwa-Itaani village	1,193,805	1,193,805	100	Complete
130	Wote/Nziu	Desilting and Repair of Kauani earth dam	1,000,000	1,000,000	100	Complete
131	Kiimakiu/Kalanzoni	Equiping and distribution of Kwa Wala Borehole	1,000,000	1,000,000	100	Complete
132	Kikumbulyu South	Extension of KIMAWASCO to Miamba 8 - distribution line to Miamba and rehabilitation of 1no.water kiosk	1,000,000	1,000,000	100	Not started
133	Emali/Mulala	Feasibility study of Muuni Mega dam	1,000,000	1,000,000	100	Complete
134	Ukia	Kaumoni Borehole -Equipping, solarization and distribution	1,000,000	-	0	Not started
135	Kikumbulyu South	Purchase of 5000l water tanks to groups (climate change adaptation)	1,000,000	952,240	95	Complete
136	Nzaui/Kilili/Kalamba	Distribution of Ithetheni water project to Maviaume,Kwa Kitengi And Nthiiani	900,000	171,268	19	Complete
137	Kiimakiu/Kalanzoni	Drilling of a borehole (using County machinery) at Kwawala and construction of two Water Kiosks at Kwawala and Kwa kingee	843,268	-	-	Complete
138	Mavindini	Water improvement	800,000	133,000	17	Complete
139	Mukaa	Rehabilitation of Kwa Kulundu water project	792,471	792,471	100	Complete

No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget(2) estimates	Expenditur e as at June 30th 2026	Absorpti on Rate (%)	Project status
140	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)	772,309	759,435	98	Complete
141	Mbooni	Distribution of Mulima water project to Kikima area	760,960	760,960	100	Complete
142	HQ	Dam construction Unit(DCU) - Maintenance machinery and hire of Machinery for the Dam construction Unit(DCU)	751,159	710,000	95	Ongoing
143	Kitise/Kithuki	Athi Mwanja water project - Distribution of Athi Mwanja water project for irrigation(Feasibility study)	750,000	593,420	79	Complete
144	Nzaui/Kilili/Kalamba	Supply of FLOCCA water to Kalima	720,000	-	-	Complete
145	Kee	Water improvement programmes	685,450	302,000	44	Complete
146	Ivingoni/ Nzambani	Water improvement/Design	684,159	220,180	32	Complete
147	Nzaui/Kilili/Kalamba	Extension of Ndumoni Borehole pipeline	600,000	-	-	Ongoing
148	Kako/Waia	Rising main to Kwakatheo and water distribution	553,973	553,973	100	Complete
149	Mbitini	Mbuthani water sump repair and extension to Kwa Mavoo	548,887	214,230	39	Complete
150	Muvau/Kikuumini	Itaa Water Project	500,000	472,621	95	Complete
151	Makindu	Kwa Mbuli borehole- diagnosis, installation of a bigger pump, addition of solar and connection of water to nearby tanks.	500,000	31,080	6	Complete
152	Kiimakui/Kalanzoni	Rehabilitation of Mbondoni borehole	500,000	489,848	98	Complete
153	Nzaui/Kilili/Kalamba	Rehabilitation of Mbulutini and connection to Njau pipeline	500,000	500,000	100	Complete
154	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	472,903	-	-	Complete
155	Muvau/Kikuumini	Mutemwa Borehole - Equipping, fencing and distribution	450,411	-	-	Complete
156	Nzaui/Kilili/Kalamba	Purchase of 5000L water tanks	450,000	450,000	100	Complete
157	Wote/Nziu	Water improvement program in Wote/Nziu Ward	436,000	-	-	Complete
158	Kee	Rehabilitation of Nzalani Earth dam- Scooping of the dam Construction of embankment wall	431,357	431,357	100	Complete
159	Kitise/Kithuki	Athi Matheani Kithuki water project - Rehabilitation of	414,100	414,100	100	Complete

No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget(2) estimates	Expenditur e as at June 30th 2026	Absorpti on Rate (%)	Project status
		Athi Matheani Kithuki water project for irrigation (Feasibility study)				
160	Kisau/Kiteta	Kamen Self Help Group- Water improvement fund	409,374	-	-	Complete
161	Emali/Mulala	Emali Chiefs Borehole	406,439	406,439	100	Complete
162	Mtito Andei	kwa Martha Earth dam canal construction	400,000	-	-	Not started
163	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	378,252	378,252	100	Complete
164	Nguumo	Repair of motor for Kaunguni dispensary borehole and Kalandaleni borehole	371,200	-	-	Complete
165	Muvau/Kikumini	Kikumini Borehole - Solarization, elevation tank, Rehabilitation of pipeline from source to Kona Baridi, Kari, Central and Kikumini Market.	340,000	108,960	32	Complete
166	Kiimakui/Kalanzoni	Kwa Ngumu Borehole-Repair	307,405	-	-	Complete
167	Nguumo	Construction of water stand at Kwangala borehole (Kaunguni)	300,800	33,905	11	Complete
168	Kikumbulyu North	Purchase of Water tanks – KIBMAWASCO	300,000	-	-	Not started
169	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	100	Complete
170	Emali/Mulala	Supply of tanks to Matiku kwa Kasoda	299,900	254,546	85	Complete
171	Mukaa	Repair and distribution of Nzaini Borehole - Repair and distribution of Nzaini Borehole	291,200	191,200	66	Complete
172	Kako/Waia	Water improvement programme	276,776	276,776	100	Complete
173	Emali/Mulala	Distribution of Mumbuni sump	266,367	265,898	100	Complete
174	Nguumo	Desilting of Sekeleni earth dam	263,096	263,096	100	Complete
175	HQ	Soil, Water and Biota environmental assessment for Thange Petroleum Spill	256,140	256,140	100	Ongoing
176	HQ	Drilling and equipping borehole in Mukaa Boys and Ukia Girls Secondary school - Drilling and equipping of borehole	255,266	255,266	100	Complete

No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget(2) estimates	Expenditur e as at June 30th 2026	Absorpti on Rate (%)	Project status
177		Rehabilitation of Kwa Kulundu Borehole	250,000	200,000	80	Complete
178	HQ	Conservation Fee to Kenya Forest Service(KFS)- Mulima Water Project	250,000		0	Complete
179	Nzaui/Kilili/Kalamba	Kikwasuni Borehole- repair and solarisation	250,000	204,066	82	Complete
180	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,	220,000	-	-	Complete
181	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 schools-Matungwa 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).	200,000	100,000	50	Complete
182	Muvau/Kikumini	Ndukuma Earth dam - 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	200,000	200,000	100	Complete
183	Kako/Waia	Kavingiliti earth dam - in house machines	199,568	199,568	100	Complete
184	Thange	Purchase of Motorbike for ward water officer	195,000	-	-	Complete
185	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	176,200	77,200	44	Complete
186	Kasikeu		150,000	100,000	67	Complete
187	Ivingoni/ Nzambani	Drilling of Nzambani Borehole	136,860	43,960	32	Complete
188	Kiimakiu/Kalanzoni	Desilting of Kwa Loa Earth dam	124,886	124,886	100	Complete
189	Emali/Mulala	Drilling and equipping of Emali rehabilitation centre BH	100,000	100,000	100	Complete

No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget(2) estimates	Expenditur e as at June 30th 2026	Absorpti on Rate (%)	Project status
190	Mukaa	Kaketa water project - Phase 1; Sand dam wall raising, desilting, fencing, construction of a 50m3sump draw-off, installation of a pumping system, installation of a 2km rising main to an existing masonry tank at Kithumba, renovation of the existing masonry tank at Kithumba.	100,000	100,000	100	Complete
191	Ilima	Kiusyi water project – intake enhancement, submersible pump & control panel, raising main, solarization, rehabilitation of distribution line to an existing water kiosk at Mwaani market	100,000	-	-	Complete
192	Mukaa	Kyanzisi water project - Phase 1: Sand dam construction, 50m3 sump construction, pumping system installation, installation of 2km pipeline to Kaembeni tanks, and rehabilitation of kiosk at Kaembeni	100,000	100,000	100	Complete
193	Kisau/Kiteta	Ndumanu earth dam	100,000	-	-	Complete
194	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.	100,000	100,000	100	Complete
195	Ukia	Supply of pipes and fittings for Kilala health centre and Kyambiwa water project	80,000	-	-	Complete
196	Nguu/Masumba	Thithi borehole	80,000	-	-	Complete
197	Kako/Waia	Waia earth dam - Installation of solar power supply for pumping system , installation of submersible pump and Water treatment chambers.	80,000	80,000	100	Complete
198	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 and Construction of 6No.water kiosks (Malili market, Kamwinzi junction, Uvaani Dispensary, kanoto shopping centre, Uvaani primary school and Uvaani secondary school) along the line.	75,110	-	0	Complete

No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget(2) estimates	Expenditur e as at June 30th 2026	Absorpti on Rate (%)	Project status
199	Ivingoni/ Nzambani	Kwa Kalekye borehole - Kiosks and Extension of pipeline to Muthingiini-Kwa Mbata- Makokani- Mbenuu And Nzambani,Construction of Water points and tank	75,000	75,000	100	Complete
200	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-	74,072	74,072	100	Complete
201	Ukia	Itege water Project-Installation of 3KM 3" diameter Itege rising main. Submersible pump, control panel, solarization,2.5Km Makongo, Kyambalasi, Kilolo rising main 2Km Nzouni rising main	72,900	72,900	100	Complete
202	Mtito Andei	Equipment hire for desilting earth dams(Kwa Kitwa,Kwa Manza, Kwa Kasau and Victoria Earth dams)	67,000	-	-	Complete
203	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 Served Is Kilyungu and Ithemboni Shopping Centre and 2No.Schools (Kilyungi Secondary School and Kilyungi Primary School). Replacement of water storage tank at for kiumbuni water kiosk.	64,635	64,635	100	Complete
204	Kiimakiu/Kalanzoni	Katatu dam –desilting by using – county machines	64,406	10,884	17	Complete
205	Ukia	Ithanze Water Project-2.5Km water distribution pipeline while connecting existing Ithanze Water kiosk	56,880	56,880	100	Complete
206	Kithungo/Kitundu	Kyamuata Water Project - Construction of gravity mains to kyambwika ECDE, Construction of 3No. water kiosks at Kyambwika , Kakuyuni market and kyamuata market and extension to kyamuata primary school and kyamuata market	55,324	55,324	100	Complete
207	Muvau/Kikumini	Distribution of Water from Itaa Borehole to Kwa Kiviku	50,000	7,971	16	Complete
208	Nguu/Masumba	Ndovoini Borehole- Installation of a casing, pump, motor and solarisation	50,000	-	-	Complete

No	Ward	Expenditure item/ Project name	FY 2025/26 Supplementa ry Budget(2) estimates	Expenditur e as at June 30th 2026	Absorpti on Rate (%)	Project status
209	Kikumbulyu North	Kilisa water Tank reservoir	37,037	37,037	100	Complete
210	Kitise/Kithuki	Kwa Mbila earth dam -Distribution from Kiambani to Kiuuku	30,000	-	-	Complete
211	Kisau/Kiteta	Syumbe borehole	22,884	-	-	Complete
212	Kithungo/Kitundu	Mitooni water project-Distribution to Mitooni Hill and Kithungo market	20,530	20,530	100	Complete
213	Kalawa	Kwa Muthama Earth dam – desilting, hire of machinery	20,000	-	-	Complete
214	Muvau/Kikuumini	Kwa Mwenga Borehole - Installation of Pumping unit, Flashing	20,000	20,000	100	Complete
215	Makindu	Kiboko Twaandu water project -KPLC bill payment	19,970	-	-	Complete
216	Kitise/Kithuki	Mukameni B Borehole - Purchase and installation of motor	10,000	-	-	Complete
Total			658,864,699	444,003,037	67	

Source: County Treasury

4.13.2 Non-Financial Performance

During the period under review, the County Government made notable achievements in improving access to clean and reliable water services across both rural and urban areas. Key milestones included the construction, desilting and expansion of three (3) small dams, alongside the drilling, rehabilitation and equipping of twenty-six (26) boreholes, which significantly strengthened groundwater supply systems. The County also developed 450 kilometres of water pipeline and constructed 40 community water points and water kiosks, enhancing last-mile water distribution. As a result, 12,916 rural households gained access to water from newly distributed sources, while 620 urban households were connected to piped water. In addition, 66 public institutions were connected, improving access to essential services in learning and health facilities. Sustainability was further enhanced through the solar connection of 40 water projects and the capacity building of 126 community water schemes and project sustainability management committees, strengthening governance and long-term management of water infrastructure.

Table 70: Water, Sanitation and Irrigation Department of Water, Sanitation and Irrigation Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
Water harvesting, storage and Distribution	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 50,000M3 & < 500,000M3 constructed/ desilting/ expansion/ rehabilitated	2	3	1	Three small dams were desilted and expanded
			Reduce distance to the nearest	No. of sand dams/Weirs with Sumps constructed/ rehabilitated	8	6	-2	Combined efforts by the Water Department and the Climate Change Unit led to construction of 6 sand dams. The FLLoCA programme will enable construction of 3

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
								more sand dams as planned.
	Ground Water development	Department of Water (DTU)		No. of Boreholes Drilled /rehabilitated/ Equipped	22	26	4	4 new boreholes drilled; 6 existing ones equipped; 12 others rehabilitated by end of financial year.
	Piped water supply infrastructure	Department of Water (SC engineers)	Increase proportion of households with access to reliable water supply to 70 ;	Km. of water pipelines constructed	350	450	100	Newly distributed water sources (earth dams and boreholes) achieved 300 km; an additional 150 km resulted from FLLoCA and other development partners' efforts.
				No of community water points/ Water Kiosks Constructed	50	40	-10	40 community water points completed. Equipping and distribution is ongoing; target expected to be met upon project completion.
				No. of rural HH accessing water in community water Points	1,500	12,916	11,416	Target significantly surpassed — newly distributed sources provided

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
				/water kiosks constructed.				water for 12,916 households.
				No. of water treatment systems installed in unimproved water sources (CFU, Chlorine dosing units etc.)	2	1	-1	Installation of treatment facilities in water sources is still work in progress.
				No. of new urban households with access to piped water.	300	620	320	Efforts by the three Water Companies (KIBMAWASCO, WOWASCO and MBONIWASCO) benefitted more households than the set target.
				No. of urban centres/Markets connected with reliable piped water	15	58	43	Strategic planning and design saw water reach 58 local markets and shopping centres
				No. of public institutions connected with piped water (schools, health centres)	10	66	56	Efforts by the Water Department and the Climate Change Unit resulted in connection of 66 institutions.

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
				No. of water projects connected with solar	16	40	24	The sector has embraced renewable energy towards climate change mitigation and reduction of water production costs.
Urban and Rural Water Governance	Urban and Rural Water Governance	Directorate of water governance	Enhanced capacity of existing water management bodies in the county	No. of Water Service Providers meeting over 70 compliance as set out in the regulators' guidelines.	3	3	0	All three water service providers are compliant.
		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.	120	126	6	Capacity building of sustainability committees is a continuous programme carried out for complete projects, aimed at enhancing post-implementation sustainability.

Source: County Treasury

4.14 County Public Service Board

4.14.1 Financial Performance Summary

The Board's total expenditure was Kshs. 79,613,608 against a budget of Kshs. 79,751,184 representing approximately 100 percent absorption rate.

Table 71: County Public Service Board Budget Summary and Expenditure

Economic Classification	FY 2024/25 Supplement ary(2) Budget Estimates	Expenditures As At 30th June 2025	Absorption Rate (%)	FY 2025/26 Supplement ary(2) Budget Estimates	Expenditures As At 30 th June 2026	Absorption Rate (%)
Operations	22,276,355	21,376,143	96	23,826,008	23,675,858	99
Maintenance	6,722,490	6,499,412	97	10,059,000	9,997,868	99
Sub-total	28,998,845	27,875,555	96	33,885,008	33,673,725	99
Personnel Emoluments	41,499,472	38,041,183	92	45,866,176	45,866,176	100
Total Recurrent	70,498,317	65,916,738	94	79,751,184	79,613,608	100
Capital	0	0	0			
Total	70,498,317	65,916,738	94	79,751,184	79,613,608	100

Expenditure by Economic classification

The expenditure for the period under review included 58 percent on personnel emoluments and 42 percent on operations and maintenance.

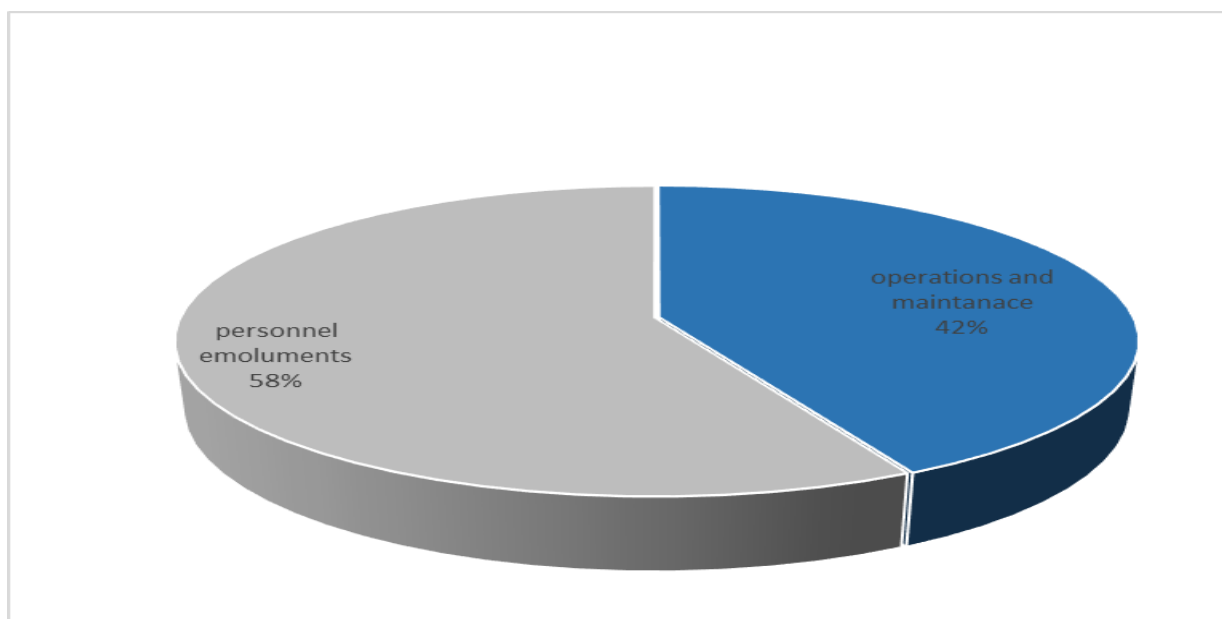


Figure 17: Expenditure Per Economic Classification for CPSB

Expenditure by Programme and Sub programme

During the period under review, expenditure was wholly attributed to Public Service Human Resource Management and Development, which covers personnel emoluments, operations, and maintenance expenses essential for staff welfare, capacity building and overall human resource administration.

Table 72: County Public Service Board Expenditure by Programme and Sub programme

Programme/ Sub Programme	FY 2025/26 supplementary Budget(2) Estimates	Actual Expenditure as at 30 th June 2026	Absorption Rate (%)
Programme 1:Public Service Human Resource Management and Development			
SP1. 1 Public Service Human Resource Management and Development	79,751,184	79,613,608	100
Total Expenditure of P.1	79,751,184	79,613,608	100
Total Expenditure of Vote	79,751,184	79,613,608	100

Recurrent expenditure

Expenditure performance as at 30th June 2026 indicates uneven absorption across budget items, with high utilization recorded in core governance and administrative activities, most of which achieved absorption rates above 97 percent.

Table 72: County Public Service Board Expenditure Recurrent Expenditure

No	Expenditure Item	FY 2025/26 supplementary Budget(2) Estimates	Actual Expenditure as at 30 th June 2026	Absorption Rate (%)
1.	Wages and Salary Contributions	45,866,176	45,866,176	100
2.	Recruitment and induction of CPSB members	3,850,000	3,849,876	100
3.	Catering Services(Receptions, Accommodation, drinks)	3,400,000	3,282,415	97
4.	Boards, Committees, Conferences and Seminars	2,900,000	2,900,000	100
5.	Human resource reforms-	2,200,000	2,200,000	100
6.	Refined Fuels & Lubricants	1,800,000	1,799,998	100
7.	Purchase of office furniture & fittings	1,500,000	1480489.85	99
8.	Daily Subsistence Allowance-Board members	1,400,000	1,399,850	100
9.	Payment of Rent	1,328,400	1,328,400	100
10.	Maintenance Expenses-Motor Vehicles/Generator	1,300,000	1,276,698	98
11.	National values and principles promotion and reporting	1,200,000	1,199,540	100
12.	Daily Subsistence Allowance- Secretariat Staff	1,000,000	1,000,000	100
13.	Training Expenses- Secretariat	1,000,000	999,639	100
14.	Recruitment and selection	1,000,000	999480	100
15.	Training Expenses-Board	1,000,000	996,747	100
16.	Exit report for Board	800,000	799,310	100
17.	Travel Costs	714,651	712,646	100
18.	Contracted Guards & Cleaning services	650,000	642,601	99
19.	Internet Connections	640,320	640,320	100
20.	Supplies and accessories for Computers	600,000	600,000	100
21.	HR management software	600,000	597200	100
22.	General office Supplies-stationery	505,837	505,837	100
23.	Purchase of Office Computers, printers & photocopiers	450,000	450,000	100
24.	Advertising, Awareness ,Communication & Publicity Campaigns;	440,000	440,000	100
25.	web hosting	450,000	437134	97
26.	Publishing & Printing Services	350,000	350,000	100

N o	Expenditure Item	FY 2025/26 supplementary Budget(2) Estimates	Actual Expenditure as at 30th June 2026	Absorption Rate (%)
27.	Office & General Supplies others	350,000	349,953	100
28.	Membership fees	350,000	348,800	100
29.	Sanitary and Cleaning Materials	300,000	299,138	100
30.	Shelves for the Registry	209,000	208000	100
31.	Maintenance of Buildings	200,000	200,000	100
32.	Purchase of office equipment	200,000	199990	100
33.	Water and Sewerage	200,000	199,753	100
34.	Maintenance of Computers, Software, Networks & Surveillance Systems	200,000	199000	100
35.	Financial Reporting	166,800	166,800	100
36.	Contracted Technical Services	150,000	149,814	100
37.	Contracted Professional Services-	150,000	141,802	95
38.	Maintenance of Office Furniture	100,000	100,000	100
39.	Electricity	100,000	99,939	100
40.	Telephone, Telex, Facsimile and Mobile Phone Services	50,000	50,000	100
41.	Subscription to Newspapers, Magazines and Periodicals	50,000	49,000	98
42.	Courier & Postal Services	30,000	23,556	79
	Total	79,751,184	79,613,608	100

4.14.2 Non-Financial Performance

During the period under review, the board strengthened public service management through the implementation of key performance management, human resource and service delivery initiatives. The board achieved a 100 percent completion rate of performance evaluations within the stipulated timelines, with all public servants attaining at least 70 percent of their performance appraisal targets.

It also reduced the average turnaround time for key processes to 20 minutes, re-engineered 50 percent of its business processes through the MCPSB Dashboard, digitized 75 percent of its records, and documented ISO procedures to support quality management. In addition, conducted four sensitization forums on human resource reforms and four on national values and principles of governance, recruited and inducted 117 staff and board members, exceeded the target for filling positions internally through promotions, transfers, and redesignations, and launched the Performance Rewards and Sanctions Framework. These interventions contributed to improved operational efficiency and service delivery, with 60 percent of citizens expressing satisfaction with their most recent experience of county public service.

Table 73: County Public Service Board Expenditure Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
Public Service Management and Development	Public Service Management and Development	MPSB	Customer satisfaction surveys	% level of satisfaction with public board service delivery/ customer satisfaction	70	60	-10	Customer satisfaction improved, However, achievements of some targets affected by budget cuts
			Efficient service delivery	Average turnaround time for key processes and requests (Mins)	30	20	-10	The target was exceeded, reflecting improved service efficiency
				%. of business processes fully re-engineered	75	50	-25	MCPSB Dashboard has been re-engineered
				Public service productivity index %	80	50	-30	Productivity improved, but further mainstreaming of productivity enhancement

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
								initiatives is required
				% of the population satisfied with their last experience of public services	80	60	-20	Public satisfaction with county services improved, although the target was not fully achieved
				No. of ISO Audit reports done	1	0	-1	ISO procedures were documented, but the planned audit was not undertaken during the reporting period.
				% of Digitized Records	100	75	-25	Substantial progress was made in digitizing MCPSB records, achieving 75 percent digitization
			Performance management frameworks developed	% of public servants meeting 70% of performance appraisal targets	100	100	0	All staff scored above 70%
				Percentage of Performance Evaluations Completed on time	100	100	0	All staff signed SPAs on time
				No of sensitization forums on Human resource reforms held	4	4	0	Quarterly meetings held
				No of sensitization forums and reports on National values and principles held	4	4	0	Departments sensitized

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
			Employee performance and productivity	No. of employee satisfaction surveys done	1	0	-1	The planned employee satisfaction survey was not conducted due to resource constraints.
				No of staff and board members recruited and inducted	50	117	67	All Staff recruited have been inducted
				Percentage of Positions filled Internally	80	139	59	The target was surpassed through promotions, transfers, and redesignation of existing employees to vacant positions.
				No. of Capacity assessment and rationalization report prepared and implemented	1	0	-1	No Assesment done
				Performance Rewards and Sanctions Implemented	1	1	0	Rewards & Sanctions Framework Launched

4.15 Wote Mmunicipality

4.15.1 Financial Performance Summary

The total municipality expenditure for FY 2025/26 was Kshs 102,030,019 against a budget of Kshs 142,479,124 translating to an absorption rate of 72 percent. Recurrent expenditure had an absorption rate of 100 percent while development expenditure had an absorption rate of 43 percent. The analysis is as shown in the below;

Table 74: Wote Municipality Budget Summary and Expenditure

Economic Classification	FY 2024/25 Supplementary (2) Budget Estimates	Expenditures as at 30th June, 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget (2) Estimates	Expenditures as at 30th June, 2026	Absorption Rate (%)
Salaries	2,954,428	-	-	3,790,553	3,790,553	100
O&M	66,976,977	54,763,887	82	68,083,223	67,880,492	100
Recurrent	69,931,405	54,763,887	78	71,873,777	71,671,045	100
Development	50,314,211	28,536,560	57	70,605,348	30,358,974	43
Total	120,245,616	83,300,448	69	142,479,124	102,030,019	72

Expenditure by Economic Classification

The total expenditure in FY 2025/26 constituted of 66 percent operations and maintenance, 30 percent development expenditure and personnel emoluments 4 percent. The figure below shows the departmental expenditures by economic classification;

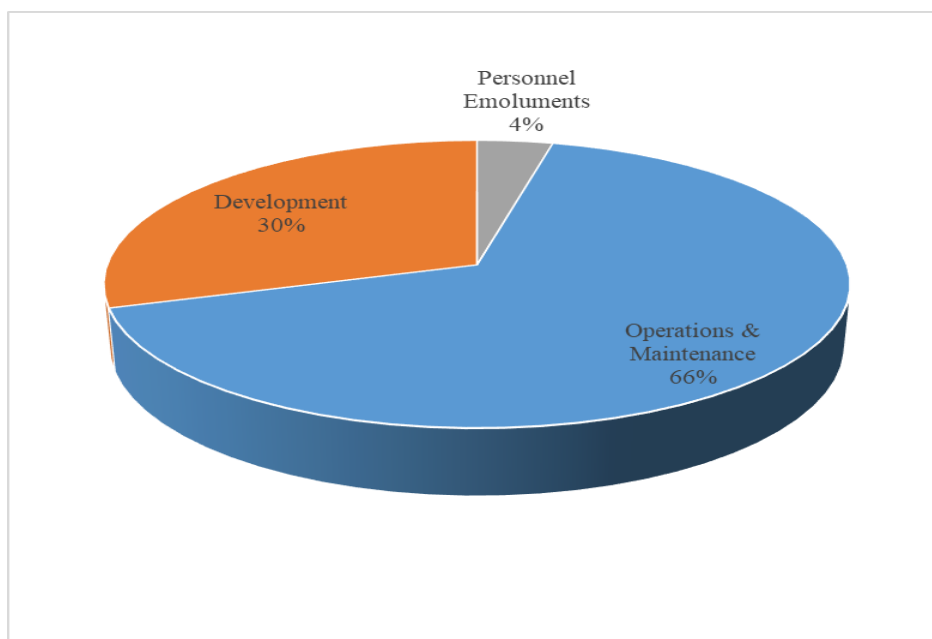


Figure 18: Expenditure by Economic Classification for Wote Municipality

Wote Municipality Expenditure by Programme and Sub-programme

The General Administration & support services programme had a recurrent expenditure of Kshs 71,671,045 and a development expenditure of Kshs 30,358,974 translating to absorption rates of approximately 100 percent and 43 percent respectively.

Table 75: Wote Municipality Expenditure by Programme and Sub-programme

Programme	Sub-Programme	FY 2025/26 Supplementary Budget (2) Estimates		Actual Expenditure as at 30th June 2026		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
General Administration & support services.	Programme 1: General Administration & support services.	71,873,777	70,605,348	71,671,045	30,358,974	100	43
Total		71,873,777	70,605,348	71,671,045	30,358,974	100	43

Recurrent Expenditure

The municipality spent Kshs 71,671,045 against a budget of Kshs 71,873,777 translating to an absorption rate of approximately 100 percent. Promotion, regulation and provision of refuse collection and solid waste management services had the highest expenditure of Kshs 22,688,836 followed by Electricity at Kshs 10,000,000.

Table 76: Wote Municipality Recurrent Expenditure Performance

No.	Expenditure Item	FY 2025/26 Supplementary(2) Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate (%)
1	Promotion regulation and provision of refuse collection and solid waste management services	22,688,836	22,688,836	100
2	Utilities-Electricity	10,000,000	10,000,000	100
3	Office guards & cleaning services	4,138,200	4,138,200	100
4	Salaries And Wages	3,790,553	3,790,553	100
5	Office operations	3,600,000	3,600,000	100
6	Office Rent	3,209,276	3,209,276	100
7	Fuels, Oils & Lubricants	2,600,000	2,600,000	100
8	Wote Green Public park operation and maintenance:	2,400,000	2,400,000	100
9	Board and Committee sitting allowances	2,400,000	2,400,000	100
10	Revenue Collection	1,800,000	1,792,392	100
11	Daily Subsistence Allowance	1,600,000	1,600,000	100
12	Maintenance Expenses - Motor Vehicle	1,200,000	1,200,000	100
13	Domestic Travel Costs	1,000,000	1,000,000	100
14	Enforcement Services	1,100,000	904,882	82
15	Hospitality-Catering Services Accommodation, Gifts & Drinks	800,000	800,000	100
16	Municipal Quarterly Citizen Fora costs	800,000	800,000	100
17	Review of Municipal IDeP	800,000	800,000	100
18	Environmental administration, coordination and governance	746,911	746,911	100
19	Utilities-Water and Sewerage	700,000	700,000	100
20	Establishment and enhancement of urban green spaces	650,000	650,000	100
21	Maintenance of Plant machinery and equipment	500,000	500,000	100
22	Publishing & printing Services	400,000	400,000	100
23	Training Expenses	400,000	400,000	100
24	Community Outreach and stakeholder engagements	400,000	400,000	100
25	office & General Supplies-Computer Accessories	400,000	400,000	100
26	Municipal staff uniforms	300,000	300,000	100
27	Other Operating expenses-Financial Reporting	300,000	300,000	100
28	Other Operating Expenses - Implementation committees	300,000	300,000	100
29	Market governance - market committee	300,000	300,000	100

No.	Expenditure Item	FY 2025/26 Supplementary(2) Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate (%)
30	Asset management operations-County Assets valuation	300,000	300,000	100
31	Purchase of Motor cycle-Wote Municipality	300,000	300,000	100
32	Profiling nature based enterprises and risk analysis	300,000	300,000	100
33	Purchase of computers	300,000	300,000	100
34	Office & General Supplies-stationery	300,000	300,000	100
35	EIAs	300,000	300,000	100
36	Budget implementation and M&E	200,000	200,000	100
37	Planning, budgeting and indicator tracking	200,000	200,000	100
38	Communication-Telephone	100,000	100,000	100
39	Membership fees	100,000	100,000	100
40	Communication-Courier & Postal Services	50,000	50,000	100
41	Subscription to Newspapers	50,000	50,000	100
42	Advertising & Publicity	50,000	50,000	100
Total		71,873,777	71,671,045	

Development Expenditure Performance

The municipality had expenditure of Kshs. 30,358,974 on development budget against a budget of Kshs. 70,605,348 translating to 43 percent absorption rate in FY 2025/26. The highest expenditure of KShs 9,000,000 was incurred on Maintenance of 570 Grid-powered streetlights, 110 solar powered streetlights, and 27 solar powered floodlight.

The project implementation status is as shown in the table below;

Table 77: Wote Municipality Development Expenditure and Project Status

No	Ward	Expenditure Item	FY 2025/26 Supplementa ry Budget (2) Estimates	Expenditu re as at 30th June 2026	Absor ption rate (%)	Status
1	Wote Municipality	Maintenance of 570 Grid-powered streetlights, 110 solar powered streetlights repair, and 27solar powered floodlight maintenance	9,000,000	9,000,000	100	Complete
2	Wote Municipality	Installation of 15M market lights on a concrete pole at Mumbuni,	6,300,000	6,284,790	100	Complete

No	Ward	Expenditure Item	FY 2025/26 Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption rate (%)	Status
		Kyamuthei, Kyuasini, Yemulwa, Mithumoni, Mwanzo, Kiti Kyumu, Kathonzweni, Kalamba and Kiniu				
3	Wote Municipality	Roads improvement program across the municipality	5,000,000	5,000,000	100	Complete
4	Wote Municipality	Supply of 10 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	100	Complete
5	Wote Municipality	Construction of exhaustible pit Latrine at Mituvu Market and Ikalyoni market	1,006,366	1,006,366	100	Complete
6	Wote Municipality	Construction of canopy for Mukuyuni Market Shed	1,000,000	1,000,000	100	Complete
7	Wote Municipality	Construction of modern Bodaboda sheds in Wote town	1,000,000	1,000,000	100	Complete
8	Wote Municipality	Renovation of Kako market shed	1,000,000	998,465	100	Complete
9	Wote Municipality	Construction of exhaustible pit latrine at upendo,muusini	1,000,000	990,962	99	Complete
10	Ukia	Kyamuthei Toilet-Construction of Kyamuthei 3 door toilet with urinal	750,000	698,241	93	Complete
11	Wote Municipality	Opening and unclogging of drainage systems	500,000	500,000	100	Complete
12	Wote Municipality	Repair of Green Park Borehole	388,490	388,490	100	Complete
13	Wote Municipality	Drainage improvement and Murraming of Old slaughter to Kwa Kitindo Road -Construction of Culverts, Grading and Murraming	150,977	150,977	100	Complete
14	Wote Municipality	Construction of bodaboda sheds	111,732	111,732	100	Complete
15	Wote Municipality	Development and enforcement of Municipal Plans and Development control	27,736	27,736	100	Complete
16	Wote Municipality	IDA (World Bank) credit: Kenya Urban Support Project (KUSP)- Urban Institutional Grants (UIG)	1,215	1,215	100	Complete
17	Wote Municipality	IDA (World Bank) credit: Kenya Urban Support Project(KUSP) - Urban Development Grant (UDG)	40,168,831	-	0	Not started

4.15.2 Non-Financial Performance

During FY 2025/26, Wote Municipality recorded notable progress in improving urban infrastructure and public service delivery. 14 km of roads were graded and murramed, exceeding improving accessibility within Wote, Kathonzweni, Kalamba, and Kilala urban centres. To enhance public safety and security, eight solar-powered high-mast floodlights were installed in major markets. Solid waste

management was strengthened through the acquisition of six skip bins and 61 litter bins across the municipality. Access to sanitation services improved following the completion of two public toilets at Muusini and Kyamuthei. In addition, two bodaboda sheds were constructed, providing organized and safer operating spaces for transport operators.

The table below shows the planned targets and achievements realized.

Table 78: Wote Municipality Non- Financial Performances

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
					Target(s)	Actual Performance as of 30th June 2026	Variance	
Urban Development	Urban development	Wote Municipality	Parking zones established and cabro paved	Square Meters of parking zones established and cabro paved	2000	0	-2000	Cabro paving project yet to commence once World Bank funds transferred
		Wote Municipality	Roads murramed/graded	Kms of roads murramed/graded	2	14	12	Roads graded and murramed in Wote, Kathonzweni, Kalamba and Kilala
		Wote Municipality	Solar-powered high mast floodlights installed	No of solar powered high mast floodlights installed	1	8	7	Installed No. 8, 15M market lights on a concrete pole at Mumbuni, Kyamuthei, Kyuasini, Yemulwa, Mithumoni, Mwanzo, Kiti Kyumu, Kathonzweni
		Wote Municipality	Skip bins supplied	No of skip bins supplied	6	6	0	Six skip bins and 61 litter bins were secured and strategically installed to improve waste management.
		Wote Municipality	Toilets constructed	No. of toilets constructed	2	2	0	Construction of the Muusini and Kyamuthei public toilets was completed, improving access to sanitation services.
		Wote Municipality	Bodaboda shed constructed	No. of Bodaboda shed constructed	1	2	1	Construction of two bodaboda sheds in Wote Town was completed, providing safer and organized waiting spaces for operators.

4.16 Emali-Sultan Hamud Municipality

4.16.1 Financial Performance Summary

The total expenditure for FY 2025/26 was Kshs. 114,731,574 against a budget of Kshs. 115,532,398 which translated to an absorption rate of 99 percent. The recurrent expenditure absorption rate was 100 percent while the development expenditure was 99 percent. The table below shows the departmental expenditures per economic classification.

Table 79: Emali-Sultan Hamud Municipality Summary of budget and expenditure

Economic Classification	FY 2024/25 Supplement ary (2) Budget Estimates	Expenditur es as at 30th June, 2025	Absor ption Rate (%)	FY 2025/26 Supplement ary Budget (2) Estimates	Expenditur es as at 30th June, 2026	Absorpt ion Rate (%)
Salaries	8,830,055	2,942,680	33	12,610,000	12,610,000	100
Operations & Maintenance	23,214,225	22,437,293	96	29,928,960	29,928,960	100
Recurrent	32,044,280	25,379,973	79	42,538,960	42,538,960	100
Development	37,545,731	19,586,064	52	72,993,438	72,192,614	99
Total	69,590,011	44,966,038	64	115,532,398	114,731,574	99

Expenditure by Economic Classification

The total expenditure for the municipality in FY 2025/26 constituted 26 percent operations and maintenance, 11 percent personnel emoluments and 63 percent capital expenditure. The figure below shows the departmental expenditures by economic classification.

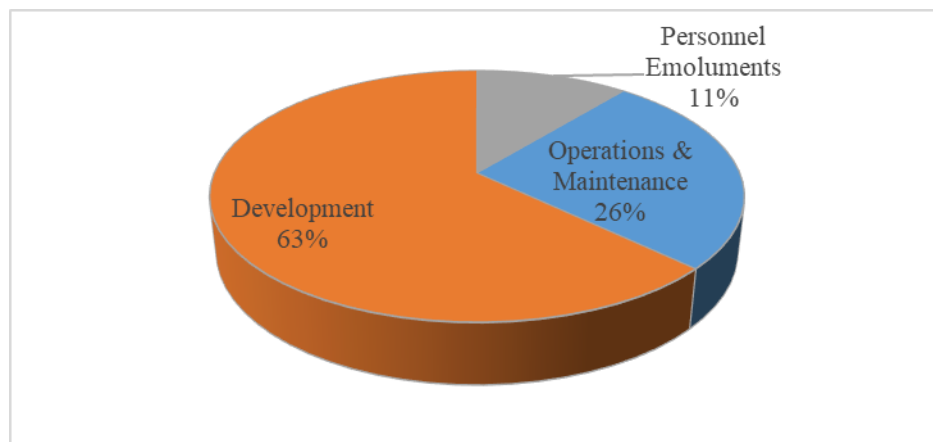


Figure 19: Expenditure by Economic Classification for Emali-Sultan Hamud Municipality

Expenditure by Programme and Sub-programme

The general administration and planning programme had a recurrent expenditure of Kshs 42,538,960 and development expenditure of Kshs 72,192,614 translating to absorption rates of approximately 100 percent and 99 percent respectively.

Table 80: Expenditure by Programme and Sub-programme

Programme	Sub-Programme	FY 2025/26 Supplementary Budget (2) Estimates		Actual Expenditure as at 30th June 2026		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
General Administration & support services	Programme 1: General administration & planning	42,538,960	72,993,438	42,538,960	72,192,614	100	99
Total		42,538,960	72,993,438	42,538,960	72,192,614	100	99

Recurrent Expenditure

The municipality spent Kshs 42,538,960 in FY 2025/26 against a recurrent budget of Kshs 42,538,960 translating to absorption rate of 100 percent. Promotion regulation and provision of refuse collection and solid waste management services had the highest expenditure of Kshs 13,000,000. The table below presents the recurrent expenditure per expenditure item.

Table 81: Emali-Sultan Hamud Municipality Recurrent Expenditure Performance

No.	Expenditure Item	FY 2025/26 Supplementary(2) Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate (%)
1	Promotion regulation and provision of refuse collection and solid waste management services	13,000,000	13,000,000	100
2	Salaries And Wages	12,610,000	12,610,000	100
3	Utilities-Electricity	3,500,000	3,500,000	100
4	Board and Committee sitting allowances	2,500,000	2,500,000	100
5	Enforcement services	1,500,000	1,500,000	100
6	Fuels, Oils & Lubricants	1,300,000	1,300,000	100
7	Daily Subsistence Allowance	1,100,000	1,100,000	100
8	Maintenance Expenses - Motor Vehicle	1,000,000	1,000,000	100
9	Office Rent	1,000,000	1,000,000	100
10	Office operating expenses	800,000	800,000	100
11	Hospitality-Catering Services Accommodation, Gifts & Drinks	724,598	724,598	100
12	Training Expenses	500,000	500,000	100
13	Communication-Internet Connection	480,000	480,000	100
14	Domestic Travel Costs	400,000	400,000	100
15	Community Outreach	400,000	400,000	100
16	Municipal Quarterly Citizen Fora	300,000	300,000	100
17	Other Operating expenses-Financial Reporting and Management	250,000	250,000	100

No.	Expenditure Item	FY 2025/26 Supplementary(2) Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate (%)
18	Utilities-Water and Sewerage	200,000	200,000	100
19	Communication-Telephone	200,000	200,000	100
20	Planning, budgeting and indicator tracking	200,000	200,000	100
21	Publishing & printing Services	174,362	174,362	100
22	Advertising & Publicity	150,000	150,000	100
23	Maintenance of Office Equipment	150,000	150,000	100
24	Membership fees	100,000	100,000	100
Total		42,538,960	42,538,960	

Development Expenditure

The municipality's development expenditure was Kshs. 72,192,614 against a budget of Kshs 72,993,438 translating to 99 percent absorption rate. The highest expenditure of 37,167,542 was incurred in IDA (World Bank Credit: Kenya Urban Support Project (KUSP)- Urban Development Grant (UDG) followed by Preparation of Municipal Spatial Plan at KShs 9,519,772. The project implementation status is as shown in the table below;

Table 82: Emali-Sultan Hamud Municipality Development Expenditure and Project Status

No.	Ward	Expenditure Item	FY 2025/26 Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption rate (%)	Status
1	Emali Sultan Hamud Municipality	IDA (World Bank Credit: Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	37,167,542	37,167,542	100	Ongoing
2	Emali Sultan Hamud Municipality	Preparation of Municipal Spatial Plan	9,800,000	9,519,772	97	Ongoing
3	Emali Sultan Hamud Municipality	Installation of streetlights Kwa Mutula Market in Mbitini Ward and Emali Town	6,000,000	5,998,600	100	Complete
4	Emali Sultan Hamud Municipality	Sultan Hamud floodlight	3,000,000	3,000,000	100	Ongoing
5	Emali Sultan Hamud Municipality	Construction of 3 No. 2-door public toilets Matiliku Stockyard, Kasikeu stockyard and Kwa Ndava Market	3,000,000	3,000,000	100	Ongoing
6	Emali Sultan Hamud Municipality	Rehabilitation of Emali Recreation park and ICT resource centre	2,500,000	2,500,000	100	Complete
7	Emali Sultan Hamud Municipality	Construction of Sultan Hamud Open Air Market - Phase 1	2,000,000	2,000,000	100	Complete
8	Emali Sultan Hamud Municipality	Construction of 3 bodaboda sheds at Emali, Sultan Hamud and Vulueni Markets	2,000,000	1,999,200	100	Ongoing
9	Emali Sultan Hamud Municipality	Fencing and roofing of Water tanks in Emali Business Center	2,000,000	1,997,600	100	Complete
10	Emali Sultan Hamud Municipality	Survey and Planning of Sultan Hamud town - Completion of Cadastral survey and planning of Sultan Hamud town	2,000,000	1,997,200	100	Ongoing
11	Emali Sultan Hamud Municipality	Youth empowerment - Sports and Talent Development	1,000,000	990,200	99	Complete
12	Emali Sultan Hamud Municipality	Opening and unclogging of drainage systems at Emali and Sultan Hamud towns	950,000	947,500	100	Complete

No.	Ward	Expenditure Item	FY 2025/26 Supplementary Budget (2) Estimates	Expenditure as at 30th June 2026	Absorption rate (%)	Status
13	Emali Sultan Hamud Municipality	Rehabilitation of sultan Hamud decentralized treatment facility(DTF)	500,000	500,000	100	Not started
14	Emali Sultan Hamud Municipality	ICT hub and Recreation Center	500,000	500,000	100	Complete
15	Emali Sultan Hamud Municipality	Purchase of market cleaning equipment and protective gear	75,200	75,000	100	Complete
16	Emali Sultan Hamud Municipality	Opening and unclogging of drainage systems	696	-	0	Complete
17	Emali Sultan Hamud Municipality	Rehabilitation of Emali recreation park	500,000	-	0	Complete

4.16.2 Non-Financial Performance

During the period under review, the following achievements were realized against the planned targets as per the table below;

Table 83: Emali Sultan Hamud Municipality Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			
					Target(s)	Actual Performance as of 30th June 2026	Variance	Remarks
Urban Development	Urban Development	Emali/Sultan Hamud	High mast floodlights installed	No of high mast floodlights installed	2	0	-2	Projects not yet started
		Emali/Sultan Hamud	Toilets constructed	No. of toilets constructed	3	0	-3	Projects not yet started
		Emali/Sultan Hamud	Bodaboda shed constructed	No. of Bodaboda shed constructed	2	1	-1	Emali bodaboda done , Sultan not yet done
		Emali/Sultan Hamud	Spatial plan	No. of spatial	1	1	0	Spatial plan

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			
					Target(s)	Actual Performance as of 30th June 2026	Variance	Remarks
			developed	plan developed				awaiting approval

4.17 Makueni County Sand Conservation and Utilization Authority

4.17.1 Financial Performance Summary

The Authority's expenditure for FY 2025/26 was KShs 90,437,012 against a budget of KShs. 91,180,634 which translated to an absorption rate of 99 percent. Recurrent expenditure amounted to KShs 76,596,723 while development expenditure was KShs 13,840,289. This represented an absorption rate of 99 and 100 percent respectively.

Table 84: Makueni County Sand Conservation and Utilization Authority Summary of Budget and Expenditure

Economic Classification	FY 2024/25 Supplementary (2) Budget Estimates	Expenditures as at June 30th, 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget (2) Estimates	Expenditures as at June 30th, 2026	Absorption Rate (%)
Salaries	25,342,473	22,611,279	89	30,426,074	29,926,162	98
O&M	33,211,226	31,388,119	95	46,909,000	46,670,561	99
Recurrent	58,553,699	53,999,398	92	77,335,074	76,596,723	99
Development	5,000,000	2,000,000	40	13,845,560	13,840,289	100
Total	63,553,699	55,999,398	88	91,180,634	90,437,012	99

Expenditure by Economic Classification

The total expenditure of KShs 90,437,012 comprised of 52 percent operations and maintenance, 33 percent personnel emolument, and 15 percent capital expenditure. The figure below shows the departmental expenditures per economic classification;

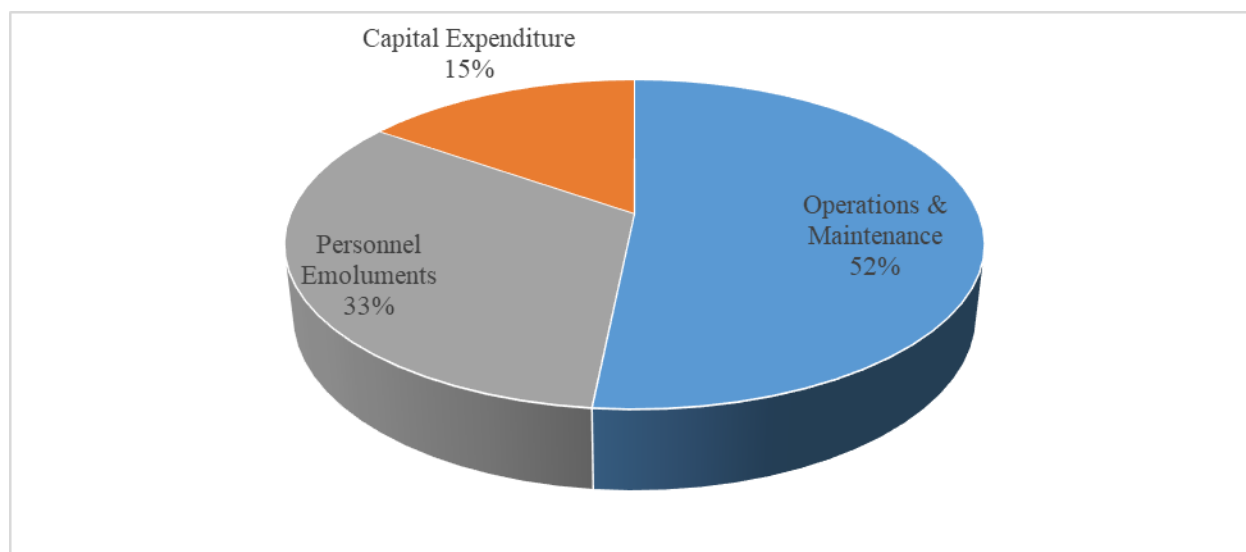


Figure 20: Expenditure by Economic Classification for Sand Conservation and Utilization Authority

Makueni County Sand Conservation and Utilization Authority Expenditure by Programme and Sub-programme

The general administration and support services programme had a recurrent expenditure of Kshs 76,598,723 and development expenditure of Kshs 13,840,289 translating to absorption rates of 99 percent and approximately 99 percent respectively.

Table 85: Makueni County Sand Conservation and Utilization Authority Expenditure by Programme and Sub-programme

Programme	Sub-Programme	FY 2025/26 Supplementary Budget (2) Estimates		Actual Expenditure as of June 30 th 2026		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
General Administration & support services.	General Administration & support services.	77,335,074	13,845,560	76,596,723	13,840,289	99	100
Total		77,335,074	13,845,560	76,596,723	13,840,289	99	100

Recurrent Expenditure

The total recurrent expenditure for the authority was KShs 76,596,723 which represents 99 percent absorption against a budget of Kshs 77,335,074. The highest recurrent expenditure was Salaries & Wages at Kshs 29,926,162 followed by enforcement at Kshs 7,754,396.

Table 86: Makueni Sand Conservation & Utilization Authority Recurrent Expenditure Performance

No.	Expenditure Item	FY 2025/26 Supplementary(2) Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate ()
1	Salaries & Wages	30,426,074	29,926,162	98
2	Enforcement	7,754,464	7,754,396	100
3	Medical Insurance	7,000,000	6,999,991	100
4	Board Committee Expenses	5,200,000	5,196,971	100
5	Strengthening sand resources governance and sustainable utilization	3,610,603	3,609,277	100
6	Refined Fuels & Lubricants	3,100,000	3,100,000	100
7	Financial management & Reporting - ERP	2,500,000	2,495,900	100
8	Daily Subsistence Allowance	2,000,000	1,999,890	100
9	Review of Makueni Sand Act	2,000,000	1,969,703	98
10	Governance training-Capacity building	1,500,000	1,484,704	99
11	Catering Services(Receptions, Accommodation, drinks)	1,440,000	1,439,580	100
12	Maintenance Motor Vehicles	1,100,000	1,099,310	100
13	Payment of Rents and Rates - Sand Authority Head Office	820,000	820,000	100

No.	Expenditure Item	FY 2025/26 Supplementary(2) Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate ()
14	Policy formulation and preparation of bills	800,000	797,700	100
15	Training Expenses	775,386	772,586	100
16	Office & General Supplies and Services	660,000	660,000	100
17	Purchase of Computers	600,000	599,910	100
18	Telephone, Telex, Facsimile and Mobile Phone Services	600,000	599,827	100
19	Travel Costs	552,667	547,110	99
20	Insurance-WIBA	512,000	506,263	99
21	Partnership and linkages	489,955	489,955	100
22	Research & Internship	500,000	450,000	90
23	Communication, Supplies and Services	400,000	400,000	100
24	Planning,budgeting&indicator tracking	400,000	396,200	99
25	Security services	400,000	382,709	96
26	Supplies and accessories for Computers and printers	376,000	374,000	99
27	Publishing & printing Services	300,000	295,147	98
28	Knowledge Management	266,815	266,815	100
29	Legal fees	300,000	232,557	78
30	Audit fees	232,000	232,000	100
31	Bank Service Commission & Charges	200,000	200,000	100
32	Purchase of uniforms & clothing	120,000	116,810	97
33	Advertising, Awareness & Publicity Campaigns	100,000	100,000	100
34	Annual subscription fees	80,000	71,260	89
35	Water and Sewerage	70,000	60,880	87
36	Maintenance of Office Furniture	49,610	49,610	100
37	Webhosting maintenance	46,500	46,500	100
38	SMS System	43,000	43,000	100
39	Courier & Postal Services	10,000	10,000	100
	Total	77,335,074	76,596,723	99

Development Expenditure

Makueni Sand Conservation & Utilization Authority had KShs 13,840,289 expenditure on development in FY 2025/26. This was against a budget of Ksh 13,845,560, which represented approximately 100 percent absorption rate.

Table 87: Makueni Sand Conservation & Utilization Authority Development Expenditure and Project Status

N o.	Ward	Expenditure Item	FY 2025/26 Supplemen tary Budget (2) Estimates	Expenditu re as at 30th June 2026	Abso rptio n rate (%)	Status
1	Kiimakiu/ Kalanzoni	Rehabilitation and Catchment conservation of Ikaasu earth dam	5,000,000	4,999,752	100	Complete

N o.	Ward	Expenditure Item	FY 2025/26 Supplemen tary Budget (2) Estimates	Expenditu re as at 30th June 2026	Abso rptio n rate (%)	Status
2	Kiimakiu/ Kalanzoni	Construction of kwa Malong'a Gabions	3,000,000	2,999,250	100	Complete
3	HQ	20KM Community based tree growing program along Isuuni, kaiti, muooni, Tawa (self-help group)	1,000,000	1,000,000	100	Complete
4	HQ	Sand management committee meetings in the 6 sub counties/meeting held quarterly	2,000,000	1,995,827	100	Complete
5	HQ	Conservation-Mukaa Ward	1,000,000	999,900	100	Complete
6	HQ	Sand Dams conservation-Waia/Kako Ward	1,000,000	1,000,000	100	Ongoing
7	HQ	Construction of sand dam at Munakye river	845,560	845,560	100	Ongoing

4.17.2 Non-Financial Performance

During the period under review, the County Government promoted sustainable sand harvesting and environmental conservation by conducting 50 sensitization forums, increasing awareness on responsible sand conservation and utilization. The government also rehabilitated Ikaasu Earth Dam and constructed Kwa Malong'a sand dam improving water availability and supporting sustainable natural resource management.

Table 88: Makueni County Sand Conservation and Utilization Authority Non-Financial Performance

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			
					Target(s)	Actual Performance as of 30th June 2026	Variance	Remarks
Environmental Conservation and Management	Environmental Conservation and Management	Makueni County Sand Conservation and Utilization Authority	legal frameworks developed	No of legal frameworks developed	2	0	-2	No legal frameworks so far
		Makueni County Sand Conservation and Utilization Authority	Earth dams rehabilitated	No. of earth dams rehabilitated	3	2	-1	Rehabilitation of the Ikaasu Earth Dam and the Kwa Malong'a sand dam was completed, improving water availability.
		Makueni County Sand Conservation and Utilization Authority	Sensitization forums carried out	No. of sensitization forums carried out	50	50	0	community Barazas held to sensitize the community on sustainable sand conservation and utilization

4.18 Makueni County Fruit Development and Marketing Authority

4.18.1 Financial Performance Summary

The Authority expenditure for the FY 2025/26 was KShs. 99,677,044 against an annual allocation of KShs 100,050,657, which translates to an absorption rate of approximately 100 percent.

Table 89 Makueni Fruit Development and Marketing Authority Summary of Budget and Expenditure

Economic Classification	FY 2024/25 Supplementary Budget (2) Estimates	Expenditures as at June 30th, 2025	Absorption Rate (%)	FY 2025/26 Supplementary Budget(2) Estimates	Expenditures as at June 30th, 2026	Absorption Rate (%)
Salaries	16,602,102	-	-	17,432,207	17,432,207	100
Operations & Maintenance	18,953,118	18,952,584	100	19,568,228	19,355,226	99
Recurrent	35,555,220	14,733,953	41	37,000,435	36,787,433	99
Development	48,101,203	48,101,176	100	63,050,222	62,889,611	100
Total	83,656,423	62,835,129	75	100,050,657	99,677,044	100

Source: County Treasury 2026

Expenditure by Economic Classification

The department spends 63 percent on development, 19 percent on operation and maintenance and 18 percent on personnel emoluments.

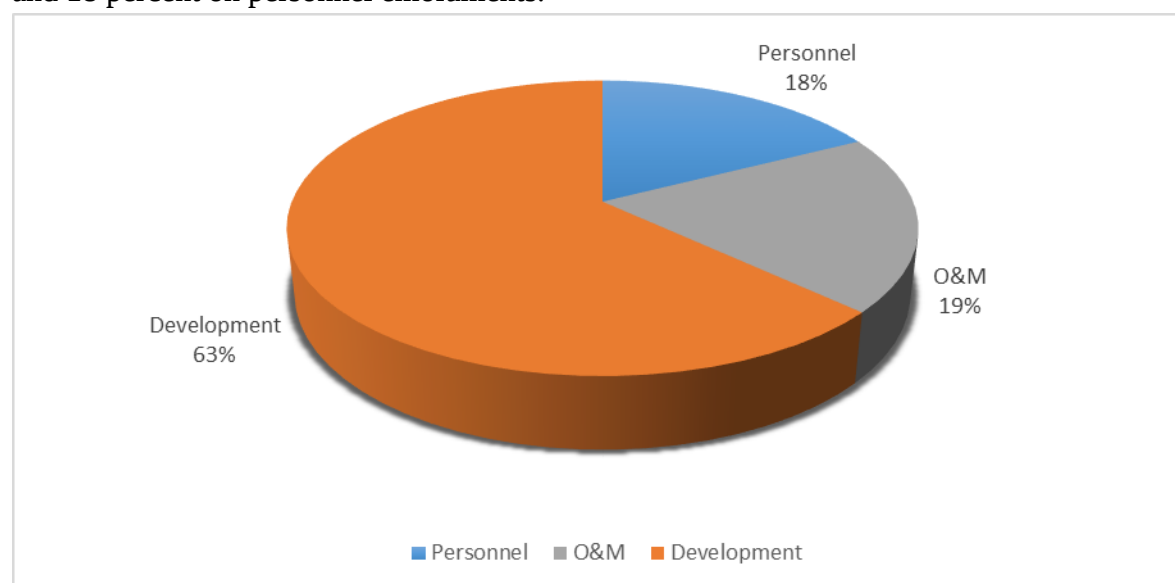


Figure 21 : Expenditure by Economic Classification for Makueni County Fruit Development and Marketing Authority

Expenditure by Programme and sub Programme

2.2.3 Expenditure by Programme and sub Programme

Programme	Sub-Programme	FY 2025/26 Supplementary Budget(2) Estimates		Actual Expenditure as of June 30 th , 2026		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
General administration & planning	General administration & planning	37,000,435	63,050,222	36,787,433	62,889,611	99	100
Sub-Total		37,000,435	63,050,222	36,787,433	62,889,611	99	100

Source: County Treasury 2026

Recurrent expenditure

In FY 2025/26, the department incurred a recurrent expenditure of KShs. 36,787,433 against an approved budget of 37,000,435 representing a 99 percent absorption rate. Table below indicates the recurrent vote's expenditure and absorption rates.

Table 90: Makueni Fruit Development and Marketing Authority Recurrent Expenditure

No	Expenditure Item	FY 2024/25 Supplementary(II) Budget Estimates	Expenditures As At 30 June 2025	Absorption Rate (%)
1.	Salaries And Wages	17,432,207	17,432,207	100
2.	Maintenance of Plant, Machinery and Equipment	3,362,528	3,357,819	100
3.	Board /Governance allowances	2,696,000	2,694,322	100
4.	Payment of casuals	1,728,000	1,699,107	98
5.	Daily Subsistence Allowance	1,200,000	1,177,972	98
6.	Maintenance Expenses- Motor Vehicles	1,000,000	999,494	100
7.	Advertising & Publicity	1,000,000	993,630	99
8.	Promotion and Incentives	1,000,000	981,410	98
9.	Communication- sales and Marketing Campaign	980,000	970,169	99
10.	Hospitality-Catering Services Accommodation, Gifts & Drinks	910,000	908,475	100
11.	Utilities-Electricity	800,000	795,448	99
12.	Fuels, Oils & Lubricants	800,000	780,420	98
13.	Training Expenses and exposure visits	500,000	490,910	98
14.	Communication-Internet Connection	460,000	453,440	99
15.	Office & General Supplies-Sanitary	400,000	399,900	100
16.	Rent of depots / stores	360,000	360,000	100
17.	Office expenses	300,000	295,527	99
18.	Personal Protective Equipment	280,000	273,645	98
19.	Licenses and certification	272,000	269,650	99

No	Expenditure Item	FY 2024/25 Supplement ary(II) Budget Estimates	Expenditur es As At 30 June 2025	Absorption Rate (%)
20.	Communication-Telephone	240,000	240,000	100
21.	Foreign Travel Costs	203,000	203,000	100
22.	Hygiene and toiletry consumables	200,000	199,985	100
23.	Office & General Supplies-stationery	200,000	197,069	99
24.	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	180,000	180,000	100
25.	Lab chemicals and reagents	200,000	174,950	87
26.	Utilities-Water and Sewerage	146,700	146,700	100
27.	Website Maintenance/Social media	150,000	112,184	75
Total		37,000,435	36,787,433	99

Source: County Treasury 2026

2.2.5 Development Expenditure

During the period under review, the authority spent KShs. 62,889,611 against a budget of 63,050,222, translating to approximately 100 percent absorption rate.

S/No	Project Location	Project Name	FY 2024/25 Supplement ary Budget (2) Estimates	Expenditure as at 30th June 2025	Absorption Rate(%)	Project Status
1	Nzau/ Kilili/Kalamba	Purchase of mangoes for puree production	20,141,280	20,141,280	100	Complete
2		Puree production	19,795,651	19,714,984	100	Complete
3		RTD juice production	9,654,455	9,654,389	100	Complete
4		Quality Management Certifications	3,442,000	3,438,951	100	Complete
5		Purified drinking water production	3,282,931	3,273,682	100	Complete
6		Rebranding	1,600,000	1,583,992	99	Complete
7		RTD line Modification	1,305,000	1,282,537	98	Complete
8		Policy & legal framework	1,292,000	1,268,991	98	Complete
9		Bottle Store Flooring	1,140,780	1,139,485	100	Complete
10		Tetra Pak Juice	961,125	956,320	100	Complete
11		Energy Audit	435,000	435,000	100	Complete
Total			63,050,222	62,889,611	100	

Source: County Treasury 2026

4.18.1 Non-Financial Performance

During the review period, the factory processed 2,213 drums of mango puree, surpassing the target by 813 drums. This increase was driven by a bumper mango harvest, which led to higher allocations for mango purchases and puree processing.

Program me	Sub- Progr amme	Deli very Unit	Key Output	Key Performa nce Indicator	FY 2025/26			Remarks
					Target (s)	Actual as at 30th June, 2026	Vari ance	
Agribusi ness and informat ion manage ment	Fruit proce ssing	Dire ctora te of agric ultur e and irrig ation	Operatio nalizatio n of Makueni Fruit Processin g Plant Reconstit ution line	Quantity of puree produced(drums)	1,400	2213	813	Bumper mango harvest prompted to increase in production
				Revenue generated	92,872 ,511	31,057,55 5	33	Much of the budget was utilized in processing of puree and little was utilized to process ready to drink juice to address issue of bumper harvest

Source: County Treasury 2026

4.19 Makueni County Assembly

4.19.1 Financial Performance Summary

The county assembly spent KShs. 994,652,964 against a budget of KShs. 1,025,101,613, translating to a budget absorption rate of 97 percent.

Table 91: County Assembly Summary of Budget and Expenditures

Economic Classification	FY 2024/25 Supplementary(2) Budget Estimates	Expenditures As At 30th June 2025	Absorption Rate (%)	FY 2025/26 Supplementary(2) Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate (%)
Operations & Maintenance	364,972,247	364,971,134	100%	469,407,039	439,085,541	94
Personnel Emoluments	451,423,604	451,423,604	100%	495,224,277	495,224,277	100
Development	21,345,015	18,865,717	88%	60,479,298	60,343,146	100
Total	837,740,866	835,260,455	100%	1,025,110,613	994,652,964	97

Expenditure by Economic Classification

Analysis of the total expenditure by main economic classification shows that county assembly spent 44 percent of the total expenditure on operations and maintenance, while 50 percent was spent on personnel emoluments and 6 percent on capital expenditure, as shown below.

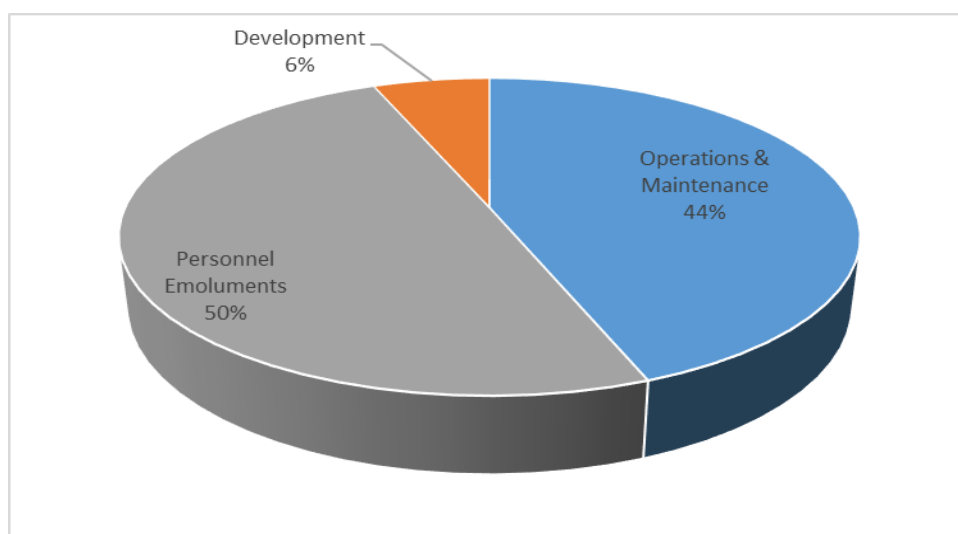


Figure 22: Expenditure by Economic Classification for County Assembly

5.0 EMERGING ISSUES, CHALLENGES AND RECOMMENDATION

This chapter highlights the key emerging issues, challenges and recommendations arising from the implementation of county programmes and projects during FY 2025/26. It identifies the factors that affected programme performance, budget execution, service delivery; and provides strategic recommendations to strengthen implementation, optimize resource utilization and improve the effectiveness and sustainability of county programmes and projects.

5.1. Emerging Issues and Trends

1. **Climate change and extreme weather events:** The County experienced unpredictable weather patterns, including heavy rainfall which disrupted project implementation and service delivery. These conditions highlight the need to integrate climate resilience, disaster risk management and climate-smart approaches into county planning and project implementation.
2. **Inflation and price fluctuations:** The County experienced rising and fluctuating prices of goods, fuel, construction materials and other inputs driven by external economic shocks such as global supply chain disruptions and market fluctuations. This affected purchasing power, increased the cost of implementing programmes and projects, strained household incomes and heightened demand for social protection and other public services.
3. **Increasing Demand for Public Services:** Urbanization, rising youth unemployment and increasing household vulnerability have intensified demand for essential public services, infrastructure, employment opportunities and social protection programmes. This has placed additional pressure on limited county resources, affecting the prioritization and financing.

5.2. Key Challenges

1. **Delayed exchequer release and inadequate budget allocation:** Delays in disbursement of funds from the National Treasury coupled with inadequate budget allocations significantly affected timely initiation and implementation of programmes/projects and overall service delivery.
2. **Budget cuts affected implementation of planned programmes and projects:** Budget reductions constrained the effective implementation of planned programmes and projects by limiting the availability of financial resources required for key activities. As a result, some planned interventions were delayed, scaled down, or deferred, affecting the timely achievement of programme targets and overall service delivery outcomes
3. **Climate-related disruptions:** Adverse weather conditions, particularly heavy rainfall experienced during the implementation period, continued to disrupt planned project schedules across the County. The rains hindered road grading, infrastructure development, and other field-based activities by limiting access to project sites, resulting in implementation delays, increased project costs, and extended completion timelines.
4. **Vandalism and theft of County infrastructure:** Persistent vandalism, theft of project materials and equipment undermined the sustainability of County investments. These

incidents resulted in damage to completed and ongoing projects, increased maintenance and replacement costs, disrupted service delivery gaps and delayed project completion.

5. **Human resource capacity constraints:** Staffing shortages, limited succession planning, and inadequate specialized technical skills continued to affect programme implementation and service delivery across several departments.
6. **Increasing demand for public services:** The County continues to experience growing demand for essential public services driven by rapid urbanization and increasing number of vulnerable households. The rising demand for healthcare, education, water, social protection, infrastructure and other public services has outpaced available financial and human resources, placing additional pressure on existing facilities and limiting the County's ability to fully meet community needs within the available budget.
7. **Underutilization of digital systems and data for decision-making:** Although several management information systems have been developed, inconsistent utilization, inadequate integration, and limited staff capacity continue to hinder evidence-based planning, monitoring, and reporting.

5.3. Recommendations

1. **Enhance implementation preparedness:** Ensure that preparatory activities such as data collection, design development and preparation of cabinet or ministerial papers and requisitions are prepared and finalized early to facilitate timely procurement, project implementation and timely submission of funding requests to the National Treasury.
2. **Enhance resource mobilization and own-source revenue generation:** The County Government should strengthen own-source revenue mobilization while enhancing collaboration with development partners, the private sector, non-state actors and other stakeholders to mobilize additional financial and technical resources. This will improve fiscal sustainability and enhance the efficiency and effectiveness of programme and project implementation.
3. **Strengthening interdepartmental Synergy:** By adopting a "One Government Approach", this will minimize duplication of efforts, streamline approval processes, optimize resource utilization, promote synergy across sectors and enhance the effectiveness and sustainability of programmes and projects, ultimately improving service delivery and development outcomes at the community level.
4. **Strengthen human resource capacity and succession planning:** By addressing critical staffing gaps through targeted recruitment, continuous staff capacity building and structured succession planning. Building a skilled and adequately staffed workforce will enhance institutional capacity, improve operational efficiency, ensure continuity of service delivery and support the effective implementation of county programmes and projects.
5. **Leverage digital systems and automation for enhanced service delivery:** County departments and agencies should maximize the use of existing digital systems by

promoting automation and integrating information systems to streamline processes, reduce service delivery turnaround time, improve data sharing and decision-making.

6. **Enhance community ownership and protection of public assets:** County departments and agencies should strengthen community ownership of development projects through public participation, stakeholder engagement and awareness campaigns to promote shared responsibility, safeguard public assets and enhance the sustainability of county investments.